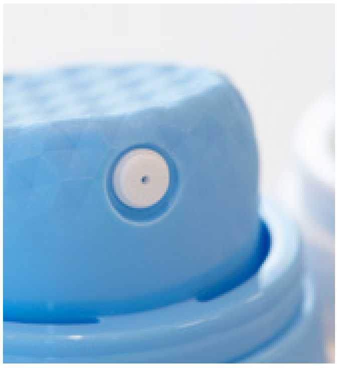


COSTER

sustainability report 2024

www.coster.com
linkedin.com/company/coster-group

sustainability report 2024

about this report

methodological note

This document is Coster's eighth Sustainability Report, presenting the key highlights of the company's environmental, social, and governance performance for the year 2024, aligned with its commitment to Corporate Social Responsibility across the entire value chain.

This report has been prepared "in accordance with" the 2024 consolidated edition of the Global Reporting Initiative (GRI) Standards and supplements the previous short version published in June "with reference to" following both the Core option.

The methodological framework is based on clearly defined and measurable KPIs across all corporate functions. The content has been reviewed by the Executive Committee, including the President and CEO, to ensure that all material topics are thoroughly addressed.

Unless otherwise indicated or required by context, the terms "Coster," "Coster Group," "Group," and "Company" refer to all entities consolidated under Coster Tecnologie Speciali S.p.A. The term "Customer," as used in this report, denotes the end user of our products or services.

This edition also reflects updates to the reporting scope, including the addition of Coster Packaging do Brasil Ltda, which commenced operations in March 2024, and the removal of Coster France S.A.S., which ceased operations in June 2023. Coster Asia Pacific Pte Ltd and RxPack S.r.l. have been excluded for other specific reasons.

For any inquiries related to this non-financial report, please contact Andrea Raineri, Chief Innovation & Sustainability Officer, at +39 0461 726457 or via email at andrea.raineri@coster.com.

table of contents

a message from the board

Reflecting on the past year, we are proud and honoured to share our significant progress and achievements in sustainability. Our unwavering commitment to innovation and environmental stewardship continues to drive every aspect of our operations, and these values are clearly reflected in our successes.

At Coster, our stakeholders are central to our vision. We are dedicated to delivering the best solutions to ensure mutual success. By aligning our sustainability goals with the needs of our stakeholders, we generate shared value throughout the entire value chain.

The 2024 marked a significant milestone in our journey towards sustainability.

The Group have achieved Zero Waste to Landfill (ZWL) certification in the Trentino region and we have transitioned to 100% renewable energy for all our key operations globally, underscoring our commitment to reducing our carbon footprint and promoting clean energy solutions. We have also introduced new sustainable product solutions such as the metering bag-on-valve (BOV) system, which features precise dosing built right in and Leaf, the new recyclable dispenser pump.

We continue to enhance our manufacturing processes and invest in advanced technologies to ensure the highest quality and efficiency. Our new facility in Brazil is now operational, showcasing our dedication to expanding our global footprint with environmentally responsible practices and we celebrated the 50th anniversary of Catidom, our in-house anodization company.

Our focus on recyclability, post-consumer plastics, and alternative propellants has pushed the boundaries of innovation. Our machinery business unit has been at the forefront of developing cutting-edge machines capable of managing the new generation of green propellants particularly in the high-demanding pharmaceutical market. These advancements not only support our sustainability goals but also provide our customers with state-of-the-art solutions that meet the highest environmental standards.

Looking ahead, we are confident that we will continue to grow and innovate, always keeping our values of sustainability, industrial excellence and collaboration at the forefront. Thank you for your continued support and dedication.

With gratitude,

Bernard MSELLATI
President and CEO

Martina SEGATTA
Vice President

2024 sustainability highlights

key achievements

In 2024, Coster achieved pivotal milestones, reflecting its unwavering commitment to sustainability and its ability to tackle global challenges through innovative and responsible solutions.

New plant in Brazil
inaugurated a state-of-the-art plant in Cabreúva, São Paulo

100% electricity from renewable sources
worldwide

8 ZWL plants
every plant in the Trentino region has gained the Zero Waste to Landfill certification

54% reduction
in scope 1 & 2 emissions vs 2021

2 targets
validated by SBTi in line with 1,5°C climate pathway

80% waste reduction
to landfill vs 2022 at Group level

PP inserts
launched the first PP micro-mist insert (POM removal program)

118 tons PCR resin
purchased across all our manufacturing sites vs 49 tons (2023)

13 PCR stock items
actuators, pumps and overcaps available as stock items

80% GMP Plants
India, USA, Netherlands and Brazil earned ISO 22715-22716

ISO 20400 & ISCC+
Sustainable Procurement renewed certifications

21.808 hours
of training and education 65% increase vs 2023

Leaf launch
new recyclable dispenser pump

mBOV launch
the first metered dose bag-on-valve on the market

1st green gas filling machine for pMDIs
for new generation green propellants (HFA 152a & HFO 1234ze)

2024 sustainability highlights

recognitions & subscriptions

Last year, Coster received several prestigious recognitions that underscore our active role within global networks. These achievements reflect our enduring commitment to operational excellence and our standing as a reliable company in the sector.

Ecovadis Gold medal
for outstanding sustainability performance and commitment to responsible practices

CDP B rating
for effective climate action and commitment to transparency

2x SBTI targets
for ambitious climate targets and commitment to science-based goals

Ellen MacArthur Foundation
proudly signatories since 2020

Operation Clean Sweep program
committed to eliminating plastic resin loss

Manufacture 2030
measure, manage, and reduce emissions

Goal description	Target	2024 result
Energy 1 Injection moulding electric consumption normalised on weight of transformed plastic [kWh/kg plastic]	**-15% (2,15) vs 2018** by the end of 2026	2,15
Energy 2 Assembly electric consumption normalised on assembled finished goods [kWh/1000 pcs]	**-10% (4,5) vs 2018** by the end of 2026	3,85
Energy 3 [%] Electricity from renewable sources	**100%** by the end of 2026	100%
Procurement 1 [%] of cardboard boxes from recycled material or FSC certified fibers	**>90%**	100%
Waste Landfill free waste management	**<1%** by the end of 2026	2%
Carbon emission 1 Absolute Scope 1 + 2 (Market based) - CDP [metric tons CO_2e]	**0** by the end of 2028	1.205
Carbon emission 2 Absolute Scope 3 reduction (categories 1- purchased good and 5- Waste) [metric tons CO_2e]	**-42% vs Base year 2022** by the end of 2030	+19%
H&S 1 Injury Frequency Index: number of recordable injuries*10^6/hours worked	**Zero incidents** by the end of 2026	18,42
EcoVadis EcoVadis CSR Rating – Overall score	**≥ 75**	81
Governance Number of issues reported to Whistleblowing Supervisory Board	**0**	0
Compliance Increase ISO Certification coverage for integrated management systems	**Reach >60% mfg sites with ISO 14001 and ISO 22716**	72% ISO 14001 & 80% ISO 22715/16

a message from our CI&SO

2024 marked a pivotal year in our sustainability journey. From achieving full renewable electricity to advancing circular materials and reducing emissions, we've turned ambition into action.

We have made significant strides in energy efficiency, achieving 100% renewable electricity across all sites and reducing electric consumption for injection molding and assembly processes. Our carbon emissions reduction targets have been validated by the Science Based Targets initiative, and we have successfully reduced Scope 1 and 2 emissions. Additionally, our Italian production sites earned "Zero Waste to Landfill" certification.

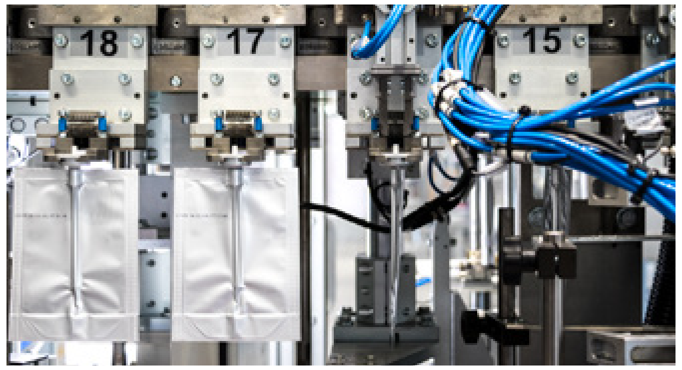
In parallel, we are advancing sustainable material use. Coster has eliminated polyoxymethylene (POM) from some of its product lines and significantly increased the use of post-consumer recycled (PCR) plastics—from 49 tonnes in 2023 to 118 tonnes in 2024. We are also actively reducing packaging materials by optimizing thickness, removing unnecessary components, and transitioning to recyclable alternatives, all while maintaining product integrity. These initiatives reflect our commitment to the circular economy and support our customers in achieving their sustainability goals.

Our social responsibility program, CosterCares, expanded with the Together for Better initiative, supporting meaningful causes within our communities.

With these achievements, we confidently move toward an ambitious 2025, ready to embrace new challenges and goals, empowered by the strength of our people and our unwavering commitment to sustainability.

Thank you for your continued support and effort.

Andrea RAINERI
Chief Innovation & Sustainability Officer



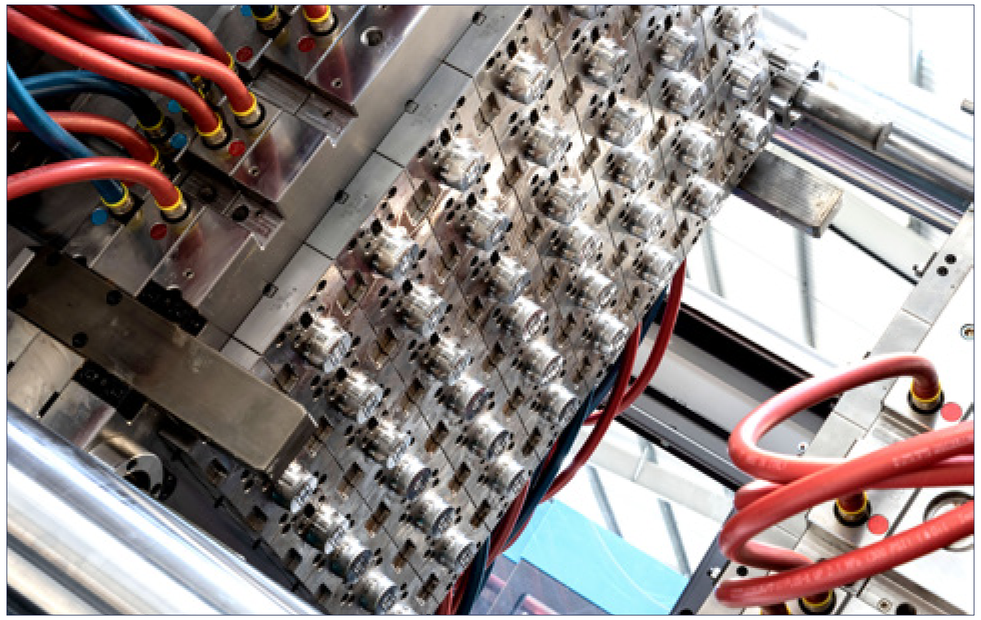
about Coster

Unique in the industry, Coster is the only company with a long-standing history of manufacturing both aerosol and dispensing packaging components as well as filling equipment, providing it with reliable and extensive know-how in the market.

Established in 1963 in Italy, Coster is a multinational leader in spray packaging and aerosol filling equipment. with a workforce of nearly 1,000 FTE employees and operations in 11 countries across 4 continents, Coster provides a comprehensive range of products, including aerosol valves, spray caps and actuators, spray pumps, dispensers, aerosol filling equipment, and anodizing services.

The company, headquartered in Northern Italy, maintains a global production footprint across Europe, Latin America, Southeast Asia, and the U.S.

Committed to innovation and sustainability, Coster continues to invest in forward-looking solutions. With more than six decades of expertise, Coster remains the main reference for companies seeking reliable, sustainable, and innovative dispensing solutions.



Family and women-owned

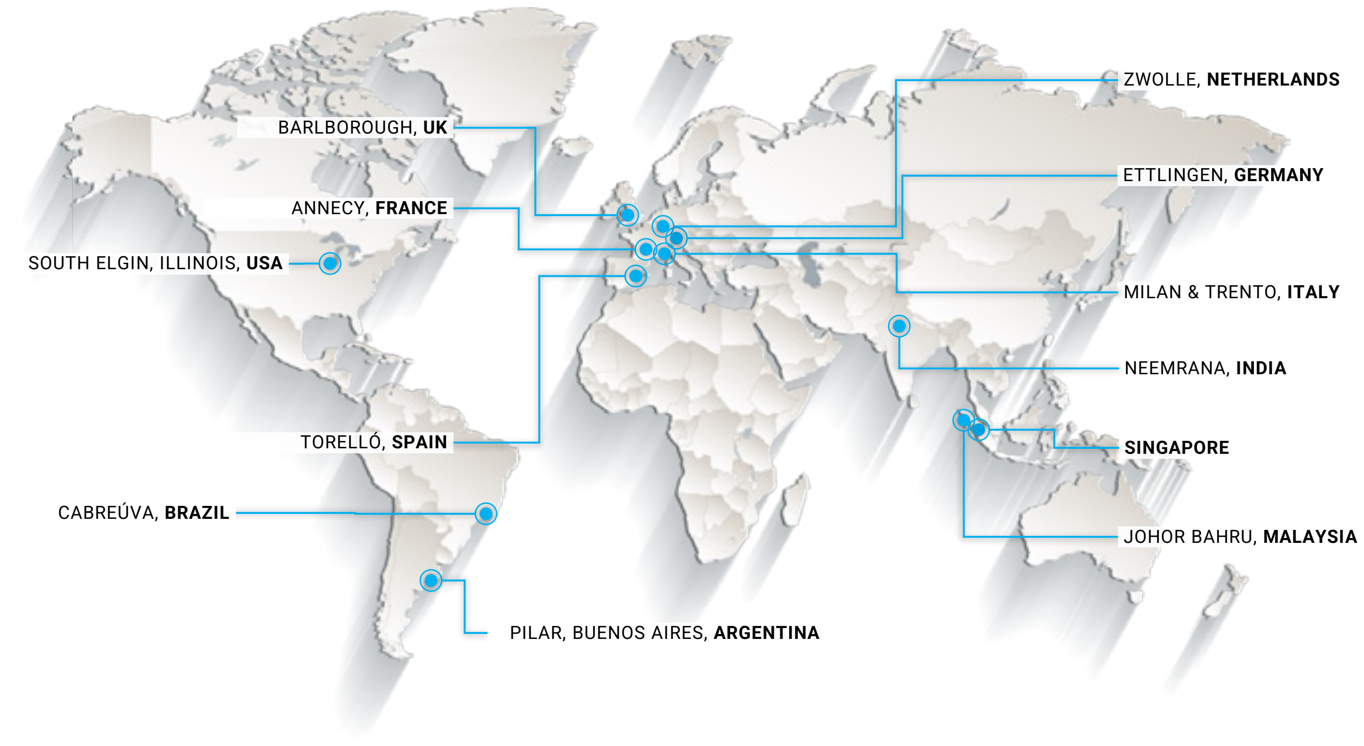
17 manufacturing sites

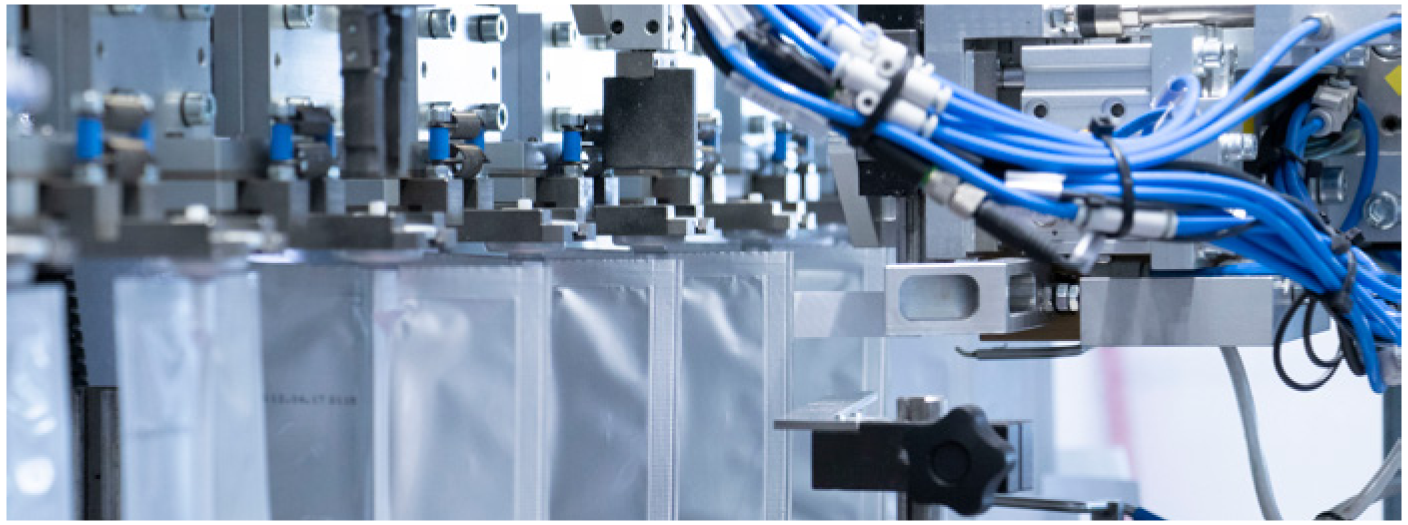
269,3 M€ turnover
+ 7,5% vs 2023

10%
capex / turnover ratio

> 4 billion
products manufactured

3 BU: packaging, machinery, anodization





governance

organization

empowered leadership of a women-owned enterprise

Coster proudly operates as a woman-owned business, with strategic leadership and vision driven by its Vice President, who is also the main shareholder. As a member of WEConnect International, Coster is part of a global network that connects women-owned enterprises with major international buyers.

Coster Group organization: leading with purpose

The company's governance is led by the Strategic Committee (COSTRAT), chaired by the Group's CEO and President, who holds the authority to represent the company. Supporting this is the Executive Committee (COMEX), which is responsible for implementing strategy, aligning communications, and addressing regional priorities. Both committees are appointed by the CEO and President and approved by the Board of Directors.

governance model and code of ethics: integrity

Coster Tecnologie Speciali S.p.A. has adopted a comprehensive Governance Model aligned with Italian Legislative Decree 231/2001 to ensure legal compliance and corporate responsibility. This model, extended to all subsidiaries, is reinforced through targeted training and includes clear behavioral guidelines, a whistleblowing system, an independent supervisory body, regular audits, and a disciplinary framework.

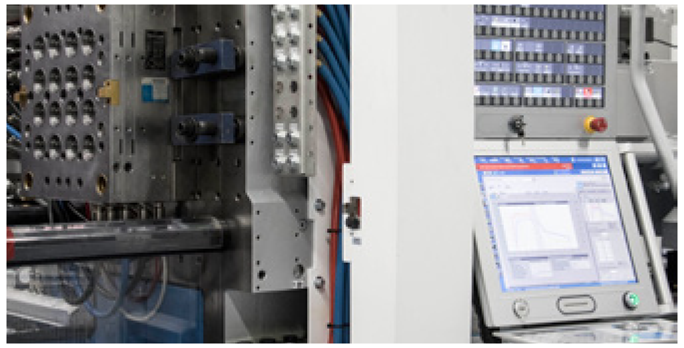
The model is grounded in Coster's Code of Ethics, which identifies and assesses risk areas to prevent legal violations and foster a culture of ethical conduct throughout the organization.

Code of Ethics

supplier code of conduct: shared standards

Coster's Supplier Code of Conduct embodies the Group's values and CSR principles. It serves as a collaborative framework, requiring suppliers to uphold high standards in business integrity, labor and human rights, environmental stewardship, and transparency. Compliance with these standards is essential for ongoing partnerships and long-term collaboration.

Supplier Code of Conduct



whistleblowing: a culture of openness and trust

Coster ensures safe and confidential reporting through its IntegrityLog platform, accessible via the company internal portal CNN and the public website. This tool offers alternatives to direct reporting, safeguards anonymity, and ensures data protection.

All reports are handled by trained personnel at headquarters within the Whistleblowing Committee, in full compliance with legal standards and whistleblower protection protocols.

IntegrityLog

governance

sustainability structure

The **Sustainability Board** steers the Group's sustainability agenda, ensuring regulatory compliance and strategic alignment. It defines the roadmap, tracks evolving regulations, reviews key performance indicators, approves initiatives, and supervises the annual sustainability report. Day-to-day responsibility is held by the Chief Innovation & Sustainability Officer, who reports directly to the CEO and manages all environmental, social, and economic dimensions of sustainability.

- Group President & CEO
  - Chief HR Officer
  - Chief I&S Officer & Group Sustainability Manager
  - Chief Operating Officer

Supporting the Board, the **Group Sustainability Committee**—together with **a network of Sustainability Champions** coordinated by the Group Sustainability Manager—monitors progress against the roadmap, tracks performance targets, and fosters the development of new initiatives across the organization.

commitment to sustainability

Coster places sustainability at the core of its purpose, aligning its efforts with globally recognized frameworks such as the **UN Rio Declaration** and the **Sustainable Development Goals (SDGs)**. While it acknowledges the relevance of all 17 SDGs, the company concentrates on those six that are most closely aligned with its operations: **SDG 4, 7, 8, 9, 12 and 13**. Its sustainability foundation is built on the principles of **ISO 26000** and **ISO 20400**, promoting ethical conduct, environmental stewardship, and social responsibility throughout the value chain.

By applying the precautionary principle, Coster proactively addresses environmental risks and cultivates a culture of transparency, collaboration, and innovation—driving progress toward a more resilient and responsible industrial ecosystem.

"Sustainability is not just a goal. It's a shared responsibility embedded in every decision we make. Our 2024 results show that when we align purpose with action, we create real impact across our value chain."

David SANCHEZ
Group Sustainability Manager

sustainability strategy

pillars

Our sustainability strategy is a comprehensive approach that focuses on three key areas: Product, Manufacturing Excellence, and People. These areas guide our efforts to create a positive impact on the environment, enhance our operational efficiency, and foster a culture of inclusivity and growth.

product

Innovation and sustainability are the twin engines driving our product development. At Coster, we design high-performance, eco-conscious solutions that aim to satisfy customer needs and market evolution.

Through the implementation of Life Cycle Assessments (LCA), we evaluate environmental impact from cradle to grave, ensuring our products meet the highest standards of circularity and performance.

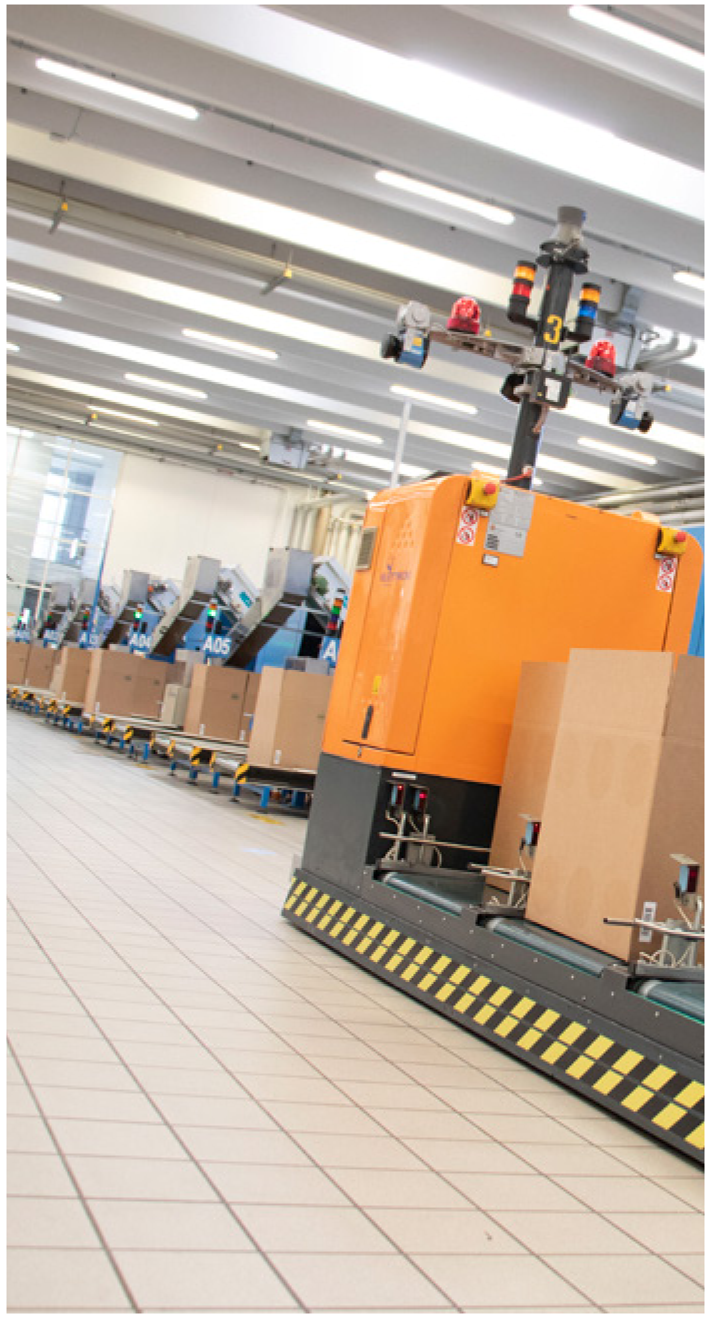
By integrating post-consumer recycled (PCR) resins and developing mono-material, POM-free, and fully recyclable components, we are expanding our portfolio of sustainable stock solutions.

manufacturing excellence

Coster stands at the forefront of **automation and smart manufacturing**, guided by a **visionary, engineering-driven mindset**. Since the 1980s, the principles of Industry 4.0 have been deeply embedded in our innovation and growth strategy.

Our smart manufacturing ecosystem integrates advanced digital platforms—including SAP S/4HANA, MES, and WMS—creating a fully interconnected operation. Real-time data insights drive agile decision-making and enhance operational efficiency. Cutting-edge LGV systems and unified software architectures ensure end-to-end traceability, setting new benchmarks in automation.

A demonstration to this commitment is our flagship facility, Coster 2 in Italy—a proud symbol of our pursuit of manufacturing excellence.



people

We value our people as our greatest asset. We are dedicated to creating a safe, inclusive, and empowering work environment that promotes growth.

Our sustainability strategy includes training programs, health and safety initiatives, and community engagement projects.

Through the CosterCares program, we support local communities and drive social responsibility initiatives, ensuring we achieve our sustainability goals while building a resilient and motivated workforce.

sustainability strategy

materiality assessment

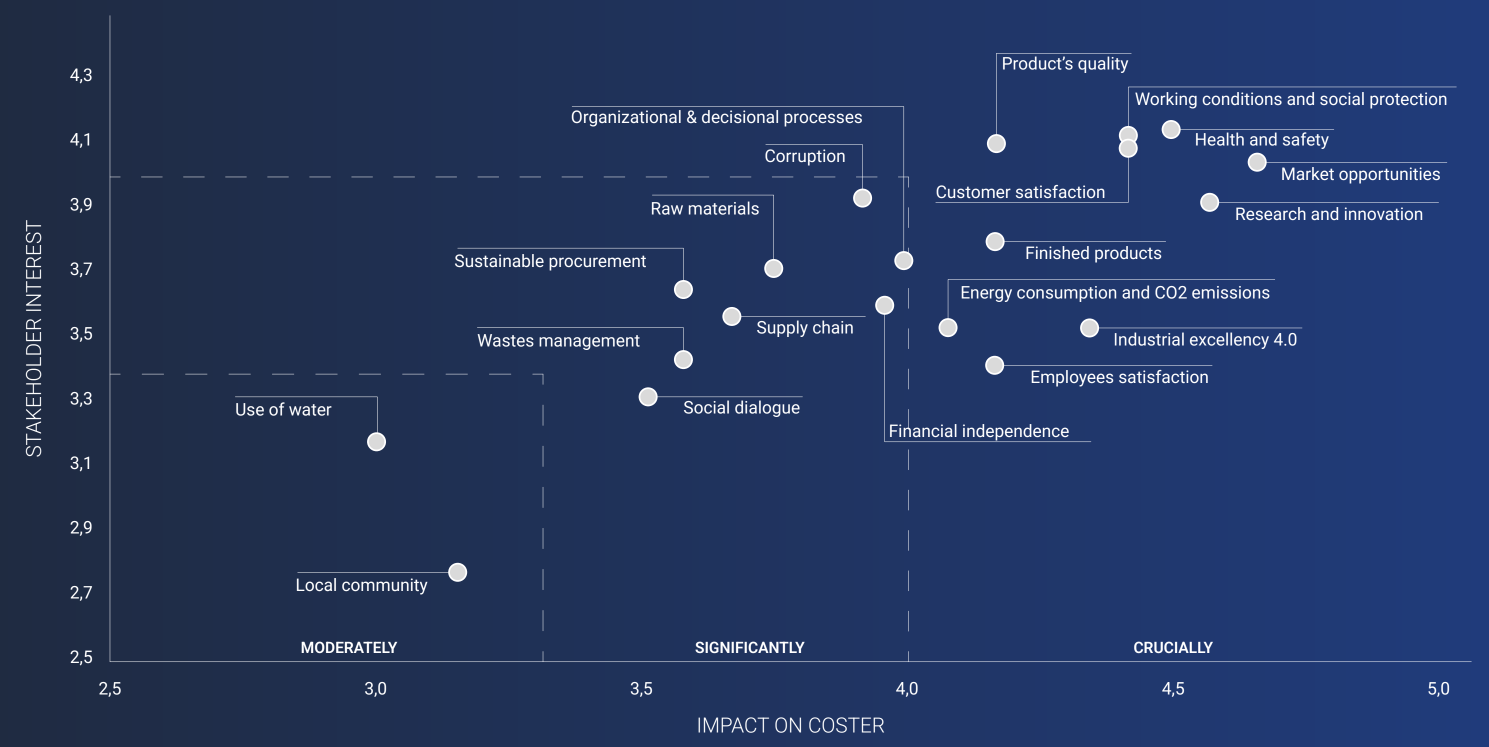
The materiality analysis is an essential tool for Coster, enabling the company to align its vision and strategy with stakeholder priorities. This process helps identify strategic objectives, potential risks, and opportunities. The resulting matrix is created from input provided by top management and feedback from:

A diverse group of employees from all company sites.

Selected customers and suppliers, chosen based on their business relevance and interest in CSR topics.

These stakeholders contributed through a personalized survey. The analysis covers 20 sustainability-related aspects, which are presented in a "Materiality Questionnaire" to key management functions. Topics are deemed relevant if they reflect Coster's economic, environmental, or social impacts, or if they influence stakeholder decisions, in accordance with GRI materiality principles.

Next year, Coster plans to expand this analysis to include dual materiality, as per the European Corporate Sustainability Reporting Directive (CSRD).



sustainability roadmap

In 2023, Coster introduced the new Sustainability Roadmap for 2023-2030, aligning it with current global needs, international programs, and market demands. The included KPIs are closely linked to the Materiality Assessment.

In addition to the following KPIs, several other indicators and targets will be reported in the document in compliance with the GRI Standards requirements.

COSTER

2025

- Zero Waste to Landfill (Europe)
- New sustainable products
- Extended energy certification (ISO 50001)

2026

- Zero Waste to Landfill (worldwide)
- Full extension of environmental certifications (ISO 14001)
- Extended ISCC+ certifications
- CosterCares 2nd edition
- New sustainable products

2028

- Carbon neutral Scope 1&2
- Scope 1&2 SBTi Target reduction

2030

- Scope 3 SBTi Target reduction

products

overview

With over six decades of expertise, Coster stands as a global leader in the design and manufacture of high-performance filling machines and a diverse range of spray and dispensing packaging for industries including personal care, cosmetics, pharmaceuticals, food, and household products.

aerosol valves | bag on valves | 1" actuators | spray caps | button actuators

fragrance pumps | spray pumps | dispenser pumps | filling machines | anodization

Dedicated to sustainability, Coster performs comprehensive Life Cycle Assessments (LCAs) using SimaPro software and the Ecoinvent database, adhering to ISO 14040–44 standards. These cradle-to-grave studies evaluate all relevant environmental impacts, including global warming potential, and facilitate comparisons between virgin and PCR plastics.

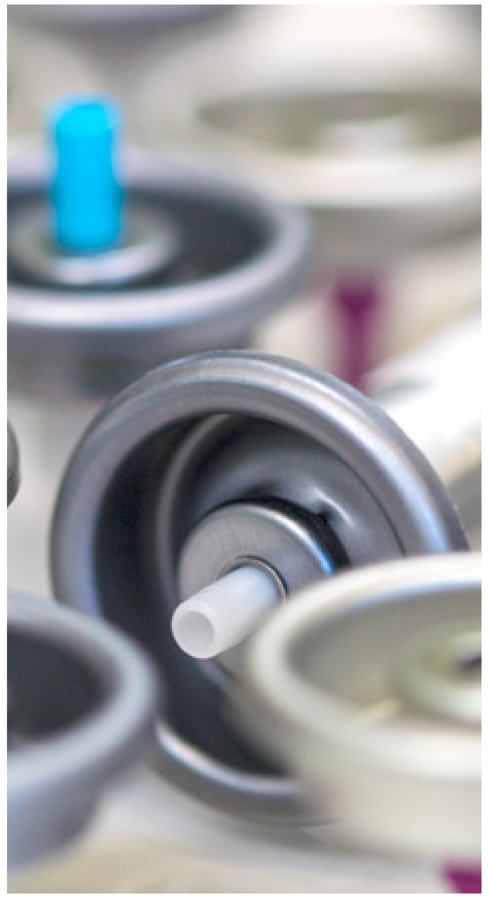
For product recyclability certification, Coster collaborates with qualified bodies and recognized cross-industry initiatives such as cyclos-HTP and RecyClass.

RecyClass

Innovation

At Coster, the **Innovation & Sustainability** team drives purposeful innovation by merging design, engineering, and sustainability. Headquartered in Italy and operating through a global network, it is structured into **Discovery & Innovation** and **Technical Development**. With 50+ experts and advanced tools, the team delivered a **comprehensive pipeline of product innovation in 2024**, transforming creative ideas into impactful, future-ready solutions.

COSTER



COSTER

products

innovations spotlight

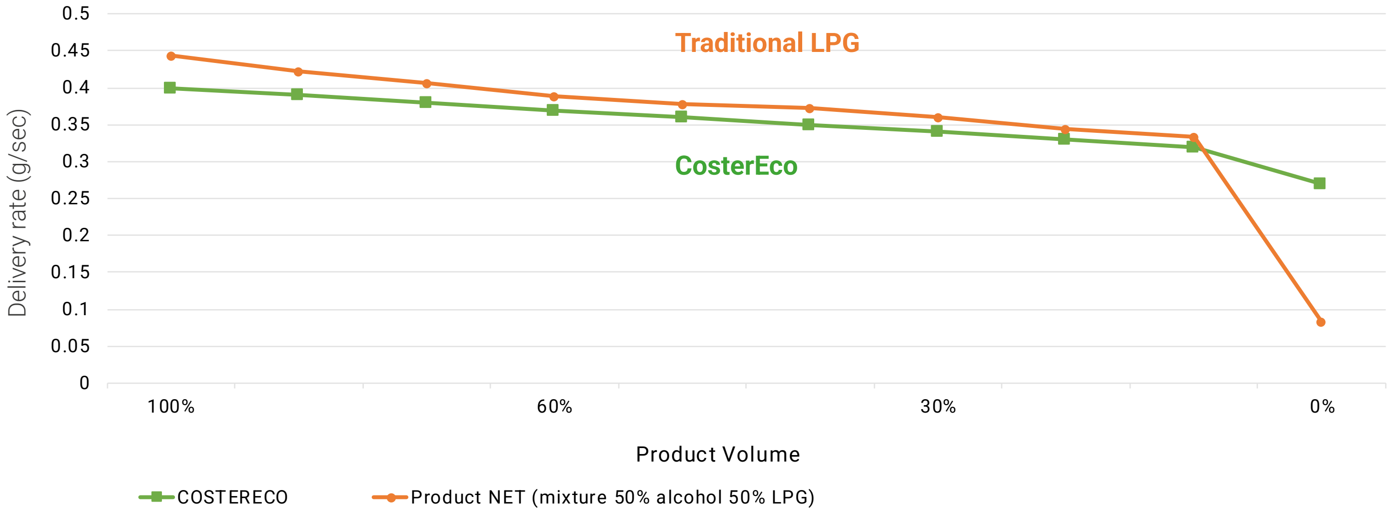
Bulldog & CosterEco

Bulldog has selected CosterEco for its Spray Deodorant collection, **reinforcing its commitment to sustainability and performance**.

The product uses compressed gases as propellants, and thanks to a specially designed valve, actuator, and insert, CosterEco ensures a consistent spray experience throughout the product's life. This guarantees a steady delivery rate and a dry skin feel—without the freezing sensation often associated with traditional LPG systems.

CosterEco stands out as the most efficient solution for achieving performance parity between compressed gas-propelled aerosols and traditional LPG systems, while eliminating the environmental drawbacks of fossil-based propellants. Its compatibility with standard filling lines and valve designs allows manufacturers to adopt it without costly retooling. Additionally, CosterEco delivers up to a 70% reduction in CO_2 emissions, avoids pressure drops during use, and maintains consistent spray quality.

Many thanks to Colep Consumer Products for trusting CosterEco, introducing it to Bulldog, and supporting our shared commitment to innovation and sustainability.



pMDI Filling machines green-gases-ready

The **Machinery Business Unit** has taken a decisive step forward in enabling the industry's shift toward more sustainable aerosol technologies.

With a clear focus on innovation and regulatory readiness, the team has developed a **new generation of filling machines specifically designed to handle low-GWP propellants** such as HFA 152a and HFO 1234ze, particularly for the most demanding pharmaceutical market. These machines are ATEX certified, ensuring explosion-proof operation and full compliance with safety standards required for flammable gases.

"We believe our customers should never have to compromise between sustainability and performance. Both are essential.

CosterEco harnesses the physical and chemical properties of compressed gases to replicate the atomization and spray behavior typically achieved with LPG propellants, but with a significantly reduced environmental impact."

Massimo CRISTANINI
Technical Customer Service Manager

"We have designed equipment to safely and efficiently handle green propellants, meeting the highest standards of performance and compliance. This is especially critical in the pharmaceutical sector, where precision and reliability are non-negotiable. We're proud to support our partners in navigating this transition with confidence."

Michele MICHELETTI
General Manager Machinery Business Unit

mBOV - metered dose bag-on-valve

mBOV is **the first bag-on-valve with an integrated metering system on the market** and it marks a significant advancement in both sustainability and precision dispensing.

Developed to meet the needs of both pharmaceutical and cosmetic markets and available in three different dosages, the mBOV **delivers a consistent, dosed amount of product**—whether **spray, gel, or lotion**—while ensuring full separation from the propellant and protection from air and light exposure.

- Delivers a **dosed amount of product** (spray, lotion or gel)
- **Product integrity**: full separation from the propellant
- **Product preservation**: not in contact with air and light
- **Hygienic and sterilizable** (gamma irradiation max 12,5 kGy)
- **Safe, quick and clean filling** through the valve
- **360° dispensing**: better consumer experience
- Steady product flow
- **Low product retention**
- **Eco-friendly**: propelled by air or other compressed gases
- **Food-grade** compliant materials

Leaf - recyclable dispenser pump

Leaf is Coster's **recyclable dispenser pump**, designed with sustainability at its core.

Made entirely from polyolefins—primarily polypropylene (PP), Polyethylene (PE) and thermoplastic olefin (TPO)—Leaf is engineered for compatibility with PET, PP, and HDPE bottles, ensuring seamless integration into existing recycling streams.

Its recyclability has been assessed and certified by Recyclass and Cyclos-HTP, confirming that the aggregated pump and clip meet the criteria for recycling with standard plastic packaging.

With its **ultra-light design**, minimal component count, and ISTA 6 readiness, Leaf delivers a **high-performance**, eco-conscious solution without compromising on aesthetics or user experience.

FULL-PLASTIC 100% POLYOLEFINS | RECYCLABLE | ULTRA-LIGHT | PERFORMANCE WITHOUT COMPROMISE | TRADITIONAL AESTHETICS | E-COMMERCE READY

Recyclability assessment (aggregated pump + clip)	*with* **PET** *bottle*	*with* **PP** *bottle*	*with* **HDPE** *bottle*
Recyclass	**A**	**B**	**C**
Cyclos-HTP	**86% - 89%**	**86% - 88%**	**70% – 71%**

"We are proud to have developed mBOV as a new packaging solution designed for a wide range of market applications, including cosmetics, pharmaceuticals, and perfumery. With its precise dosage and excellent aerosol performance, mBOV enables new possibilities while maintaining compatibility with existing BOV filling processes for seamless integration."

Fabio TROMBIN
Project Manager

"From the very beginning of the development of Leaf, our aim was to provide our customers the lightest full-plastic recyclable dispenser, engineered to deliver robust performance while preserving the timeless aesthetics of traditional packaging.

The result is something we're truly proud of."

Alfeo TECCHIOLLI
Head of Discovery & Innovation

manufacturing excellence

main achievements from 2024

new plant in Cabreúva, São Paulo

In mid-2024, **Coster inaugurated a cutting-edge facility in Cabreúva, São Paulo**. Completed in under 12 months, the 18,000 m² site—with 5,000 m² of built-up area—**complies with ISO 22715-22716 and SMETA 4-Pillar standards**, reinforcing our presence in South America. Outfitted with advanced technology, the plant manufactures aerosol valves, actuators, and pumps, and serves as a strategic center for perfumery solutions. This milestone marks an important advancement in the Group's global expansion strategy.

new certifications

Four additional sites—India, USA, Netherlands, and Brazil—**achieved ISO 22715-22716 certification for cosmetic Good Manufacturing Practices (GMP)**, raising global compliance with top-tier industry standards to 80% of all sites. Furthermore, the **renewal of ISO 20400 (Sustainable Procurement) and ISCC+** certifications further strengthens our commitment to a sustainable supply chain and transparent material traceability.

Neemrana, Rajasthan
India

South Elgin, Chicago
USA

Zwolle
Netherlands

Cabreúva, São Paulo
Brazil

DIGIT project in Coster 2 plant, Italy

The **DIGIT project**, launched in 2021 and completed in 2024 at the Coster 2 plant, was conceived to create a **state-of-the-art facility**, becoming a flagship for the Group and a benchmark for future industrial advancements.

At the heart of the initiative is the integration of cutting-edge digital systems, including **SAP** for production planning and data management, and a **Manufacturing Execution System (MES)** for real-time monitoring and control of manufacturing operations. This comprehensive digital transformation significantly enhances operational efficiency, traceability, and data-driven decision-making across the plant.

"Our new Cabreúva facility brings us closer to our customers and strengthens our ability to deliver top-tier manufacturing performance. It reflects our commitment to local responsiveness, operational precision, and long-term growth in the region."

Tiago MARION
Brazil Country Manager

"Industrial excellence isn't optional—it's something we build every day through ongoing investment and improvement. Efficiency and sustainability go hand in hand, helping us deliver top-quality solutions on time while reducing waste and driving long-term value for our customers."

Andrea FRAINER
Senior Plant Manager Coster 2

social

Coster's people

In 2024, the Group reaffirmed its commitment to human capital by fostering a workplace culture rooted in respect, inclusion, and continuous development.

Coster places great importance on the value of its workforce, recognising that the company's success is deeply rooted in the dedication, skills, and wellbeing of its people. In 2024, the company continued to foster a supportive and inclusive working environment, promoting professional development and encouraging active participation at all levels.

The company's approach to labour practices is guided by internationally recognised standards, including regular **SMETA 4-Pillar audits**, which help ensure compliance with ethical, social, and environmental principles.

Health and safety remain a fundamental priority. Coster maintains robust systems and certifications, such as **ISO 45001**, to ensure a safe and healthy workplace. Preventive measures, continuous training, and a strong culture of accountability reflect the company's dedication to protecting all employees and visitors across its global operations.

Coster also invests in **learning** and development as a strategic lever for growth. Training programmes are designed to enhance technical capabilities, support career progression, and promote a culture of continuous improvement. This approach contributes to employee engagement and strengthens the company's long-term competitiveness.

The company's people strategy reflects a broader commitment to social responsibility, inclusion, and sustainable growth, aligned with its values and long-term vision.

"At our company, talent means growing through challenges and using experience to shape the future. We support our people to grow the business with ethics, consistency, and courage.

We don't aim for swans — we want bold ugly ducklings, ready to face the next challenges with rising responsibility and determination!"

Alessandro PROTTI
Chief HR Officer

SMETA-4 pillars audits
at 9 sites in 4 countries

990 FTE employees

21,808 h training

19.52 h/employee avg

Zero-incident culture
ISO 45001 certifications & PPE protocols

11 CSR audits
18% of the procurement spend for group's top-20 suppliers

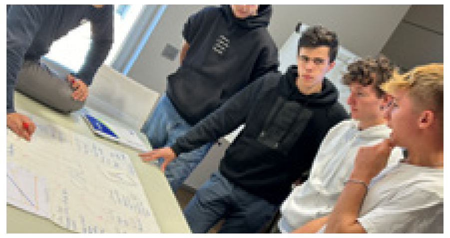
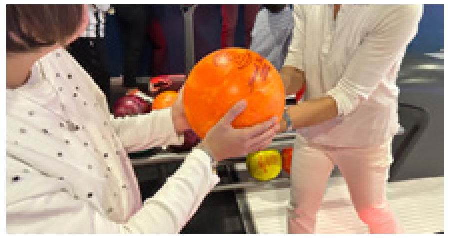
social responsibility

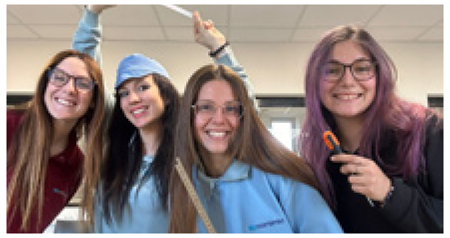
Coster is committed to making a meaningful contribution to society by promoting social inclusion, wellbeing, and shared value through concrete and long-term initiatives in the areas where it is present.

Launched in 2021, **CosterCares** is Coster's social responsibility programme dedicated to fostering positive impact across the communities where the company operates. In 2024, the initiative was further strengthened through the launch of **Together for Better**, a collective action that deepened Coster's commitment to social engagement and inclusion.

Coster Academy 16 students, 5 days, 12 sessions	**Volunteering activities** Italy, Spain, India, Malaysia, UK, Germany, Argentina, Netherlands, UK	**Well-being seminars** 20 seminars completed
Vocational guidance 12 high-school guidance 10 university guidance	**Family days** Netherlands, Spain, India, Malaysia, UK, USA, Argentina, Italy	**Bright Futures** 3rd donation to an after-school in India



environment

highlights

Coster's environmental performance in 2024 reflects a strong commitment to decarbonisation, resource efficiency, and circularity, supported by measurable progress across all key sustainability indicators.

In 2024, Coster achieved **100% renewable electricity supply across all sites**, with electricity accounting for 90% of total energy use. A new solar installation in the UK contributed over 1.5% of total consumption. **Fourteen environment initiatives** were implemented, delivering measurable savings.

Scope 1 and 2 emissions were **reduced by 54%** compared to 2021, while **Scope 3 emissions rose by 19%** compared to 2022 due to improved data accuracy. **Water consumption per 1,000 units sold decreased by 21%** versus 2022, reflecting enhanced efficiency. **Waste generation dropped to 0.64 kg per 1,000 units sold**, and **PCR plastic usage more than doubled**, reaching 118 tonnes—demonstrating strong progress toward circularity and material optimisation.

100% electricity from renewable sources. Worldwide

For the first time in its history, Coster operated globally using **100% electricity sourced from renewables**—achieved through a combination of direct supply and certified credits (iRECs, GOs). This achievement crowns years of energy efficiency initiatives, which led to savings of nearly 7 GWh between 2017 and 2024.

Zero Waste to Landfill (ZWL) certification

All eight Trentino sites have earned Intertek-certified **Zero Waste to Landfill (ZWL)** status, successfully **diverting 99.995% of waste from landfill and incineration**. Notably, 98.4% of this is achieved through material recovery and recycling.

With a clear roadmap to certify all European sites by 2025 and global sites by 2026, Coster is raising the bar for transparent and responsible resource management. This progress is made possible through the active commitment of all employees to reduce and properly manage waste, and through strategic partnerships with certified recycling companies, ensuring accountability throughout the entire post-consumption lifecycle.

Science Based Targets (SBTi)

Coster's **emissions reduction goals were officially validated by the SBTi** as being in line with the 1.5°C climate pathway. This endorsement reinforces our commitment to a transparent and scientifically grounded decarbonization strategy.

solar energy at Coster UK

Our plant in UK has taken a major step toward sustainability with the installation of a **1.24 MW solar array at its Barlborough facility**.

Since going live on November 25th, the solar system has already reduced carbon emissions by 0.55 tonnes and generated 9,753 kWh of clean electricity by December. **The installation is expected to produce over 1 million kWh annually**, offsetting nearly 25% of the site's total energy demand—and up to 40% during summer months.

This project not only supports Coster's Science Based Targets initiative, which confirms its emissions goals are aligned with the 1.5°C climate trajectory, but also reinforces its commitment to industrial excellence and responsible energy use.

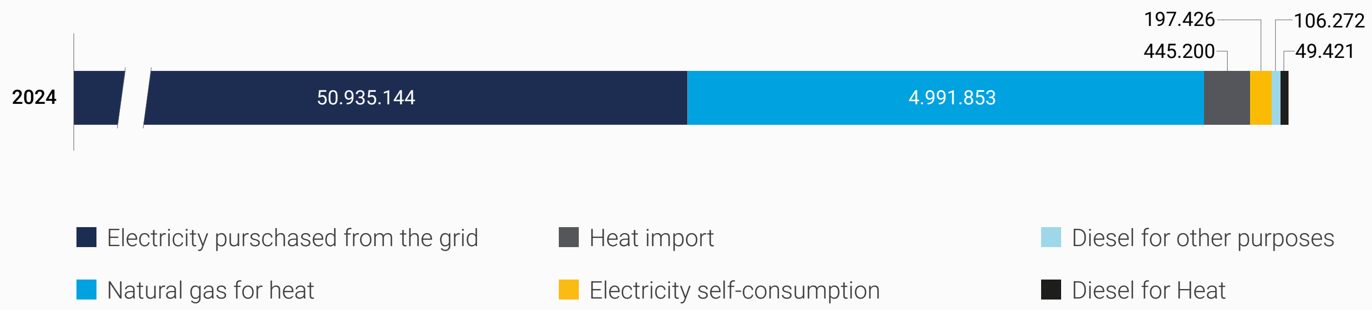
"Even in November, the UK sun is proving its worth. Our solar panels are now generating clean energy, marking a meaningful step toward reducing our environmental footprint and advancing our sustainability goals."

David Bennett
Managing Director at Coster Aerosols Ltd & Coster USA Inc.

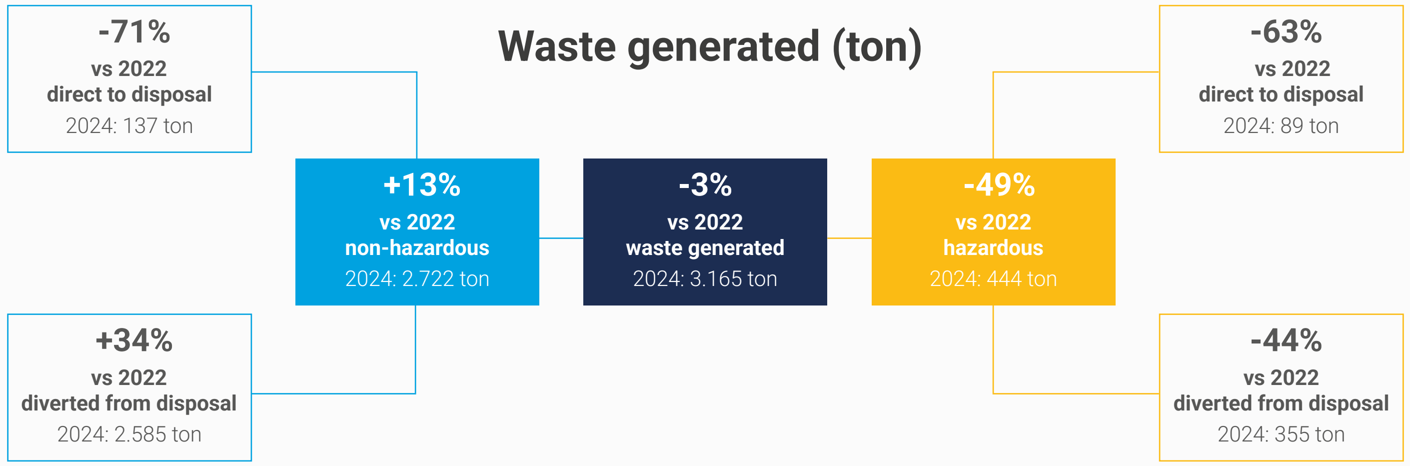
environment

environmental data

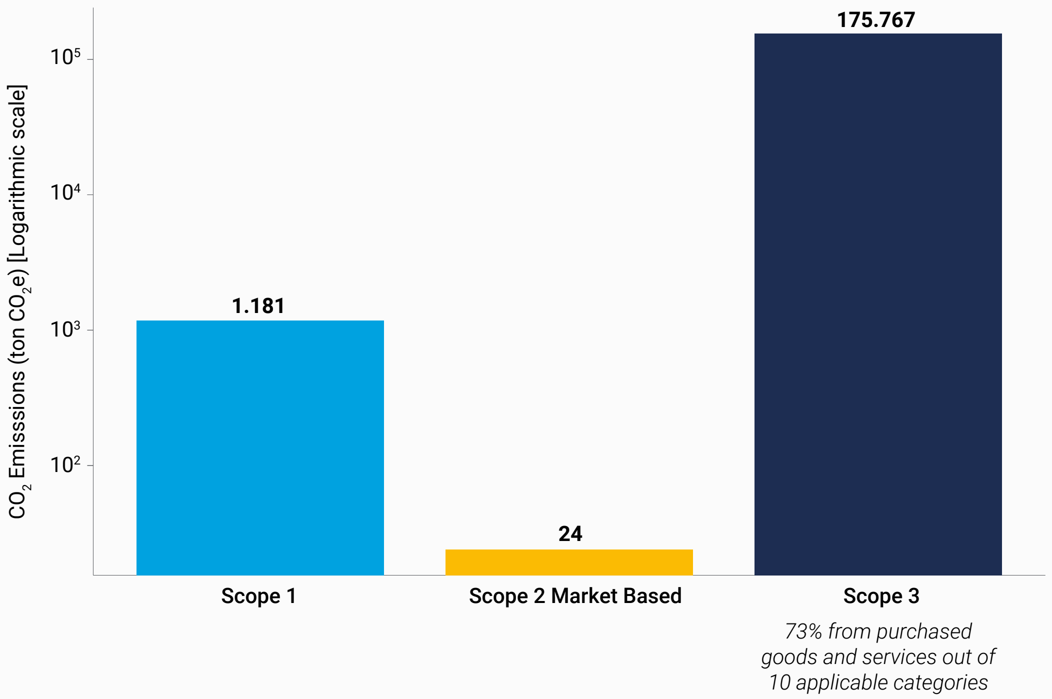
Total energy consumption (kWh)



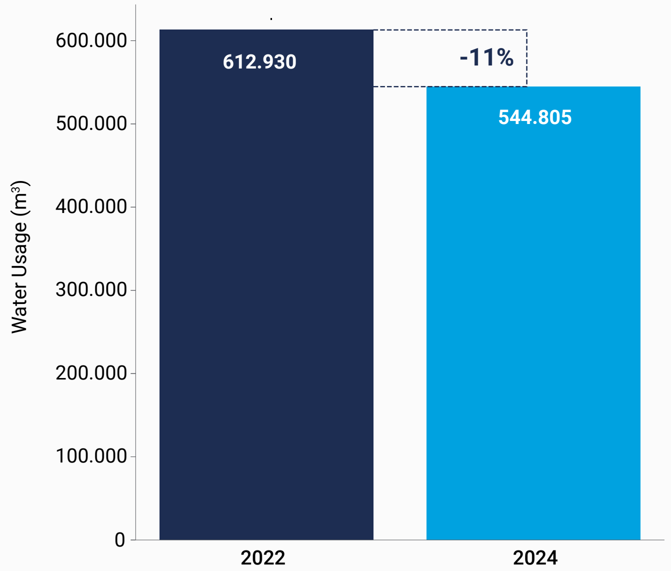
Waste generated (ton)



Total carbon emissions at group level (scope 1, 2 & 3)

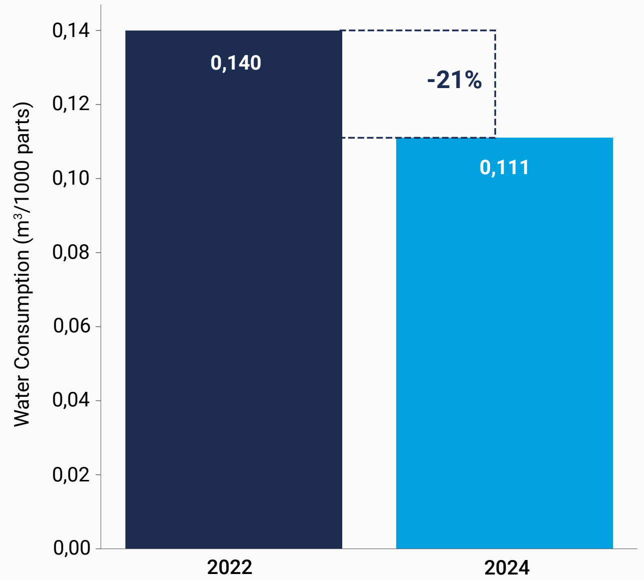


Total water usage (input)



Water consumption

normalized by number of sold finished parts * 1000



facts & figures

GRI content index

Statement of use: Coster Tecnologie Speciali, SpA has reported in accordance with the 2024 Consolidated GRI Standards for the period 2024 January 1st to December 31st.

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standard(s): No sector standards applicable.

The GRI Content Index is made up of two parts: The first contains references to the disclosures reported in accordance with the core option, based on the materiality analysis carried out in the reporting year (**standard and reporting requirement**). The second contains references to additional GRI disclosures that complete the outline of Coster's performance (**Coster's response**).

Standard	Reporting requirement	Coster's response
GRI 2: General disclosures		
THE ORGANIZATION AND ITS REPORTING PRACTICES		
2-1	Organizational details	Coster Tecnologie Speciali, S.p.A is a partnership, privately owned company established under Italian law. Its headquarter is located in via Leonardo da Vinci, 2 20016 Pero (Milano) and has operations in Italy, Spain, France, Netherlands, Germany, United Kingdom, United States of America, Brazil, Argentina, Malaysia and India.
2-2	Entities included in the organization's sustainability reporting	Coster Tecnologie Speciali, S.p.A; Costerplast, S.r.l; Tecnocoster, S.r.l; Catidom, S.A.S; Costertec, S.A; Coster Germany, Gmbh; Coster B&S, B.V; Coster Aerosols, Ltd; Coster USA, Inc; Coster Packaging do Brasil, Ltda; Coster Packaging, S.A.U; Coster India Packaging, Pvt Ltd; Costerpack Manufacturing, Sdn-Bhd.
2-3	Reporting period, frequency and contact point	Sustainability report is annual from January 1st to December 31st. Financial report is annual from January 1st to December 31st. Sustainability report has two different versions: With reference version: 16/06/2025; In accordance version: 26/11/2025 The main contact point is: Andrea Raineri, Chief Innovation & Sustainability Officer; telephone: +39 0461 726457 and email at andrea.raineri@coster.com
2-4	Restatements of information	No restatements of previously reported information have been made, except for the inclusion of the new Coster Brazil manufacturing site, which commenced operations in 2024, and the exclusion of Coster France due to the closure of its operations. These changes affect the organizational boundary of the reporting entities but do not alter previously reported data or methodologies.

Standard	Reporting requirement	Coster's response
2-5	External assurance	The company maintains a robust **Integrated Management System** certified under multiple international standards — **ISO 9001, ISO 22716, ISO 14001, ISO 45001, ISO 50001, Halal, ISO 20400, ISO 26000** (see table 1 on page 70)— which support the systematic control, monitoring, and periodic verification of compliance with quality, environmental, occupational health and safety, energy, and product integrity requirements. These certifications contribute to ensuring the reliability and consistency of the information included in this report. All certificates are available at [Documentation - Coster Group] In addition, the company's greenhouse gas emissions (Scope 1, Scope 2, and Scope 3 – Category 3: Fuel- and energy-related activities) were externally verified by DNV with a reasonable assurance level. The assurance engagement was carried out in accordance with ISO 14064-3 and DNV's assurance methodology to verify the accuracy and completeness of the reported data. The verification statement issued by DNV is available upon request.
ACTIVITIES AND WORKERS		
2-6	Activities, value chain and other business relationships	Coster activities can be included in the Packaging and Machinery sectors. Coster sources raw materials and services primarily from suppliers worldwide. However, its sourcing strategy focuses on local procurement, thereby minimizing intercontinental transportation of materials. There were no significant changes in the reporting period.
2-7	Employees	See tables 2 to 6 on pages 70-71. Total workers are expressed in FTE and other topics in headcounts. The employee data reported refer exclusively to individuals directly employed by the company under permanent or temporary contracts. Workers who are not directly employed by the company, such as those engaged through external agencies or subcontractors, are not included in the reported figures. There's no significant changes or fluctuations
2-8	Workers who are not employees	Coster had 212 not employees, 144 agency staff mainly engaged in factory tasks and 68 mainly engaged in cleaning and security tasks. The company monitors and manages its relationships with third-party workforce providers to ensure that all workers performing activities on its behalf operate under fair, safe, and legally compliant working conditions.
GOVERNANCE		
2-9	Governance structure and composition	The Strategic Committee COSTRAT constitutes the governance of Coster and is responsible for the definition of long-term strategy, resources allocation, compliance and controlling. The COMEX is responsible for execution and communication, providing inputs to shape the strategy, evaluating regional requirements and for periodic institutional meetings. See Pag. 14, 16
2-10	Nomination and selection of the highest governance body	The COSTRAT and COMEX structure and composition is approved within the Board Of Directors, under the CEO and President submission for the nomination of the members in relation to the responsibilities needed in the company governance.

Standard	Reporting requirement	Coster's response
2-11	Chair of the highest governance body	The Chair of the Board also serves as the Chief Executive Officer (CEO) of the company. This dual role ensures strategic alignment between governance and management in the implementation of the company's objectives, including those related to sustainability. To prevent potential conflicts of interest and to maintain effective oversight, the company has established several governance mechanisms. These include the presence of independent Board members, the delegation of specific responsibilities to Board committees, and the periodic evaluation of both the Board's performance and the company's governance practices. In addition, the Board maintains a clear distinction between strategic supervision and operational management, ensuring transparency and accountability in decision-making processes.
2-12	Role of the highest governance body in overseeing the management of impacts	See page 3; Coster's COSTRAT meets on a regular basis, sometimes inviting external participants to discuss function-specific topics, while COMEX meets quarterly. Group Management meetings are periodically decided and have the purpose to communicate, align and assess strategies through companies' managers. Assignment of company-level functions takes place at the annual general meeting. During 2024, there were 2 General meeting, 6 COSTRAT meetings and 5 COMEX meetings.
2-13	Delegation of responsibility for managing impacts	The Sustainability Board is responsible for the definition of Sustainability strategy and decide what actions to take for compliance and it's made up by the CEO and 3 Chief Officers. The responsibilities of managing any issue or decision connected to sustainability and its three different economic, environmental and social dimensions are in charge to the Chief Innovation & Sustainability Officer, responding to the CEO in the organisational structure.
2-14	Role of the highest governance body in sustainability reporting	See page 3.
2-15	Conflicts of interest	All decisions taken on behalf of Coster must be made in the interest of Coster. Coster management and employees must avoid any possible conflict of interest, with particular regard to personal, financial or family considerations (i.e., the existence of a vested interest in a supplier). Coster managers and employees shall avoid and report any conflicts of interest between personal and family business activities and their tasks within the company. Any situation that constitutes or might constitute a conflict of interest must be reported immediately to the direct supervisor18.
2-16	Communication of critical concerns	See page 15.
2-17	Collective knowledge of the highest governance body	See pages 14 to 17.
2-18	Evaluation of the performance of the highest governance body	Coster Tecnologie Speciali S.p.A. has adopted a comprehensive Governance Model aligned with Italian Legislative Decree 231/2001 to ensure legal compliance and Corporate responsibility. This model, extended to all subsidiaries, is reinforced through targeted training and includes clear behavioural guidelines, a whistleblowing system, an independent supervisory body, regular audits, and a disciplinary framework.

Standard	Reporting requirement	Coster's response
2-19	Remuneration policies	The remuneration policy for the members of the highest governance body and executive members consists of a fixed and a variable component, complemented by all benefits and social protections required by the applicable legislation in each country where the company operates. The fixed component reflects the level of responsibility and experience required for each position, ensuring internal equity and external competitiveness. The variable component is performance-based and linked to the achievement of predefined financial, operational, and sustainability objectives approved annually by the Board of Directors. The company's remuneration framework is designed to promote long-term value creation, responsible business conduct, and the alignment of management incentives with the company's strategic goals. All remuneration policies are reviewed periodically by the Board to ensure consistency, fairness, and compliance with local legal requirements.
2-20	Process to determine remuneration	The remuneration policy for the members of the Executive Management Team is defined and approved jointly by the Presidents of the company and the Chief Human Resources Officer (CHRO). This process ensures that compensation decisions are consistent with the company's strategic objectives, performance expectations, and market competitiveness. The Presidents and the CHRO periodically review remuneration structures, taking into account internal performance metrics, external benchmarking, and the legal requirements applicable in each country where the company operates. When necessary, external advisors may be consulted to provide independent insights and ensure the fairness and competitiveness of the remuneration framework. This governance process guarantees transparency, equity, and alignment between remuneration, sustainable business performance, and long-term value creation for all stakeholders.
2-21	Annual total compensation ratio	Information not available due to confidentiality.

Standard	Reporting requirement	Coster's response
STRATEGY, POLICIES AND PRACTICES		
2-22	Statement on sustainable development strategy	Pag. 5, 18-20
2-23	Policy commitments	The company has established a comprehensive set of policy commitments that define its principles of ethical conduct, corporate responsibility, and sustainable development. These commitments are approved by the CEO and apply to all employees, subsidiaries, and business partners. The company's policies cover key areas such as business ethics and compliance, human rights, occupational health and safety, environmental protection, energy efficiency, product quality, and responsible supply chain management. They are aligned with international standards and frameworks, including the United Nations Global Compact, the Universal Declaration of Human Rights, and the International Labour Organization (ILO) conventions. All policy commitments are communicated across the organization through internal training, digital platforms, and corporate communications channels. Business partners and suppliers are also informed of these principles and are expected to adhere to them as part of contractual and ethical requirements. The company periodically reviews its policy framework to ensure continued alignment with evolving legal obligations, stakeholder expectations, and sustainability priorities.
2-24	Embedding policy commitments	The company embeds its policy commitments throughout the organisation by means of a structured Integrated Management System covering quality, environment, energy, occupational health and safety, and good manufacturing practices. All these commitments are founded on the company's **Code of Ethics**, which establishes the fundamental principles of integrity, transparency, and responsibility that guide all corporate behaviour. The Code of Ethics serves as the cornerstone for the development and implementation of the company's specific policies. These principles are integrated across all business units and management levels, ensuring that ethical and sustainability considerations are embedded in strategic decision-making and daily operations. The Executive Management Team play an essential role in fostering a culture of integrity and accountability, supported by the Human Resources and Sustainability departments through training programmes, awareness campaigns, and internal communications that promote adherence to corporate values and policies. Compliance with policy commitments is systematically monitored through internal and external audits, management reviews, and performance evaluations. When deviations are identified, corrective and preventive actions are implemented to ensure continuous improvement and full accountability. The company also extends these expectations to its suppliers and business partners through contractual obligations, supplier evaluation processes, and engagement initiatives aimed at strengthening ethical and sustainable practices throughout the value chain. The **Code of Ethics** and related policies are publicly available on the company's website, reinforcing transparency and accessibility for all stakeholders.

Standard	Reporting requirement	Coster's response
2-25	Processes to remediate negative impacts	The company has established structured processes to identify, address, and remediate any actual or potential negative impacts associated with its operations, products, or business relationships. These processes are embedded within the Integrated Management System and aligned with the company's Code of Ethics and sustainability policies. Whenever a negative impact is identified — whether related to environmental performance, human rights, occupational health and safety, or ethical business conduct — the responsible department conducts a thorough assessment to determine root causes and define corrective and preventive actions. The implementation and effectiveness of these actions are monitored through regular follow-up reviews and management oversight. The company maintains a confidential reporting channel (IntegrityLog) that allows employees, suppliers, and other stakeholders to report potential breaches of policies or ethical standards. All reports are managed with strict confidentiality, and no retaliation is tolerated. Each case is evaluated by the Human Resources and Compliance functions, which ensure a fair, transparent, and timely resolution process. In cases where a significant adverse impact is confirmed, the company applies appropriate remediation measures, which may include operational improvements, employee training, supplier engagement, or, when relevant, compensatory actions. The company periodically evaluates the effectiveness of its remediation processes as part of internal and external audits and management reviews, ensuring continuous improvement and alignment with international best practices and stakeholder expectations.
2-26	Mechanisms for seeking advice and raising concerns	The company provides accessible and reliable mechanisms for employees and external stakeholders to seek advice on ethical or compliance-related matters and to raise concerns about potential breaches of the company's Code of Ethics or other policy commitments. The primary channel for reporting concerns or requesting guidance is the IntegrityLog platform, an online portal that ensures confidentiality, data protection, and secure communication. The platform is publicly available through the company's corporate website, allowing both internal and external parties to submit reports or queries in a transparent and traceable manner. All submissions received through IntegrityLog are managed by the Human Resources and Compliance departments, which guarantee impartial investigation, confidentiality, and the protection of whistleblowers against any form of retaliation. In addition to the digital platform, employees may also seek advice directly from their line managers, the Human Resources department, or the Compliance function for matters related to ethics or sustainability. The company promotes awareness of these mechanisms through training sessions, internal communications, and onboarding programmes, ensuring that all staff understand how to access guidance and report potential concerns responsibly.

Standard	Reporting requirement	Coster's response
2-27	Compliance with laws and regulations	Coster has had only one administrative sanction in 2024.
2-28	Membership associations	Relations with the regulatory authorities, institutions and public entities are based on ethical conduct, transparency and are disciplined by the Governance Model 231. The main institutions which Coster partnered and worked with in 2024 are: CONAI, a private non-profit consortium in Italy, established by packaging producers to ensure that they achieve the recycling and recovery target of packaging waste provided for by law. Since Coster Group is a producer of plastic, aluminium and steel packaging, the Group was asked to contribute to three sub-consortiums: COREPLA, CiAl and RICREA. Confindustria Metalmeccanica Confindustria (Milano & Trento) IBC – Associazione industrie beni di consumo Federchimica – Associazione Italiana Aerosol (adhering to FEA – European Aerosol Federation) Federmeccanica AEDA - Asociación Española del Aerosol Beauty Cluster NAV (Dutch aerosol association) NVC (Dutch packaging centre) OCM (Entrepreneurs Club Marslanden) DVI - Deutsches VerpackungsIntitut EV IGA – Industrie Gemeinschaft Aerosole EV BAMA - British Aerosol Manufacturers Association CADEA - Cámara Argentina del Aerosol CAIP - Cámara Argentina de la Industria Plástica ABAS – Brazilian Spray and aerosol association Federation of Malaysian Manufacturers IASTA - Indian aerosol Science and Technology Association

Standard	Reporting requirement	Coster's response
STAKEHOLDER ENGAGEMENT		
2-29	Approach to stakeholder engagement	Stakeholders are identified and prioritised based on their influence on, and impact from, the company's operations, products, and value chain. The main stakeholder groups include employees, customers, suppliers, shareholders, local communities, public authorities, and industry associations. Engagement with stakeholders takes place through multiple channels and formats, including regular meetings, surveys, audits, sustainability reporting, supplier assessments, customer reviews, and participation in collaborative industry initiatives. These mechanisms are designed to foster open communication, mutual understanding, and shared progress towards sustainability goals. The feedback obtained through stakeholder engagement is systematically analysed and integrated into the company's materiality assessment, strategic planning, and decision-making processes. This ensures that stakeholder perspectives are duly considered in the management of economic, environmental, and social impacts. The company continuously reviews and enhances its engagement practices to ensure that they remain transparent, relevant, and aligned with international sustainability standards and stakeholder expectations.
2-30	Collective bargaining agreements	The company recognises and fully respects the right of all employees to freedom of association and collective bargaining, in accordance with the core conventions of the International Labour Organization (ILO). In those countries where collective bargaining agreements are in place, 100% of the company's employees are covered by the applicable agreements, which regulate employment conditions, remuneration, working hours, and social benefits in compliance with national legislation. In countries where collective bargaining agreements do not exist or are not legally recognised, employment terms are defined through individual contracts and the company's internal policies. These policies are aligned with both national labour standards and the company's global human resources framework, ensuring fair, safe, and equitable working conditions for all employees. Across all locations, the company promotes open and constructive dialogue between management and employees through regular meetings, employee surveys, and consultation mechanisms. This approach fosters mutual trust, respect, and continuous improvement in working conditions throughout the organisation.

Standard	Reporting requirement	Coster's response
GRI 3: Material topics		
3-1	Process to determine material topics	The company identifies and prioritises its material topics through a structured materiality assessment process designed to capture the most significant economic, environmental, and social impacts of its activities, as well as the issues that most influence stakeholders' decisions and expectations. The most recent materiality analysis was conducted with the active participation of all key stakeholder groups, including employees, customers, suppliers, shareholders, local communities, and regulatory bodies. The process combined internal workshops, stakeholder surveys, and management reviews to ensure a comprehensive and balanced understanding of the company's impacts and priorities. Building on this foundation, the company is currently developing a **double materiality assessment** aligned with the requirements of the **EU Corporate Sustainability Reporting Directive (CSRD)** and the **European Sustainability Reporting Standards (ESRS)**. This enhanced assessment will integrate both the impact materiality and the financial materiality perspectives, providing a more complete view of how sustainability issues affect — and are affected by — the company's business model and strategy.
3-2	List of material topics	Page 20. No changes have been made to the list in 2024.
3-3	Management of material topics	Each material topic is covered by specific policies, objectives, and action plans embedded in the company's **Integrated Management System**, which includes quality, environment, energy, occupational health and safety, and good manufacturing practices. These policies are grounded in the company's **Code of Ethics** and approved by the CEO. Responsibilities for managing material topics are clearly defined at both corporate and site levels, with departments coordinating implementation and continuous improvement. The company establishes annual targets and key performance indicators (KPIs) for each material topic, which are regularly monitored through internal audits, management reviews, and sustainability reporting. The results of this monitoring process are used to evaluate progress, identify opportunities for improvement, and adjust actions when necessary. Stakeholder feedback, regulatory developments, and emerging sustainability trends are systematically considered in the review of the company's management approach to ensure that it remains relevant, effective, and aligned with long-term strategic goals and stakeholder expectations.

Standard	Reporting requirement	Coster's response
GRI 101: Biodiversity		
101-1	Policies to halt and reverse biodiversity loss	The company acknowledges the importance of halting and reversing biodiversity loss as a global environmental priority. However, due to the nature of its activities and the location of its industrial sites, the company's operations have **no direct or significant impact on areas of high biodiversity value**. All production facilities are situated in established industrial zones, away from protected or ecologically sensitive areas. Even in the absence of material direct impacts, the company is committed to protecting biodiversity through the preventive application of its **Environmental Policy** and **Sustainability Policy**, both approved by the Presidents and the Executive Management Team. These policies establish principles of pollution prevention, efficient use of natural resources, waste minimisation, and the promotion of circular economy practices that indirectly contribute to biodiversity conservation. The company also works with suppliers and partners to encourage responsible sourcing and compliance with applicable environmental regulations and international frameworks, such as the **EU Biodiversity Strategy for 2030** and the **UN Convention on Biological Diversity**. Through its integrated environmental management approach, the company monitors its interactions with the environment to ensure that operations remain fully compliant with legal requirements and that any potential indirect impact on biodiversity is minimised or eliminated.
101-2	Management of biodiversity impacts	The company manages its potential interactions with biodiversity through a preventive and risk-based approach embedded in its Integrated Management System. Given that all production facilities are located in established industrial areas, the company's direct impacts on biodiversity are considered negligible. Nevertheless, biodiversity considerations are integrated into environmental management practices to avoid any indirect effects related to resource use, emissions, or waste generation. When relevant, environmental impact assessments are conducted for new projects or significant operational changes to identify and mitigate any potential risks to biodiversity.
101-3	Access and benefit-sharing	The company's operations do not involve the use, research, or commercialisation of genetic resources or associated traditional knowledge, and therefore do not fall within the scope of the **Nagoya Protocol on Access and Benefit-sharing**.
101-4	Identification of biodiversity impacts	Given the nature of the company's industrial activities and the location of its production facilities in established industrial zones, the assessment has confirmed that **no direct or significant impacts on biodiversity have been identified**. None of the sites are located in, or adjacent to, protected areas or areas of recognised high biodiversity value.
101-5	Locations with biodiversity impacts	None of the Coster sites have a significant impact on biodiversity and all of them are located far enough (> 2 km) from protected areas of biodiversity.
101-6	Direct drivers of biodiversity loss	Given the nature of our industrial activities —focused on packaging transformation and assembly— the company does not engage in activities that cause land conversion, natural resource extraction, or introduction of invasive species.

Standard	Reporting requirement	Coster's response
101-7	Changes to the state of biodiversity	No measurable changes in biodiversity have been identified in 2024. All company operations are located in industrial areas with no proximity to protected or high-value ecosystems. Environmental monitoring confirms that surrounding habitats remain stable and unaffected by company activities.
101-8	Ecosystem services	Coster has not identified any operational sites with actual or potential significant impacts on biodiversity (see GRI 101-5). Therefore, this disclosure is not applicable.
GRI 201: Economic performance		
201-1	Direct economic value generated and distributed	<table><tr><th></th><th>2024 €/1000</th><th>2023 €/1000</th><th>2022 €/1000</th></tr><tr><td>**Total sales**</td><td>269.265</td><td>250.648</td><td>244.672</td></tr><tr><td>**Net Income**</td><td>10.185</td><td>14.357</td><td>5.022</td></tr></table>
201-2	Financial implications and other risks and opportunities due to climate change	The company identifies, assesses, and manages climate-related risks and opportunities through processes aligned with the **CDP Climate framework** and the recommendations of the **Task Force on Climate-related Financial Disclosures (TCFD)**. The analysis covers both **physical risks** (such as energy and resource supply disruptions due to extreme weather events) and **transition risks** arising from evolving regulations, carbon pricing, and changing market expectations. At the same time, opportunities are identified in energy efficiency, renewable energy generation, circular packaging solutions, and access to sustainable financing. Financial implications associated with these risks and opportunities are incorporated into the company's strategic and investment planning. Specific actions include energy-efficiency projects, renewable electricity installations, and product innovation to support customers' decarbonisation goals. Detailed quantitative data on risks, opportunities, and financial impacts are disclosed annually through the **CDP Climate questionnaire**, which serves as the primary public reference for this topic.
201-4	Financial assistance received from government	The total monetary value of financial assistance received by Coster from any government during the reporting period was 1.081.501€
GRI 202: Market presence		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	The company ensures that all employees receive fair and competitive compensation in full compliance with the labour legislation of each country where it operates. Standard entry-level wages are **equal for men and women** performing equivalent roles and are **always above the applicable national or regional minimum wage**.
202-2	Proportion of senior management hired from the local community	For the purposes of this disclosure, senior management refers to employees holding positions with direct managerial responsibility over teams or business units. In 2024, **98.41% of senior management positions were held by individuals hired from the local community**, defined as employees of the same country in which the company operates. This high level of local representation reflects the company's commitment to developing internal talent, ensuring cultural and regulatory alignment, and strengthening long-term relationships with local communities and stakeholders. The remaining 1.59% corresponds to cross-country assignments within the group, designed to foster knowledge exchange and the dissemination of best practices across the organisation.

Standard	Reporting requirement	Coster's response
GRI 203: Indirect economic impacts		
203-1	Infrastructure investments and services supported	In 2024, the company carried out a significant infrastructure investment for the construction and start-up of a new manufacturing plant in Brazil. Although the project was primarily commercial in nature, it has contributed positively to the local economy through job creation, engagement of local suppliers, and the development of industrial infrastructure in the surrounding area. Beyond this investment, the company has not supported any additional infrastructure or community service projects outside the scope of its normal business operations. All capital investments are aligned with the company's strategy to strengthen its global production network while promoting responsible growth and long-term value creation in the regions where it operates.
203-2	Significant indirect economic impacts	The company's industrial operations generate significant indirect economic impacts in the regions where it operates, primarily through local employment, supply-chain development, and the diffusion of technical knowledge and industrial best practices. The most notable impact during 2024 was the investment in a new manufacturing facility in Brazil, which contributed to regional economic growth by creating qualified jobs, contracting local suppliers and service providers, and supporting the development of industrial infrastructure in the area. In all countries of operation, the company's presence stimulates indirect economic value through the demand for local materials, logistics, and maintenance services. Additionally, employee spending, tax contributions, and training initiatives further strengthen local economies and skills development. These effects demonstrate the company's commitment to responsible growth and to maximising the positive socio-economic contribution of its operations, consistent with its sustainability strategy and long-term value creation objectives.
GRI 204: Procurement practices		
204-1	Proportion of spending on local suppliers	The company is committed to promoting responsible and sustainable procurement practices that support local economies and strengthen its supply chain resilience. In 2024, **47% of total procurement spending**, see table 33 on page 83, was directed to local suppliers, defined as those operating within the same country as the company's production sites. The company prioritises local sourcing whenever feasible, provided that quality, competitiveness, and sustainability criteria are met. This approach fosters regional economic development, reduces transportation-related emissions, and enhances supply reliability.

Standard	Reporting requirement	Coster's response
GRI 205: Anti-corruption		
205-1	Operations assessed for risks related to corruption	The company systematically evaluates all its operations for potential risks related to corruption and unethical behaviour as part of its integrated compliance and corporate risk management framework. All subsidiaries and production sites are governed by the **Code of Ethics** which establish clear commitments to integrity, transparency, and zero tolerance towards corruption, bribery, or fraud. Corruption-related risks are periodically assessed within the I**ntegrated Management System** and are being further incorporated into the company's **double materiality assessment framework**, developed in alignment with the **Corporate Sustainability Reporting Directive (CSRD)** and the **European Sustainability Reporting Standards (ESRS)**. This approach allows the company to evaluate corruption both as a financial risk and as an impact on governance and stakeholder trust. In addition, all facilities undergo **independent SMETA (Sedex Members Ethical Trade Audit)** assessments, which include verification of anti-corruption controls and ethical business practices. From 2022 to 2024, **100% of the company's operations were assessed for corruption-related risks, and no significant risks or confirmed incidents** were identified. Preventive measures include segregation of duties, supplier due diligence, and mandatory ethics training for employees in sensitive or decision-making positions.
205-2	Communication and training about anti-corruption policies and procedures	The company ensures that all employees are informed and trained on its anti-corruption principles and ethical conduct standards as part of its management system. The **Code of Ethics** is communicated to all personnel upon hiring, and every new employee receives mandatory training covering integrity, prevention of conflicts of interest, and anti-corruption practices. For existing employees, refresher training sessions are delivered whenever policies, procedures, or legal requirements are updated. All updates to the Code of Ethics and related procedures are communicated through the corporate intranet, internal newsletters, and specific awareness campaigns to ensure understanding and alignment across all geographies. Business partners and suppliers also receive information on the company's ethical standards through contractual clauses and supplier qualification processes. All governance body worldwide receives an additional and complementary training about fraud and corruption. This systematic approach ensures that **100% of employees are covered by anti-corruption communication and training programmes** during their employment.
205-3	Confirmed incidents of corruption and actions taken	From 2022 to 2024 Coster does not have: • any confirmed incidents of corruption. • any confirmed incidents in which employees were dismissed or disciplined for corruption. • any confirmed incidents when contracts with business were terminated or not renewed due to violations related to corruption. • any public legal cases regarding corruption brought against the organization or its employees during the reporting period.

Standard	Reporting requirement	Coster's response
GRI 206: Anti-competitive behaviour		
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	From 2022 to 2024 Coster did not receive any legal action related to these issues.
GRI 301: Materials		
301-1	Materials used by weight or volume	See tables 34 to 35 on pages 83 and 84. Calculations are based on a representative benchmark of our products, as shown in the benchmark table 36 on page 84.
301-2	Recycled input materials used	See table in section 301-1.
301-3	Reclaimed products and their packaging materials	No report
GRI 302: Energy		
302-1	Energy consumption within the organization	The company monitors and reports total energy consumption across all its operations, including electricity, thermal energy, and fuels used in production processes and facilities. Energy data are consolidated from all sites under operational control and expressed in **kilowatt-hours (kWh)**, in line with the International System of Units (SI). Energy sources include both **non-renewable** and **renewable** sources. The tables 7 to 10 on pages 71 to 73 summarises the company's total energy consumption by source for the reporting period. All energy consumption data, as well as the related calculations and conversions, are independently verified on an annual basis by DNV under reasonable assurance.
302-2	Energy consumption outside of the organization	The company monitors and estimates energy consumption occurring outside its operational boundaries as part of its Scope 3 greenhouse gas emissions inventory, in line with the GHG Protocol and the CDP Climate reporting framework. Indirect energy consumption primarily includes activities related to upstream logistics, purchased goods and services, and business travel. These calculations are based on activity data, emission factors, and standard energy conversion methodologies consistent with recognised international frameworks. Energy use associated with these activities is reported annually through the CDP platform under Scope 3 emissions. While these data are not yet subject to external verification, the company is working to enhance the accuracy, completeness, and traceability of value chain energy information as part of its continuous improvement process.
302-3	Energy intensity	The company monitors and reports energy intensity across its main production processes as part of its energy management and performance monitoring system. Energy intensity indicators are calculated using the total energy consumption within the related process, expressed in kilowatt-hours (kWh), divided by the relevant production output for each process. They are calculated using verified energy data reported under GRI 302-1. The company uses these intensity metrics to monitor energy performance, identify efficiency opportunities, and track progress against internal reduction targets. See table 11 on page 73.
302-4	Reduction of energy consumption	As an energy-consuming manufacturer, Coster is continuously looking for solutions to further reduce its consumption through the establishment of different initiatives aimed at achieving the targets set. In 2024, Coster successfully implemented 14 distinct initiatives, achieving an energy saving of more than 700 MWh. See table 12 on page 74.

Standard	Reporting requirement	Coster's response
302-5	Reduction of energy requirements of products and services	The company develops both packaging products and packaging machinery. While packaging products do not consume energy during their use phase, the company's machinery business actively contributes to reducing energy requirements for customers through continuous innovation and design optimisation. New generations of packaging machines are designed to achieve **higher energy efficiency** through advanced control systems, optimised pneumatic circuits, and the incorporation of **energy recovery technologies**. Comparative performance tests demonstrate reductions in electricity consumption per operating cycle compared to previous models. In parallel, improvements in product design—such as lightweighting, material optimisation, and the use of recycled or recyclable components—further reduce the indirect energy requirements associated with packaging production, transport, and end-of-life management.
GRI 303: Water		
303-1	Interactions with water as a shared resource	Water is not considered a material topic in Coster's Materiality Assessment. Its use is primarily limited to auxiliary processes, such as cooling in injection moulding operations, and to domestic purposes including sanitation facilities and canteens. All water discharges are managed in strict compliance with applicable national regulations and are characterised by a low pollutant load, with no direct discharges into natural water bodies. Monitoring and control measures are in place to ensure efficient use and full environmental compliance across all sites.
303-2	Management of water discharge-related impacts	All water discharges generated by the company's operations are managed in accordance with applicable legal requirements. Process water from industrial activities, such as anodizing, cooling, and cleaning, is discharged to municipal wastewater systems after undergoing on-site treatment where required, ensuring compliance with local quality standards. Domestic wastewater from sanitation facilities and canteens follows the same regulated discharge routes. The company does not carry out any direct discharges into surface or groundwater bodies, and its overall pollutant load is considered low. Regular monitoring and periodic analyses confirm compliance with discharge parameters established by national and regional environmental authorities. Preventive and control measures include closed-loop cooling systems, periodic maintenance of treatment units, and employee awareness programmes aimed at minimising risks of contamination.

Standard	Reporting requirement	Coster's response
303-3	Water withdrawal	The company systematically monitors and consolidates water withdrawal data from all facilities under operational control. Total volumes are reported in cubic metres (m^3), based on direct meter readings and utility information, in accordance with GRI 303-3. Water is sourced from two main categories: • Groundwater, extracted under valid environmental permits and primarily used for industrial processes such as cooling and anodizing; and • Third-party water, supplied by public or private utilities for both industrial and domestic purposes (e.g., sanitation and canteens). According to World Resources Institute and its aqueduct tool, only Indian site is located in an area with an extremely-high physical risk for water. See table 13 on page 75.
303-4	Water discharge	The company manages all water discharges in accordance with applicable national and local regulations, ensuring full compliance with quality and volume limits established for each site. In 2024, total water discharges amounted to **536.893 m^3**. Process water generated from industrial activities such as anodizing, cooling, and cleaning is discharged either to municipal wastewater systems or to on-site treatment facilities where required. Domestic wastewater from sanitation and canteen services follows the same regulated discharge routes. The company is actively working to obtain detailed and comprehensive information on the final destination of all discharges to further improve transparency and water management performance knowing that its overall pollutant load is considered low. Regular monitoring and periodic analyses confirm compliance with discharge parameters established by competent authorities.

Standard	Reporting requirement	Coster's response
303-5	Water consumption	The company monitors total water consumption as the difference between water withdrawn and water discharged, in accordance with GRI 303-5. Data are consolidated for all facilities under operational control and expressed in cubic metres (m^3). Water consumption primarily results from evaporation in cooling and anodizing processes, as well as minor quantities incorporated into products or retained in waste streams. Water withdrawal and discharge data are obtained from direct meter readings and supplier invoices, which are periodically cross-checked to ensure accuracy and consistency. These data are reviewed and validated annually within the framework of the Integrated Management System. See table 13 on page 75. Overall, the company's water consumption is considered low relative to production volumes, reflecting the limited dependence of its manufacturing processes on water. All operational sites are located in industrial areas with municipal water infrastructure, ensuring responsible withdrawal and discharge. The only facility operating in a **water-stressed region (India)** is subject to enhanced monitoring, preventive maintenance to minimise both consumption and potential local impacts.
GRI 304: Biodiversity		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	The company has reviewed the location of all operational sites to identify potential proximity to protected areas or areas of high biodiversity value. This assessment is conducted as part of the environmental management process within the Integrated Management System and in accordance with GRI 304-1. The analysis confirms that none of the company's facilities are located within, or adjacent to (more than 2 km), legally protected areas or areas recognised for their high biodiversity value. All sites operate in industrial or urban zones with no direct interaction with sensitive ecosystems. Consequently, the company's operations are considered to have a very low potential impact on biodiversity, and no specific mitigation measures beyond standard environmental management controls are required. Location assessments are reviewed periodically and during the establishment of new operations to ensure continued compliance with environmental and land-use regulations.
304-2	Significant impacts of activities, products and services on biodiversity	All production sites are located in industrial or urban areas, none of which are situated within or adjacent to protected areas or areas of high biodiversity value. Consequently, the company's activities are considered to have no significant direct or indirect impacts on biodiversity or on ecosystem services.
304-3	Habitats protected or restored	The company does not own, manage, or operate any facilities located within or adjacent to protected areas or areas of high biodiversity value. Consequently, no specific habitat protection or restoration activities are required in relation to its operations.

Standard	Reporting requirement	Coster's response
304-4	IUCN red list species and national conservation list species with habitats in areas affected by operations	Environmental assessments conducted for all company facilities confirm that no operational sites are located within or near habitats of species included in the IUCN Red List or national conservation lists. Consequently, the company's activities do not affect any species classified as critically endangered, endangered, vulnerable, or near threatened according to the IUCN Red List or national regulations.
GRI 305: Emissions		
305-1	Direct (Scope 1) GHG emissions	Direct greenhouse gas (GHG) emissions (Scope 1) have been calculated in tonnes of CO_2 equivalent (tCO_2e) in accordance with the *GHG Protocol* methodology, using emission factors from GHG and *Ecoinvent*. The baseline year for Scope 1 emissions is 2021, which serves as the reference point for tracking progress over time. The reported data include: • Stationary combustion: fuel consumption in owned or controlled facilities. • Mobile combustion: fuel use in company-owned vehicles. • Fugitive emissions: leaks of refrigerant gases from air conditioning and cooling systems. No biogenic source has been identified. All figures are consolidated according to the operational control approach and have been annually verified by DNV in accordance with GHG protocol and ISO 14064-3, under a reasonable level of assurance. See table 14 in page 76.
305-2	Energy indirect (Scope 2) GHG emissions	Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2) have been calculated in tonnes of CO_2 equivalent (tCO_2e), following the GHG Protocol methodology and using emission factors sourced from *Ecoinvent*. The baseline year for Scope 2 emissions is 2021, which serves as the reference for tracking performance over time. Scope 2 emissions arise from the consumption of purchased electricity and district heating in facilities operated by the organization. Calculations have been carried out under both the market-based and location-based approaches, in line with the *GHG Protocol Scope 2 Guidance*: • Market-based approach: reflects emissions associated with the specific electricity supply contracts or guarantees of origin purchased by the organization. • Location-based approach: reflects the average emissions intensity of the national or regional electricity grid where the consumption occurs. All figures are consolidated according to the operational control approach and have been annually verified by DNV in accordance with GHG protocol and ISO 14064-3, under a reasonable level of assurance. See tables 15 to 17 on pages 77 and 78.

Standard	Reporting requirement	Coster's response
305-3	Other indirect (Scope 3) GHG emissions	Other indirect greenhouse gas (GHG) emissions (Scope 3) have been calculated in tonnes of CO_2 equivalent (tCO_2e), following the *GHG Protocol* methodology and using emission factors sourced from *Ecoinvent*. The baseline year for Scope 3 emissions is 2022, which serves as the reference point for monitoring progress over time. No biogenic CO_2 emissions have been identified. Calculations have been performed under the operational control approach and include both primary data from our own operations and data provided by suppliers and partners. The organization has assessed all fifteen categories defined in the GHG Protocol; however, categories 8 (Upstream leased assets), 10 (Processing of sold products), 11 (Use of sold products), 13 (Downstream leased assets) and 14 (Franchises) have been deemed not applicable to our activities. A detailed breakdown of reported categories and emissions is presented in the corresponding table. Verification of Scope 3 data has been performed by DNV in accordance with GHG protocol and ISO 14064-3, under a reasonable level of assurance, and covers Category 3 (Fuel- and energy-related activities not included in Scope 1 or 2). See table 18 on pages 78 and 79.
305-4	GHG emissions intensity	Greenhouse gas (GHG) emissions intensity has been calculated in tonnes of CO_2 equivalent (tCO_2e) in accordance with the *GHG Protocol* methodology and using emission factors from *Ecoinvent*. The baseline year for this indicator is 2021. Two intensity ratios have been established to reflect the main emission sources of the organization: • Scope 1: calculated as tCO_2e per square metre of heated surface (tCO_2e/m^2). Only emissions associated with heating systems in facilities equipped with such systems have been included. • Scope 2: calculated as $grCO_2e$ per thousand units of product sold (tCO_2e/million units). Both indicators are consolidated under the operational control approach and cover all relevant facilities within the organizational boundary. All consumption and emission data used in these calculations have been verified annually by DNV in accordance with ISO 14064-3, following the requirements of the *GHG Protocol*, and under a reasonable level of assurance. See table 20 on page 79.

Standard	Reporting requirement	Coster's response
305-5	Reduction of GHG emissions	In 2024, the organization implemented a total of 14 distinct initiatives aimed at reducing greenhouse gas (GHG) emissions across its operations. These actions resulted in emissions savings exceeding 80 tonnes of CO_2 equivalent (tCO_2e). In addition, the final remaining site, located in France, transitioned to 100% renewable electricity, aligning with the rest of the company's facilities. This measure contributed to a further reduction of more than 400 tonnes of CO_2e. The reported reductions have not been subject to third-party verification, although the underlying activity data used for emission calculations are verified annually under GHG protocol and ISO 14064-3 with a reasonable level of assurance. A summary table detailing all 2024 emission reduction initiatives is attached to this disclosure for reference, see tables 12 and 19 on pages 74 and 79.
305-6	Emission of ozone-depleting substances (ODS)	The organization does not produce, import or use substances classified as ozone-depleting substances (ODS). Any minor leaks from refrigeration or air-conditioning equipment are not associated with ODS and are already included in the calculation of Scope 1 greenhouse gas (GHG) emissions expressed in tonnes of CO_2 equivalent (tCO_2e). Accordingly, no emissions of ODS (in kg CFC-11 equivalent) have been identified or reported for the reporting period.
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	The organization's activities **do not generate significant emissions** of nitrogen oxides (NOx), sulfur oxides (SOx), volatile organic compounds (VOCs), or other air pollutants. Such emissions are considered **immaterial** due to the nature of the company's operations and the absence of large-scale combustion or industrial processes associated with this type of pollutant. Accordingly, **no quantitative data are reported under this disclosure**.
GRI 306: Waste		
306-1	Waste generation and significant waste-related impacts	Coster manufacturing processes — including injection moulding, anodizing, assembly, and machinery manufacturing — generate both hazardous and non-hazardous waste. In 2024, approximately 14% of the total waste generated was classified as hazardous, while 86% corresponded to non-hazardous waste. Waste generation is managed under the company's Environmental Management System, with more than 72% of our manufacturing sites certified under ISO 14001. The company's facilities in Italy, which account for over 50% of the total waste generated, have already achieved Zero Waste to Landfill certification, demonstrating a strong commitment to circularity and responsible waste management. The remaining sites are scheduled to achieve the same certification between 2025 and 2026. The organization continually evaluates the environmental impacts associated with waste generation, focusing on reduction at source, segregation by type, and valorization through recycling and recovery as key strategies to minimize landfill disposal.

Standard	Reporting requirement	Coster's response
306-2	Management of significant waste related impacts	Significant waste-related impacts are addressed through the full waste hierarchy — prevention, reduction, reuse, recycling, recovery, and final disposal — with priority given to minimizing waste generation at source and maximizing material valorization. Operational controls include: • Segregation at source of hazardous and non-hazardous waste. • Dedicated storage areas designed to prevent spills, leaks, or cross-contamination. • Authorized waste contractors for collection, treatment, and final disposal. • Monitoring and reporting of waste quantities, treatment methods, and destinations at site level. • Periodic audits and training programs to reinforce environmental awareness and compliance. Corrective and preventive measures are established whenever significant deviations or incidents are identified, ensuring continuous improvement in waste management performance
306-3	Waste generated	Waste data are compiled from official waste management documentation issued by authorized waste managers and local authorities. These data are classified according to their hazardousness and final treatment or disposal method, ensuring traceability and compliance with applicable environmental regulations. Waste quantities are reported in tonnes (t) and aggregated at the organizational level under the operational control approach. All sites apply standardized procedures for waste classification, segregation, storage, and record-keeping, in alignment with ISO 14001 requirements. See table 21 on page 80.
306-4	Waste diverted from disposal	Waste diverted from disposal includes all waste fractions that have been reused, recycled, or otherwise recovered, avoiding their final disposal through landfill or incineration without energy recovery. Data are compiled from the company's official waste management documentation and validated at site level as part of the Environmental Management System. Figures are reported in tonnes (t) and cover all operations under the operational control approach. Both hazardous and non-hazardous waste are included in this disclosure, with quantities separated by type and destination of treatment. The reported data reflect the company's progress toward Zero Waste to Landfill certification, already achieved in Italy (representing over 50% of total waste generation) and scheduled for completion in the remaining sites between 2025 and 2026. All recovery operations are carried out by authorized waste contractors and in compliance with national and EU waste legislation. See table 21 on page 80.

Standard	Reporting requirement	Coster's response
306-5	Waste directed to disposal	Waste directed to disposal includes all waste fractions that have been sent to final treatment operations such as landfilling or incineration without energy recovery, in cases where reuse, recycling, or recovery were not technically or environmentally feasible. All figures are compiled from official waste management documentation issued by authorized contractors and competent authorities. Data are reported in tonnes (t) and include both hazardous and non-hazardous waste, consolidated under the operational control approach. The company's ongoing implementation of Zero Waste to Landfill certification has significantly reduced the proportion of waste directed to disposal. As of 2024, Italian facilities — representing over 50% of total waste generation — have achieved certification, and the remaining sites are scheduled to complete the process between 2025 and 2026. All waste management activities are conducted in full compliance with applicable national and EU legislation. See table 21 on page 80.
GRI 308: Supplier environmental assessment		
308-1	New suppliers that were screened using environmental criteria	In 2024, a total of 11 suppliers were audited under environmental criteria, including 8 new suppliers and 3 re-evaluations of existing ones. These assessments were conducted as part of the company's supplier qualification and monitoring programme, which integrates environmental performance into the overall supplier evaluation process. The suppliers audited during the reporting year represent approximately 18% of the total expenditure within the top 20 suppliers, reflecting the company's continued commitment to integrating environmental responsibility and sustainability criteria into its supply chain management. Environmental audits consider aspects such as compliance with applicable legislation, implementation of environmental management systems (preferably ISO 14001 certified), waste and emissions control, and resource efficiency practices.
308-2	Negative environmental impacts in the supply chain and actions taken	The audits did not identify any suppliers with actual or potential significant negative environmental impacts. Minor shortcomings related to both environmental and social performance were reported and appropriately addressed through corrective action plans. No supplier relationships were terminated as a result of these assessments.

Standard	Reporting requirement	Coster's response
GRI 401: Employment		
401	Management	The company's management of employment-related aspects is guided by its Human Resources Policy and aligned with the principles of fair employment, equal opportunities, and employee well-being. The organization ensures full compliance with national labour legislation and with applicable collective bargaining agreements across all its operations. Employment practices are designed to promote stable, high-quality jobs, support professional development, and foster a safe, inclusive, and motivating work environment. The company applies consistent procedures for recruitment, onboarding, and performance evaluation, ensuring transparency and merit-based selection. Compensation and benefits are regularly benchmarked against industry standards to guarantee internal equity and external competitiveness. In addition, the organization promotes work-life balance through flexible working arrangements where possible, and provides benefits related to health, safety, and well-being, in line with local regulations and corporate commitments. Employment indicators are systematically monitored as part of the company's Integrated Management System.
401-1	New employee hires and employee turnover	Data are compiled annually and include new employee hires and employee turnover, broken down by gender, age group, and region, in line with GRI 401-1 reporting requirements. All information refers to direct employees under an employment contract with the company. Temporary workers and contractors are excluded unless otherwise specified. See tables 22 to 27 on pages 80 and 81.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Each site within the organization defines and manages the employee benefits program according to local needs, legal frameworks, and collective agreements. Although the scope and specific conditions of these benefits may vary, the company promotes equitable treatment and alignment with its corporate values regarding employee well-being. Among the benefits commonly available to full-time employees, and which may not be extended to temporary or part-time personnel, are the following: • **Life insurance** • **Health care coverage** • **Disability and invalidity coverage** • **Retirement provision** • **Free vehicle charging** These benefits are designed to enhance employees' quality of life, promote sustainable mobility, and foster long-term commitment to the company.

Standard	Reporting requirement	Coster's response
401-3	Parental leave	The company recognizes the importance of supporting employees during maternity and paternity periods and ensures compliance with all applicable legal requirements in each country where it operates. During 2024, a total of **six female employees** made use of parental leave. The company is currently in the process of improving its data management systems to enable the quantification and reporting of **male parental leave** in future reporting periods. All employees returning from parental leave are guaranteed reinstatement under the same terms and conditions as before the leave, in accordance with local labour regulations and company policies.
GRI 402: Labour / Management relations		
402-1	Minimum notice periods regarding operational changes	The company fully complies with national labour legislation and applicable collective bargaining agreements regarding notice periods for significant operational changes. In all cases, the company provides a minimum notice period of 90 days prior to implementing substantial organizational changes, such as restructurings, relocations, or modifications to working conditions. This period exceeds legal requirements in most jurisdictions where the company operates and ensures sufficient time for consultation, planning, and dialogue with employee representatives and works councils. No deviations or non-compliance with the established notice period were identified during the reporting year.
GRI 403: Occupational health and safety		
403	Occupational Health & Safety	Occupational health and safety is a material and strategic priority for the company. Its management is integrated into the Integrated Management System, in full compliance with applicable national legislation and, where certified, with the requirements of ISO 45001. The company promotes a preventive culture focused on eliminating hazards, reducing risks, and ensuring the physical and psychological well-being of all employees and contractors. Safety responsibilities are clearly defined at every organizational level, and periodic risk assessments are conducted for all operations and workplaces. Training, consultation, and employee participation are key elements of the company's safety management. All employees receive appropriate OHS training according to their role, and mechanisms for reporting incidents or unsafe conditions are available and actively encouraged. Health surveillance, emergency preparedness, and incident investigation are carried out systematically to ensure continuous improvement in safety performance. Compliance with legal obligations is strictly monitored, and no significant breaches of OHS regulations were identified during the reporting year.

Standard	Reporting requirement	Coster's response
403-1	Occupational health & safety management system	The company's primary commitment in the field of occupational health and safety (OHS) is the strict compliance with applicable legislation in each country of operation. A comprehensive OHS management structure is implemented across all entities of the Group, ensuring a consistent approach to risk prevention, employee protection, and continuous improvement. This system defines responsibilities, establishes preventive measures, and monitors performance indicators at both site and corporate levels. Although only 2 of the 18 production sites are currently certified under ISO 45001, all facilities operate under the same internal OHS management framework. Consequently, 100% of the company's employees are covered by the established OHS system, regardless of certification status. This integrated structure ensures alignment with corporate standards, local regulatory requirements, and the company's overarching commitment to safe and healthy workplaces.
403-2	Hazard identification, risk assessment, and incident investigation	All company sites have conducted comprehensive occupational risk assessments, covering activities, processes, and workplaces in accordance with applicable national legislation and corporate standards. These assessments are regularly reviewed and updated to ensure the identification, evaluation, and control of hazards across all operations. The company operates under a Group-wide Occupational Health and Safety Policy, which defines the principles, responsibilities, and commitments applicable to all entities and employees. This policy establishes the framework for prevention, continuous improvement, and legal compliance throughout the organization. Each site maintains procedures for the reporting, recording, and investigation of incidents, following a standardized corporate classification system: fatalities, high consequence incidents, recordable incidents, first aid cases, and near misses. All incidents within the first three categories (fatalities, high consequence, and recordable) require a formal investigation report, aimed at determining root causes and defining corrective and preventive actions. For first aid cases and near misses, appropriate measures are implemented to mitigate or eliminate risks and prevent recurrence. Monthly OHS performance reports are consolidated at the corporate level, enabling continuous monitoring, data-driven decision-making, and systematic follow-up of actions across all sites.

Standard	Reporting requirement	Coster's response
403-3	Occupational health services	The company provides occupational health services across all its sites, ensuring compliance with applicable national legislation and alignment with corporate health and safety standards. These services are responsible for monitoring workers' health, preventing occupational diseases, and supporting workplace safety programs through medical surveillance, risk-based health assessments, and well-being initiatives. Depending on local requirements, services are delivered either in-house or through authorized external providers, under the coordination of each site's Occupational Health and Safety (OHS) responsible person. Each production site designates an OHS representative who oversees the implementation of local programs and ensures alignment with corporate requirements. At group level, policies, objectives, and reporting criteria applicable to all sites are defined. Health surveillance programs cover all employees, with medical examinations adapted to workplace risks and conducted at legally required intervals. The results are used exclusively for preventive purposes and remain strictly confidential in accordance with data protection laws. The OHS responsibles at each site lead activities such as incident investigation, ergonomic assessments, workplace inspections, and risk prevention campaigns, ensuring that health and safety considerations are effectively integrated into daily operations and continuous improvement processes.
403-4	Worker participation, consultation, and communication on occupational health and safety	The company promotes active worker participation in all matters related to occupational health and safety (OHS), ensuring open communication and effective consultation mechanisms across all sites. In compliance with national legislation, several facilities have established Health and Safety Committees, composed of management and employee representatives. These committees are responsible for monitoring the implementation of legal requirements, reviewing performance indicators, and serving as the voice of employees on all OHS-related matters. In sites where a formal committee is not legally required, employee participation is ensured through direct consultation, regular meetings, and open communication with the site OHS responsible. These participation mechanisms contribute to the identification of hazards, the definition of preventive actions, and the continuous improvement of workplace conditions, strengthening the company's preventive culture and ensuring alignment with both corporate and legal requirements.

Standard	Reporting requirement	Coster’s response
403-5	Working training on occupational health and safety	The company ensures that all employees receive occupational health and safety (OHS) training in accordance with legal requirements and the results of workplace risk assessments. Training is provided at the beginning of the employment relationship, at periodic intervals established by law or internal procedures, and whenever significant operational or organizational changes occur that may affect workplace safety. The content of the training programs covers hazard identification, emergency response, use of personal protective equipment, and specific risks associated with each job position. Additional sessions are conducted when new processes, equipment, or materials are introduced. All training activities are documented and recorded at site level and monitored through the company’s OHS management structure to ensure full compliance and continuous improvement in employee awareness and preventive culture.
403-6	Promotion of worker health	The provision of health-related services outside the workplace is not standardized at Group level; each site defines and implements such initiatives in agreement with employees or their representatives, based on local needs and available resources. On a voluntary basis, the company offers up to four health-related training sessions per year, addressing topics not directly linked to occupational risks, such as general well-being, healthy lifestyles, or preventive health awareness. These actions aim to foster a comprehensive approach to employee health, encouraging a culture of prevention and well-being that extends beyond the strict legal obligations of occupational health and safety management.
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	The company ensures that all business relationships, including those with contractors, suppliers, and external service providers, are managed in a manner that prevents and mitigates occupational health and safety (OHS) risks associated with its operations, products, or services. All contractors performing activities within company premises are required to comply with applicable OHS legislation and with the company’s internal safety procedures and standards. Before commencing work, contractors must provide evidence of employee training, risk assessments, and insurance coverage, and are subject to induction sessions covering site-specific hazards and emergency procedures. Periodic audits, inspections, and performance evaluations are carried out to verify compliance and to ensure that preventive measures are effectively implemented throughout the duration of the contracted activities. Through these mechanisms, the company seeks to ensure that any occupational health and safety impacts directly linked to its business relationships are identified, controlled, and minimized, in alignment with corporate commitments and applicable regulatory frameworks.

Standard	Reporting requirement	Coster’s response
403-8	Workers covered by an occupational health and safety management systema	All workers operating within the company’s premises — including both direct employees and contractors, whether working on a permanent or temporary basis — are covered by the company’s occupational health and safety management system, regardless of whether the site is formally certified under ISO 45001. The system applies uniformly across all sites and ensures the identification, evaluation, and control of occupational risks, as well as the implementation of preventive and corrective measures. The same standards and procedures are extended to external personnel performing activities within company facilities, guaranteeing a consistent approach to health and safety management throughout the organization. This comprehensive coverage reflects the company’s commitment to ensuring that all individuals working under its control or influence benefit from equivalent levels of protection, in alignment with both legal requirements and corporate policies.
403-9	Work-related injuries	The company systematically records, monitors, and analyses all work-related injuries affecting both its employees and non-employee workers performing activities within its facilities. Comprehensive data on incidents, including number and rate of fatalities, high-consequence injuries, recordable injuries, first aids, and near misses, are consolidated annually and presented in the corresponding summary table. All injury rates are calculated using a standardized base of 1 000 000 hours worked, ensuring comparability across sites and reporting periods. Risk identification and assessment processes cover all types of incidents, regardless of their severity or the employment relationship of the affected person. Each event is investigated in accordance with internal procedures, and corrective or preventive actions are implemented to eliminate or mitigate recurrence. This systematic approach supports continuous improvement in occupational health and safety performance and aligns with both legal obligations and the company’s corporate OHS policy. See tables 28 and 29 on page 82.
403-10	Work related-ill health	From 2022 to 2024, no cases of work-related ill health were identified in any of the company’s facilities. All sites maintain continuous monitoring of potential occupational health risks through periodic medical surveillance, workplace assessments, and health promotion programs, in line with applicable legal requirements. These preventive measures aim to detect and mitigate any emerging health risks associated with work activities, ensuring the ongoing protection and well-being of all employees and contractors operating within the company’s premises.

Standard	Reporting requirement	Coster's response
GRI 404: Training and Education		
404-1	Average hours of training per year per employee	The company systematically records the training activities carried out throughout the year, ensuring coverage of all employees and professional categories. The tables 30 to 32 on page 82 and 83 presents the total training hours delivered during the reporting period, as well as the corresponding averages per employee (expressed in hours per person per year), disaggregated by gender, professional category, and training topic. This information reflects the company's commitment to continuous professional development and to maintaining a competent and qualified workforce aligned with business objectives and regulatory requirements.
404-2	Programs for upgrading employee skills and transition assistance programs	The company promotes the continuous development of its employees through structured training and competency-building programs. These initiatives are designed and implemented by each site in alignment with corporate guidelines and operational needs. Training programs focus on upgrading technical and managerial skills, ensuring compliance with legal and regulatory requirements, and fostering innovation and sustainability within the organization. In addition to professional development, the company provides guidance and support to employees during internal mobility or role changes, facilitating their adaptation to new responsibilities. Transition assistance programs for employees leaving the company are managed in accordance with local regulations and specific business circumstances.
404-3	Percentage of employees receiving regular performance and career development reviews	The company conducts an annual performance and career development review process aimed at evaluating the achievement of objectives, identifying development opportunities, and supporting professional growth. This process applies to all employees who hold specific responsibilities or have work objectives formally assigned to their role. These individuals receive a structured evaluation once per year in accordance with corporate guidelines. The company continues to promote a culture of feedback and development, ensuring alignment between individual performance and organizational goals. The percentage in 2024 was around 10%.
GRI 405: Diversity and equal opportunity		
405-2	Ratio of basic salary and remuneration of women to men	The company monitors equality in remuneration through the periodic analysis of salary ratios between women and men across the main professional categories. The following table presents, for 2024, the ratio of basic salary of women to men for the entire group, covering all locations and not limited to significant sites and review annually. Managers: 0,70 — Middle management: 0,93 — Operators: 0,91 These indicators allow the company to identify potential disparities and to ensure fair and equitable compensation practices, in line with its principles of diversity, inclusion, and equal opportunity.

Managers	Middle management	Operators
0,70	0,93	0,91

Standard	Reporting requirement	Coster's response
GRI 406: Non-discrimination		
406-1	Incidents of discrimination and corrective actions taken	The company upholds a zero-tolerance policy towards any form of discrimination and actively promotes equal opportunities and respect in the workplace. During the reporting period, and consistently over the last three years, **no incidents of discrimination** have been reported or identified through the company's internal communication or grievance mechanisms. The organization maintains procedures to ensure that any potential case would be promptly investigated and, if confirmed, addressed with appropriate corrective and preventive measures.
GRI 407: Freedom of association and collective bargaining		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	The company is firmly committed to respecting and promoting the right to freedom of association and collective bargaining throughout its operations and supply chain. An annual assessment of the most relevant suppliers is conducted following the **SMETA** methodology, which includes specific criteria related to labour rights and freedom of association. During the last three reporting periods, no risks or incidents related to the restriction of these rights have been identified in the company's operations or among its assessed suppliers.
GRI 408: Child labor		
408-1	Operations and suppliers at significant risk for incidents of child labor	The company strictly prohibits any form of child labor within its operations and throughout its supply chain, in full alignment with international labour standards and applicable legislation. The most relevant suppliers are **evaluated annually** using the **SMETA** methodology, which includes specific criteria on child labor and other fundamental human rights. During the last three reporting periods, **no risks or incidents** related to child labor have been identified in the company's operations or among its assessed suppliers.
GRI 409: Forced or compulsory labor		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	The company expressly prohibits any form of forced or compulsory labor within its operations and across its supply chain, ensuring full compliance with international labor conventions and applicable national legislation. The most relevant suppliers are **assessed annually** under the **SMETA** methodology, which includes specific indicators addressing forced labor and employment conditions. During the last three reporting periods, **no risks or incidents** related to forced or compulsory labor have been identified in the company's operations or among its assessed suppliers.

Standard	Reporting requirement	Coster's response
GRI 410: Security practices		
410-1	Security personnel trained in human rights policies or procedures	All security personnel employed by the company have received specific training on the organization's **Code of Ethics**, which includes guidance on respect for **human rights, non-discrimination, and appropriate conduct in the workplace**. This training ensures that security personnel carry out their duties in accordance with the company's ethical principles and applicable legislation, fostering a safe and respectful environment for all employees, visitors, and stakeholders.
GRI 411: Rights of indigenous peoples		
411-1	Incidents of violations involving rights of indigenous peoples	This indicator is **not applicable** to the company, as its operations do not directly or indirectly affect any communities identified as indigenous peoples. No activities, projects, or supply chain relationships have been identified that could pose a risk of violating the rights of indigenous peoples. Nevertheless, the company upholds a firm commitment to the **respect and promotion of human rights** in all its operations and business relationships, in accordance with international standards and its internal Code of Ethics.
GRI 413: Local communities		
413-1	Operations with local community engagement, impact assessments, and development program	All company sites are actively involved in the **Coster Cares** program, which represents the company's global framework for community engagement and social responsibility. The program encompasses a wide range of initiatives aimed at supporting local communities and fostering sustainable development in the areas where the company operates. Under Coster Cares, activities include **educational collaborations with local schools and universities, environmental restoration projects, solidarity campaigns, and volunteering actions** that promote inclusion, health, and environmental awareness. In line with the company's latest risk assessment under the **Corporate Sustainability Reporting Directive (CSRD)**, both **positive and negative impacts**, as well as risks and opportunities related to community engagement, have been identified and evaluated. This integrated approach reinforces the company's understanding of its societal footprint and guides the continuous improvement of its community relations strategy. All sites maintain open and transparent dialogue with local stakeholders to ensure that community needs and expectations are considered in operational and strategic decision-making processes.

Standard	Reporting requirement	Coster's response
413-2	Operations with significant actual and potential negative impacts on local communities	The company has assessed the potential impacts of its activities on local communities as part of its sustainability and risk management processes. Based on this assessment, **no significant actual or potential negative impacts** have been identified in relation to the communities where the company operates. Operations are conducted in accordance with applicable legal requirements and corporate standards designed to ensure safety, environmental protection, and respect for the social context of each location. The company remains committed to maintaining open communication channels with local stakeholders to identify and address any concerns that may arise.
GRI 414: Supplier social assessment		
414-1	New suppliers that were screened using social criteria	In 2024, a total of 11 suppliers were audited under social criteria, including 8 new suppliers and 3 re-evaluations of existing ones. These assessments were conducted as part of the company's supplier qualification and monitoring programme, which integrates social performance into the overall supplier evaluation process. The suppliers audited during the reporting year represent approximately 18% of the total expenditure within the top 20 suppliers, reflecting the company's continued commitment to integrating social responsibility and sustainability criteria into its supply chain management. This approach allows the company to identify and mitigate potential social risks within its supply chain and to promote continuous improvement among its business partners.
414-2	Negative social impact in the supply chain and actions taken	The audits did not identify any suppliers with actual or potential significant negative social impacts. Minor shortcomings related to social performance were reported and appropriately addressed through corrective action plans. No supplier relationships were terminated as a result of these assessments.
GRI 415: Public policy		
415-1	Political contributions	The company maintains a strict policy of political neutrality and does not provide, either directly or indirectly, any financial or in-kind contributions to political parties, organizations, or representatives. This principle is embedded in the company's Code of Ethics and applies to all subsidiaries and business units worldwide, ensuring full compliance with applicable legislation and internal governance standards
GRI 416: Customer health and safety		
416-1	Assessment of the health and safety impacts of product and service categories	This indicator is **not applicable** to the company, as it does not manufacture or commercialize products intended for the final consumer. The company supplies packaging components and systems to industrial clients, ensuring that **all necessary information and technical documentation** are provided to enable customers to comply with applicable regulations regarding product safety, labelling, and consumer information.
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	No incidents of non-compliance related to product information, health and safety impacts have been reported.

Standard	Reporting requirement	Coster's response
GRI 417: Marketing and labelling		
417-1	Requirements for product and service information and labelling	This indicator is **not applicable** to the company, as it does not manufacture or commercialize products intended for the final consumer. The company supplies packaging components and systems to industrial clients, ensuring that **all necessary information and technical documentation** are provided to enable customers to comply with applicable regulations regarding product safety, labelling, and consumer information.
417-2	Incidents of non-compliance concerning product and service information and labelling	No incidents of non-compliance related to marketing or labelling have been reported.
417-3	Incidents of non-compliance concerning marketing communications	From 2022 to 2024 Coster has not recorded any non-compliance related to marketing communication.
GRI 418: Customer privacy		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	The company guarantees the protection of personal and confidential information through the implementation of internal procedures aligned with applicable data protection legislation and corporate governance standards. During the reporting period, **no incidents or substantiated complaints** were recorded concerning breaches of privacy or loss of customer data. In 2024, the company conducted a comprehensive **GAP analysis with respect to the ISO 27001 standard**, covering **all areas and processes of the organization**, with the objective of identifying potential improvements in its information security management system and reinforcing its commitment to data protection and continuous improvement.

Table 1: Certifications

Manufacturing Sites	ISO 9001	ISO 22716-22715	ISO 14001	ISO 45001	ISO 50001	BRC	HALAL)	ISO 26000	ISO 20400
Pero Machinery Division		n/a						✓	✓
Coster 1 (Ita)	✓		✓					✓	✓
Coster 2 (Ita)	✓	✓	✓		✓			✓	✓
Coster 3 (Ita)	✓	✓	✓		✓			✓	✓
Coster 4 (Ita)	✓	✓	✓					✓	✓
Coster Robotics (Ita)	✓	n/a	✓					✓	✓
Central Warehouse (Ita)	✓	✓	✓					✓	✓
Costerplast (Ita)	✓	✓	✓	✓	✓			✓	✓
Tecnocoster (Ita)	✓	✓	✓					✓	✓
Catidom (Fr)	✓	n/a	✓					✓	✓
Costertec (Spain)	✓	✓	✓	✓	✓		✓	✓	✓
Coster Aerosols (UK)	✓					✓		✓	✓
Coster B&S (Ned)	✓	✓	✓					✓	✓
Coster USA	✓	✓	✓					✓	✓
Coster do Brasil		✓							
Coster Packaging (Arg)	✓	✓	✓					✓	✓
Costerpack (Malaysia)	✓							✓	✓
Coster India	✓	✓						✓	✓
	89%	**80%**	**72%**	**11%**	**22%**	**6%**	**6%**	**100%**	**100%**

In red new certifications

Table 2: Workforce by geographic area and gender (FTE)

	Total (M + F)			Male			Female		
Region	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**
EMEA	615	619	**636**	445	454	**470**	170	165	**166**
NAFTA	30	32	**30**	19	19	**20**	11	13	**10**
LATAM	112	116	**150**	102	106	**133**	10	10	**17**
APAC	185	172	**174**	113	102	**104**	72	70	**70**
Total	**942**	**939**	**990**	**679**	**681**	**727**	**263**	**258**	**263**

Table 3: Permanent employees by region and gender

	Total (M + F)			Male			Female		
Region	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**
EMEA	675	675	**715**	485	499	**517**	190	176	**198**
NAFTA	30	32	**33**	19	19	**20**	11	13	**13**
LATAM	143	143	**159**	127	128	**140**	16	15	**19**
APAC	185	172	**174**	113	102	**104**	72	70	**70**
Total	**1033**	**1022**	**1081**	**744**	**748**	**781**	**289**	**274**	**300**

Table 4: Temporary employees by region and gender

	Total (M + F)			Male			Female		
Region	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**
EMEA	15	44	**36**	13	22	**30**	2	22	**6**
NAFTA	0	0	**0**	0	0	**0**	0	0	**0**
LATAM	0	0	**0**	0	0	**0**	0	0	**0**
APAC	0	0	**0**	0	0	**0**	0	0	**0**
Total	**15**	**44**	**36**	**13**	**22**	**30**	**2**	**22**	**6**

Table 5: Full-time employees by region and gender

	Total (M + F)			Male			Female		
Region	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**
EMEA	649	684	**713**	483	510	**534**	166	174	**179**
NAFTA	30	32	**33**	19	19	**20**	11	13	**13**
LATAM	143	143	**159**	127	128	**140**	16	15	**19**
APAC	185	172	**174**	113	102	**104**	72	70	**70**
Total	**1007**	**1031**	**1079**	**742**	**759**	**798**	**265**	**272**	**281**

Table 6: Part-time employees by region and gender

	Total (M + F)			Male			Female		
Region	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**
EMEA	41	35	**38**	15	11	**13**	26	24	**25**
NAFTA	0	0	**0**	0	0	**0**	0	0	**0**
LATAM	0	0	**0**	0	0	**0**	0	0	**0**
APAC	0	0	**0**	0	0	**0**	0	0	**0**
Total	**41**	**35**	**38**	**15**	**11**	**13**	**26**	**24**	**25**

Table 7: Energy consumption

	2021 Base year	2022	2023	2024	Δ% 2024 vs 2021
Total electricity consumption (kWh) (purchased from the grid + self-consu-mption)	49.007.010	48.613.233	49.788.044	**51.132.570**	+4%
Heat purchased from the grid (kWh)	504.100	476.042	526.828	**445.200**	-12%
Total natural gas consumption (kWh)	6.739.047	5.390.293	4.932.005	**4.991.853**	-26%
Total fuel consumption (kWh)	230.437	219.404	245.401	**155.693**	-32%

Table 8: Fuels consumption (kWh)

Region	Plant	Fuel type	2021 Base year		2022		2023		2024	
EMEA	Pero (HQ & MCH)	District Heating	0	0,00%	0	0,00%	0	0,00%	0	0,00%
	Coster 1	Natural gas	684.874	9,83%	492.296	8,78%	387.076	7,48%	436.241	8,47%
	Coster 2	Natural gas	1.256.838	18,03%	842.140	15,01%	952.843	18,40%	920.688	17,89%
	Coster 3	Natural gas	711.803	10,21%	531.970	9,48%	458.830	8,86%	639.271	12,42%
		Diesel oil	0	0,00%	0	0,00%	0	0,00%	0	0,00%
	Coster 4	Natural gas	166.449	2,39%	130.017	2,32%	117.944	2,28%	125.858	2,45%
	Coster Robotics	Natural gas	145.844	2,09%	123.031	2,19%	111.609	2,16%	114.574	2,23%
	Novaledo	Natural gas	304.784	4,37%	290.867	5,19%	258.829	5,00%	272.224	5,29%
	Costerplast	Natural gas	424.808	6,10%	296.146	5,28%	209.578	4,05%	255.096	4,96%
		Diesel oil	0	0,00%	0	0,00%	0	0,00%	0	0,00%
	Tecnocoster	Natural gas	427.762	6,14%	331.532	5,91%	288.936	5,58%	282.356	5,49%
		Diesel oil	806	0,01%	806	0,01%	1.613	0,03%	0	0,00%
	Coster SAS	Natural gas	146.313	2,10%	142.911	2,55%	142.911	2,76%		0,00%
	Catidom	Natural gas	1.578.847	22,65%	1.186.151	21,14%	994.949	19,22%	1.066.671	20,72%
	Costertec	Diesel oil	95.971	1,38%	61.292	1,09%	85.250	1,65%	49.421	0,96%
	Coster B&S	Natural gas	172.656	2,48%	145.855	2,60%	151.112	2,92%	136.896	2,66%
	Coster GMBH	Natural gas		0,84%	36.656	0,65%	118.392	2,29%	144.681	2,81%
	Coster Ltd.	Natural gas	89.126	1,28%	111.716	1,99%	43.570	0,84%	0	0,00%
NAFTA	Coster USA Inc.	Natural gas		6,03%	556.307	9,92%	493.591	9,53%	390.130	7,58%
LATAM	Coster Brazil	Any fuel		0,00%		0,00%		0,00%	0	0,00%
	Coster Packaging, S.A.	Natural gas	150.067	2,15%	172.698	3,08%	201.835	3,90%	207.168	4,02%
		Diesel Oil	55.378	0,79%	62.905	1,12%	0	0,00%	10.753	0,21%
APAC	Costerpack Manufacturing, Sdn Bhd	Any fuel	0	0,00%	0	0,00%	0	0,00%	0	0,00%
	Coster India Packaging, Pvt Ltd	Diesel oil	78.282	1,12%	94.401	1,68%	158.538	0,03	95.519	1,86%
Total			**6.969.484**	100%	**5.609.697**	100%	**5.177.405**	100%	**5.147.546**	100%

Table 9: Electricity consumption (kWh) included self-consumption

Region	Plant	2021 Base year		2022		2023		2024	
EMEA	Pero (HQ & MCH)	638.692	1,30%	582.111	1,20%	543.981	1,09%	502.875	0,98%
	Coster 1	2.517.289	5,14%	2.407.074	4,95%	2.411.630	4,84%	2.406.461	4,71%
	Coster 2	8.510.784	17,37%	8.070.684	16,60%	8.709.784	17,49%	9.032.360	17,66%
	Coster 3	3.836.713	7,83%	3.712.263	7,64%	3.707.732	7,45%	4.454.964	8,71%
	Coster 4	544.732	1,11%	592.822	1,22%	684.510	1,37%	691.795	1,35%
	Coster Robotics	50.907	0,10%	56.830	0,12%	61.585	0,12%	64.596	0,13%
	Central Warehouse	100.829	0,21%	93.601	0,19%	92.873	0,19%	94.921	0,19%
	Costerplast	4.223.912	8,62%	3.961.087	8,15%	4.255.019	8,55%	4.262.123	8,34%
	TecnoCoster	3.559.295	7,26%	3.396.634	6,99%	3.915.894	7,87%	4.153.253	8,12%
	Coster France	34.221	0,07%	28.160	0,06%	28.160	0,06%		0,00%
	Catidom	7.854.080	16,03%	8.351.683	17,18%	8.309.457	16,69%	6.730.733	13,16%
	Coster Spain	1.531.299	3,12%	1.822.796	3,75%	1.754.252	3,52%	1.484.128	2,90%
	Coster B&S	1.470.468	3,00%	1.363.355	2,80%	871.098	1,75%	1.075.530	2,10%
	Coster Germany	20.101	0,04%	16.805	0,03%	20.117	0,04%	15.970	0,03%
	Coster UK	3.498.626	7,14%	3.689.746	7,59%	3.461.346	6,95%	4.168.366	8,15%
NAFTA	Coster USA	698.939	1,43%	682.582	1,40%	661.579	1,33%	785.590	1,54%
LATAM	Coster Brazil							156.931	0,31%
	Coster Argentina	6.154.673	12,56%	5.997.861	12,34%	6.522.781	13,10%	6.945.893	13,58%
APAC	Coster Asia	2.906.735	5,93%	2.785.553	5,73%	2.771.902	5,57%	3.012.789	5,89%
	Coster India	854.715	1,74%	1.001.586	2,06%	1.004.344	2,02%	1.093.292	2,14%
Total		**49.007.010**	100%	**48.613.233**	100%	**49.788.044**	100%	**51.132.570**	100%

Table 10: Renewable energy production from Coster photovoltaic panels

Renewable Energy	2021 Base year	2022	2023	2024	Δ% (2024 vs 2021)
Total production – [kWh]	302.877	354.365	309.815	**281.465**	-7%
Energy self-consumption – [kWh]	214.594	239.291	211.625	**197.426**	-8%
Energy sold to the grid – [kWh]	88.283	115.074	98.190	**84.039**	-5%
% of REG on group consumption	0,43%	0,49%	0,42%	**0,39%**	-

2021: Pero site;

2022: Pero, Central Warehouse, Coster Robotics.

2023: Pero, Central Warehouse, Coster Robotics, Coster UK

Table 11: Energy intensity ratios

Ratio	2018 Base year	2022	2023	2024	Δ% (2024 vs 2021)
Energy consumption normalised to produce 1kg of plastic (kWh)	2,53	2,24	2,24	**2,15**	-15%
Energy consumption normalised for the assembly of 1000 items (kWh)	5,00	4,16	3,82	**3,85**	-23%

Table 12: Reduction initiatives implemented in 2024

Site	Iniciative type	Description	Energy type	Scope	Estimated annual saving	Estimated annual saving unit	Emission related savings (ton CO_2 eq)	Baseline year
Coster 1	Waste	Sustainable Water Treatment: Oil/ Emulsion Splitting for Safe Wastewater Discharge	-	Scope 3	50.000	Kg	0,68	2023
Coster 2	Energy	Introduction of a new refrigeration cycle dryer.	Electricity	Scope 2 (LB)	10.400	kWh	1,08	2023
	Energy	Replacement of #1 hydraulic IMM.	Electricity	Scope 2 (LB)	65.000	kWh	6,77	2023
Costerplast	Energy	Introduction of inverters on raw material aspirations system (MOTAN)	Electricity	Scope 2 (LB)	72.000	kWh	7,50	2023
Tecnocoster	Energy	Optimisation of the cooling system	Electricity	Scope 2 (LB)	121.000	kWh	12,60	2023
	Energy	Replacement of #1 hydraulic IMM.	Electricity	Scope 2 (LB)	65.000	kWh	6,77	2023
Costertec	Energy	Compressors efficiency: move the new compressors from the valves closed section to pumps section to increase the power.	Electricity	Scope 2 (LB)	150.000	kWh	10,28	2024
Coster B&S	Waste	Eliminating Molding Waste Through Centralized Grinding and Recycling.	-	Scope 3	10.000	Kg	2,35	2023
	Waste	Replace disposable cups with ceramic cups and reusable water bottles for all employees.	-	Scope 3	350	Kg	0,18	2023
Catidom	Waste	Reuse the chemicals products (brightening bath) with Praybrite from workshop C2 on the other workshop C1.	-	Scope 3	175.000	kg	0	2024
Coster Argentina	Energy	Air optimizer system for the effective use of energy. This device selects the best option to use the air compressor.	Electricity	Scope 2 (LB)	121.798	kWh	12,53	2023
	Energy	Install motion sensors saving electrical energy. The target is to reduce electrical power and the electronic waste.	Electricity	Scope 2 (LB)	111.450	kWh	11,46	2023
Coster Malaysia	Emssions	Rental of electric-powered forklift to replace spoilt forklift and reduce the usage of LPG gas.	-	Scope 1	5	m3	9,18	2024

Table 13: Water withdrawal (m3)

	2022 Base year	2023	2024	Δ% 2024 vs 2022
Total water usage	612.930	663.046	**544.805**	-11%
Total volume of water withdrawn by Ground water (return to nature)	551.909	626.542	**525.803**	-5%
Total volume of water consumed by Municipal water or other public or private water utilities	61.021	36.504	**19.092**	-69%
Intensity KPI: [m^3/1000 units sold]	0,140	0,141	**0,111**	-21%
Total water discharge	nd	nd	**536.893**	-
Total water consumption	nd	nd	**7.912**	-

Table 14: Scope 1 emissions (Tn CO_2e)

Region	Plant	2021 Base year		2022		2023		2024	
EMEA	Pero (HQ & MACH)	0	0,00%	0	0,00%	0	0,00%	0	0,00%
	Coster 1	121	9,60%	87,09	8,49%	68,48	7,23%	77,52	8,27%
	Coster 2	222	17,61%	148,99	14,53%	168,57	17,79%	163,60	17,46%
	Coster 3	126	9,97%	94,11	9,18%	81,17	8,57%	113,59	12,13%
	Coster 4	29	2,33%	23,00	2,24%	20,87	2,20%	22,36	2,39%
	Coster Robotics	26	2,04%	21,77	2,12%	19,75	2,08%	20,36	2,17%
	Novaledo	54	4,27%	51,46	5,02%	45,79	4,83%	48,37	5,16%
	Costerplast	75	5,95%	52,39	5,11%	37,08	3,91%	45,33	4,84%
	Tecnocoster	76	5,99%	58,65	5,72%	51,12	5,39%	50,17	5,36%
		0	0,02%	0,20	0,02%	0,40	0,04%	0,00	0,00%
	Coster SAS	25,94	2,05%	25,33	2,47%	25,33	2,67%		0,00%
	Catidom	279	22,12%	209,85	20,47%	176,02	18,58%	189,54	20,23%
	Costertec	24	1,90%	15,31	1,49%	21,29	2,25%	12,60	1,34%
	Coster B&S	31	2,42%	25,80	2,52%	26,73	2,82%	24,33	2,60%
	Coster GMBH	10,35	0,82%	6,50	0,63%	20,99	2,21%	26,26	2,80%
	Coster Ltd.	18	1,43%	22,58	2,20%	8,81	0,93%	0,00	0,00%
NAFTA	Coster USA Inc.	85	6,73%	112,49	10,97%	99,81	10,53%	78,89	8,42%
LATAM	Coster Brazil		0,00%		0,00%		0,00%	0,00	0,00%
	Coster Packaging, S.A.	27	2,10%	30,55	2,98%	35,71	3,77%	36,81	3,93%
		14	1,10%	15,71	1,53%	0	0,00%	2,74	0,29%
APAC	Costerpack Manufacturing, Sdn Bhd	0	0,00%	0	0,00%	0	0,00%	0	0,00%
	Coster India Packaging, Pvt Ltd	20	1,55%	23,57	2,30%	39,59	4,18%	24,35	2,60%
Total fuels		**1263**	100%	**1025**	100%	**947**	100%	**937**	100%
Total leakages of cooling agent		**103,64**		**69,75**		**149,04**		**215,53**	
Total vehicles		**1,71**		**1,51**		**23,46**		**28,54**	
Total scope 1		**1368**		**1096**		**1119**		**1181**	

COSTER

Table 15: Green energy purchase (self-consumption included) kWh

Region	Plant	2021 Base year		2022		2023		2024	
EMEA	Pero (HQ & MCH)	638.692	100%	582.111	100%	543.981	100%	502.875	100%
	Pero (HQ & MCH) – District heating	504.100	100%	476.042	100%	526.828	100%	445.200	100%
	Coster 1	2.517.289	100%	2.407.074	100%	2.411.630	100%	2.406.461	100%
	Coster 2	8.510.784	100%	8.070.684	100%	8.709.784	100%	9.032.360	100%
	Coster 3	3.836.713	100%	3.712.263	100%	3.707.732	100%	4.454.964	100%
	Coster 4	544.732	100%	592.822	100%	684.510	100%	691.795	100%
	Coster Robotics	50.907	100%	56.830	100%	61.585	100%	64.596	100%
	Central Warehouse	100.829	100%	93.601	100%	92.873	100%	94.921	100%
	Costerplast	4.223.912	100%	3.961.087	100%	4.255.019	100%	4.262.123	100%
	TecnoCoster	3.559.295	100%	3.396.634	100%	3.915.894	100%	4.153.253	100%
	Coster SAS	34.221	100%	28.160	100%	0	0%		100%
	Catidom	0	100%	0	0%	0	0%	6.730.733	100%
	Costertec	1.531.299	100%	1.822.796	100%	1.754.252	100%	1.484.128	100%
	Coster B&S	1.470.468	100%	1.363.355	100%	871.098	100%	1.075.530	100%
	Coster GmbH	20.101	100%	16.805	100%	20.117	100%	15.970	100%
	Coster Ltd	3.498.626	100%	3.689.746	100%	3.461.346	100%	4.168.366	100%
NAFTA	Coster USA Inc	698.939	100%	682.582	100%	661.579	100%	785.590	100%
LATAM	Coster Brazil		100%		100%		100%	156.931	100%
	Coster Packaging, S.A	6.154.673	100%	5.997.861	100%	6.522.781	100%	6.945.893	100%
APAC	Costerpack Manufacturing, Sdn Bhd	2.906.735	100%	2.785.553	100%	2.771.902	100%	3.012.789	100%
	Coster India Packaging, Pvt Ltd	0	100%	1.001.586	100%	1.004.344	100%	1.093.292	100%
Total		**40.802.315**	82%	**40.737.592**	83%	**41.977.255**	84%	**51.577.770**	100%

Table 16: Scope 2 emissions Location based (Tn CO_2e)

Region	Plant	2021 Base year	2022	2023	2024
EMEA	Pero (HQ & MCH)	188	147	142	136
	Pero (HQ & MCH) - District heating	30	28	31	24
	Coster 1	1.022	903	904	902
	Coster 2	3.455	3.026	3.266	3.387
	Coster 3	1.558	1.392	1.390	1.671
	Coster 4	221	222	257	259
	Coster Robotics	15	16	17	19
	Central Warehouse	30	22	23	24
	Costerplast	1.715	1.485	1.596	1.598
	Tecnocoster	1.445	1.274	1.468	1.557
	Coster SAS	2	2	2	
	Catidom	470	536	534	432
	Costertec	364	450	433	366
	Coster B&S	610	676	432	533
	Coster GmbH	9	7	9	7
	Coster Ltd	1.599	1.026	963	1.155

COSTER

Region	Plant	2021 Base year	2022	2023	2024
NAFTA	Coster USA Inc.	365	340	330	392
LATAM	Coster Brazil				26
	Coster Packaging, S.A.	2.259	2.221	2.415	2.572
APAC	Costerpack Manufacturing, Sdn Bhd	2.113	2.290	2.279	2.477
	Coster India Packaging, Pvt Ltd	780	1.234	1.238	1.347
Total		**18.251**	**17.298**	**17.728**	**18.886**

Table 17: Scope 2 emissions Market based (Tn CO_2e)

Region	Plant	2021 Base year	2022	2023	2024
EMEA	Pero (HQ & MCH)	0	0	0	0
	Pero (HQ & MCH) - District heating	30	28	31	24
	Coster 1	0	0	0	0
	Coster 2	0	0	0	0
	Coster 3	0	0	0	0
	Coster 4	0	0	0	0
	Coster Robotics	0	0	0	0
	Central Warehouse	0	0	0	0
	Costerplast	0	0	0	0
	Tecnocoster	0	0	0	0
	Coster SAS	0	0	2	
	Catidom	470	536	534	0
	Costertec	0	0	0	0
	Coster B&S	0	0	0	0
	Coster GmbH	0	0	0	0
	Coster Ltd	0	0	0	0
NAFTA	Coster USA Inc.	0	0	0	0
LATAM	Coster Brazil				0
	Coster Packaging, S.A.	0	0	0	0
APAC	Costerpack Manufacturing, Sdn Bhd	0	0	0	0
	Coster India Packaging, Pvt Ltd	780	0	0	0
Total		**1.280**	**565**	**567**	**24**

Table 18: Scope 3 emissions (Tn CO_2e)

	Category Name	2022	2023	2024	Δ% 2024 vs 2022	Description
1	Purchased goods and services	101.662	107.984	**128.291**	26%	Production materials and consumables. Packaging materials, Water, Office Paper
2	Capital goods	9.928	12.700	**9.776**	-2%	
3	Fuel- and energy-related activities	2.406	2.328	**3.734**	55%	Upstream emissions of electricity, heating and cooling
4	Upstream transportation and distribution	2.846	3.352	**3.840**	35%	Inbound logistics, Intralogistics
5	Waste generated in operations	348	437	**334**	-4%	Waste treatment
6	Business travel	658	709	**521**	-21%	Rental cars/ private vehicles, Flights
7	Employee commuting	3.118	3.128	**3.285**	5%	Employee commuting, Teleworking
8	Upstream leased assets	n/a	n/a	**n/a**	-	
9	Downstream transportation and distribution	5.049	5.699	**6.613**	31%	Outbound logistics
10	Processing of sold products	n/a	n/a	**n/a**	-	
11	Use of sold products	n/a	n/a	**n/a**	-	
12	End-of-life treatment of sold products	17.744	18.810	**19.256**	9%	
13	Downstream leased assets	n/a	n/a	**n/a**	-	
14	Franchises	n/a	n/a	**n/a**	-	
15	Investments	3.496	174	**115**	-97%	
Total		147.255	155.320	**175.767**		

Table 19: CO_2e emissions

Emission Target Type	Scope	Base year	Result base year	Result 2024	Δ% 2024 vs base year
Absolute	1	2021	1.368	**1.181**	-14%
Absolute - Location Based	2	2021	18.251	**18.886**	+3%
Absolute - Market Based	2	2021	1.280	**24**	-98%
Absolute	3	2022	147.255	**175.767**	+19%
Absolute	1 + 2 (Market Based)	2021	2.648	**1.205**	-54%

Table 20: Emission intensity ratio

Intensity ratio	2021 Base year	2022	2023	Result 2024	Δ% 2024 vs base year
tn CO2e per m2 of heated surface	16,68	15,46	9,87	**11,10**	-33%
gr CO2e per 1.000 of product units sold	296	129	120	**5**	-98%

Table 21: Waste management (ton)

	2022 Base year	2023	2024	Δ% 2024 vs 2022
Total Waste	3.274	3.131	**3.165**	-3%
Total hazardous waste	872	842	**444**	-49%
Waste diverted from disposal	634	734	**355**	-44%
Preparation for reuse	0	7	**18**	-
Recycling	634	726	**336**	-47%
Other recovery operations	0	0	**0**	-
Waste directed to disposal	238	108	**89**	-63%
Incineration (with energy recovery)	0	96	**76**	-
Incineration (without energy recovery)	0	0	**0**	-
Landfilling	238	0	**3**	-99%
Other disposal operations	0	12	**10**	-
Total non-hazardous waste	2.401	2.289	**2.721**	13%
Waste diverted from disposal	1.936	2.069	**2.585**	34%
Preparation for reuse	0	579	**30**	-
Recycling	1.936	1.468	**2.538**	31%
Other recovery operations	0	22	**17**	-
Waste directed to disposal	465	220	**136**	-71%
Incineration (with energy recovery)	291	87	**70**	-76%
Incineration (without energy recovery)	61	12	**1**	-99%
Landfilling	113	88	**66**	-42%
Other disposal operations	0	34	**0**	-
Intensity KPI: tot waste normalized by number of sold finished parts * 1000 [kg/1000 units sold]	0,75	0,66	**0,64**	-14%

Table 22: New hires by gender (nbr & ratio)

Gender	2022	2023	2024
Male	109 (0,14)	98 (0,13)	**123 (0,15)**
Female	62 (0,21)	61 (0,21)	**46 (0,15)**
Total	171 (0,16)	159 (0,15)	**169 (0,15)**

Table 23: New hires by age (nbr & ratio)

Age	2022	2023	2024
Under 30	75 (0,41)	74 (0,37)	**70 (0,36)**
30-50	81 (0,15)	75 (0,14)	**81 (0,14)**
Over 50	15 (0,05)	10 (0,03)	**18 (0,06)**

Table 24: New hires by gender & geographic area (nbr & %)

	Male			Female		
Region	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**
EMEA	65 (13%)	62 (12%)	82 (15%)	32 (17%)	26 (13%)	**27 (13%)**
NAFTA	1 (5%)	6 (32%)	6 (30%)	2 (18%)	2 (15%)	**2 (15%)**
LATAM	12 (9%)	9 (7%)	17 (12%)	6 (38%)	4 (27%)	**5 (26%)**
APAC	31 (27%)	21 (21%)	18 (17%)	22 (31%)	29 (41%)	**12 (17%)**
Total	**109 (14%)**	**98 (13%)**	**123 (15%)**	**62 (21%)**	**61 (21%)**	**46 (15%)**

Table 25: Turnover number & rate by region and gender (nbr & %)

	Male			Female		
Region	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**
EMEA	42 (8%)	33 (6%)	**246 (45%)**	22 (11%)	15 (8%)	**19 (9%)**
NAFTA	4 (21%)	5 (26%)	**3 (15%)**	2 (18%)	2 (15%)	**1 (8%)**
LATAM	17 (13%)	10 (8%)	**6 (4%)**	3 (19%)	2 (13%)	**0 (0%)**
APAC	55 (49%)	11 (11%)	**16 (15%)**	10 (14%)	23 (33%)	**13 (19%)**
Total	**118 (16%)**	**59 (8%)**	**271 (33%)**	**37 (13%)**	**42 (14%)**	**33 (11%)**

Table 26: Turnover number & rate by age group

Age	2022	2023	2024
Under 30	41 (0,22)	38 (0,19)	32 (0,16)
30-50	78 (0,15)	45 (0,08)	47 (0,08)
Over 50	36 (0,11)	18 (0,06)	42 (0,10)

Table 27: Turnover by site and age group

	<30 years old			30 - 50 years old			>50 years old		
Site	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**
CTS SPA	6%	6%	**8%**	7%	3%	**10%**	3%	2%	**9%**
Costerplast	0%	0%	**33%**	0%	0%	**7%**	6%	0%	**0%**
Tecnocoster	0%	0%	**67%**	23%	0%	**10%**	0%	0%	**14%**
Coster SAS	0%	0%	**-**	0%	33%	**-**	33%	50%	**-**
Catidom	14%	25%	**0%**	8%	11%	**10%**	4%	13%	**10%**
Costertec	9%	27%	**8%**	9%	3%	**5%**	16%	0%	**11%**
Coster Ltd.	38%	18%	**0%**	38%	15%	**9%**	33%	18%	**86%**
Coster B&S	0%	20%	**50%**	25%	7%	**0%**	14%	0%	**11%**
Coster GMBH	0%	0%	**0%**	25%	67%	**0%**	0%	0%	**0%**
Coster USA	13%	25%	**100%**	30%	15%	**5%**	17%	27%	**8%**
Coster do Brasil	-	-	**0%**	-		**8%**	-		**0%**
Coster Packaging	24%	21%	**11%**	12%	7%	**3%**	14%	0%	**0%**
Costerpack	20%	42%	**35%**	10%	29%	**11%**	26%	14%	**9%**
Coster India	112%	9%	**19%**	50%	0%	**18%**	50%	0%	**6%**

Table 28: Total number and rate of recordable work-related injuries by Coster employees

	2022		2023		2024	
Site	**Nbr**	**Rate**	**Nbr**	**Rate**	**Nbr**	**Rate**
Coster Tecnologie Speciali SPA	4	7,08	0	0	**4**	**6,58**
Costerplast	2	31,76	1	15,96	**0**	**0**
Tecnocoster	0	0	2	34,92	**4**	**68,99**
Coster SAS	0	0	0	0	**-**	**-**
Catidom	9	68	5	49,26	**6**	**52,63**
Costertec	4	29	6	36,72	**10**	**58,43**
Coster Ltd.	10	101	7	76,30	**10**	**99,04**
Coster B&S	1	27	0	0	**0**	**0**
Coster GMBH	1	99	0	0	**0**	**0**
Coster USA Inc.	1	19	0	0	**1**	**18**
Coster do Brasil	-	-	-	-	**0**	**0**
Coster Packaging, S.A.	3	12	2	7,59	**1**	**3,15**
Costerpack Manufacturing, Sdn Bhd	1	4	0	0	**0**	**0**
Coster India Packaging, Pvt Ltd	0	0	0	0	**0**	**0**

Table 29: Total number and rate of recordable work-related injuries by external employees

	2023		2024	
Site	**Nbr**	**Rate**	**Nbr**	**Rate**
Coster Tecnologie Speciali SPA	0	0	**0**	**0**
Costerplast	0	0	**0**	**0**
Tecnocoster	0	0	**0**	**0**
Coster SAS	0	0	**0**	**0**
Catidom	3	84,14	**0**	**0**
Costertec	2	32,75	**0**	**0**
Coster Ltd.	1	10,90	**0**	**0**
Coster B&S	0	0	**0**	**0**
Coster GMBH	0	0	**0**	**0**
Coster USA Inc.	0	0	**0**	**0**
Coster Packaging, S.A.	0	0	**0**	**0**
Costerpack Manufacturing, Sdn Bhd	0	0	**0**	**0**
Coster India Packaging, Pvt Ltd	0	0	**2**	**11,65**

Table 30: Training hours and average by gender

	2022	2023	2024
Total training hours	9.934	13.242	**21.744**
Training hours by male	5.801	9.527	**15.740**
Training hours by female	4.133	3.714	**6.004**
Average hours by male	**7,66**	**12,37**	**19,41**
Average hours by female	**14,20**	**12,55**	**19,62**

Table 31: Training hours by employee category and gender

	Total			Male			Female		
	2022	**2023**	**2024**	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**
Directors-Managers	556	2.565	**1.327**	281	2.379	**984**	275	186	**343**
Middle Management	1.574	1.890	**3.831**	1.277	1.344	**3.128**	297	547	**703**
Administrative-Operators	7.804	8.787	**16.650**	4.243	5.805	**11.628**	3.561	2.982	**5.022**

Table 32: Average hours of training by employee category and gender

	Total			Male			Female		
	2022	**2023**	**2024**	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**
Directors-Managers	-	38,86	**17,69**	-	45,75	**17,26**	-	13,26	**19,06**
Middle Management	-	17,50	**29,24**	-	15,10	**29,51**	-	28,76	**26,04**
Administrative-Operators	-	9,85	**18,28**	-	9,23	**17,94**	-	11,34	**19,24**

Table 33: Procurement budget on local suppliers by site

Site	2022	2023	2024
Coster Tecnologie Speciali SPA	74%	71%	**52%**
Costerplast	67%	67%	**43%**
Tecnocoster	91%	93%	**56%**
Coster SAS	-	-	**-**
Catidom	77%	75%	**80%**
Costertec	40%	31%	**24%**
Coster Ltd	21%	32%	**33%**
Coster B&S	20%	7%	**20%**
Coster GMBH	-	-	**-**
Coster USA Inc.	25%	39%	**5%**
Coster do Brasil	-	-	**66%**
Coster Packaging, S.A.	52%	52%	**95%**
Costerpack Manufacturing, Sdn Bhd	96%	96%	**38%**
Coster India Packaging, Pvt Ltd	34%	32%	**5%**
Total	55%	56%	**47%**

Note: by Local it is usually meant the same Country where the facility operates.

Table 34: Total material used (Tn) and % recycled

	Total (Tn)	% of recycled	Total (Tn)	% of recycled	Total (Tn)	% of recycled
Material	**2022 Base year**		**2023**		**2024**	
Renewable materials						
Steel	635	80 - 90	709	80 - 90	727	80 - 90
Aluminum	533	60 - 75	611	60 - 75	624	60 - 75
Tin plate	5.050	65 - 75	5.874	65 - 75	6.063	65 - 75
Paper	3.126	71	2.868	64	3.236	64
Plastic resin	18,72	100	49	100	118	100
Non-renewable materials						
Plastic resin	13.709	0	14.841	0	15.447	0
Rubber	684	0	794	0	816	0

	Total (Tn)	% of recycled	Total (Tn)	% of recycled	Total (Tn)	% of recycled
Material	**2022 Base year**		**2023**		**2024**	
Dip-tube (included in plastic resin)	1.593	0	1.833	0	1.889	0
Laminate foil	255	0	306	0	297	0

Note: for metallic materials (steel, aluminum, tin plate), the data of recycled input material used in percentage has been provided by the suppliers enquired on purpose.

Table 35: Carboard boxes and pallbox

	2022 Base year	2023	2024	Δ% 2024 vs 2022
Nbr box used	3.265.159	2.933.003	**3.591.458**	-10%
Nbr pallbox used	5.683	8.000	**6.864**	+21%
Total weight of pallbox and boxes	3.157.541	2.857.648	**3.226.122**	+2%
% recycled fibers	70%	64%	**64%**	-9%
% recycled fibers and/ or FSC	100%	100%	**100%**	0%

Note: in 2023 all data relating to boxes and pallboxes were provided by our suppliers (weight, certificates of recycled fibers or FSC) not as in previous years when we had to assume, for example, that the weights of all of them were the same. If more than one box suppliers have been used in the same site, and the % of recycled paper vary among suppliers, it has been considered the allocation of supplies to every supplier or, if not possible, the average recycle % among the different suppliers.

Table 36: Benchmark item used per category group

Product group	Valves	Dispensers	Spray pumps	Perfumery Pumps	Spray Caps	Special actuators	Actuators
Benchmark item	*NKPM 125.827 150LPS *NKWBU 470.834 + V14146/141 20 D 6/100 *11% Alu and 89% tinplate m.cups	SCP199/2000 + V05.1571 + V07.5 120LPS 54,7% Steel ball V16.76, 45,3% ball POM V16.227	GMSP 312/100 + V08.57 + V04.1442 + V20.5 PP 168 LPS	15 MPE 56/90 + V04.1224 + V01.160 100LPS	V21.88/222	V21.140/82 (Petal) V21.136/xx (Polaris) V18.85 (Zapata)	V04.702