



ESG indices, objectives, and targets

The growing importance of non-financial aspects in the definition of corporate strategies, the consideration that investors place on ESG issues in their investment choices, as well as the interest of all stakeholders in the Company’s modus operandi in the context that surrounds it, drive Sesa to systematically and transparently measure its impact on the environment and communities. Already equipped with a sustainable development model for years and committed to reducing its impacts through sustainability projects and initiatives, Sesa has decided to strengthen and further integrate sustainability into its business through the definition of KPIs and specific targets belonging to the environmental sphere (natural gas emissions, energy savings, green innovation, soil and biodiversity protection), social sphere (welfare, employee engagement, safety, gender diversity, responsible and sustainable supply chain, local communities) and governance sphere (governance structure and its functioning, infrastructure reliability, anti-corruption, sustainable finance).

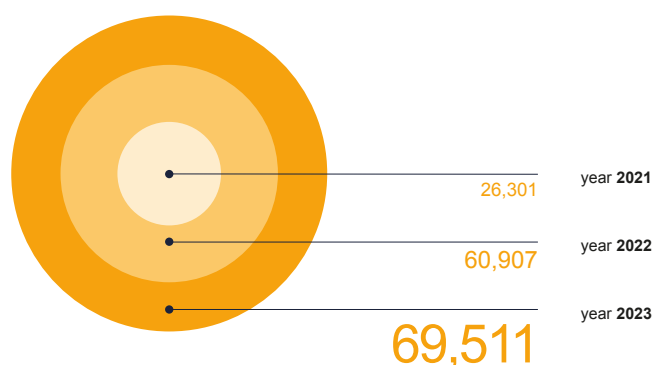
ESG Indices

	Unit of measure	04/30/2023	04/30/2022	04/30/2021	Change 23/22	Change 22/21
Energy Intensity Index ²⁰	GJ/€ million	13.21	16.43	17.43	-19.61%	-5.73%
Per-capita energy intensity index ²¹	GJ/HR	8.65	10.33	11.68	-16.27%	-12.90%
Emissions per-capita ²²	tCO2/HR	1.22	1.36	1.99	-10.27%	-31.79%
Scope 1 emissions per-capita ²³	tCO2/HR	1.07	1.16	1.13	-7.22%	2.08%
Scope 2 market-based emissions per-capita ²⁴	tCO2/HR	0.15	0.20	0.86	-27.75%	-76.47%
Energy consumptions per-capita ²⁵	kWh/HR	2,296	2,685	2,639	-14.47%	1.74%
Water withdrawals per-capita ²⁶	litres/HR	6.51	6.94	10.26	-6.15%	-32.41%
Waste per-capita ²⁷	t/HR	0.03	0.04	0.11	-26.72%	-62.18%
Open-ended contracts	HR	4,538	3,999	3,135	13.48%	27.56%
Welfare interventions	Number of interventions	10,918	7,996	6,312	36.54%	26.68%
Training	Number of training hours	69,511	60,907	26,302	14.13%	131.57%

Per capita emissions (tCO₂)



Training hours



20. Energy consumption (electricity and natural gas) / Group revenues
 21. Energy consumption (electricity and natural gas) in GJ / Average workforce
 22. Scope 1 + Scope 2 market-based GHG emissions / Average workforce
 23. Scope 1 GHG emissions / Average workforce

24. Scope 2 GHG emissions market-based / Average workforce
 25. Electricity consumption / Average workforce
 26. Water withdrawals / Average workforce
 27. Waste produced / average workforce

To this end, quantitative ESG targets were jointly defined, which will give greater consistency to the Group's commitment in the short and medium term by integrating ESG and Corporate Social Responsibility objectives into industrial and financial strategies.

The targets were defined with the contribution of the main corporate functions and with the guidance of the Group's management. A shared path that ended in their approval by the Sustainability Steering Committee and the Board of Directors on the occasion of the approval of this Integrated Annual Report. The targets cover the main ESG areas and so refer to environmental, social and governance aspects.

ESG Target

	KPI	TARGET 2023 (Y/Y)	RESULTS FY 2023	TARGET 2024 (Y/Y)
Energy consumptions	Energy intensity index (consumption in GJ/turnover)	-2%	-20%	-2%
	100% renewable, low-impact energy supply	>90% (threshold)	94%	>90% (threshold)
Emissions	Per capita emissions (tCO ₂)	-2%	-10%	-2%
	tonne emissions Scope 1	-2%	-11%	-2%
	tonne emissions Scope 2 market-based	0 by 2024		
Water consumption	annual consumption in Litres/HR	-5%	-7%	-5%
Waste	kg waste produced/HR	-5%	-30%	-5%
Responsible supply chain	% suppliers subject to self-evaluation	>60% (threshold)	70%	>60% (threshold)
Relationship with local communities	Amount of donations in euro (Sesa Foundation)	+10%	+15%	+10%
Occupation	Number of permanent human resources	+5%	+14%	+5%
	% incoming turnover	>10% (threshold)	16%	>8% (threshold)
	% outgoing turnover	<10% (threshold)	8%	<12% (threshold)
Corporate welfare	Bonuses paid in Euro/HR	+5%	+15%	+5%
	Number of welfare/HR interventions	+5%	+17%	+5%
Development of skills and staff training	Hours devoted to training	+10%	+14%	+2%
	Number of Employees trained	+10%	+15%	+2%
Equal opportunities and diversity	% women of total HR	>30% (threshold)	32%	>30% (threshold)
Staff health and safety	Accident Severity Index	<0.05 (threshold)	0.05	
Protection of Human Rights	Number of reports arising from the whistleblowing system	Maintain at 0	0	Maintain at 0
Ethics, compliance, anti-corruption	% HR trained on Code of Ethics/Anti-Corruption Programme	+10%	+15%	+5%

Our commitments focus on a number of priority areas, and have been broken down into qualitative and quantitative targets that can be measured over time, including:

- **equal opportunities:** ensuring fair gender representation and equality of opportunity;
- **reduction of direct environmental impact:** reduction of CO₂ emissions and waste generation;
- **contribution to economic growth:** development of em-

ployment and generated value for all stakeholders;

- **support for local communities:** responsible relationship with the local communities in which Group companies operate.

The Group's commitment to sustainability has been realised through the integration of qualitative and quantitative ESG targets into the incentive plans of the top management of Group companies.