

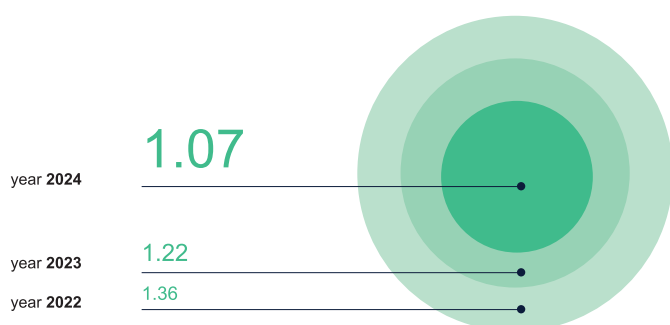
3.5. ESG indices, objectives, and targets

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).

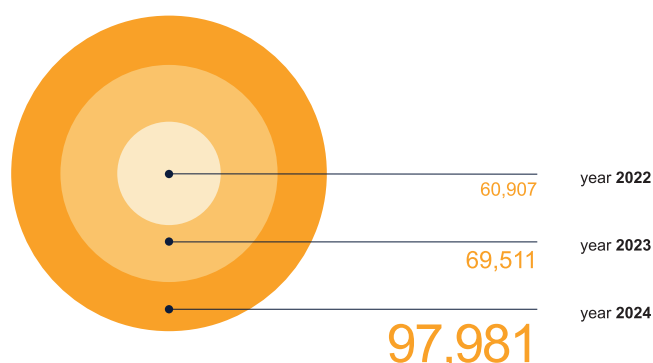
ESG Indices

	Unit of measure	04/30/2024	04/30/2023	04/30/2022	Change 24/23
Energy Intensity Index ¹⁷	GJ/€ million	32.97	32.13	37.80	2.60%
Per-capita Energy Intensity Index ¹⁸	GJ/HR	19.83	21.04	23.76	-12.30%
Carbon Intensity ¹⁹	tCO ₂ /€ million	1.78	1.87	2.16	-4.48%
Emissions per-capita ²⁰	tCO ₂ /HR	1.07	1.22	1.36	-12.30%
Scope 1 emissions per-capita ²¹	tCO ₂ /HR	0.99	1.07	1.16	-8.30%
Scope 2 market-based emissions per-capita ²²	tCO ₂ /HR	0.09	0.15	0.20	-41.30%
Energy consumptions pre-capita ²³	kWh/HR	2,116	2,296	2,685	-7.90%
Water withdrawals per-capita ²⁴	litres/HR	6.50	6.51	6.94	-0.20%
Waste per-capita ²⁵	t/HR	0.02	0.03	0.04	-20.80%
Open-ended contracts	HR	5,518	4,538	3,999	12.05%
Welfare interventions	Number of interventions	15,550	10,918	7,996	42.42%
Training	Number of training hours	97,981	69,511	60,907	40.96%

Per capita emissions (tCO₂)



Training hours



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

22. Scope 2 GHG emissions market-based / Average workforce
 23. Electricity consumption / Average workforce
 24. Water withdrawals / Average workforce
 25. 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 2024 (Y/Y)	RESULTS FY 2024	TARGET 2025 (Y/Y)
Energy consumptions	Per-capita Energy Intensity Index (consumptions in GJ/HRs)	-2%	-6%	-2%
	100% renewable, low-impact energy supply	>90% (threshold)	94%	>90% (threshold)
Emissions	Per-capita emissions (tCO2)	-2%	-12%	-2%
	Scope 1 emissions per-capita	-2%	-8%	-2%
	Scope 2 emissions per-capita	-2%	-41%	-2%
Waste	kg waste produced/HR	-5%	-21%	-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%	+10%	+10%
Occupation	Number of permanent human resources	+5%	+12%	+2%
	% 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 dedicated to training	+10%	+14%	+2%
	Number of Employees trained	+10%	+15%	+2%
Equal opportunities and diversity	% woman of total HR	>30% (threshold)	32%	>30% (threshold)
Staff health and safety	Accident Severity Index	0,05 (threshold)	0,05	0,05 (threshold)
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 employment 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.