

**MODICA, APRIL 2023**



**ESG**

**ESG**

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# Sustainable Development

*“Sustainable development is a development that meets the needs of the present without compromising the ability of future generations to meet their own needs”.*

- Assemblea Generale dell’Onu, Agenda 2030.

## Sustainability

Sustainability refers to non-financial metrics that can measure the impact they create on the environment and communities in which they operate, including that of their products and services throughout the value chain.

## ESG approach

**Environmental - Social - Governance**

It is a management approach that incorporates the concept of sustainability described above.

## Sustainability Report

The final product of the assessment of ESG criteria is a sustainability report.

## Sustainability Report

It is a useful document to provide a complete and detailed picture of the factors and indices examined, and to establish a final judgement of the organization's degree of sustainability.

This certification enables companies to improve their image in the eyes of stakeholders and to align corporate sustainability information with European regulations and directives in this field.

“Sustainable management” integrates economic objectives with environmental, social and governance quality objectives. Achieving top performance in the area of sustainability implies substantial investment, just like any other type of investment.

# Sustainability from voluntary to mandatory...

**SFDR Reg. UE 2019/2088**

**Sustainable Finance Disclosure Regulation**

introduces pre-contractual, site and periodic information transparency obligations

**Reg. UE 2020/852**

**Taxonomy Regulation**

defines whether an economic activity is environmentally sustainable

**CSRD – Dir. UE 2022/2464**

**Corporate Sustainability Reporting Directive (CSRD)**

defines more detailed non-financial reporting requirements, increasing transparency on company performance

**CSDD – COM(2022)**

**Corporate Sustainability Due Diligence Directive**

introduces mandatory due diligence along the value chain with respect to sustainability

## We start from:

	ESSECO	ALTAIR	HYDROCHEM
<b>INTERNATIONAL STANDARD</b>			
UNI EN ISO 9001:2015 "Sistema di gestione della qualità"	X	X	X
UNI EN ISO 14001:2015 "Sistema di gestione ambientale"	X	X	
UNI ISO 45001:2018 "Sistema di gestione della salute e sicurezza dei lavoratori"	X	X	
EMAS Eco-Management and Audit Scheme - Regolamento (CE) n. 1221:2009		X	
UNI CEI EN ISO 50001:2018 "Sistema di gestione dell'energia"		X	
<b>BUSINESS SUSTAINABILITY RATINGS</b>			
EcoVadis	X	X	
CDP	WAITING FOR THE OPENING	WAITING FOR THE OPENING	
OPEN-ES	TO START	TO START	
SEDEX	X		
<b>ASSOCIATION</b>			
FEDERCHIMICA - RESPONSIBLE CARE	X	X	
CEFIC (European Chemical Industry Council) - INFORMATIC TOOL	X		
CONFINDUSTRIA - WHP (Workplace Health Promotion)	X		
CONFINDUSTRIA - Bilancio di sostenibilità		X	

## Our continuous improvement...

### TEAM SUSTAINABILITY :

Corporate level:

Annalisa Montagnani and Cristina Beretta

Esseco S.r.l. :

Barbara Pirola, Luca Castellani e Lara Brogioli/Lidia di Maio

Altair Chimica S.p.A. :

Chiara Ghelardini, Marco Vanni e Lorenzo Fazio

Hydrochem:

Pierluigi Garau, Tania Francioli e Lorenzo Lombardi

### PURPOSES:

#### 1. The Sustainability Report

1. Esseco S.r.l.
2. Altair Chimica S.p.A., Altair Iberica and Hydrochem

#### 2. Carbon footprint of the main products of the various companies

1. Esseco S.r.l.: NPS (sodium metabisulphite), NS (sodium sulphite) and SHS (sodium hydrosulphite)
2. Altair Chimica S.p.A., Altair Iberica and Hydrochem: KOH (Caustic potash liquid and flakes),  $K_2CO_3$  (Potassium carbonate granular)

STUDIO FIESCHI  
& SOCI   
sostenibilità su misura

# Our planning:

## SUSTAINABILITY REPORT

### Timelines

*We are here*

Activities	Project weeks													
	10/04 - 21/04	24/04 - 05/05	08/05 - 18/05	22/05 - 02/06	05/06 - 16/06	19/06 - 30/06	03/07 - 14/07	17/07 - 28/07	31/07 - 11/08	14/08 - 25/08	28/08 - 08/09	11/09 - 22/09	25/09 - 06/10	09/10 - 20/10
1- Identification of stakeholders, impacts and material issues	█													
2- Stakeholder involvement	█	█	█											
3 - Materiality analysis, index and data collection			█	█	█	█	█	█	█	█				
4 - Report editing					█	█	█	█	█	█	█			
5 - Graphic development							█	█	█	█	█	█	█	█
6- Translation												█	█	



## Our planning:

# CARBON FOOTPRINT

## Timelines

*We are here*

Activities	Months of activity											
	APRIL		MAY		JUNE		JULY		AUGUST		SEPTEMBER	
1 - Objective definition and scope	█	█										
2 - Data collection and processing data			█	█	█	█	█					
3 - Calculation of GHG emissions							█	█				
4 - Drafting the final report									█	█		