



2025
SUSTAINABILITY REPORT



Dear Stakeholders,

It is with deep enthusiasm and a sense of responsibility that we share with you our **fourth Sustainability Report**, a document prepared on an entirely voluntary basis that reports on our path of sustainable growth.

We are living in a historical moment in which global climatic, social, and economic challenges are no longer future threats, but concrete operational factors. **2025** was characterized by a complex macroeconomic landscape, with supply chain tensions and extreme weather events, prompting a profound reflection on the need to invest in truly circular business models. In parallel, growing social inequalities remind us every day of the urgent need to refocus on equity, dignity of work, and the protection of local territories. In this scenario, economic results are not the only measure of success. We believe that the value of our organization also depends on the impact we are capable of generating on people and the environment.

Over the past year, the nutraceutical, personal care, and animal nutrition markets have seen an extraordinary acceleration in demand for plant-based, ethical, and

transparent ingredients. What was once a niche trend has become the conscious choice of global consumers. For us, this evolution is a strategic pillar that is guiding our international development.

Navigating this scenario has reinforced one certainty: **integrating environmental, social, and governance (ESG) factors into our daily business is the only way to ensure long-term value**. In this Report, we share how we have translated this vision into concrete actions over the past twelve months:

- We have consolidated our commitment to the **circular economy**, implementing actions to monitor and identify specific KPIs on our impact, with the goal of making our system and our supply chain increasingly transparent and sustainable.
- People are the starting point of our growth. We are deeply proud to have achieved the **Gender Equality Certification (UNI DPR 125:2022)**, which represents for us not a finish line, but a new beginning to build an increasingly inclusive and empowering work environment.
- Uncompromising Ethics: Aware that no



Regenerating for a better future

business dynamic can ignore human respect, we have officially formalized our **Code of Ethics**, the compass that guides our every daily decision.

The publication of this fourth Report, in addition to being a fundamental moment of transparency, represents a valuable opportunity for analysis and internal alignment for Bionap. For us, sustainability is a long and ambitious journey, and we are aware that no one can walk it alone.

Constant dialogue and collaboration with each of you are the lifeblood that makes change possible. **Thank you for standing by our side, for sharing our values, and for helping us protect our future and that of generations to come.**

Enjoy the reading

Claudia Bonina

Claudia Bonina
Human Resources Manager

BIONAP
BIOACTIVE NATURAL PRODUCTS



How to navigate the 2025 sustainability report

This report is designed to meet the information needs of various stakeholders. Depending on your interests, you can navigate directly to the most relevant sections.

TO UNDERSTAND WHO WE ARE

What you will find: Identity, purpose, values, business model, ownership structure

Go to: Chapter 1 – Regenerating for a Better Future: Identity, Strategy, and Shared Value

Pages: 12-25

TO UNDERSTAND OUR SUSTAINABILITY STRATEGY

What you will find: Corporate strategy, priority topics, stakeholder engagement, materiality matrix

Go to: Chapter 2 – Listening and Acting: Our Strategy for Sustainable Impact

Pages: 26-41

TO LEARN ABOUT OUR CONCRETE ACTIONS

What you will find: Governance, environmental and social initiatives, 2025 actions

Go to: Chapter 3 – Purpose into Practice: 2025 ESG Performance and Impact

Pages: 43-83

FOR DATA, FIGURES AND METHODOLOGIES

What you will find: Methodological notes, GRI and VSME indicators, datasets

Go to: Appendix

Pages: 83-99

Beyond words:
driving measurable
impact for
RE-GENERATIONS
to come



USA INC



2

INTERNATIONAL SUBSIDIARIES



19.8 M€

REVENUES



40

EMPLOYEES



236

TONS PRODUCED
(ITALY)

2025 highlights

Bionap operates globally as an **ingredient manufacturer** for the nutraceutical, cosmetic, and animal nutrition markets. Its international development represents a strategic lever for growth, enabling access to new markets, risk diversification, and the strengthening of global competitiveness. The company continues to maintain a stable share of **locally sourced raw materials**, while reinforcing its focus on supply chain management and responsible sourcing.

Bionap is committed to sustainable international development, combining economic growth with social responsibility and environmental stewardship across global markets. During the reporting period, the company began its transition towards Active Srl Group, with the gradual integration of activities, the growth of its workforce, and the strengthening of internal skills and expertise. Acting locally while maintaining a global vision, and disseminating the principles of its tradition strengthened by scientific research, remains an integral part of Bionap's corporate philosophy.

Concurrently, the expansion of operational activities has resulted in an increase in associated impacts. The organization remains fully committed to mitigating these externalities through continuous

monitoring and responsible management. This approach is operationalized through targeted resource efficiency initiatives.



Economic growth and local spending

Turnover	19.5 M€
EBITDA	3.2 M€

97%

Proportion of spending on **local suppliers***
*The data refers to suppliers of raw materials and subsidiaries



Our commitment to our people



53,8%

of **MIDDLE MANAGERS** are women

88%

Number of **permanent** employees

45,2

Average **training hours** per employee



Our commitment to our planet

Energy consumption	3516 MWh
Electricity from renewable sources	100%
Emissions Scope 1+2 (Market based)	462 tCO ₂ eq
Water intensity	-2,07%



-2,07%

water intensity



GRI 201-1 Direct economic value generated and distributed

Description		Units of measurement	2023	2024	2025
A	Direct economic value generated	€	13.978.195 €	16.125.436 €	19.807.171 €
A1	Net sales	€	13.322.196 €	15.692.417 €	19.570.462 €
A2	Revenues from financial investments	€	-	-	-
A3	Other revenues	€	655.999 €	433.019 €	236.709 €
B	Economic value distributed	€	13.233.571 €	14.045.754 €	17.885.611 €
B1	Operating costs	€	9.410.026 €	11.088.424 €	15.097.745 €
B2	Employee wages and benefits	€	2.198.894 €	2.058.498 €	2.160.699 €
B3	Payments to capital providers	€	76.296 €	68.674 €	88.107 €
B4	Payments to governments	€	767.068 €	829.658 €	713.954 €
B5	Community investments	€	4.000 €	500 €	1.320 €
A-B	Economic value retained	€	1.961.456 €	2.079.682 €	1.921.560 €

GRI 201-4 Financial assistance received from government

Description		Units of measurement	2023	2024	2025
Tax reliefs and deductions		€	128.980 €	312.001 €	836.070 €
Investment, research and development grants and other relevant forms of contributions		€	549.619 €	358.905 €	164.454 €

Economic performance

The 2025 financial data, drawn from the 2025 Management Report, offer a comprehensive overview. The financial year closed with positive results, confirming BIONAP's stability and growth capacity within an international context, despite the instability and complexities of global markets.

The company's operations progressed optimally, and the results achieved are in line with forecasts. The value of production saw significant growth of over € 3.5 million, and EBIT also demonstrates strong margins.

The final result was a Net Profit for the year, confirming a consolidation of strongly growing results compared to previous years. This was accompanied by a significant increase in structural costs, which underscores continuous internal growth and rising investments.

Positive equity, current assets, and a solid financial position reflect the overall health of the business and its viability as a going concern, positioning BIONAP within a

range of absolute safety and resilience to potential macroeconomic shocks*

** Management Report on the Financial Statements as of 12/31/2025*

The positive financial and economic results achieved in the 2025 financial year reinforce our awareness that integrating ESG (Environmental, Social, Governance) factors into our industrial and decision-making processes can create a virtuous cycle: operational efficiency reduces waste, sustainable innovation opens up new markets, and transparency improves access to bank credit.

At BIONAP, sustainability is not a cost or a bureaucratic burden, but rather a **strategic asset** and a risk mitigation factor.

The financial solidity achieved represents the fundamental guarantee for **business continuity** and for our ability to **keep investing in the future** of our local community and our people

1

Regenerating for a Better Future

Identity, Strategy, and Shared Value

For nearly 30 years, Bionap has been guided by core values of honesty, respect, sharing, and well-being. Rooted in the rich Mediterranean flora, our purpose is to transform nature's potential into scientifically validated bioactive products. As we continue our ESG journey, we reaffirm our foundational commitment: regenerating for a better future. In this chapter, we outline our corporate identity and our strategic vision. By integrating cutting-edge science with a circular business model, we ensure that our pursuit of economic growth creates lasting, shared value for our people, our communities, and the planet.

1.1 Corporate Purpose

OUR VISION

Driven by the love for our land and for Science we want to spread the principles of Mediterranean health and well-being culture to enhance a value for the community and the planet.

OUR MISSION

We develop natural and innovative ingredients for the global market by applying Science to Nature through a circular business model and by placing people's well-being at the heart of our commitment.



OUR VALUES

▶ REGENERATIVE

We were among the first to believe in the recovery and regeneration of Mother Earth's natural elements

▶ RESPECTFUL

We listen to needs, aim to learn and improve respect for others and, above all, respect Nature

▶ INNOVATIVE

We look to the future every day, while still paying attention to the present and leveraging our past experiences

▶ QUALIFIED

We always apply innovation to research and science

1.2 History

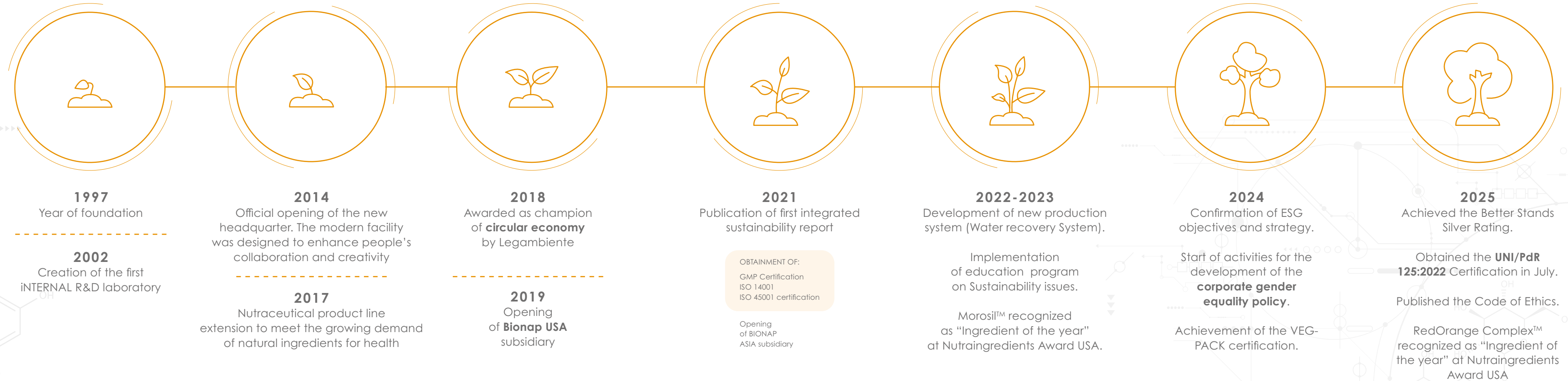
Founded in Italy in 1997, BIONAP has been strongly committed from the outset to scientific excellence, sustainability, and the principles of the circular economy, focusing on the development of high-quality, evidence-based ingredients.

The vision of its founder, *Professor Francesco Paolo Bonina*, was to identify and enhance botanical extracts derived from Mediterranean plants and fruits through international scientific research, with the aim of producing certified plant-based

ingredients supported by rigorous studies and designed to promote health and wellbeing.

Over the years, BIONAP's corporate history has been shaped by a strong connection to its origins, a long-term strategic vision,

continuous investment in research and development, and a growing commitment to environmental and social responsibility.



1.3 Bionap's sustainability milestones

- 1997** • **Company foundation based on a circular economy model**
Driven by love for our land and science, BIONAP was founded with the aim of unlocking the power of Mediterranean plants through a circular economy model.
- 2018** • **CIRCULAR ECONOMY CHAMPION – recognized by Legambiente**
Awarded as a champion of the circular economy.
- 2020** • **FIRST COMPANY SUSTAINABILITY CHECK-UP**
Start of an internal assessment across all company functions.
- FIRST MATERIALITY MATRIX**
Start of the materiality process to identify significant topics, namely those that are actually "material" and relevant to the company.
- STAKEHOLDER ENGAGEMENT**
In order to identify material sustainability issues, the company launched a stakeholder listening process.
- RENEWABLE ENERGY SOURCE FOR ELECTRICITY**
BIONAP sources 100% of its electricity from renewable energy sources.
- 3 GOOD HEALTH AND WELL-BEING** • **SOCIAL AND INCLUSIVE MOBILITY PROJECT**
Launch of support for an inclusive mobility project in collaboration with PMG Italia and nearby municipalities.

- 2021** • **Publication of the First Integrated Sustainability Report**
- 13 CLIMATE ACTION** • **Support for the "Road to Play" project with Legambiente**
BIONAP decided to support Legambiente Catania's "Road to Play" project, aimed at improving air quality in urban areas around middle schools and raising awareness among younger generations about environmental protection through games and art.
- Creation of the BIONAP Forest**
Launch of the forest with the planting of the first 300 trees.
- 5 GENDER EQUALITY** • **First initiatives in support of Thamaia**
Start of the collaboration with Thamaia. Since 2021, BIONAP has supported Thamaia, whose mission is to promote and improve the quality of life of women and children experiencing violence and domestic abuse.
- GMP Certification; ISO 14001 and ISO 45001 certification**
Bionap's management system compliant with Good Manufacturing Practices (GMP) for dietary supplements
- 13 CLIMATE ACTION** • **Start of environmental impact monitoring – Scope 1 and Scope 2**

- 2022** • **Combating erosion to protect Maasai communities**
Planting new trees with women from Maasai communities, promoting female empowerment and combating soil erosion. 1,400 sqm reforested – details to be verified on ZeroCO2 platform
- 2023** • **8 DECENT WORK AND ECONOMIC GROWTH** • **Educational programme on sustainability issues**
Total hours: 1,134 training hours on sustainability topics.
- 2024** • **13 CLIMATE ACTION** • **Climate change adaptation**
BIONAP began supporting a social agriculture initiative in Sicily. Through a partnership with ZERO CO2
- Stakeholder engagement – AA1000 Standard**
Bionap has started its stakeholder engagement process in accordance with the AA1000 standard.
- 2025** • **8 DECENT WORK AND ECONOMIC GROWTH** • **Support for primary school**
Bionap has decided to support the reopening of a primary school in a suburban area of Catania with a high school dropout rate.
- 5 GENDER EQUALITY** • **UNI/PdR Gender Equality Certification**
Achievement of UNI/PdR 125 certification.
- Publication of the Code of Ethics**
Bionap reaffirms its commitment to conducting business in line with its ethical principles.

Every **milestone** reached is a **promise kept to the future**



1.4 Ownership and Operating Structure

BIONAP S.r.l., with registered office in Belpasso (CT), Italy - Contrada Fureria Zona Industriale Ovest, Piano Tavola - is an Italian vertically integrated company specializing in the research and production of standardized botanical extracts derived from plants and fruits of the Mediterranean area, serving the nutraceutical, cosmetic, and animal nutrition markets.

BIONAP S.r.l. is 100% owned by Active S.r.l., which acts as the Group's parent company. Active S.r.l. also controls two further companies: Exentiae Società Agricola and Boniser Società Agricola.

BIONAP S.r.l. fully owns two subsidiaries: Bionap USA Inc. and Bionap Asia Pacific PTE Ltd., which represent the company's two international operating structures, located respectively in New Jersey, USA, and Singapore. More information is available on the company website (www.bionap.com).



VSME Profile

	Name	Bionap Srl
	Legal Form	Srl
	Tax ID / VAT ID	03325100877
	Registered office	Contrada Fureria, Zona Industriale Ovest, Piano Tavola, 95032 Belpasso (CT), Italia
	ATECO Code	20.59.99
	NACE Code (Rev 2.1)	20.59
	Total Assets (2025)	22.734.402 €
	Revenue from sales and services (2025)	19.807.171 €
	Total Employees	40



During the reporting period, Bionap advanced its organizational evolution within the Group, aiming to fortify synergy among the various entities and maximize cross-functional expertise through a highly integrated management framework.

Starting in November 2023, the Group launched a structural transformation process aimed at progressively centralizing certain strategic functions within the holding company, Active Srl Group. This process marked the transition from an organizational model mainly managed at individual entity level to a **shared services model**, in which the holding company provides coordination and specialist support to the operating companies, including Bionap.

The first function involved in the centralization process was **Quality Assurance**, effective from the end of 2023. Subsequently, between 2024 and 2026, the process included the gradual transfer to the holding company of further cross-functional expertise, including **Administration and Finance, Legal Affairs, Regulatory Affairs, and Technical and Operations Management**, with particular reference to responsibilities related to production and maintenance.

This organizational transition does not represent a merely administrative change, but responds to specific strategic needs. **Centralization** enables economies of scale, reduces potential functional duplications, and optimizes the economic, technical, and professional resources available within the Group. It also promotes greater process standardization, ensuring that the companies operate according to consistent and aligned criteria, from quality management through to production activities.

The new structure also contributes to **strengthening the Group's overall governance**, improving the Board's oversight capacity and facilitating faster, more coordinated decision-making processes aligned with common strategic objectives. At the same time, the creation of centers of expertise within the holding company allows specialist services and dedicated skills to be made available to the subsidiaries, enabling Bionap to focus more effectively on its core business.

A further benefit concerns technical, maintenance, and production management. The centralization of these activities enables more effective planning of

technological investments, better allocation of operational expertise, and greater flexibility in managing resources across the Group's different sites.

Being part of holding Active means joining a structured, solid ecosystem focused on growth. A model that enhances the value of each individual company, fostering strategic synergies, knowledge sharing, and a shared long-term vision.

Within the holding, each company maintains its own identity and specialization, while benefiting from the strength of a group capable of generating opportunities and stability to compete more effectively in the market.



Being part of Active Srl Group means structured governance, targeted investments, and, above all, a network of relationships that creates value for clients, partners, and stakeholders. An approach that combines strategic vision with operational capability, with the aim of building sustainable growth over time.

The strength of the group thus becomes a shared engine: a wealth of experience, resources, and expertise to achieve new milestones.



GRI GRI 2-6

VSME B1

1.5 The Context in Which We Operate

Operating in Southern Italy, BIONAP is positioned within a regional context characterized by both significant growth opportunities and structural challenges.

Throughout 2025, the international landscape exhibited pronounced elements of instability and fragmentation. While inflationary pressures showed signs of stabilization, global trade was impacted by rising geopolitical tensions and uncertainties surrounding tariff policies. Against this backdrop, overall Italian exports experienced a weak and volatile performance.

The ongoing risk of additional tariffs and protectionist barriers in key markets, such as the United States, fueled market volatility and heightened the risk of sudden global contractions.

In this challenging environment, thanks to a robust customer retention strategy and a distinctive positioning built on quality

and transparency, BIONAP successfully maintained a steady growth trend. The company continued to internationalize its ingredient portfolio, focusing on premium and niche segments. These markets proved to be not only more resilient to macroeconomic fluctuations, but also highly receptive to and closely aligned with sustainability-driven consumer choices.

LOCAL ACTIONS GLOBAL CHANGE: every action is a concrete step toward a sustainable global future

GRI GRI 2-6

VSME B1

1.6 Bionap's core business

BIONAP is a leading developer and manufacturer of high-science, plant-based active ingredients tailored for the **nutraceutical**, **cosmetic**, and **animal nutrition** sectors.

The core of the company's operations is deeply rooted in a **circular economy** business model. BIONAP integrates sustainability throughout its entire value chain by upcycling by-products from agriculture and the agri-food industry. This regenerative approach converts secondary raw materials into standardized, high-performance ingredients, minimizing environmental impact

by **reducing the pressure on the planet's virgin resources** through industrial symbiosis.

Embracing a strong global vision, BIONAP projects this distinctive value proposition across international markets through a robust network of loyal partners and customers. Built on transparency, rigorous quality, and shared ESG principles, this collaborative network ensures steady growth and outstanding competitive resilience worldwide.

"A true circular economy extends beyond the mere recycling of matter; it elevates its intrinsic value. Through science and technology, what agriculture considers 'waste' becomes a goldmine of bioactive molecules for human health."



Francesco Paolo Bonina
BIONAP'S FOUNDER

Full Professor of Pharmaceutical Technologies and Cosmetic Science at University of Catania



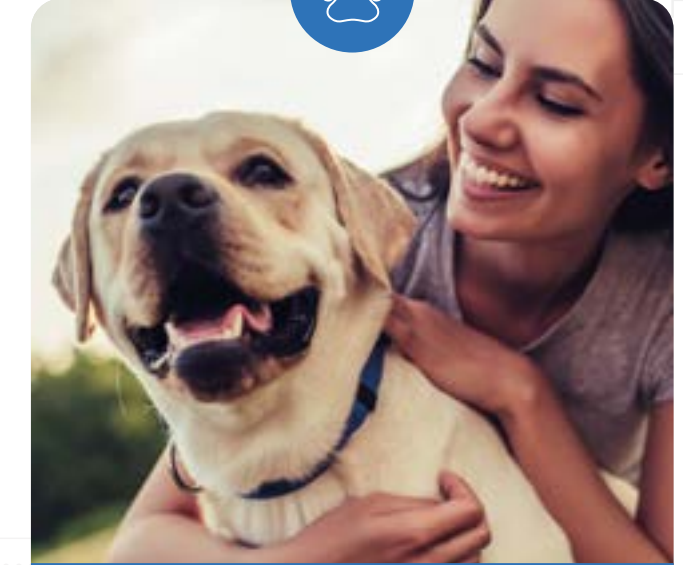
PERSONAL CARE

Every day we take inspiration from the beauty of the Mediterranean, providing unique and innovative solutions for the beauty and personal care market and striving for sustainable beauty, both locally and globally.



NUTRACEUTICAL

The Mediterranean region offers a wide range of unique and very rich plants. Every day, Bionap's researchers develop natural ingredients, striving for better health and wellness for people around the world.

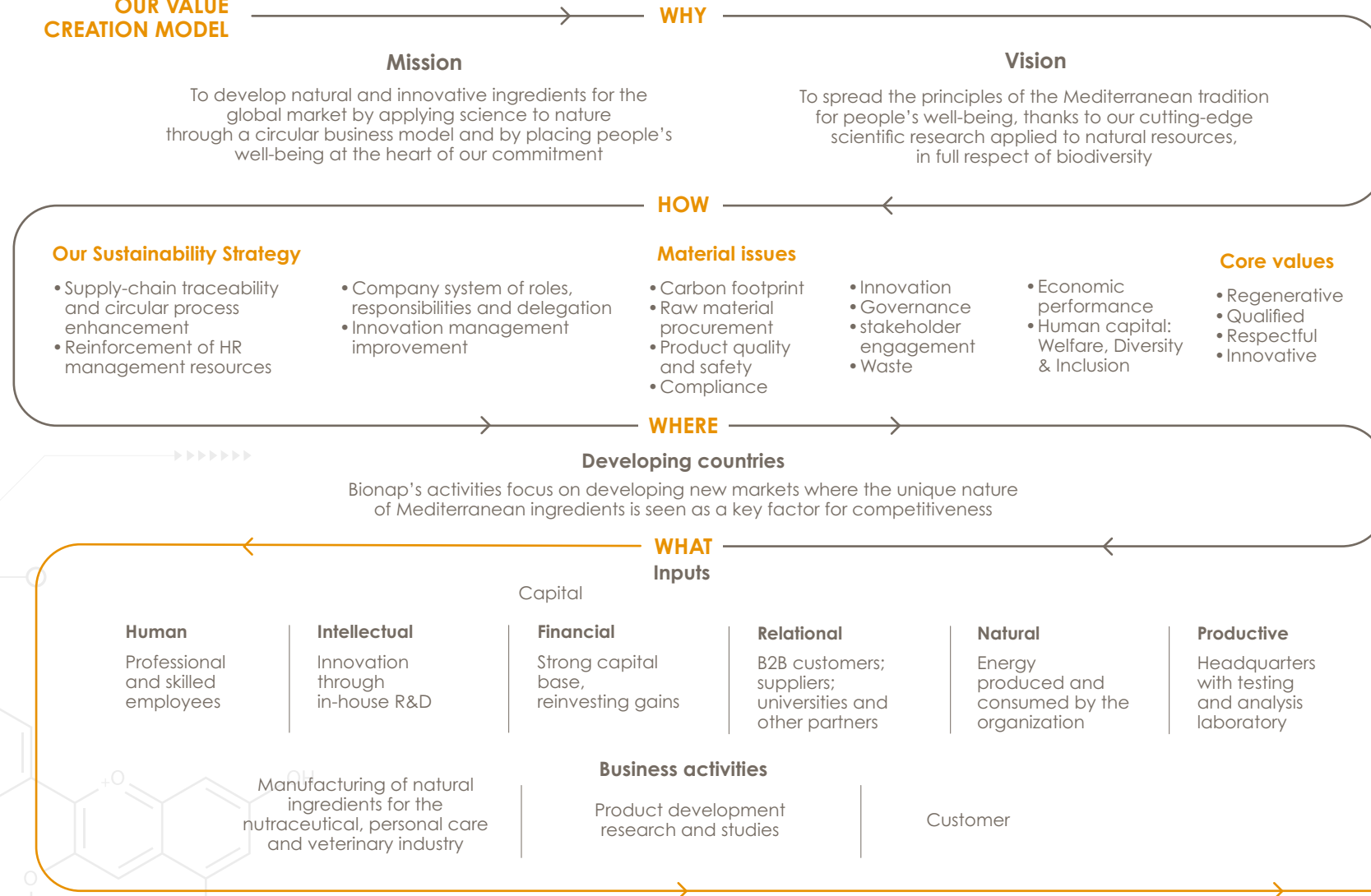


ANIMAL NUTRITION

We apply our research to every living creature. We believe in prevention over cure for animal wellbeing, because animal health means people wellness.

1.7 The Creation of Shared Economic Value

OUR VALUE CREATION MODEL



BIONAP's value creation model reflects the strategic path launched with Active S.r.l., aimed at strengthening the company's long-term vision, governance, and sustainable growth. This process supports the integration of sustainability into business activities, connecting mission, vision, material issues, core values, and the capitals that contribute to value creation over time. The

model highlights how BIONAP transforms its key inputs (human, intellectual, financial, relational, natural, and productive capital) into business activities and outcomes that generate value in the short and long term for the company, its stakeholders, and the communities in which it operates.

GRI GRI 2-6

VSME B1

VALUE CREATION

Short term

- Human** Staff training, welfare and engagement
- Intellectual** Safe product supply
- Financial** Turnover growth
- Relational** Customer experience enhancement
- Natural** Carbon footprint measurement
- Productive** Process automation enhancement

Long term

- Human** Company well-being and talent attraction
- Intellectual** Protecting the company's innovative research
- Financial** Economic and sustainable growth overall
- Relational** Stakeholder inclusion in value creation
- Natural** Lower carbon and climate impact in the supply chain
- Productive** Circular manufacturing process

SDGs



Listening and Acting

Our Strategy for Sustainable Impact

Sustainability at Bionap is not a standalone initiative; it is the structural compass guiding our business decisions. In this chapter, we detail how we translate our corporate vision into a tangible ESG strategy. By actively listening to our stakeholders and applying materiality approach, we have pinpointed the environmental and social issues that truly matter, the areas where we have the greatest impact and which most significantly shape our future. This structured dialogue goes beyond compliance, allowing us to set clear, measurable targets aligned with the UN Sustainable Development Goals (SDGs) and embedding sustainability into the very core of our business model.



2.1 Materiality Matrix

Through the materiality process, it was possible to identify, among the significant topics, those that are currently material and relevant for the company. Stakeholders were asked to assign a score from 1 to 10 based on the perceived impact of each topic on the company's ability to create value in the medium to long term.

The table shows the topics submitted for voting, while the figure presents the materiality matrix. The matrix shows the Management Team's votes on the horizontal axis and the average scores assigned by the different stakeholder categories on the vertical axis. The analysis of material topics was carried out taking into consideration Bionap's strategic direction and assessing the extent to which each topic could affect the company's strategy, governance, performance and future outlook.

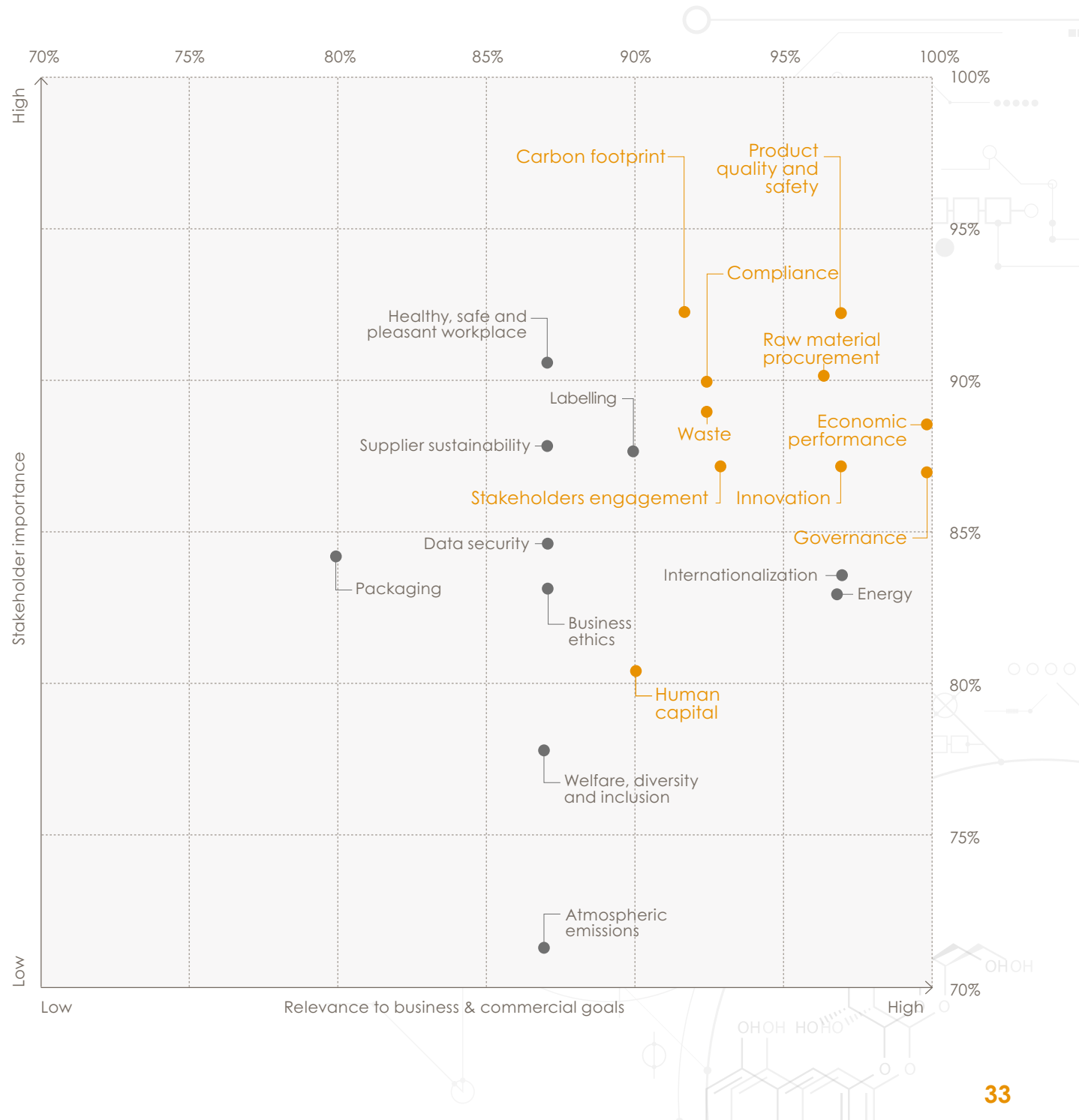
In 2025, Bionap continued to use the existing materiality matrix as a reference for the identification and prioritisation of material topics. At the same time, the company

started a structured workstream aimed at developing a double materiality assessment, in line with the evolving sustainability reporting framework. This process will support the update of the materiality analysis and the replacement of the current matrix in the next reporting cycle.

The 10 topics identified as material continue to represent a relevant basis for planning Bionap's sustainability journey, while those positioned in the upper-right quadrant of the matrix are considered of strategic importance for value creation.

THE SELECTED MATERIAL MATTERS

- Raw material procurement
- Carbon footprint
- Waste
- Human capital
- Product quality and safety
- Stakeholders engagement
- Economic performance
- Governance
- Innovation
- Compliance
- Atmospheric emissions
- Packaging
- Energy
- Healthy, safe and pleasant workplace
- Welfare, diversity and inclusion
- Supplier sustainability
- Labelling
- Internationalization
- Business ethics
- Data security





2.2 Stakeholder engagement

Approach to stakeholder engagement

Bionap has structured a stakeholder engagement process with the aim of consolidating dialogue with its stakeholder categories and promoting their progressive integration into long-term value creation processes.

The process was developed according to an approach consistent with the principles of the **AA1000 standard**, with particular reference to the planning, profiling and mapping of stakeholders, the definition of engagement levels, and the identification of activities, KPIs and potential risks related to stakeholder involvement.

The work included an initial phase aimed at identifying the relevant stakeholders, followed by an analysis of their relationship with the objectives of the company's sustainability plan, with reference to the environmental, social and governance dimensions.

Stakeholder mapping

The mapping activity made it possible to identify the main stakeholder categories relevant to the organisation. For each category, elements such as the level of knowledge of ESG topics, expectations towards the organisation, the importance of sustainability topics, the level of dependence on the company, and any factors that may influence engagement capacity, such as technical, language or organisational barriers, were taken into account.

Relationship between stakeholders and sustainability objectives

Following the mapping process, stakeholders were linked to the objectives of the sustainability plan. For each objective, the analysis considered the **degree of stakeholder influence** and the **level of importance of the objective** for each stakeholder category. The matrices

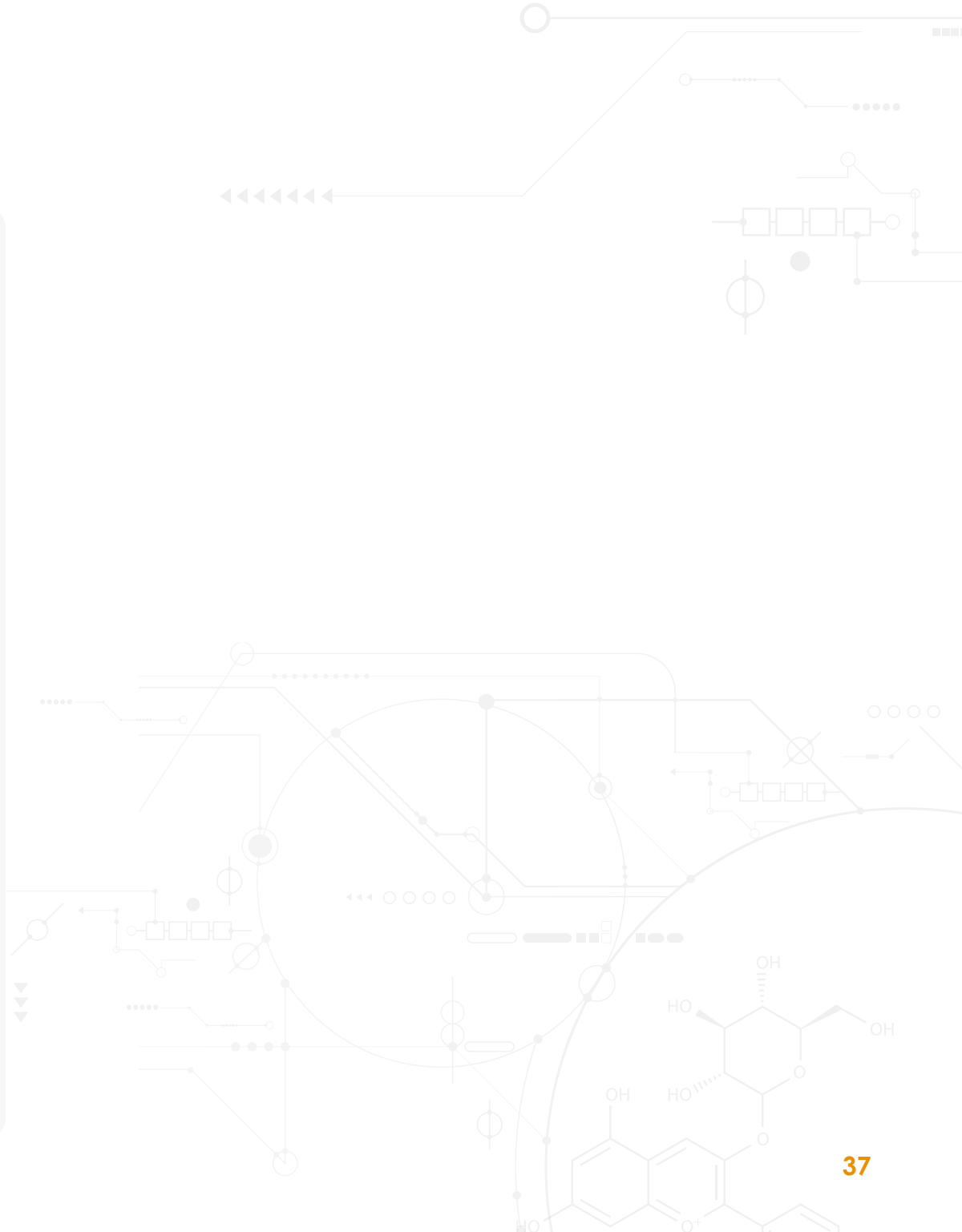
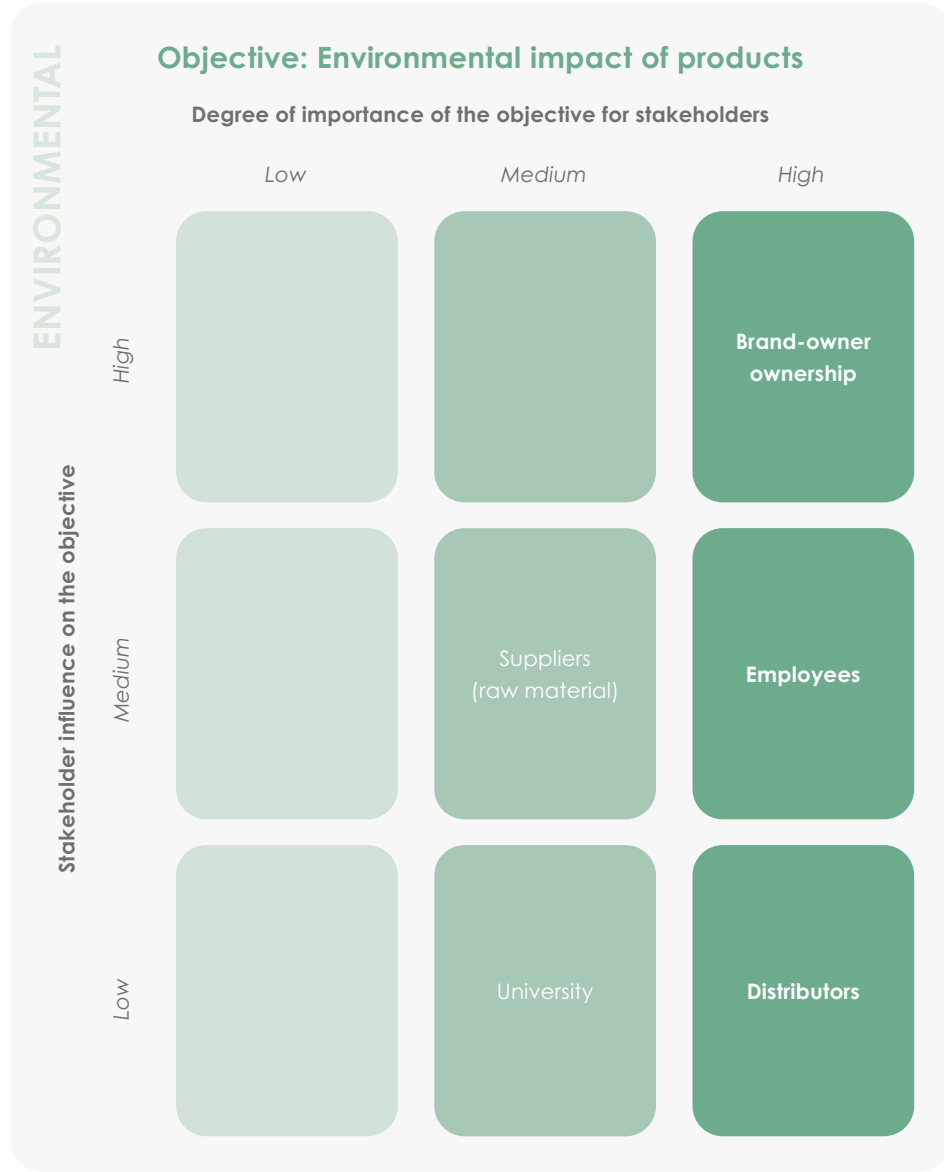
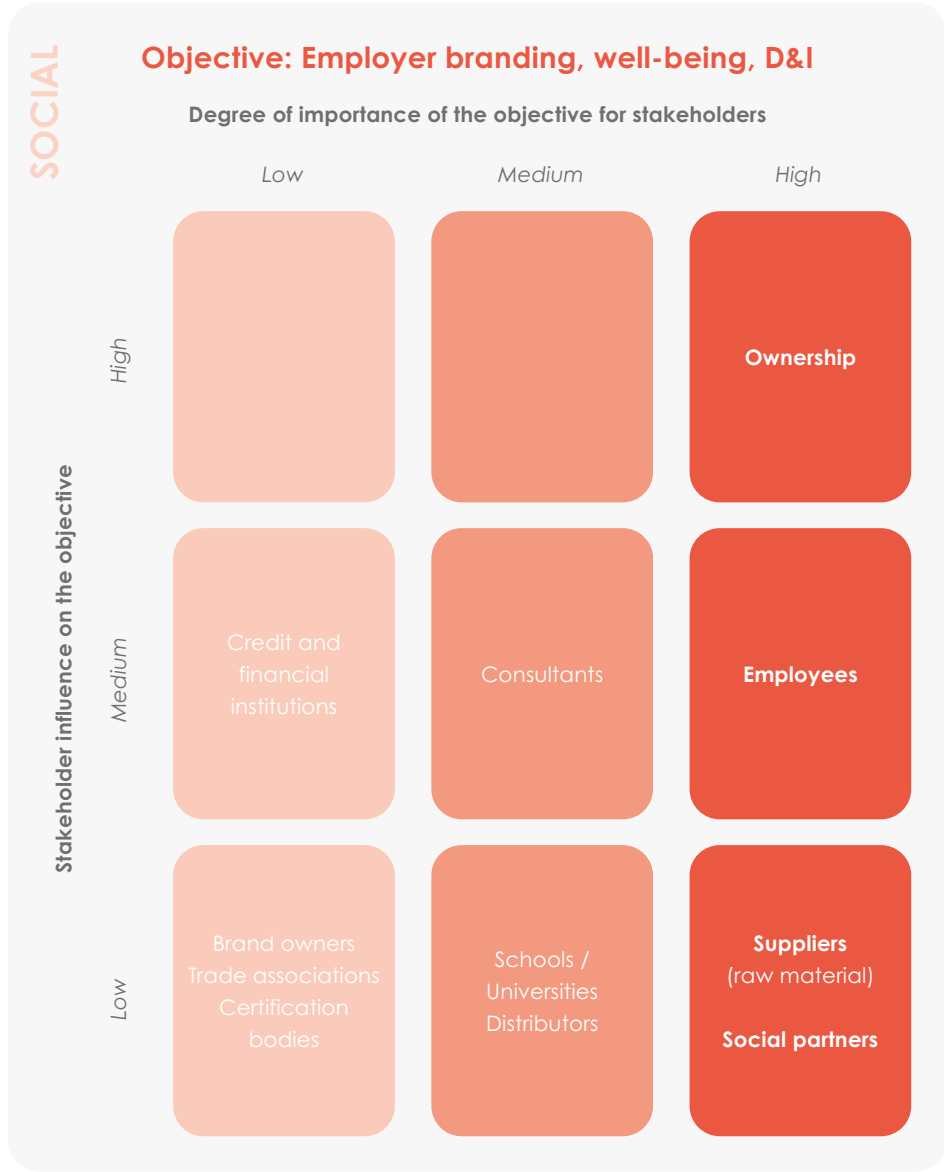
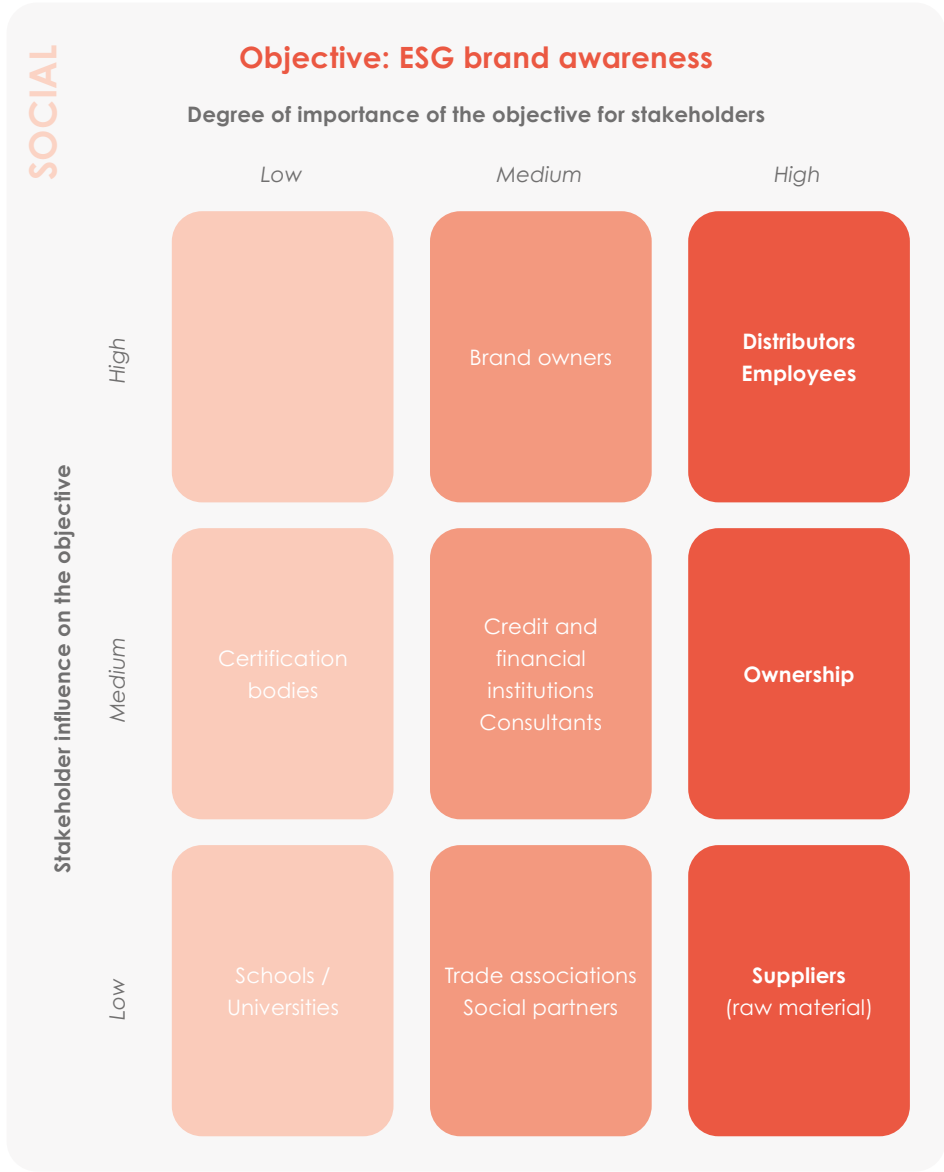
developed focused in particular on:

- environmental impact of products;
- ESG brand awareness;
- employer branding, well-being, diversity and inclusion;

The matrices made it possible to highlight the positioning of the different stakeholder categories in relation to the organisation's ESG objectives, identifying their relative degree of influence and the level of importance attributed to each topic. This analysis formed the basis for the subsequent definition of engagement priorities and engagement methods.

The stakeholder categories identified are:

- **Ownership;**
- **Employees;**
- **Customers;**
- **Distributors;**
- **Brand Owners;**
- **Suppliers;**
- **Certification bodies;**
- **Consultants;**
- **Trade associations;**
- **Schools and Universities;**
- **Social partners and communities;**
- **Regulatory bodies;**
- **Credit and financial institutions.**





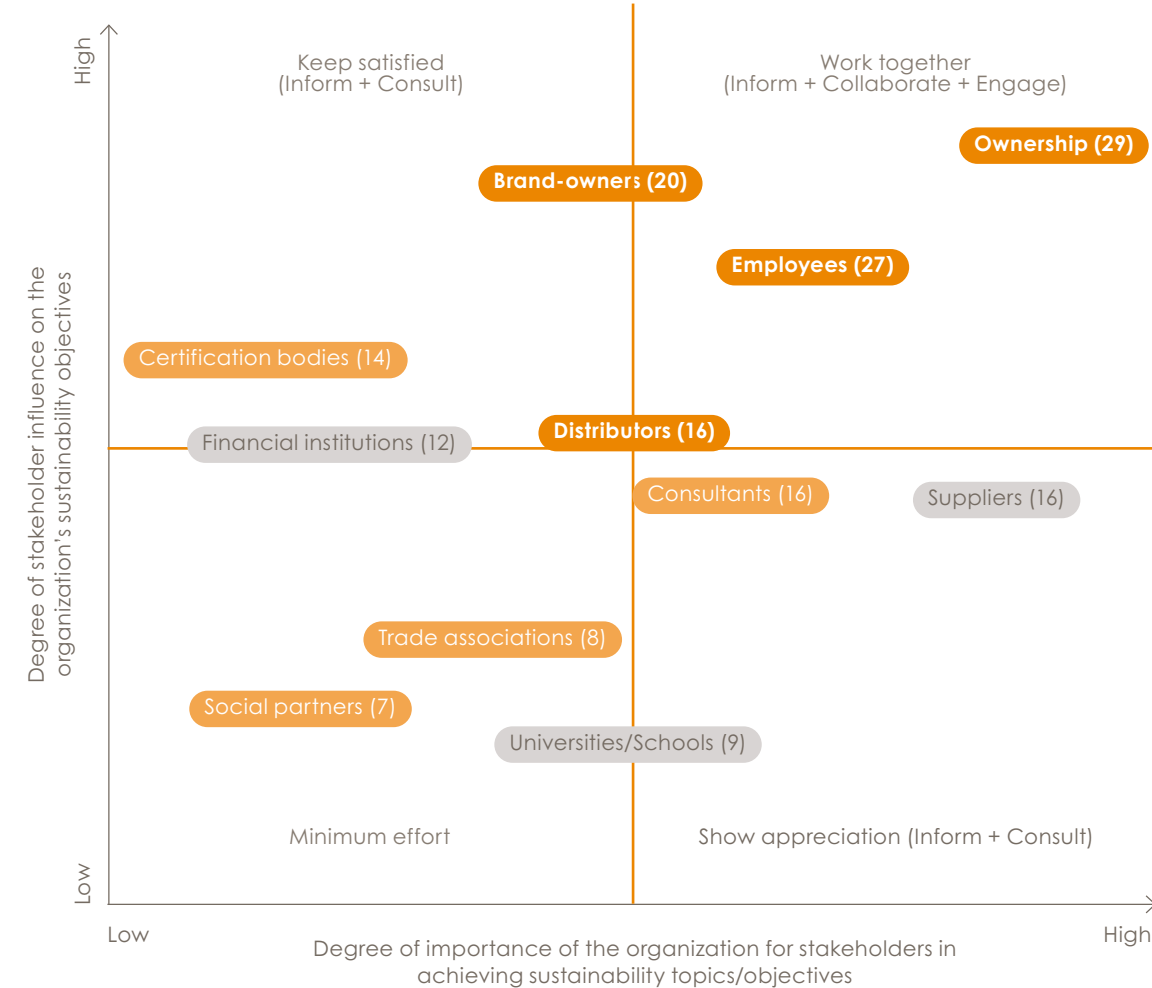
Stakeholder prioritisation and engagement levels

The development of the matrices made it possible to build an overall stakeholder engagement matrix, aimed at guiding the relationship methods with the different stakeholder categories.

This matrix shows the stakeholders mapped in relation to the strategic objectives of the sustainability plan. The number indicates the sum of the positions occupied by each category in the SE matrices analyzed. The categories highlighted in dark orange are considered "priority" stakeholders within an SE plan.

The overall matrix allows stakeholder categories to be distinguished according to their degree of influence on the organisation's sustainability objectives and the importance of the organisation in meeting their expectations. This analysis supports the definition of different engagement approaches, ranging from information and monitoring activities to more advanced forms of collaboration and active involvement.

In particular, the categories identified as priorities were associated with more structured engagement methods, focused on dialogue, collaboration and the shared development of ESG initiatives.



At **BIONAP** Listening is the purest form of respect: it is the spark that ignites trust, transforming expectations into value.



Stakeholder engagement plan

Starting from the prioritisation of stakeholders, a stakeholder engagement plan was defined to associate each category with specific objectives, levels of engagement, involvement activities and monitoring KPIs.

For employees, for example, the plan includes activities related to employer branding, organisational well-being, diversity and inclusion, and ESG brand awareness. The initiatives identified include internal communication, interviews on corporate values, team-building activities, employee climate surveys and local community initiatives.

For brand owners and distributors, activities were designed to strengthen awareness of the company's ESG commitment, foster dialogue on product improvement areas and enhance projects related to the environmental impact of products and the circular economy. The plan also includes the involvement of suppliers, universities, schools and financial institutions through information, training, project-based or dialogue activities,

defined according to the relevance of each category and the related ESG objectives.

Management of engagement process risks

In defining the plan, potential risks associated with stakeholder engagement activities were also considered. The analysis covered both risks arising from stakeholders and possible impacts on the organisation.

The main risks identified include lack of active participation, the creation of expectations not aligned with the company's response capacity, the presence of technical or language barriers, potential imbalance between stakeholders with different degrees of influence, and the risk that some activities may not generate the expected benefits.

Assessing these aspects helps strengthen the planning of engagement activities, promoting more effective, inclusive and coherent forms of involvement in line with the company's sustainability objectives.

Shaping our journey through open dialogue and shared values

2.3 From material topics to targets

During 2025, Bionap started a process aimed at defining a new ESG Plan, with the objective of structuring its environmental, social and governance priorities in a more organic way and further strengthening the integration of sustainability into the company's strategy.

The ESG Plan will be developed taking into account the evolution of the regulatory and market context, stakeholder expectations and the work initiated by the company on double materiality. This process will make it possible to identify the main areas of action, define objectives and initiatives consistent

with the organisation's sustainable growth path, and set up a system for monitoring ESG performance.

The new ESG Plan will be published in the next reporting cycle and will serve as a reference framework to guide Bionap's future sustainability initiatives.



Purpose into Practice

2025 ESG Performance and Impact

Translating our Mediterranean roots and scientific expertise into global sustainability requires daily commitment and rigorous measurement. Here, Bionap's strategic goals meet our operational reality. This section details our 2025 performance across Governance, Environmental, and Social dimensions. From pioneering circular economy model, to improving our supply chain management, by keeping our inclusive corporate approach, we transparently share the data that charts our progress. It is a comprehensive look at how we measure our impact, ensuring that every business decision contributes to a more resilient and sustainable ecosystem.

3.1 Responsible governance and shared value

At Bionap, corporate governance is the cornerstone of our organisational and strategic model. This section outlines how our decision-making processes are structured to ensure accountability, integrity, and ethical conduct across all operations.

Supported by robust internal rules and rigorous control mechanisms, our governance framework allows us to proactively identify and manage key risks. Ultimately, it is through this responsible and transparent leadership that we safeguard our business and drive the creation of sustainable, shared value for all our stakeholders over time.



3.2 Corporate governance

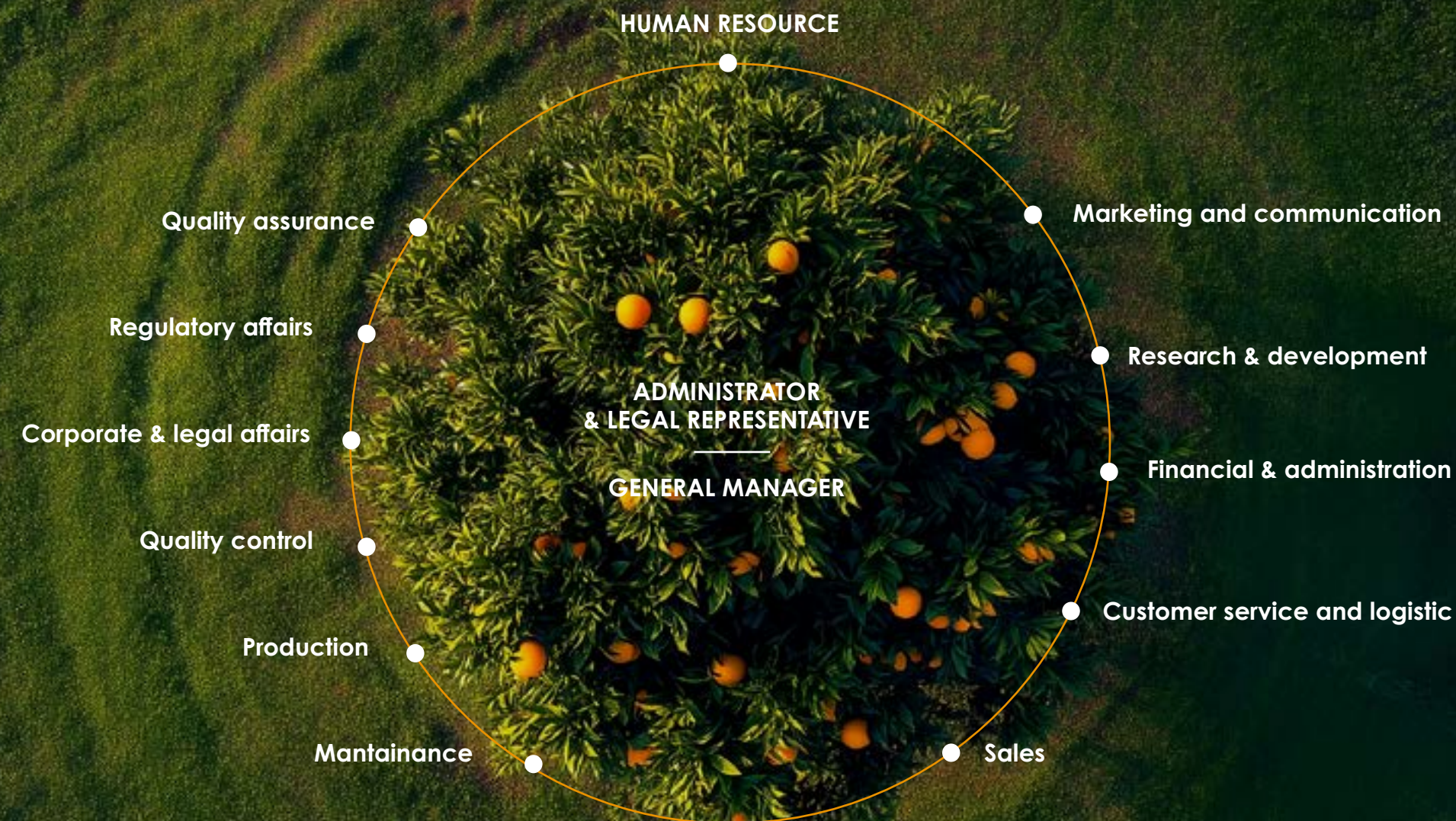
Bionap adopts a governance structure designed to ensure clear responsibilities, effective coordination between corporate functions and transparent decision-making processes.

The organisational model defines the main roles and functional responsibilities within the company, supporting the integration of ESG

principles into business strategy and day-to-day operations. The governance structure is centred around the Administrator and Legal Representative and the General Manager, with the support of the main corporate functions, including Human Resources, Quality Assurance, Regulatory Affairs, Corporate and Legal Affairs, Quality Control, Production, Maintenance, Marketing and Communication, Research and Development, Finance and Administration, Customer Service and Logistics, and Sales.

This structure enables Bionap to manage its activities consistently with its strategic objectives, while promoting accountability, operational efficiency and responsible conduct across the organisation.

The organisational chart below provides an overview of the company's main functions and reporting lines.



GRI GRI 2-23

VSME B2

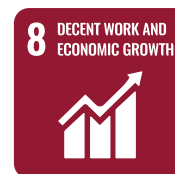
3.3 Corporate policies

Corporate policies represent a key tool for guiding Bionap's internal operations and strengthening the company's commitment to ethical, responsible and sustainable business conduct.

In 2025, Bionap adopted and shared its **Code of Ethics**, which reaffirms the principles and values at the basis of the company and of the Active Srl Group. The Code defines the ethical commitments and responsibilities that guide the management of business activities and regulates the rights and responsibilities that Bionap undertakes towards the stakeholders with whom it interacts.

The Code of Ethics is addressed to employees, collaborators, consultants, legal representatives and all parties that, directly or indirectly, permanently or temporarily, have relations with the company and operate to achieve its objectives. Through the Code, Bionap promotes a business model based on transparency, reliability, respect for people, environmental protection, fair competition and responsible

relationships with customers, suppliers, financial institutions, public authorities and local communities.



The adoption and communication of the Code of Ethics further strengthen Bionap's corporate

governance framework and support the creation of long-term value through ethical conduct, responsible decision-making and alignment with the company's sustainability principles. The Code was also formally shared with internal stakeholders through dedicated communication channels.



SCAN TO
LEARN MORE!

At Bionap, we place
principles over profits to
shape a responsible future.
Ethical leadership and
transparent progress:
**this is our way
of doing business.**

GRI GRI 2-23

VSME B2

3.4 Quality Policies and management Systems

Bionap has undertaken a continuous improvement path in its management systems and product manufacturing processes, supported by a structured quality and certification strategy.

In line with its company policies and the values set out in the Code of Ethics, Bionap adopts internationally recognised standards and certifications to ensure quality, safety, environmental responsibility and sound management practices.

The company's system certifications include:

UNI EN ISO 9001:2015

Quality management system;

UNI EN ISO 14001:2015

Environmental management system;

UNI EN ISO 45001:2018

Occupational health and safety management system;

GMP Title 21 Part 111

Good Manufacturing Practice for dietary supplements;

UNI/PdR 125:2022

Gender equality management system, certified by Rina SpA.

These certifications reflect Bionap's commitment to continuous improvement, regulatory compliance, product quality, environmental protection, occupational health and safety, and the progressive integration of social responsibility principles into its management systems.

3.5 Gender Equality Policy



Gender equality represents an important element of Bionap's commitment to building an inclusive, fair and responsible workplace. The company

recognises that equal opportunities, non-discrimination and the enhancement of people's skills are essential conditions for supporting professional growth and strengthening organisational performance.

Bionap's Code of Ethics states the company's commitment to refusing any form of discrimination, including discrimination based on gender, and to pursuing equal dignity and treatment between men and women with regard to access, training and working conditions.

In line with this commitment, Bionap has adopted a gender equality management system certified according to **UNI/PdR 125:2022**, which supports the implementation of structured measures and monitoring mechanisms aimed at promoting gender equality within the organisation.

Through this approach, Bionap aims to foster a workplace where all employees can feel valued, included and empowered to contribute to the company's development and long-term sustainability.



At Bionap
Talent knows
no gender



SCAN TO
LEARN MORE!

3.6 Sustainability ratings

During 2025, Bionap began a process aimed at strengthening its approach to ESG performance assessment, including through the use of external sustainability rating platforms.

In particular, the company has initiated a targeted selection process aimed at identifying the tools and ratings to support the evaluation and monitoring of sustainability performance, with a specific focus on ESG impacts along the supply chain, including raw material procurement.

At this stage, the activity is still in progress: Bionap has started gathering preliminary

information and structuring the data collection process. The company intends to complete the process during 2026, with the aim of sharing the related results in the next reporting cycle.

This process represents an opportunity to enhance transparency, identify potential areas for improvement and strengthen dialogue with suppliers and business partners on environmental, social and governance topics.

3.7 Certifications

SYSTEM CERTIFICATIONS



UNI EN ISO 9001:2015
"System of quality management - requirements"
Certifying body: Bureau Veritas SpA;



UNI EN ISO 14001
"Environmental management systems - requirements and guide for use"
Certifying body: Rina SpA;



UNI EN ISO 45001
"System for the management of health and safety at work - requirements and guide for use" Certifying body: Rina SpA.



GMP
Management System compliant with GMP for dietary supplements (FDA CFR 21 – p.1 1 1) (approved by Bureau Veritas Italia)



UNI/PdR 125:2022
"Guidelines on the management system for gender equality, which provides for the adoption of specific KPIs related to gender equality policies within organisations"
Certifying body: Rina SpA

VSME B1

PRODUCT CERTIFICATIONS



Bio Certification
issued by Bioagricert S.r.l.



VeganOK
issued by VEGANOK Srl, Società Benefit (Benefit Company)



NON GMO
The Non-GMO Project is a mission-driven non profit organization offering rigorous product verification and trustworthy education that empowers people to care for themselves, the planet, and future generations.



ECOCERT/COSMOS
issued by Ecocert SA, Certification body for sustainable development



Kosher Certification
issued by Eurokosher Srl, in accordance with Jewish dietary and religious principles



Halal
issued by Halal International Authority, in accordance with Islamic religious and dietary principles



Purity IQ
The Purity-IQ Trustmark is a 3rd party certification that demonstrates ingredients and products for identity, purity and consistency and proves that a manufacturer went one step beyond the regulatory requirements to provide their best assurance of quality.



Veg-Pack
Certification issued by the benefit company, VEGANOK Srl;

3.8 Association Memberships

Bionap recognizes the importance of trade associations as stakeholders in its sustainable development journey. They play a key role in fostering dialogue between companies, institutions, and other economic and social actors, contributing to the dissemination of responsible and innovative practices.

Engaging with trade associations enables Bionap to monitor the evolution of the regulatory, economic, and social context,

as well as to incorporate guidance, guidelines, and best practices in the field of sustainability. Through participation in working groups, thematic meetings, training activities, and sector initiatives, Bionap can strengthen its expertise and promote a culture focused on continuous improvement.

At BIONAP, collaboration with these organizations is seen both as a support for the development of shared projects and as an opportunity for growth for the entire sector and the local area. Maintaining dialogue with trade associations has strategic value in supporting the creation of shared value. The active associations are:

CONFINDUSTRIA

Bionap is a member of Confindustria Catania, the local branch of Italy's leading industrial federation. Through this affiliation, the company participates in a network of enterprises committed to promoting industrial development, innovation, and sustainable economic growth within the region. At Bionap, being part of Confindustria goes beyond representation, it allows us to engage in a dynamic ecosystem of companies, actively contributing to sustainable, competitive, and resilient economic growth. We believe that building networks, sharing experiences, and leveraging shared resources is key to turning sustainability challenges into real opportunities for growth.



ASSOINTEGRATORI

For BIONAP, membership in Assointegratori means supporting the qualification of the entire supply chain in the nutraceutical sector. Dialogue among the different actors in the value chain — raw material suppliers, manufacturers, control laboratories, distributors, and commercial operators — helps ensure high standards of quality, safety, transparency, and responsibility. Maintaining dialogue with Assointegratori represents an important opportunity to strengthen the sustainable management of the supply chain by promoting responsible sourcing criteria, the selection of qualified suppliers, and improved traceability of raw materials. Particular attention is paid to compliance with quality and regulatory standards throughout the entire supply chain.



AMERICAN BOTANICAL COUNCIL

ABC is an independent, non-profit research and education organization dedicated to providing accurate and reliable information for consumers, healthcare practitioners, researchers, educators, industry, and the media. ABC staff, its Board of Trustees, and Advisory Board are committed to providing the market with the most reliable and up-to-date information about herbs, based on modern science and traditional wisdom.

For BIONAP, being a Sponsor Member of ABC means supporting ABC's mission to provide education through science-based and traditional information, promoting the responsible use of plant-based products for both personal and professional purposes. This also includes helping researchers understand how herbs and related plant-based products can be integrated into professional practice and research.



UNPA — UNITED NATURAL PRODUCTS ALLIANCE

The United Natural Products Alliance (UNPA) is a leading trade association comprising more than 100 companies dedicated to advancing global natural health products. With a strong commitment to quality, science, and innovation, UNPA works closely with industry leaders, government agencies, and stakeholders to promote responsible business practices. It advocates for standards that ensure consumer safety, access to reliable health information, and well-trained health practitioners.

For BIONAP, being part of UNPA means supporting a collective effort that fosters growth and upholds integrity within the natural health products community.

UNPA serves as a unifying voice, driving scientific advancement and safeguarding consumers' health freedom.



GOVERNANCE

BROADENING THE BUSINESS HORIZONS
FOR OUR STAKEHOLDERS

Our approach

Sustainability also means creating shared **economic value**. Our culture, based on science and technology know how and driven by innovation, is what allows us to strengthen our financial performance, which is **transparently** documented to stakeholders.

2025 at a glance



LEGALITY RATING
recognized by the Italian
competition authority



**UPDATING and
PUBLICATION of ETHICAL
CODE**



**FINANCIAL
PERFORMANCES**



TRANSPARENCY



INNOVATION

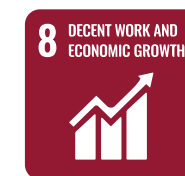
SDGs



Certification



3.9 Governance impact initiatives



In 2025, Bionap continued to strengthen the connection between economic performance, governance and long-term value creation.

The company's approach is based on the integration of responsible management practices, innovation, compliance and economic sustainability, with the aim

of supporting business continuity and generating positive impacts for stakeholders.

During the year, Bionap achieved double-digit revenue growth from sales reinforcing the strong international market presence and ability to serve customers globally.



USA

LOGISTIC AND SALES
OFFICE WAREHOUSE



ITALY

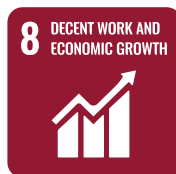
HEADQUARTERS
PRODUCTION PLANT
R&D LABORATORIES



SINGAPORE

LOGISTIC AND SALES
OFFICE WAREHOUSE

International growth



Internationalization represents one of the main growth strategies for Italian companies wishing to expand their market. Since

2019, Bionap has started to strengthen its internationalization path, particularly towards the United States and Asian markets, areas that are significant in terms of economic size and purchasing power. This path has led to the establishment of two international subsidiaries: **BIONAP USA** in 2019 and, subsequently, **BIONAP ASIA**.

The United States has represented, and continues to represent, a particularly attractive market for the sectors in which BIONAP operates. Indeed, American consumers recognize the value of **Made in Italy**, a healthy lifestyle and the Mediterranean diet, while an increasing number of American companies require high standards in environmental, social and governance matters (**ESG**).

The **Asian continent** represents one of the

most dynamic economic areas. In Asian markets, the growing focus on quality of life and environmental protection is fostering, and will continue to foster, demand for nutraceutical and cosmetic products formulated with certified and traceable ingredients, meeting high quality standards.

Bionap's sustainable DNA and its approach to integrating sustainability into the business have played an important role in the company's international development, generating greater competitiveness and a premium positioning.

For BIONAP, internationalization is not merely a commercial opportunity, but rather a concrete tool to promote responsible business models and generate shared value in the territories in which the company operates.

The opening of offices abroad has made it possible to create qualified employment opportunities, fostering the development of professional skills and the transfer of technical and managerial knowledge. This

contributes directly to **Goal 8 of the 2030 Agenda** and to the promotion of sustained, inclusive and sustainable economic growth. **Through the opening of foreign offices, BIONAP does not aim exclusively to expand its market, but also intends to strengthen its role as a responsible player in international economic development.**

BIONAP is aware that all of this also requires particular attention to the economic and cultural context of the host countries. For this reason, with a view to continuing its international development, the company pays attention to possible areas of collaboration with institutions, universities, local organizations and local businesses, with the aim of contributing to the creation of increasingly resilient productive ecosystems. This approach will make it possible to generate lasting economic benefits, promote quality employment and integrate sustainability into the company's growth and competitiveness strategies.



Jodi Ann Blackwood

Sales Manager BIONAP US

At 2025 Nutraingredients -
USA Award ceremony, Chicago

Ainsley LIM (Mr.)

Logistics & Operations - BIONAP ASIA PACIFIC

At 2025 VITAFOODS ASIA -
National Convention Center (QSNCC), Bangkok



Broadening the **business horizons** for our stakeholders

The legality rating: a voluntary tool for ethical and sustainable growth

The Legality Rating is a voluntary tool introduced in Italy to promote the principles of legality, transparency, and ethics in the business community. Issued by the Italian Competition Authority — Autorità Garante della Concorrenza e del Mercato (AGCM) — the rating assesses companies' conduct based on compliance with regulations and the adoption of responsible business practices.

For Bionap, the Legality Rating is not merely a formal recognition, but a true strategic element to strengthen corporate reputation, improve relationships with stakeholders, and enhance the company's commitment to sustainability.

The Legality Rating represents integrated sustainability, as it encourages responsible business conduct and transparent governance. In an economic context increasingly oriented towards ESG criteria — Environmental, Social and Governance — the Legality Rating plays a central role in building solid and credible corporate

governance, providing a starting point for adopting practices based on:

- compliance with regulations and the fight against corruption;
- transparency in decision-making processes;
- fairness in relationships with customers, suppliers, and employees;
- traceability and accountability in business management;
- attention to social and reputational impacts.

Legality and ethics thus become a cultural value and a competitive lever.

Bionap has freely chosen to undertake a path of organizational and cultural improvement, going beyond mere compliance with regulatory obligations in order to combine economic competitiveness with ethics. In a constantly evolving and increasingly competitive market, investing in ethical governance means building lasting value over time.

The Italian Competition Authority — Autorità Garante della Concorrenza e del Mercato (AGCM) — resolved to award BIONAP S.R.L. the Legality Rating with the following score:



Legality Rating, pursuant to Article 2, paragraph 1, of the Regulation adopted by the Italian Competition Authority with Resolution No. 28361 of 28 July 2020

The Legality Rating is not mandatory, but is a voluntary and rewarding tool introduced by the Italian Competition Authority (AGCM) for companies that operate according to ethical principles.

The Legality Rating is officially listed in the register of companies published on the website of the Italian Competition Authority (AGCM) and in the company's Chamber of Commerce extract at the Business Register. The AGCM verifies the requirements and assigns the rating, which ranges from one to three stars.



ENVIRONMENTAL

REGENERATION OF NATURAL RESOURCES

Our approach

We are moving towards a turning point in the way we operate. In order to reduce our environmental impact, we will work on our production processes and the traceability of our supply chain, embracing a circular economy model to minimize waste and resource consumption.

Through these actions, we aim to actively contribute to the protection of biodiversity and the preservation of natural ecosystems.

SDGs



2025 at a glance



**RAW MATERIAL
from Co-products**



**100%
electricity consumption
from renewable sources**



**-2,07%
water intensity**

Our scopes of action



**ENHANCEMENT OF THE
CIRCULAR ECONOMY**



**ACTIONS TO MITIGATE
CLIMATE CHANGE**



**PROTECTION
OF BIODIVERSITY**



**3 REFORESTATION PROJECTS
in cooperation with ZERO CO2**

264K kg CO₂
equal to

14,8
rounds of the
world by car



3.10 Environmental impact initiatives

Bionap's environmental sustainability approach focuses on the responsible management of natural resources and ecosystems, with particular attention to resource efficiency, circular economy, water management, climate action and supply chain traceability. In 2025, the company continued to work on initiatives aimed at reducing environmental impacts across its operations and value chain, supporting a more efficient use of resources and strengthening the integration of ESG principles into production and procurement processes.



VSME B2

Raw material procurement

Bionap considers responsible raw material procurement as a strategic lever for improving supply chain transparency and reducing environmental impacts. The company continues to strengthen the traceability of its raw materials, with a specific focus on the artichoke supply chain. This activity supports a better understanding of raw material origin, enhances monitoring along the upstream value chain and contributes to the company's circular economy model, based on the valorisation of agricultural co-products and the efficient use of natural resources.

Waste management and circular economy

Bionap's circular economy approach is based on the efficient use of resources and the reduction of waste generated by production activities. The company promotes manufacturing processes aimed at minimising non-recoverable waste and enhancing the reuse and valorisation of materials wherever possible. This approach supports the transition towards a more sustainable production model and contributes to reducing the environmental footprint of industrial activities.

Water management

Water management remains a relevant area of environmental attention for Bionap. The company has invested in water recovery and treatment systems designed to reduce industrial water consumption and promote the reuse of process water. In 2025, the project remained under monitoring. Due to technical issues involving the supplier, the system was not yet fully aligned with the expected performance. Bionap continues to evaluate the necessary actions to support its effective development and progressively achieve its water reduction objectives.

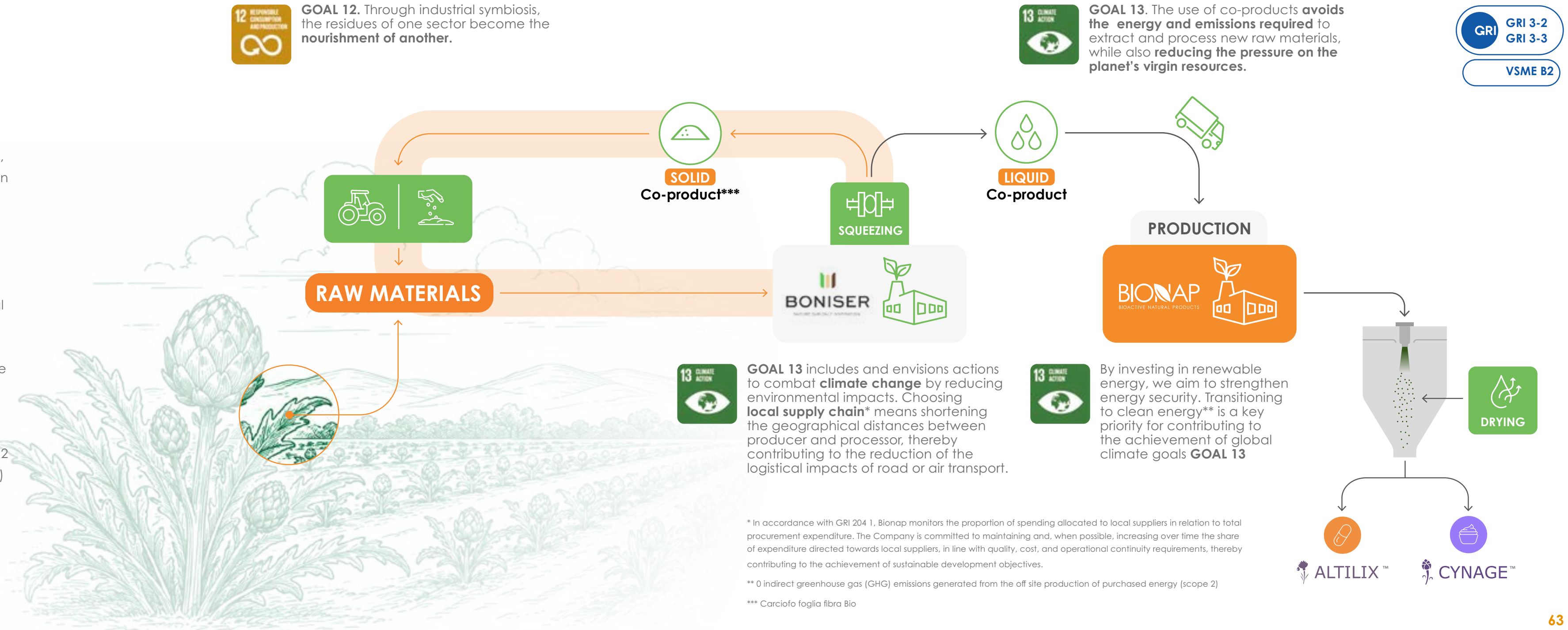
Carbon footprint and climate action

Bionap monitors its carbon footprint to better understand the emissions associated with its activities and identify opportunities for improvement. Climate action remains an important part of the company's environmental commitment, with initiatives aimed at reducing emissions, improving energy efficiency and supporting projects with positive environmental and social impacts. As part of this approach, Bionap also supports external initiatives, such as reforestation projects, which contribute to climate change mitigation, biodiversity protection and the regeneration of natural ecosystems.

Local raw material procurement, Co-products use and clean energy

In the contemporary economic landscape, the transition toward sustainable production and consumption models is no longer an option, but an urgent necessity. In this context, traceability, understood as the ability to reconstruct a product's history and transparency, in terms of accessibility and clarity of information, are fundamental pillars for BIONAP.

Since 1997, the company has applied these principles to the management of its local supply chain and integrated them with the use of co-products, thereby activating an extraordinary driver to contribute to Goal 12 (Responsible Consumption and Production) and Goal 13 (Climate Action).

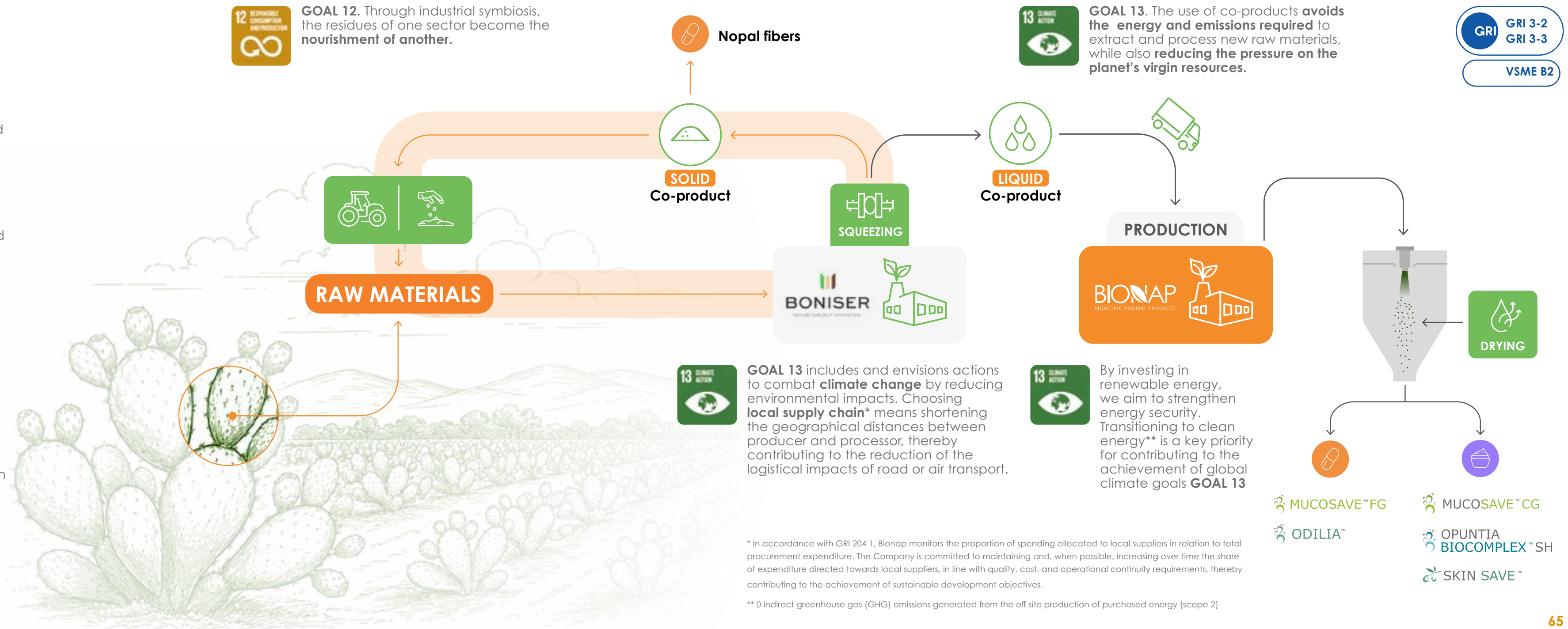


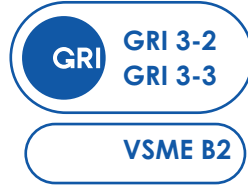
Circular Economy

Since 1997, Bionap has been actively working to integrate circular economy principles into its business model, with the aim of reducing environmental impact and enhancing the value of natural resources throughout the production cycle. A key example of this approach is represented by the **Opuntia ficus-indica supply chain**, which reflects Bionap's vertically integrated and circular production model.

Bionap's circular economy model is based on the responsible selection and use of raw materials, the reduction of waste, the optimization of production processes and the efficient management of natural resources.

The Opuntia model therefore represents a concrete example of how economic growth and environmental stewardship can coexist, supporting a more regenerative and sustainable production system.





Water Management, Monitoring and Circularity



Water is an essential resource for life, human well-being and economic development. For Bionap, monitoring water

consumption is no longer only an ethical choice, but a strategic priority. The company operates in a geographical area increasingly exposed to prolonged periods of drought and potential criticalities in water distribution networks. In this context, water represents a valuable and vulnerable resource, and its efficient management is essential to strengthen both the environmental and economic resilience of the business.

Effective management starts from measurement. For this reason, since 2023 Bionap has monitored its water consumption and, where possible, analysed it in relation to relevant business variables, such as net revenues and production volumes. This approach allows the company to better understand its water performance over time, assess the effectiveness of its initiatives and identify further opportunities for efficiency improvement.

The **water intensity indicators** show an overall positive trend over the three-year period, particularly when analysed in relation to production volumes. Water intensity based on production decreased significantly from 185.0 m³ per tonne in 2023 to 112.2 m³ per tonne in 2024. This improvement is partly linked to the first introduction test of the new water recovery system within Bionap's production processes, designed to recover process water and reintegrate it into the production cycle. The system aims to reduce industrial water consumption, limit the use of external water sources and decrease the volume of wastewater generated. In 2025, Bionap further increased its production volumes, with thousands of tonnes produced rising by 43.06% compared to 2024. Despite this significant growth, water intensity calculated on production volumes slightly decreased, from 112.2 m³ per tonne in 2024 to 109.8 m³ per tonne in 2025, corresponding to a reduction of 2.07%. This result confirms a more efficient use of water per unit produced, even in a context of expanding production activity.

At the same time, the company is aware that the water recovery system has not yet reached its full expected potential. In 2025, the project remained an important area of attention for Bionap; however, due to technical issues, its full implementation and quantitative monitoring were not completed during the reporting period. The company is therefore continuing to monitor the system, assess the necessary corrective actions and work on its optimisation, with the aim of improving its effectiveness and ensuring a more stable contribution to water efficiency over time. The indicator calculated on net revenues shows a different trend.

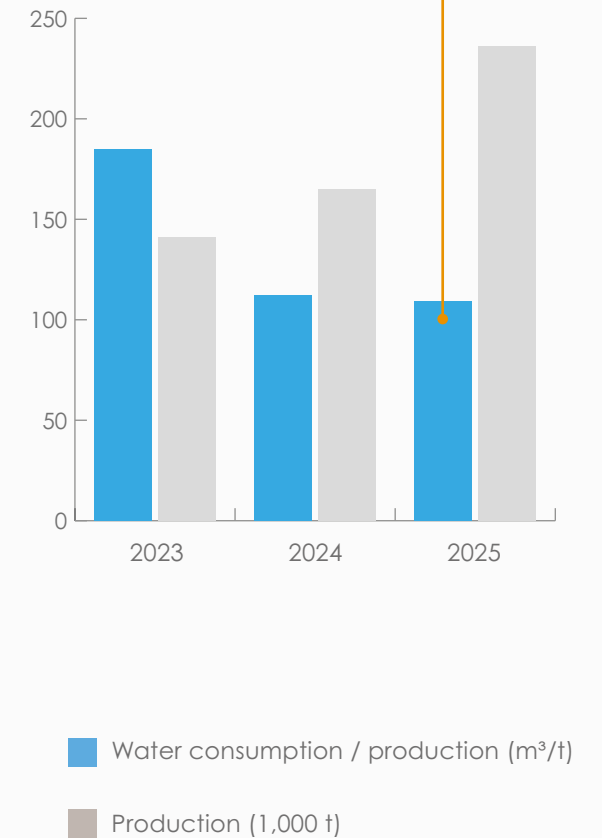
In 2025, water consumption per million euros of net revenues increased by 18.31% compared to the previous year, rising from 1,149.8 to 1,360.3 m³ per million euros. This variation may reflect economic and production dynamics that are not fully aligned, confirming the importance of analysing water intensity through multiple indicators in order to obtain a more complete and balanced view of the company's

performance. Nevertheless, the 2025 value remains lower than the 2023 figure, confirming an improvement over the three-year period also for this indicator.

The development of water recovery solutions is fully consistent with Bionap's circular economy-oriented business model and its commitment to contributing to Goal 12 of the 2030 Agenda. Bionap's environmental sustainability approach is therefore reflected not only in the measurement of water use, but also in initiatives aimed at improving resource efficiency and reducing dependence on external natural resources.

Investing in the combination of monitoring, recovery and reuse can generate tangible shared value. Transforming water from a “single-use” resource into a strategic asset to be preserved, recovered and regenerated can support Bionap's ecological transition, while contributing to business continuity in a context of increasingly limited natural resources.

Water intensity and production



Climate action and reforestation

As part of its commitment to climate action and environmental responsibility, Bionap supports reforestation initiatives aimed at contributing to climate change mitigation, biodiversity protection and the regeneration of natural ecosystems.

Since 2021, Bionap has collaborated with zeroCO₂ through a forest project that has led to the planting of **950 trees**, corresponding to approximately **7,000 m² of reforested area**. According to the project platform, the initiative is associated with an estimated absorption of **264,000 kg of CO₂** and has contributed to supporting **228 families**.

The initiative reflects Bionap's broader approach to sustainability, which combines environmental protection with social impact. In addition to contributing to CO₂ absorption, the project supports biodiversity conservation, the fight against soil erosion, economic support for local communities and women's empowerment.

This action is consistent with Bionap's identity

as a company focused on botanical extracts and circular economy processes, and reinforces its commitment to preserving natural resources and promoting a positive relationship between business development, communities and the environment.



Adapting to climate change

ITALY

We plant trees in social agricultural cooperatives to support disadvantaged people through the adoption of sustainable agronomic practices.

Reforest to resist

GUATEMALA

We support forests in Guatemala to help peasant communities resist the effects of the climate crisis and oppression by the powerful



Combating erosion to protect Maasai communities

TANZANIA

We plant new trees with women from Maasai communities, promoting female empowerment and combating soil erosion.

Better Stands certification



As part of its commitment to reducing the environmental impact of its communication and promotional activities,

Bionap obtained the Better Stands Silver certification for its stand at Vitafoods Europe 2025.

The Better Stands programme aims to support the transition from disposable, single-use exhibition stands to reusable structures and lower-impact stand solutions. This approach contributes to reducing event

waste, avoiding the use of materials that are typically demolished after trade fairs and either sent to landfill or used for energy recovery.

Bionap’s stand at Vitafoods Europe 2025 was assessed according to the Better Stands framework, which evaluates the reusability of key stand components. The company achieved the Silver rating thanks to the significant number of reusable items included in the stand design, such as the stand structure and walls, flooring, lighting,



furniture and equipment, overhead signage, rigged structures, ceiling elements and display facilities. The certification reflects the company’s attention to sustainability not only within its production processes, but also across external events and stakeholder engagement activities. Participation in international trade fairs represents an important opportunity for Bionap to communicate its identity, products and innovation capabilities; integrating sustainability criteria into these activities helps strengthen the consistency between the

company’s values and the way it presents itself to the market. Through the Better Stands Silver certification, Bionap confirms its willingness to contribute to more sustainable event practices, reducing unnecessary waste and promoting a more circular approach to exhibition design. This achievement is also aligned with Vitafoods Europe’s objective of halving event waste by 2025 compared to a 2019 baseline, and represents a further milestone in Bionap’s ongoing commitment to operating in a way that is more respectful of the environment.

Category		Items	Silver
Reused	Stand structure and walls	Structure or framework of the stand, walls, panels for meeting rooms, backdrop	✓
	Platform or raised flooring	Structure of flooring (excluding surface covering, e.g. carpet)	✓
	Furniture and equipment	Showcases, counters, chairs, tables, sofa, coffee table, flyer stand, LED walls, TV, AV equipment etc.	✓
	Lighting	All kinds of lighting in the stand and within showcases	✓
	Fascia and overhead signage	Overhead signage or branding, fascia, company logo on top of the stand structure	✓
	Rigged structure	Any rigged structure including lighting gantries or other structural elements	✓
	Ceiling	Any form of ceiling, e.g. fabric ceiling, solid ceilings for lighting or stand support	✓
	Display facilities	Built-in or detachable product display cabinets, lightboxes etc.	✓



SOCIAL

RESPECT AND SUPPORT FOR COMMUNITIES

Our approach

To enhance the quality of life within the communities where we operate and collaborate, we have structured targeted **corporate social responsibility (CSR) initiatives**. Driven by a commitment to diversity, equity, and inclusion (**DE&I**), these actions aim to promote equal opportunities and actively bridge the gender gap. Furthermore, we dedicate strategic resources to safeguarding the **health**, safety, and overall **well-being** of our community members, fostering a safe and thriving social ecosystem.

SDGs



2025 at a glance



**GENDER EQUALITY
MANAGEMENT SYSTEM
CERTIFIED**

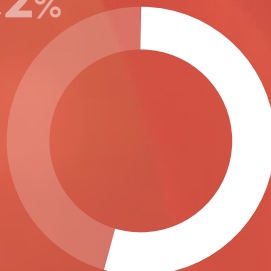


**0
WORK RELATED
accidents**



**53,8%
of MIDDLE MANAGERS
are women**

**46,2%
men**



**53,8%
women**

Our scopes of action



TRAINING COURSES



**HEALTHY WORKING
ENVIRONMENT**



**SAFER INGREDIENTS
FOR HUMAN HEALTH
AND WELLNESS**

Certification



3.11 Social impact initiatives

Social sustainability focuses on equity, inclusion and the well-being of people. It includes the creation of fair and inclusive workplaces, the protection of human rights, the reduction of inequalities and the promotion of diversity, equal opportunities and social cohesion. At Bionap, people are considered a key driver of long-term growth. The company promotes the development of employees' skills, engagement and well-being through initiatives aimed at strengthening both professional capabilities and internal collaboration.

GRI GRI 3-2
GRI 3-3

VSME B2

Human Resources And Company Growth



In 2025, Bionap continued to invest in its people through additional training activities aimed at developing technical, professional and soft skills. These initiatives support continuous improvement,

strengthen company know-how and contribute to building a shared culture based on responsibility, collaboration and innovation. During the year, Bionap also promoted team-building activities to foster stronger relationships among colleagues, improve internal cohesion and encourage a more collaborative and inclusive working environment.

Gender Equality



Gender equality represents a key pillar of Bionap's social commitment. The company promotes equal opportunities, non-discrimination and fair treatment in access to work, training, professional development and career growth. In 2025, Bionap strengthened this commitment through the achievement of the UNI/PdR 125:2022

certification, which supports the adoption of structured policies and monitoring mechanisms for gender equality. The certification reinforces the company's attention to areas such as pay equity, equal opportunities, work-life balance, career development and inclusive organisational culture.

Corporate Welfare Plan



Bionap recognises employee well-being as an essential element of organisational performance and long-term value creation. For this reason, the company continued to develop its corporate welfare approach, aimed at supporting employees' quality of life and strengthening the relationship between the organisation and its people. The welfare plan contributes to promoting work-life balance, improving the working environment and supporting a corporate culture based on care, inclusion and shared responsibility.

Pay Equity And Human Capital Development

Pay equity is a fundamental principle of our sustainability model and an essential element in ensuring fairness, inclusion, and the enhancement of people. Bionap recognizes that equal economic treatment between women and men, for the same role, responsibilities, skills, and experience, is an indispensable condition for promoting a working environment that respects rights, is merit-oriented, and supports the professional growth of all employees.

In line with the principles of UNI/PdR 125:2022, we have adopted a structured approach to monitoring and preventing any pay disparities, through the periodic analysis of data relating to remuneration, career opportunities, incentive systems, and professional development paths. This activity enables us to promptly identify any gaps and define improvement actions aimed at ensuring transparent, objective, and non-discriminatory remuneration criteria. The commitment to pay equity directly contributes to the achievement of Goal 5 of the 2030 Agenda, which promotes

gender equality and the full participation of women in economic and professional life. By reducing the gender pay gap and promoting equal opportunities for access to positions of responsibility, we are committed to fostering an inclusive corporate culture capable of valuing skills, talent, and diversity as drivers of sustainable growth.

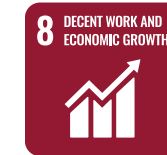
During the year, BIONAP continued its path of consolidating its gender equality policy, strengthening objective assessment and monitoring processes and raising management awareness of the importance of decisions based on fair and measurable criteria. The objective is to ensure that every decision relating to human resources management is founded on the principles of impartiality, transparency, and merit recognition.

Furthermore, BIONAP recognizes the promotion of pay equity as an enabling factor for achieving Goal 8 of the 2030 Agenda, "Decent Work and Economic Growth", contributing to the creation of a

more inclusive, fair, and competitive labour market.

In the context of Southern Italy, characterized by persistent employment and gender gaps, BIONAP has decided to adopt policies aimed at ensuring fair remuneration for the same role, skills, and responsibilities, with the objective of strategically contributing to the sustainable development of the local area.

Reducing pay disparities encourages greater participation of women in the labour market, strengthens people's economic autonomy, and generates positive effects on local economic growth. In addition, increasing qualified employment and enhancing human capital contribute to countering phenomena such as social marginalization, talent drain, and depopulation of southern areas.



For this reason, BIONAP is committed to contributing to the construction of a more resilient and inclusive economic context, generating shared value for local communities and supporting territorial development consistent with the

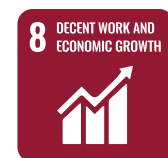
principles of Goal 8.

For the future, BIONAP confirms its commitment to pursuing the continuous improvement of pay equity policies, integrating gender equality objectives into sustainability strategies and governance processes, in the belief that the creation of lasting value depends on recognizing and enhancing the contribution of every person.



School and education as a starting point for a dignified and economically sustainable future

Full, productive, and decent employment cannot be achieved without an initial education system that prepares young people culturally, technically, and civically. There is a very close link between the quality of school education and the ability to generate decent work and economic growth.



For BIONAP, contributing to Goal 8 has deep roots that begin well before entry into the labour market: it

starts from school, which is a key driver in preventing economic inequalities and future unemployment.

Early school leaving is the first risk factor for social exclusion. A young person who leaves school prematurely is far more likely to become a NEET — a young person who is Not in Education, Employment or Training. The phenomenon of early school leaving often finds fertile ground in urban outskirts, where geographical marginality frequently translates into social and economic

marginality. In these contexts, the lack of infrastructure, the shortage of positive community spaces, and the fragility of family networks create a vicious cycle that leads many young people to leave school early.

The consequences of this choice have a dramatic impact on the future of new generations. Without targeted interventions, early school leaving will continue to feed informal or precarious employment, preventing the achievement of genuine social and economic equity. Breaking this link means giving young people living in disadvantaged urban areas back the right to imagine and build a dignified future.

For this reason, BIONAP has decided to support the reopening of the Madonna della Divina Provvidenza School, a nursery school located in the fragile heart of the city of Catania, in the San Cristoforo district, recognizing and enhancing the contribution of every person.

“

After years of closure, the facility is once again welcoming children aged 3 to 6 as a free space for growth and community, thanks to the commitment of the Ventorino Foundation and the Sisters Servants of Divine Providence. It is an educational presence that aims to be not only a place of learning, but also a sign of trust and renewal for one of the most vulnerable areas of the city.

It is just a short distance from the Baroque historic centre, yet it is considered a “peripheral” area. It is a maze of narrow streets full of life, workshops, and markets, but also an area marked by poverty, building degradation, and marginalisation.

It is a neighbourhood where the future of many young people comes to a halt before it has even begun.

Here, the issue of school dropout is not an abstract concept. It is a daily reality affecting entire families. City data indicate a rate of around 25%, but in areas such as this, the threshold is even higher. It is not uncommon for children and young people to stop attending primary or lower secondary school in order to engage in early work activities, or because they do not find a stable educational environment capable of keeping them engaged.

Educational poverty thus becomes hereditary: it is passed down from generation

to generation, reinforcing inequalities that appear impossible to overcome.

*In this context, a nursery school represents the first step towards building trust, helping very young children become familiar with a routine, and teaching them that there is a wider world beyond the few blocks where they grow up. Above all, it is a way to prevent those children from becoming future figures in school dropout statistics.**

**This italicised section of the text is taken from the article below:*

<https://www.sicilianpost.it/lasilo-ritrovato-nel-cuore-fragile-di-catania-leducazione-diventa-speranza/>

”

Madonna della Divina
Provvidenza School, a nursery
school located in the fragile
heart of the city of Catania,
in the San Cristoforo district.



Support for Vulnerable Groups

Since 2021, Bionap has supported Thamaia Onlus, an association based in Catania and active since 2001 in assisting women and children living in situations of violence and domestic abuse. Through this ongoing partnership, Bionap contributes to the protection of vulnerable groups, the promotion of social inclusion, and the enhancement of women's rights. The initiative reflects the company's broader commitment to equality, dignity, human rights, and the well-being of people and communities.



In addition to supporting anti-violence centres and the local community, Bionap recognises the importance of education and awareness-raising as key tools to prevent and recognise violent behaviour. For this reason, Thamaia carries out ongoing training and awareness initiatives for Bionap's internal corporate population, helping to strengthen awareness, prevention, and a shared culture of respect both within and beyond the organisation.



GRI

GRI 3-2
GRI 3-3

VSME B2

Social inclusive mobility

Since 2019, Bionap has supported PMG Italia Società Benefit in the development of projects dedicated to social and inclusive mobility, with the aim of ensuring that people in vulnerable conditions have concrete access to essential services, opportunities for social interaction, and full participation in community life.

Mobility is, in fact, a fundamental tool for social inclusion. For elderly people, people with disabilities, vulnerable individuals, or those with reduced autonomy, being able to reach places of care, work, education, and socialization means maintaining independence, dignity, and quality of life. In this context, the Guaranteed Mobility Projects promoted by PMG Italia provide a concrete response to local needs, helping to reduce the social, economic, and logistical barriers that often limit access to services.

Thanks to the provision of equipped vehicles to the municipalities surrounding our operating site, it has been possible to

ensure transport services for many people to workplaces, therapeutic centers, educational activities, and recreational initiatives. At the same time, proximity services have been activated, such as home delivery of medicines, food, and essential goods, which are particularly important for people living alone, elderly people, or individuals with mobility difficulties.

Promoting inclusion also means combating isolation and marginalization. A full and rewarding life does not depend solely on meeting primary needs, but also on the possibility of actively participating in the social and cultural life of the local area.

Access to places for meeting, culture, sport, and community gathering helps strengthen social bonds, improve psychological well-being, and foster the active participation of the most vulnerable people.

For this reason, Bionap continues to support the activities of **PMG Italia**, which works every day to make local services and

opportunities more accessible, inclusive, and closer to people's needs, without discrimination related to disability, old age, or other conditions of vulnerability. This commitment makes a concrete contribution

to building more cohesive, supportive, and sustainable communities, in line with the goals of the 2030 Agenda and, in particular, with Goal 3.



4

Appendix

GRI GRI 2-3

VSME B1

4.1 Methodological Note

The document is intended as a flexible tool designed to support the company over time in improving its approach to sustainability and progressively organizing information, taking into account strategic priorities and stakeholder expectations.

General reporting criteria

This Sustainability Report has been prepared on a voluntary basis in accordance with the VSME Standard (*Voluntary Sustainability Reporting Standard for non-listed SMEs*), pursuant to European Commission Recommendation (EU) 2025/1710.

Specifically, the company has adopted Option A — Basic Module — of the Standard, providing the required disclosures to support the management of sustainability-related matters and respond to the information needs of its stakeholders.

Comparability and international standards

In order to promote transparency and international comparability, the company adopts a structure based on the VSME Standard, while maintaining a good level of interoperability with the GRI Standards (*Global Reporting Initiative*). In line with the EFRAG-GRI interoperability agreement, the company declares that the report has been prepared “with reference” to the GRI Standards.

Reporting scope and period

The reporting period for the information contained in this document is the financial year ended 31 December 2025.

This Sustainability Report primarily refers to **BIONAP S.r.l.**, the Italian company with registered and operational headquarters in Belpasso (CT), which represents the company's main production, organizational and economic entity, as well as the main scope of ESG reporting.

The document also includes references to Bionap's corporate structure and international development, including through its foreign subsidiaries **Bionap USA Inc.** and **Bionap Asia Pacific PTE Ltd.**, located respectively in the United States and Singapore. These companies are considered in the description of the company's strategic, commercial and organizational evolution, as they represent a relevant element of its international growth path.

However, the scope of the quantitative environmental, social and economic data reported mainly concerns **BIONAP S.r.l. Italy**. In particular, information relating to energy consumption, waste, personnel, health and safety, training and other ESG indicators refers to the Italian site, unless otherwise specified in the text, tables or individual detailed sections.

The foreign subsidiaries are therefore included in the Report mainly with reference to descriptive, strategic and international

development aspects. This approach reflects the current evolutionary phase of the company's structure and ESG data collection system.

4.2 Environmental performances



Energy consumption	Unit of Measure	2023	2024	2025
Natural Gas	MWh	1,689	1,719	2,207
Diesel	MWh	48	50	46
Total energy from fuels consumption	MWh	1,737	1,768	2,253
Purchased electricity (with guarantees of origin)	MWh	912	1,246	1,263
Total electricity consumption	MWh	912	1,246	1,263
Total Energy Consumption	MWh	2,649	3,014	3,516
Total Renewable Energy	MWh	912	1,246	1,263 35.9%
Total Non-Renewable Energy	MWh	1,737	1,768	2,253 64.1%

* Conversion factors taken from: "Table of National Standard Parameters" 2025 (ISPRA).

Energy Intensity	Unit of Measure	2023	2024	2025
Total Energy Consumption / Net Revenue	MWh / M€	185	187	184
Total Energy Consumption / Thousands of metric tons produced	MWh / 1000t	19	18	15

4.2 Environmental performances

GRI

GRI 302-1
GRI 302-3

VSME B3

Scope 1 (direct) greenhouse gas emissions	Unit of Measure	2023	2024	2025
Natural Gas	tCO ₂ eq	345	351	451
Diesel	tCO ₂ eq	12	12	12
Scope 1 Emissions *	tCO ₂ eq	357	363	462

* Conversion factors taken from: “Table of National Standard Parameters” 2025 (ISPRA).

Scope 2 greenhouse gas emissions (indirect emissions from electricity)	Unit of Measure	2023	2024	2025
Location-based Scope 2 emissions **	tCO ₂ eq	267	248	251
Market-based Scope 2 emissions ***	tCO ₂ eq	0	0	0

** Conversion factors from ISPRA: “r413/2025” Emission factors for electricity consumption

*** 100% renewable energy

GRI

GRI 305-1
GRI 305-2

VSME B3

GRI

GRI 305-3
GRI 305-4

VSME B3

Scope 1 + Scope 2	Unit of Measure	2023	2024	2025
Gross Scope 1+2 GHG Emissions (location-based)	tCO ₂ eq	624	611	714
Gross Scope 1 + 2 GHG Emissions (market-based)	tCO ₂ eq	357	363	462

Emissions Intensity (MARKET BASED)	Unit of Measure	2023	2024	2025
Gross Scope 1 + 2 GHG Emissions (market-based)/ Net Revenue	tCO ₂ eq / MLN €	25	23	24
Gross Scope 1 + 2 GHG Emissions (market-based)/ Thousands of metric tons produced	tCO ₂ eq / 1000t	3	2	2

4.2 Environmental performances

GRI

GRI 303-3
GRI 303-4
GRI 303-5

VSME B6

Water	Unit of Measure	2023	2024	2025
Water withdrawal	m³	26,097	18,540	25,974

Water intensity	Unit of Measure	2023	2024	2025
Water Consumption/Net Revenue	m³/M €	1,820	1,150	1,360
Water Consumption/Production	m³/ t	185	112	110
Thousands of metric tons produced	t	141	165	236

GRI

GRI 306-3
GRI 306-4
GRI 306-5

VSME B7

Waste by Material	Unit of Measure	2024	2025
Total Waste Generated	kg	1,548,890	2,381,266
Process water	kg	1,548,890	2,259,090
Other	kg		122,176
Waste Categorized by Hazardousness		Unit of Measure	2025
Total Hazardous Waste	kg		9,852
Total Non-Hazardous Waste	kg		2,371,414

4.2 Environmental performances

GRI

GRI 304-1

VSME B5

Address*	Total ground-level floor area of the facility	Unit of Measure	Within or near a biodiversity-sensitive area**
Via A. Mondadori (ang. Via Moratti)	7,900	m²	No
Via Mondadori	6,875	m²	No

*Data source : <https://natura2000.eea.europa.eu/> Updated address on the map corresponding to Contrada Fureria, West Industrial Zone
** Data source : <https://www.protectedplanet.net/en/thematic-areas/wdpa?tab=WDPA>

Land Use	Unit of Measure	2025
Total impervious area	m²	11,445
Total nature-oriented area on-site	m²	3,330
Total land use	m²	14,775

GRI

GRI 305-7

VSME B4

Emissions sources

The table below presents the results of the atmospheric emissions measurements carried out in FY2025 on the company's monitored emission sources—one spray dryer and two boilers—together with the applicable regulatory limit values.

Atmospheric Emissions and Applicable Limits – FY2025	Unit of Measure	FY2025	Medium in Which the Release Occurs	Limit Values
NOx (nitrogen oxides)	kg	4.7 (E2) , 6.9 (E3)	Air	< 120 (E2) , < 100 (E3)
SOx (sulfur oxides)	kg	< 1 (E3)	Air	< 35 (E3)
Total particulate matter	mg/Nm³	< 0.1 (E1) , < 0. 1 (E3)	Air	< 0.5 (E1) , < 5 (E3)
VOCs (volatile organic compounds)	mg/Nm³	< 5 (E1)	Air	< 5 (E1)
Particulate matter mass flow	Kg/h	< 0,1 (E1)	Air	N.A.

4.3 Social performances

GRI GRI 2-7
GRI 401-1
VSME B8

General characteristics (Headcount at the end of the period)	2023	2024	2025
Total employees	38	33	40
Type of employment contract			
Permanent contract	37	31	35
Temporary contract	1	2	5
Gender			
Male	24	20	29
Female	14	13	11

Employee turnover	2023	2024	2025
Employees hired			15
Employees who have left the company *			8

* Six employees were transferred to the holding company as part of an internal reorganization of the Group and therefore do not represent an actual reduction in staff.

GRI GRI 403-9
GRI 403-10
VSME B8

Health and Safety (Table for Employees)	Method	2023	2024	2025
Number of recordable work-related accidents	Annual count	2	1	0
Number of hours worked in a year by all employees	Annual count	64,565	58,490	60,457
Rate of recordable work-related accidents	Accidents/ hours worked)*200.000	6	3	0
Number of cases of recordable work-related ill health	Annual count	62	72	0
Number of fatalities as a result of work-related injuries and work-related ill health	Annual count	0	0	0

4.3 Social performances

GRI GRI 404-1
GRI 404-3
VSME B10

Training	2023	2024	2025
Average hours of training	59	43	45
Total hours of training	2,228	1,416	1,811
of which mandatory	530	780	1,269
Training by gender			
Male	1,272	850	1,062
Female	956	566	749
Training by employee category			
Manager	1,207	640	449
White-collar	849	598	666
Blue-collar	172	180	696

GRI GRI 2-30
VSME B10

Collective Bargaining Agreements	2023	2024	2025
Total percentage of employees covered by collective bargaining agreements out of total	100% of employees are covered by the National Collective Bargaining Agreement for the chemical industry (small-scale industry)		

GRI GRI 405-2
VSME B10

Wages compared to minimum wage	2023	2024	2025
Percentage of employees that receive pay that is equal or above applicable minimum wage for the country it reports on, determined directly by the national minimum wage law or through a collective bargaining agreement	100%	100%	100%

GRI GRI 405-1
VSME C9

Gender diversity ratio	2025	% 2025
Female Middle Managers	7	53.8%
Male Middle Managers	6	46.2%
Female-to-male ratio at Middle Management level	1.2	

4.4 Governance performances

Compliance with Laws and Regulations

Over the past three years, no significant incidents involving convictions or fines resulting from violations of laws or regulations have been recorded, particularly with reference to the following disclosures:

VSME B11
Convictions and fines for corruption and bribery

GRI 406-1
Incidents of discrimination and corrective actions taken

GRI 417-2
Incidents of non-compliance concerning product and service information and labeling

GRI 417-3
Incidents of non-compliance concerning marketing communications

GRI 418-1
Substantiated complaints concerning breaches of customer privacy and losses of customer data

GRI 2-27
Compliance with laws and regulations

4.5 GRI Content Index

GRI Declaration of use	Bionap S.r.l. has reported the information cited in this GRI content index for the period from January 1 2025 to December 31 2025 with reference to the GRI Standards.
Use of GRI 1	GRI 1 - FOUNDATION - 2021
VSME Declaration of use	Bionap S.r.l. announces the use of the basic module (Option A) of the VSME standard.

STANDARD GRI	DISCLOSURE	VSME	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	VSME B1	2, 20, 22
	2-2 Entities included in the organization's sustainability reporting	VSME B1	2, 20, 22
	2-3 Reporting period, frequency and contact point	VSME B1	80
	2-6 Activities, value chain and other business relationships	VSME B1	25
	2-7 Employees	VSME B8	90
	2-9 Governance structure and composition		40
	2-11 Chair of the highest governance body		40
	2-22 Statement on sustainable development strategy		4
	2-23 Policy commitments	VSME B2	42, 44
	2-27 Compliance with laws and regulations	VSME B11	94
	2-29 Approach to stakeholder engagement		28, 30, 32, 34, 36
	2-30 Collective bargaining agreements	VSME B10	93

STANDARD GRI	DISCLOSURE	VSME	LOCATION
GRI 3: Material Topics 2021	3-1 Process to determine material topics		28, 30, 32, 34, 36
	3-2 List of material topics	VSME B2	28, 37, 57, 59, 61, 62, 64, 69, 71, 72, 75, 77
	3-3 Management of material topics	VSME B2	37, 57, 59, 61, 62, 64, 69, 71, 72, 75, 77
GRI 302: Energy 2016	302-1 Energy consumption within the organization	VSME B3	82, 84
	302-3 Energy intensity	VSME B3	82, 84
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	VSME B6	86
	303-4 Water discharge	VSME B6	86
	303-5 Water consumption	VSME B6	86
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	VSME B5	88
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	VSME B3	85
	305-2 Energy indirect (Scope 2) GHG emissions	VSME B3	85
	305-3 Other indirect (Scope 3) GHG emissions	VSME B3	85
	305-4 GHG emissions intensity	VSME B3	85
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	VSME B4	89

STANDARD GRI	DISCLOSURE	VSME	LOCATION
GRI 306: Effluents and Waste 2016	306-3 Waste generated	VSME B7	87
	306-4 Waste diverted from disposal	VSME B7	87
	306-5 Waste directed to disposal	VSME B7	87
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	VSME B8	90
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	VSME B8	91
	403-10 Work-related ill health	VSME B8	91
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	VSME B10	92
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	VSME C9	93
	405-2 Ratio of basic salary and remuneration of women to men	VSME B10	93
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken		94
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling		94
	417-3 Incidents of non-compliance concerning marketing communications		94
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		94

4.6 Glossary

Carbon footprint

The measurement of greenhouse gas emissions generated directly and indirectly by the company's activities. This topic concerns the monitoring, management, and reduction of the organization's climate impact across production processes and, where relevant, along the value chain.

Circular economy

An economic model designed to keep products, materials, and resources in use for as long as possible by reducing waste, extending product lifecycles, promoting reuse, repair, refurbishment, and recycling, and regenerating natural systems.

Compliance

Compliance refers to the respect of laws, regulations, technical standards, authorization requirements, and internal procedures applicable to the company's activities. It also includes the management of regulatory risks and the adoption of conduct aligned with principles of integrity, fairness, and responsibility.

Double Materiality Assessment

A process that identifies material topics by considering both the company's impacts on the environment and society, and the ESG risks and opportunities that influence its economic and financial performance.

Economic performance

The company's ability to generate economic value over time, ensuring financial solidity, business continuity, and investment capacity. This topic is linked to sustainable growth, competitiveness, and value creation for stakeholders.

ESG (Environmental, Social, Governance)

Indicates the sustainability dimensions used to evaluate an organisation's activities, focusing not only on economic and governance aspects but also on environmental and social criteria.

ESG Plan

A strategic tool that translates material topics and common benefit purposes into targets, actions, and monitoring indicators.

Global Reporting Initiative (GRI)

An international non-profit organisation established to define reporting standards for the sustainability performance of organisations.

Governance

The persons or bodies, such as the Board of Directors or a corporate trustee, responsible for overseeing an organisation's strategic direction and its accountability and stewardship obligations.

Greenwashing

The practice of communicating one's sustainability efforts in a misleading or fraudulent manner.

Human capital

The development and enhancement of the people working within the company, through skills development, training, well-being, safety, inclusion, and professional growth. Human capital is a key resource for business continuity, innovation, and competitiveness.

Innovation

The company's ability to develop new products, processes, technologies, and organizational solutions capable of improving competitiveness, quality, and business sustainability. Innovation represents a key driver for responding to market evolution and stakeholder expectations.

Product quality and safety

The company's ability to ensure safe products that comply with applicable standards and meet the quality requirements expected by the market, customers, and end users. This includes controls, procedures, and management systems designed to protect health, safety, and product reliability.

Raw material procurement

The responsible management of raw material sourcing, with attention to quality, traceability, continuity of supply, and supplier selection. It may also include the assessment of environmental, social, and ethical aspects related to the supply chain.

SDGs (Sustainable Development Goals)

The 17 United Nations goals to be achieved by 2030. These goals serve as guidelines to contribute to global development, promote human well-being, and protect the environment.

Shared Value

A business model in which a company's pursuit of financial success and competitive advantage integrates environmental and social decisions and strategies.

Stakeholder

Entities, organisations, or individuals that can be affected by the organisation's activities, products, and services, or that have the capacity to influence the organisation's decisions.

Stakeholder Engagement

A structured process of listening to and maintaining a dialogue with stakeholders, which is crucial for identifying ESG priorities and improving corporate decision-making.

Sustainability Report

A concise communication tool that outlines how the company is committed to sustainability issues and measures its related performance.

VSME (Voluntary Sustainability Reporting Standard for SMEs)

A European voluntary standard that guides SMEs in reporting ESG information in a simplified manner.

Waste

The management of waste generated by company activities, with the aim of reducing waste production, improving collection, and promoting recovery, recycling, and proper disposal. This topic includes resource efficiency and the prevention of environmental impacts.



Contrada Fureria (Zona Industriale Ovest)
95032 Piano Tavola Belpasso (CT) Italy
Tel: +39 095 7086560 • Fax: +39 095 958435
info@bionap.com • www.bionap.com



For any questions or further information regarding the contents of this report,
we invite you to contact the company at **info@bionap.com**

Your feedback is important to help improve the sustainability of our company.