



			G	Score	
KPIs ESG	KPIs ESG				
Provided by BPER	Provided by BPER				
equiring Interactions with the SMEs	Requiring Interactions with	Unit	Value	Score	Rating
RS E1 - Climate	ESRS E1 - Climate				
-1 – Transition plan	E1-1		1	400	Improvements
-5a - Energy consumption and mix	E1-5a	MW	10.15	550	Alligned
-5b – Energy intensity based on net revenue -6a – Gross Scopes 1, 2, 3 and Total GHG emissions	E1-5b E1-6a	MW / Eur TnCO2e	0.001015	366 433	Improvements Allianed
-6b – GHG intensity based on net revenue	E1-6b	TnCO2e TnCO2e / Eur	15.6 0.00156	323	Improvements
-7 – GHG removals and GHG mitigation projects financed	F1-7	TnCO2e	0.00156	250	Improvements
ough carbon credits	E1-7	IIICOZE	0.1	250	improvements
-8 – Internal Carbon pricing	E1-8	Eur		0	Urgent Attention
-9 – Anticipated financial effects from material physical and	E1-9	Rate (1 highest risk - 5 Lowest risk)	3	600	Alligned
nsition risks and potential climate-related opportunities		· · · · · · · · · · · · · · · · · · ·	-		1
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RS E2 Pollution	ESRS E2 Pollution				
-1 – Pollution of air, water and soil	E2-1	Rate (1 highest risk - 5 Lowest risk)	4	800	Alligned
 -2 – Substances of concern and substances of very high concer 	n E2-2	Rate (1 highest risk - 5 Lowest risk)	5	1000	Alligned
CDC E2 Water and marine recourses	ESRS E3 Water and marine				
GRS E3 Water and marine resources	E3-1	MC	210	536	Alligned
- I - Water consumption	E3-1	MC	210	536	Alligned
RS E4 Biodiversity and ecosystems	ESRS E4 Biodiversity and				
-1 – Biodiversity transition plan	E4-1	Rate (1 highest risk - 5 Lowest risk)	N/A		
-5 - Biodiversity impact metrics	E4-5	Rate (1 highest risk - 5 Lowest risk)	N/A		
-5 – Land use life cycle assessment	E4-5	Rate (1 highest risk - 5 Lowest risk)	4	800	Alligned
-5 - Invasive alien species	E4-5	Rate (1 highest risk - 5 Lowest risk)	N/A		
SRS E5 Resource use and circular economy	ESRS E5 Resource use				1
5-5 – Resource use and circular economy 5-5 – Resources inflows	E5K5 E5 Resource use	% recycled	0.23	230	Improvements
				880	Allianed
	E5-6	% recycled E Score	0.88	880	Alligned 512
		% recycled		880	
SRS S1 – Own workforce		% recycled	0.88	880	
-6 - Resources outflows SRS S1 - Own workforce -6 - Characteristics of employees	ESRS S1 – Own workforce S1-6	% recycled E Score Ratio (F-M)		571	512 Alligned
-6 – Resources outflows IRS S1 – Own workforce -6 – Characteristics of employees -7 – Characteristics of non-employees	E5-6 ESRS S1 – Own workforce S1-6 S1-7	% recycled E Score	0.88 0.571428571 1.5	571 667	512 Alligned Alligned
6 - Resources outflows RS 31 - Own workforce 6 - Characteristics of employees 7 - Characteristics of non-employees 8 - Collective bargaining coverage and social dialogue	ESRS S1 – Own workforce S1-6 S1-7 S1-8	% recycled E Score Ratio (F-M) Ratio (F-M) 96	0.88 0.571428571 1.5 0.88	571	512 Alligned
-6 – Resources outflows IRS S1 – Own workforce -6 – Characteristics of employees -7 – Characteristics of non-employees -8 – Collective bargaining coverage and social dialogue	E5-6 ESRS S1 – Own workforce S1-6 S1-7	% recycled E Score Ratio (F-M) Ratio (F-M) % Number	0.88 0.571428571 1.5	571 667	512 Alligned Alligned
-6 - Resources outflows IRS S1 - Own workforce -6 - Characteristics of employees -7 - Characteristics of non-employees -8 - Collective bargaining coverage and social dialogue -10 - Adequate wages	ESRS S1 – Own workforce S1-6 S1-7 S1-8	% recycled E Score Ratio (F-M) Ratio (F-M) 96	0.88 0.571428571 1.5 0.88	571 667	512 Alligned Alligned
-6 - Resources outflows IRS S1 - Own workforce -6 - Characteristics of employees -7 - Characteristics of non-employees -8 - Collective bargaining coverage and social dialogue -10 - Adequate wages -11 - Social protection	ESRS S1 – Own workforce S1-6 S1-7 S1-8 S1-10	% recycled E Score Ratio (F-M) Ratio (F-M) Ratio (F-M) % Number Average Salary vs Area Average Rate (1 highest risk - 5 Lowest risk) Rate (1 lowest training - 5 Highest	0.88 0.571428571 1.5 0.88 N/A	571 667 880	Alligned Alligned Alligned Alligned
6 - Resources outflows RS S1 - Own workforce 6 - Characteristics of employees 7 - Characteristics of non-employees 8 - Collective bargaining coverage and social dialogue 10 - Adequate wages -11 - Social protection 13 - Training and skill development metrics	ESRS S1 – Own workforce S1-6 S1-7 S1-8 S1-10 S1-11	% recycled E Score Ratio (F-M) Ratio (F-M) % Number Average Salary vs Area Average Rate (1 highest risk - 5 Lowest risk) Rate (1 lowest training - 5 Highest Training) Number	0.88 0.571428571 1.5 0.88 N/A	571 667 880	Alligned Alligned Alligned Alligned Alligned
-6 - Resources outflows IRS S1 - Own workforce -6 - Characteristics of employees -7 - Characteristics of non-employees -8 - Collective bargaining coverage and social dialogue -10 - Adequate wages -11 - Social protection -13 - Training and skill development metrics -14 - Health and Safety metrics	ESRS S1 – Own workforce S1-6 S1-7 S1-8 S1-10 S1-11 S1-13 S1-14	% recorded E Score Ratio (F-M) Ratio (F-M) Ratio (F-M) 96 Number Average Salary vs Area Average Rate (1 highest risk - 5 Lowest risk) Rate (1 lowest training - 5 Highest Training) Number Average Salary vs Area Average	0.88 0.571428571 1.5 0.88 N/A 3 1	571 667 880 600 200	Alligned Alligned Alligned Alligned Alligned Urgent Attention
6 - Resources outflows RS S1 - Own workforce 6 - Characteristics of employees 7 - Characteristics of non-employees 8 - Collective bargaining coverage and social dialogue 10 - Adequate wages 11 - Social protection 13 - Training and skill development metrics 14 - Health and Safety metrics	ESRS S1 – Own workforce S1-6 S1-7 S1-8 S1-10 S1-11 S1-13	% recycled E Score Ratio (F-M) Ratio (F-M) % Number Average Salary vs Area Average Rate (1 highest risk - 5 Lowest risk) Rate (1 lowest training - 5 Highest Training) Number	0.88 0.571428571 1.5 0.88 N/A 3 1	571 667 880	Alligned Alligned Alligned Alligned Alligned
6 - Resources outflows RS S1 - Own workforce 6 - Characteristics of employees 7 - Characteristics of non-employees 8 - Collective bargaining coverage and social dialogue 10 - Adequate wages -11 - Social protection 13 - Training and skill development metrics -14 - Health and Safety metrics -16 - Renumeration metrics (pay gap and total remuneration)	ESRS S1 – Own workforce S1-6 S1-7 S1-8 S1-10 S1-11 S1-13 S1-14	% recycled E Score Ratio (F-M) Ratio (F-M) Ratio (F-M) 96 Number Average Salary vs Area Average Rate (1 highest risk - 5 Lowest risk) Rate (1 lowest training - 5 Highest Training) Number Average Salary vs Area Average Number Average Salary vs Average M Salary Average F Salary vs Average M Salary	0.88 0.571428571 1.5 0.88 N/A 3 1	571 667 880 600 200	Alligned Alligned Alligned Alligned Alligned Urgent Attention
6 - Resources outflows RS S1 - Own workforce 6 - Characteristics of employees -7 - Characteristics of non-employees -8 - Collective bargaining coverage and social dialogue -10 - Adequate wages -11 - Social protection -13 - Training and skill development metrics -14 - Health and Safety metrics -16 - Renumeration metrics (pay gap and total remuneration)	ESRS S1 – Own workforce S1-6 S1-7 S1-8 S1-10 S1-11 S1-13 S1-14 S1-14	% recycled E Score Ratio (F-M) Ratio (F-M) Ratio (F-M) % Number Average Salary vs Area Average Rate (1 highest risk - 5 Lowest risk) Rate (1 lowest training - 5 Highest Training) Number Average Salary vs Area Average Number Number Number	0.88 0.571428571 1.5 0.88 N/A 3 1 N/A 0.88	571 667 880 600 200	Alligned Alligned Alligned Alligned Alligned Urgent Attention
6 - Resources outflows RS S1 - Own workforce 6 - Characteristics of employees 7 - Characteristics of non-employees 8 - Collective bargaining coverage and social dialogue -10 - Adequate wages -11 - Social protection -13 - Training and skill development metrics -14 - Health and Safety metrics -16 - Renumeration metrics (pay gap and total remuneration) -17 - Incidents, complaints and severe human rights impacts -9 - Diversity metrics, S1-12 Persons with disabilities	ESRS S1 – Own workforce S1-6 S1-7 S1-8 S1-10 S1-11 S1-13 S1-14 S1-16	% recycled E Score Ratio (F-M) Ratio (F-M) % Number Average Salary vs Area Average Rate (1 highest risk - 5 Lowest risk) Rate (1 lowest training - 5 Highest Training) Number Average Salary vs Area Average Number Average F Salary vs Average M Salary Rate (1 highest risk - 5 Lowest risk)	0.88 0.571428571 1.5 0.88 N/A 3 1 N/A 0.88	571 667 880 600 200	Alligned Alligned Alligned Alligned Alligned Urgent Attention Alligned
-6 - Resources outflows IRS S1 - Own workforce -6 - Characteristics of employees -7 - Characteristics of non-employees -8 - Collective bargaining coverage and social dialogue -10 - Adequate wages -11 - Social protection -13 - Training and skill development metrics	ESRS S1 – Own workforce S1-6 S1-7 S1-8 S1-10 S1-11 S1-13 S1-14 S1-16 S1-16	% recorded E Score Ratio (F-M) Ratio (F-M) Ratio (F-M) 96 Number Average Salary vs Area Average Rate (1 highest risk - 5 Lowest risk) Rate (1 lowest training - 5 Highest Training) Number Average Salary vs Average M Salary Average F Salary vs Average M Salary Rate (1 highest risk - 5 Lowest risk) Rate (1 highest risk - 5 Lowest risk) % diversity (diabilities / ethnoc)	0.88 0.571428571 1.5 0.88 N/A 3 1 N/A 0.88	571 667 880 600 200	Alligned Alligned Alligned Alligned Alligned Urgent Attention Alligned
6 - Resources outflows IRS S1 - Own workforce 6 - Characteristics of employees -7 - Characteristics of non-employees -8 - Collective bargaining coverage and social dialogue -10 - Adequate wages -11 - Social protection -13 - Training and skill development metrics -14 - Health and Safety metrics -16 - Renumeration metrics (pay gap and total remuneration) -17 - Incidents, complaints and severe human rights impacts 9 - Diversity metrics, S1-12 Persons with disabilities -15 - Work-life balance metrics	ESRS \$1 - Own workforce	% recorded E Score Ratio (F-M) Ratio (F-M) Ratio (F-M) 96 Number Average Salary vs Area Average Rate (1 highest risk - 5 Lowest risk) Rate (1 lowest training - 5 Highest Training) Number Average Salary vs Average M Salary Average F Salary vs Average M Salary Rate (1 highest risk - 5 Lowest risk) Rate (1 highest risk - 5 Lowest risk) % diversity (diabilities / ethnoc)	0.88 0.571428571 1.5 0.88 N/A 3 1 N/A 0.88	571 667 880 600 200	Alligned Alligned Alligned Alligned Alligned Urgent Attention Alligned
6 - Resources outflows RS S1 - Own workforce 6 - Characteristics of employees -7 - Characteristics of non-employees -8 - Collective bargaining coverage and social dialogue -10 - Adequate wages -11 - Social protection -13 - Training and skill development metrics -14 - Health and Safety metrics -16 - Renumeration metrics (pay gap and total remuneration) -17 - Incidents, complaints and severe human rights impacts -9 - Diversity metrics, S1-12 Persons with disabilities -15 - Work-life balance metrics of employees	ESRS \$1 - Own workforce \$1-6 \$1-7 \$1-8 \$1-10 \$1-11 \$1-13 \$1-14 \$1-16 \$1-17 \$1-9 \$1-17 \$1-9 \$1-17 \$1-9 \$1-15 N. of employees	% recycled E Score Ratio (F-M) Ratio (F-M) Ratio (F-M) % Number Average Salary vs Area Average Rate (1 highest risk - 5 Lowest risk) Rate (1 lowest training - 5 Highest Training) Number Average Salary vs Area Average Number Average F Salary vs Average M Salary Rate (1 highest risk - 5 Lowest risk) % Giversity (diabilities / ethnoc) Rate (1 lowest WL - 5 Highest WL)	0.88 0.571428571 1.5 0.88 N/A 3 1 N/A 0.88	571 667 880 600 200	Alligned Alligned Alligned Alligned Alligned Urgent Attention Alligned Alligned Urgent Attention
6 - Resources outflows RS S1 - Own workforce 6 - Characteristics of employees -7 - Characteristics of non-employees -8 - Collective bargaining coverage and social dialogue -10 - Adequate wages -11 - Social protection -13 - Training and skill development metrics -14 - Health and Safety metrics -16 - Renumeration metrics (pay gap and total remuneration) -17 - Incidents, complaints and severe human rights impacts -9 - Diversity metrics, S1-12 Persons with disabilities -15 - Work-life balance metrics of employees	ESRS S1 – Own workforce S1-6 S1-7 S1-8 S1-10 S1-11 S1-13 S1-14 S1-16 S1-17 S1-9 S1-15 N. of employees	% recycled E Score Ratio (F-M) Ratio (F-M) Ratio (F-M) 96 Number Average Salary vs Area Average Rate (1 highest risk - 5 Lowest risk) Rate (1 lowest training - 5 Highest Training) Number Average Salary vs Area Average Number Average F Salary vs Average M Salary Rate (1 highest risk - 5 Lowest risk) % diversity (diabilities / ethnoc) Rate (1 lowest WL - 5 Highest WL) S Score	0.88 0.571428571 1.5 0.88 N/A 3 1 N/A 0.88 N/A 0.90909091 1	571 667 880 600 200 880	Alligned Alligned Alligned Alligned Urgent Attention Alligned Urgent Attention Alligned Urgent Attention
6 - Resources outflows IRS 81 - Own workforce 6 - Characteristics of employees -7 - Characteristics of non-employees -8 - Collective bargaining coverage and social dialogue -10 - Adequate wages -11 - Social protection -13 - Training and skill development metrics -14 - Health and Safety metrics -16 - Renumeration metrics (pay gap and total remuneration) -17 - Incidents, complaints and severe human rights impacts -9 - Diversity metrics, \$1:12 Persons with disabilities -15 - Work-life balance metrics of employees	ESRS \$1 - Own workforce \$1-6 \$1-7 \$1-8 \$1-10 \$1-11 \$1-13 \$1-14 \$1-16 \$1-17 \$1-9 \$1-17 \$1-9 \$1-17 \$1-9 \$1-15 N. of employees	% recycled E Score Ratio (F-M) Ratio (F-M) Ratio (F-M) % Number Average Salary vs Area Average Rate (1 highest risk - 5 Lowest risk) Rate (1 lowest training - 5 Highest Training) Number Average Salary vs Area Average Number Average F Salary vs Average M Salary Rate (1 highest risk - 5 Lowest risk) % Giversity (diabilities / ethnoc) Rate (1 lowest WL - 5 Highest WL)	0.88 0.571428571 1.5 0.88 N/A 3 1 N/A 0.88	571 667 880 600 200	Alligned Alligned Alligned Alligned Alligned Urgent Attention Alligned Alligned Urgent Attention
6 - Resources outflows RS S1 - Own workforce 6 - Characteristics of employees -7 - Characteristics of non-employees -8 - Collective bargaining coverage and social dialogue -10 - Adequate wages -11 - Social protection -13 - Training and skill development metrics -14 - Health and Safety metrics -16 - Renumeration metrics (pay gap and total remuneration) -17 - Incidents, complaints and severe human rights impacts -9 - Diversity metrics, S1-12 Persons with disabilities -15 - Work-life balance metrics of employees	ESRS \$1 - Own workforce	% recycled E Score Ratio (F-M) Ratio (F-M) Ratio (F-M) % Number % Average Salary vs Area Average Rate (1 highest risk - 5 Lowest risk) Rate (1 lowest training - 5 Highest Training) Number Average Salary vs Area Average Number Average F Salary vs Average M Salary Rate (1 highest risk - 5 Lowest risk) % diversity (disabilities / ethnoc) Rate (1 howest WL - 5 Highest WL) S Score Rate (1 lowest Givernance - 5 Highest	0.88 0.571428571 1.5 0.88 N/A 3 1 N/A 0.88 N/A 0.90909091 1	571 667 880 600 200 880	Alligned Alligned Alligned Alligned Alligned Urgent Attention Alligned Urgent Attention Alligned Urgent Attention