

SUSTAINABILITY REPORT 2022



RUBIERA SPECIAL STEEL S.P.A.



RUBIERA SPECIAL STEEL S.P.A.

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RUBIERA SPECIAL STEEL S.P.A.



Letter to our Stakeholders

We are proud to publish the first edition of our non-financial report. The purpose of this report is to communicate the vision, mission, culture, and thus the DNA of Rubiera Special Steel SpA to all stakeholders. The core values of Rubiera Special Steel SpA are Quality, Reliability, Continuity, Flexibility, and Innovation.

Over the past few challenging years, influenced by unforeseeable external factors and therefore a constantly changing market environment, we were able to successfully honour our commitments to stakeholders while maintaining the superior level of quality and service that sets us apart.

The key elements for embedding sustainability in a company's DNA are teamwork and building long-lasting partnerships. Teamwork requires the active involvement of all of our stakeholders: from customers to suppliers, to shareholders and the local community, along with all entities standing by our side.

The primary commercial objective of Rubiera Special Steel SpA is in fact to build strong customer relationships by meeting the growing demands of the market. Secondly, it strives to grow and expand its business horizons. This enables us to have a continuous exchange and to test increasingly eco-friendly technologies and materials within a vertical partnership involving both customers and suppliers. Our shareholders, with a forward-looking vision, allocate each year a portion of the resources generated towards investments, R&D, and to support local communities for the development of social projects. Despite the challenging years, our efforts and dedicated resources never waned. We successfully continued to honour our commitments to the local community, enabling them to improve the planning of their initiatives.

Over the past 10 years, safety and sustainability have been the primary focus of our investments. In terms of safety, the focus was on enhancing workplace safety by identifying high-risk processes and by creating a structure to minimise employee exposure to these risks. In terms of sustainability, the goal was to improve energy and

logistics efficiency: we successfully reduced gas consumption by 40%, increased digitisation and, consequently, optimised consumption profiles. Additionally, with an innovative training project, we are successfully creating a culture of safety and increasing awareness of the energy market within the entire Rubiera Special Steel SpA Team.

Steel production in an electric furnace is often wrongly associated with pollution and large production of CO₂ emissions. In this report, we will highlight the circular economy of steel production and shed light on our way of thinking, as well as the steps that Rubiera Special Steel SpA is taking to minimise the use of fossil resources. Rubiera Special Steel SpA continuously strives to produce the finest steel, create value for the company, reduce consumption to a minimum, and maintain a safe working environment through continued investments and teamwork.

Federico Galperti



KEY FIGURES 2022

GOVERNANCE

148,630 tons

OF STEEL PRODUCED
CONTAINING 100% SCRAP

TURNOVER OF

€ 236,488 million

SOCIAL

148

EMPLOYEES, 17% OF WHOM
ARE WOMEN

93%

PERMANENT CONTRACTS

66%

WOMEN MIDDLE MANAGEMENT
EMPLOYEES

15.97 hours

OF TRAINING PER EMPLOYEE

ENVIRONMENT

39%

OF ENERGY FROM RENEWABLE
SOURCES

1960 tons of CO₂

AVOIDED THANKS TO ENERGY
EFFICIENCY MEASURES

72%

OF WASTE GENERATED SENT TO
RECYCLING

32,200 m²

REFORESTATION PROJECTS





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Our business

About us

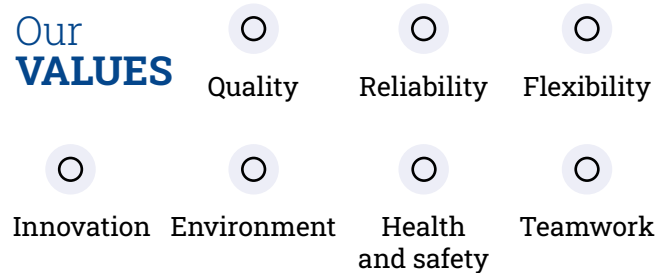
Rubiera Special Steel SpA was established in 1965, under the name Acciaieria di Rubiera, in an area dominated by manufacturing and ceramics industries. During that time, the demand for structural steel in the building industry was experiencing significant growth.

Ever since then, the company has stood out for its quality and reliability, making a significant impact on Italy's production of forged ingots made from high-integrity steel. The values of quality, teamwork, safety and attention to the environment allow us to satisfy the most varied requests and create lasting partnerships with customers and suppliers.

Rubiera Special Steel SpA has been qualified for years with ISO 14001 and ISO 9001 certifications, and through the EMAS regulation. The constant commitment to quality and the environment has enabled it to recently obtain the ISO 45001 (occupational health and safety) and ISO 50001 (energy management) certifications.

In 2021, amid the COVID-19 public health emergency, Rubiera Special Steel SpA forged ahead with its technical and organizational growth agenda, investing over 10% of turnover in energy efficiency measures and in improving internal logistics to reduce operational risks. As part of the technological development and in line with market strategies, the redevelopment of the industrial layout moved forward with the decommissioning of the power station for vacuum generation and replacement with the VD2 and VD3 mechanical pump systems.

Our VALUES



Our MISSION

To become key partners for our clients in the supply of sustainable steel ingots, with a never-ending quest to improve quality and processes in terms of circular economy.

Our VISION

Rubiera Special Steel SpA seeks to provide a comprehensive service to its customers in terms of quality, flexibility, and delivery times, producing the finest steel and consuming as few fossil resources as possible in a safe working environment through continuous investments and teamwork.



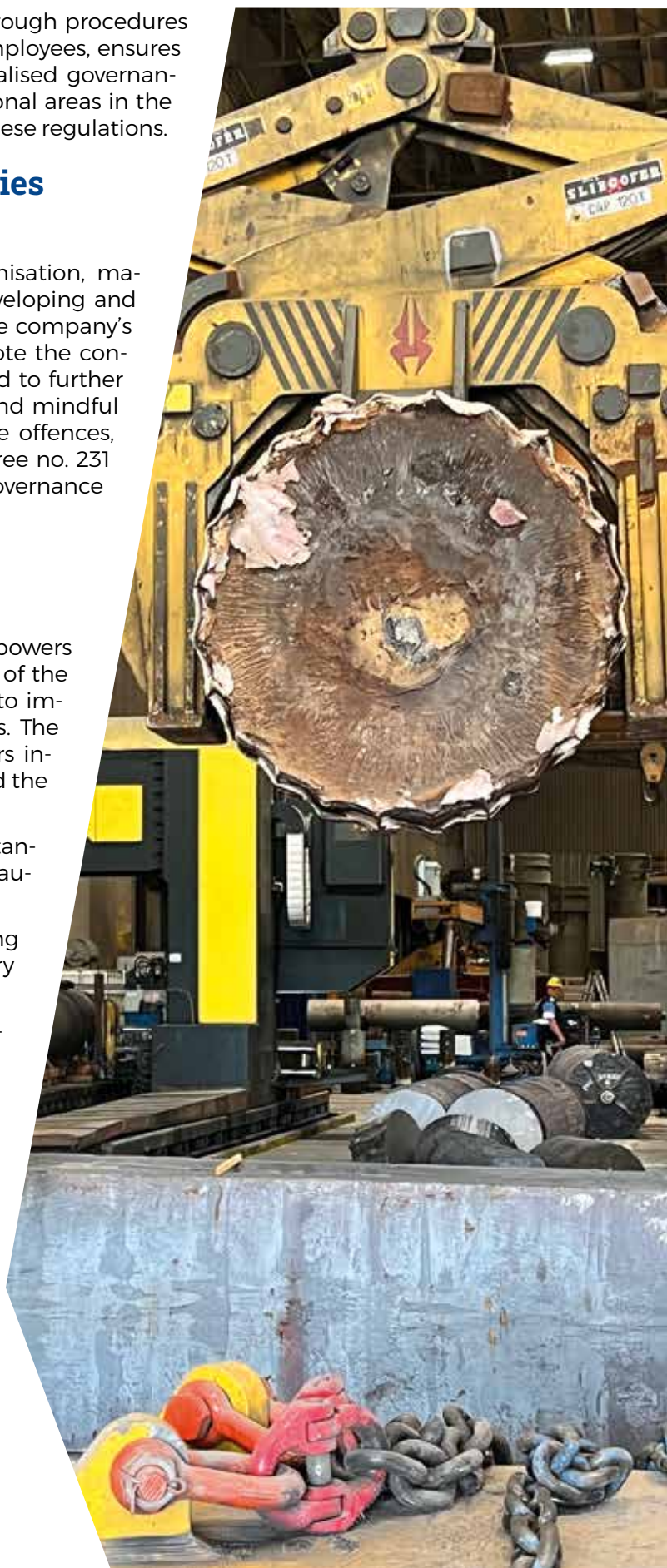
Governance

By governance, we mean the framework which, through procedures and protocols, as well as continuous training for employees, ensures compliance with our ESG policies. Naturally, specialised governance bodies have been set up for the various professional areas in the company to monitor and ensure compliance with these regulations.

Composition of the governance bodies and management

Rubiera Special Steel SpA has adopted an Organisation, management and control model with the goal of developing and implementing a governance system in line with the company's Code of Ethics. This model was designed to promote the continuous dissemination of the culture of controls and to further increase employee understanding of responsible and mindful behaviour, avoiding and/or reducing the risk of the offences, including environmental, set out in Legislative Decree no. 231 of 8 June 2001 (hereinafter "D.Lgs. 231/2001"). The Governance model is based on the following elements:

- **Board of Directors:** vested with the broadest powers for the ordinary and extraordinary management of the Company, it also has all of the rights necessary to implement and to achieve the corporate purposes. The Board of Directors is composed of five members including the Chairman, the Managing Director and the Employer.
- **Board of Statutory Auditors:** composed of five standing members who meet the requirements for auditing accounts.
- The Board of Directors is responsible for appointing an Independent **Auditor registered** in the registry maintained by the competent authority.
- **Supervisory Body:** under D.Lgs. 231/01 it is composed of two independent professionals responsible for overseeing the correct implementation of the Organisation, Management and Control model, providing detailed information to the Board of Directors.



Code of Ethics

The Code of Ethics is the instrument prepared to define the set of ethical values that the company recognizes, accepts, and shares, which form the corporate culture and lead to the following conduct with our stakeholders:

RELATIONSHIPS WITH CUSTOMERS	We strive to provide exceptional service and on-time delivery without compromising on quality.
RELATIONSHIPS WITH ASSOCIATES	We treat every individual with respect and without any form of discrimination.
RELATIONSHIPS WITH SUPPLIERS	We respect each company and assess their compatibility without bias.
RELATIONSHIPS WITH PUBLIC BODIES	We adhere to the principles of integrity and fairness, abstaining from any conduct that could compromise them.
INTELLECTUAL PROPERTY PROTECTION	We are constantly searching for innovation opportunities while complying with the laws that protect both our own and third-party know-how.
CONFIDENTIAL INFORMATION	We operate with fairness and respect for the professionalism of others; we treat information obtained through our partnerships as confidential.
HSE (HEALTH, SAFETY AND ENVIRONMENT)	We are constantly seeking out and implementing new investment opportunities, both structural and in training, to prevent potential incidents that could impact our employees or the surrounding environment.



Management has appointed an Environmental Management System Manager and HSE Manager who assist Management on environmental issues such as:

- the design, implementation and monitoring of the Management System;
- managing relations with the Regulatory Authorities, Supervisory Body, Certification body, and other stakeholders;
- managing environmental monitoring, including those required by existing authorisations;
- coordinating the continual improvement of the environmental management system.

To ensure ready access to our ethical principles, the corporate policy can be downloaded from our website www.arss.it.

Our business

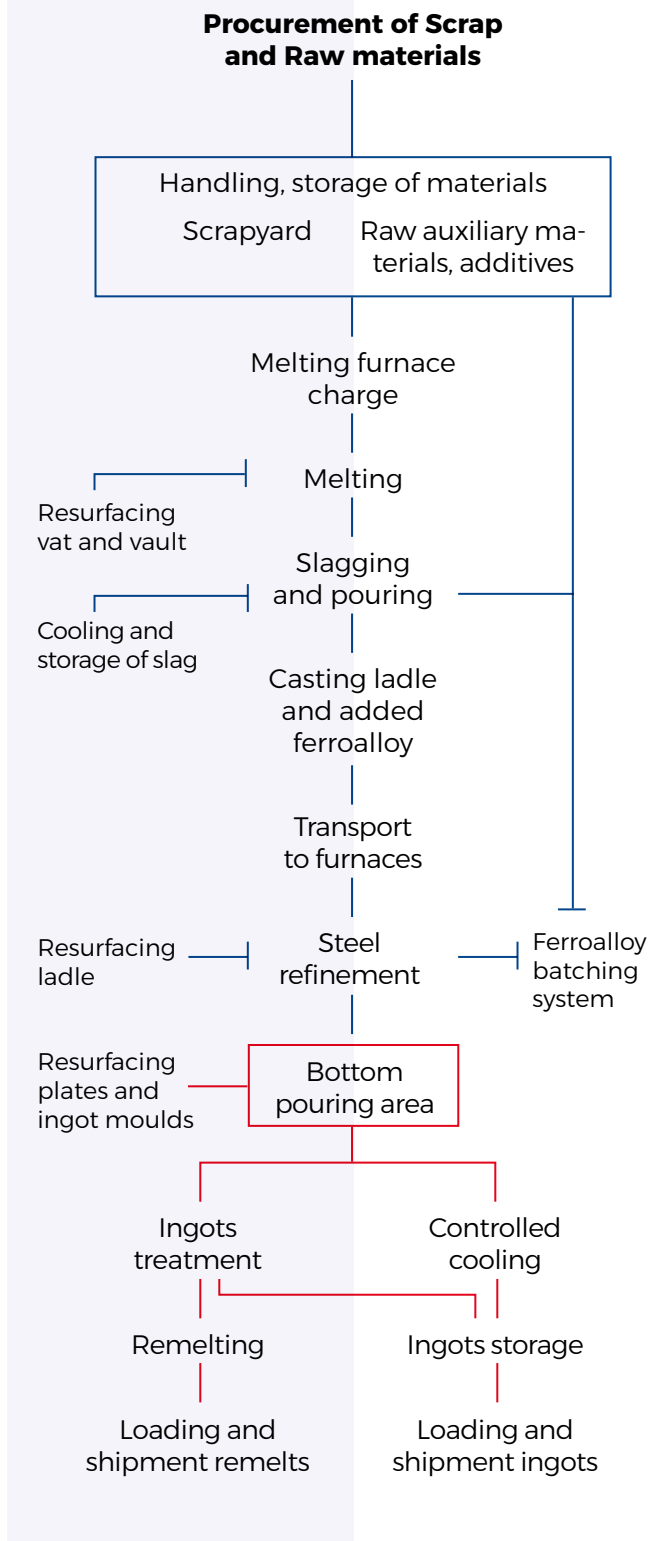
Rubiera Special Steel SpA specializes in the production of high integrity steels, offering a wide range of products in any type of high-quality steel. The company is capable of producing different types of steel ingots, weighing from 1.6 to 145 tons, thus covering a wide range of market demands. Rubiera Special Steel SpA caters to both the domestic and international markets and has a production capacity of 300,000 tons of finished product per year. Our customers are steel processors and in particular forges and foundries that manufacture for various industries such as oil & gas, energy, tools, etc.

The company offers a customisation service for products based on customer-specific requirements, whether it involves slag remelting or special weights. This flexibility makes it possible for the company to meet any market need, without affecting the quality of the supply. Rubiera Special Steel SpA can supply a wide range of products made of different types of high-quality steel.

RUBIERA SPECIAL STEEL products

INGOTS	REMELTED INGOTS
Polygonal: 3 - 140 ton	ESR: Ø 700 - 800 mm, 12 - 100 ton
Multifaced: 21 - 145 ton	VAR: Ø 500 - 1070 mm, 6 - 27 ton
Round: 3 - 37 ton	
Square: 1,6 - 20 ton	

RUBIERA SPECIAL STEEL operating system





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OUR SUSTAINABILITY STRATEGY

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Sustainability targets

The production of steel, which is Rubiera Special Steel SpA's *core business*, is inherently sustainable in that it enhances the value of scrap in keeping with the principles of the Circular Economy.

Rubiera Special Steel SpA's mission is to produce the highest quality steel at the lowest cost, protect the health and safety of workers, protect the external environment and ensure the best possible energy efficiency of the processes.

In the European context, the company is committed to supporting the decarbonization target to be reached by 2050, pursuing its commitments to certify the sustainability of its products and investing in the ecological transition of its facilities.



**TO PRODUCE THE HIGHEST
QUALITY STEEL AT THE
LOWEST COST, PROTECT
THE HEALTH AND SAFETY
OF WORKERS, PROTECT THE
EXTERNAL ENVIRONMENT.**

Stakeholder mapping

Rubiera Special Steel SpA's stakeholders include individuals with very different roles, however each one is fundamental for the sustainable development of the business. Indeed, each stakeholder

plays a role within the company's value chain. Rubiera Special Steel SpA is committed to engaging its stakeholders also in sustainability issues.

Type	Stakeholders	Description	Key issues
Internal	Workers	All employees	Stability, health and safety, enhancement, training and development
	Owner	The Galperti Family	Proper management, investments, reputation, profitability
	Union Representation	Joint Trade Union Representatives and Workers	Wage and company policy, health and safety, equal opportunity, legally protected categories
External	Supervisory authorities	Supervisory Body, Statutory Auditors, Independent Auditors	Transparency, conformity, traceability of cash flows, proper management
	Other Group companies	Ring Mill	Collaboration, synergies, vertical integration
	Trade associations	Federacciai (Federation of the Italian Steel Companies), Unsidar (Italian iron and steel standardisation authority) Confindustria	Propensity for innovation
	Regulatory Authorities and Institutions	ARPAE (Regional Environmental Protection Agency) AUSL (Local Health Authority) Fire Dept., Province, Region, Department of Labour, INAIL, Prefecture	Conformity, transparency and cooperation

Type	Stakeholders	Description	Key issues
External	Customers	Forges/ Forging companies	Product and service quality, pricing policy, reliability, system certification, safety and environment. Several required parameters: KPI, investments, production capacity, list of facilities, dealings with countries on the Black List
	Customers in the nuclear sector	Forges/ forging companies	Product quality, traceability, high level of staff awareness, strict control of all production phases, complete supporting documentation in line with customer standards and specifications, availability for second-party audits.
	Local community	Municipality of Casalgrande and Rubiera, Neighbourhood	Environmental protection and prevention of pollution, sponsorships, solidarity
	Competitors	Steelworks	Talent attraction, competitiveness, best practices, environment, health and safety, product knowledge
	Suppliers	- Of Scrap, Raw Materials, Processing on products - Plants, vehicles and equipment On-site Services	Solidity, reliability, relationship continuity, qualification system, product and service quality levels
	Energy Consortia	- Consortium for the management of the rolling blackout contract - Interconnector management consortium	Energy costs, Interruptibility, Reliability of the data network, Interconnector
	Consultants	- Legal and management consultants, technical consultants for risk analysis and assessment - Management system and certification consultants - IT consultants	Solidity, reliability, propensity for innovation
	Insurance institutions	IBK Broker	Risk assessment, Business continuity, system certification, safety and environment, investment and improvement plans
	Certification Bodies	Llyods, TUV, BV, ABS, DNV-GL, EMEA, NKK, RINA EcoLabel committee	Conformity, transparency, commitment to continuous improvement
	Financial institutions	BPS, MPS, Intesa	Financial strength

Double materiality assessment

Together with the stakeholders, the most important issues for Rubiera Special Steel SpA were mapped, in line with the reporting requirements of the Global Reporting Initiative and taking into consideration the new requirements introduced at the European level by the Corporate Sustainability Reporting Directive (CSRD) and the Exposure Drafts of the European Sustainability Reporting Standards (ESRS) made available by EFRAG (European Financial Reporting Advisory Group).

The materiality analysis was conducted, taking into account the company's mission and management plans, on the impact that its operations have on the economy, environment and society (Inside-Out) and on the impacts that external issues could have on the company and/or its financial results (Outside-In). The impacts having a greater bearing and a more significant value for Rubiera Special Steel SpA and its stakeholders are the material topics taken into consideration in preparing the sustainability report and are presented below.



01 Circular Economy

Given the ongoing developments in EU policies concerning the implementation of the “taxonomy” to identify “environmentally sustainable industrial activities,” which includes steel production, Rubiera Special Steel SpA is committed to promoting the principles of Circular Economy and to fulfilling the “green” criteria for both processes and products, which can give the company a competitive edge based on the technological developments available across the company.

02 Energy efficiency and renewable energy

The Ukraine emergency and the new EU policies to combat climate change have resulted in additional business expenditure (energy costs and emission trading costs), prompting Rubiera Special Steel SpA to focus on enhancing the efficiency of its supply chain and on procuring renewable energy sources.

03 Environmental protection and pollution reduction

Rubiera Special Steel SpA is committed to preventing all forms of pollution and protecting the environment by optimising resources, reducing waste, improving and monitoring air and water emissions, reducing noise, protecting soil and subsoil, and monitoring any other direct or indirect impact.

04 Professional growth and equal opportunity

Rubiera Special Steel SpA enhances the skills of personnel through training and educational programs.

05 Occupational health and safety

Rubiera Special Steel SpA protects the health and safety of workers through the control of hazards, raising awareness and mitigating risks.

06 Supporting local communities

Rubiera Special Steel SpA engages with and supports the community by collaborating with technical institutes.

Management System

Rubiera Special Steel SpA has established and implemented a Management System that it maintains and is in compliance with certification standards:

- UNI EN ISO 9001
- UNI EN ISO 14001
- UNI EN ISO 45001
- UNI EN ISO 50001
- EMAS (Eco-Management and Audit Scheme)



tinuous monitoring of the internal and external context, as well as input from stakeholders, Management (understood as the group of various roles that lead the organization) provides the resources, facilities and means to:

- plan the processes and take into account the risks and opportunities;
- effectively manage core and support processes;
- check performance on a systematic and continuous basis;
- pursue continuous improvement.

In 2021, Rubiera Special Steel SpA maintained its Management System in accordance with Health and Safety and Energy standards. It completed the respective surveillance audits in the second half of the year. Based on the analysis and con-



Rubiera Special Steel SpA SDGs

Rubiera Special Steel SpA has indicated how the material topics contribute to reaching the Sustainable Development Goals (SDGs) defined in the UN 2030 Agenda. Each of the material topics identified above is associated with one or more relevant SDGs.

The report was prepared in line with the Global Reporting Initiative reporting requirements, also taking into consideration the new sustainability reporting standards (Article 29c of Directive 2022/2464) introduced at the European level by the Corporate Sustainability Reporting Directive (CSRD).



Material topic

SDGs impacted

Circular economy



Energy efficiency and renewable energy



Environmental protection and pollution reduction



Professional growth and equal opportunity



Occupational health and safety



Supporting local communities



Sustainability targets

Rubiera Special Steel SpA has established documented sustainability goals and targets. The targets detail the goals with time-bound elements and, where possible, quantitatively defined parameters.




This is particularly true for goals that require complex actions or are made over multi-year horizons to ensure a trend towards continuous improvement.

The goals are pursued through making changes to plant systems, management measures, or in-depth studies aimed at gaining knowledge of specific environmental aspects. For the three-year period 2021-2023, Rubiera Special Steel SpA has set three specific environmental goals: to reduce energy consumption, water consumption, and hazardous waste production.

To achieve each goal, a number of improvements were made during the period. These included replacing the boilers with mechanical pumps to generate vacuum, raising the efficiency of 4 compressors, and reducing water losses in the plants. These actions worked in tandem with the company's strategic goal to increase productivity.

As highlighted in the table on the next page, the data recorded shows a reduction in the identified environmental factors, with the targets to reduce energy consumption and hazardous waste disposal being reached ahead of time in 2022. In the next action plans, Rubiera Special Steel SpA will take into consideration different environmental aspects, enlarging the scope of its goals while remaining in line with European decarbonization targets.

Goals for 2020 - 2023

	SDGs impacted	2021		2022		2023	
		Goals	Results	Goals	Results	Goals	Three-year reduction target
Reduction of energy consumption (TEP x 1000/t _{produced})		185	186,50	180	172,06 ✓	175	-5%
Reduction of hazardous waste disposal (t _{waste disposal} /t _{produced} x 1000)		10	7,98	8	4,95 ✓	6	-40%
Reduction of water consumption (m ³ /t _{produced})		5,50	5,36	5	4,74	4,50	-18%



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Circular Economy



2030 Agenda Targets

12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse.



Raw Materials

The company's strategy prioritizes recycled raw materials over pig iron. It is worth noting the continuous improvement in scrap yield, despite the fact that production is now leaning more towards manufacturing special steels.

Since 2019, Rubiera Special Steel SpA mainly uses ferrous scrap for steel production. The products are made of 100% recycled scrap.

Raw materials used

How Rubiera Special Steel SpA contributes

Steel is a 100% recyclable material, that does not lose any of its original properties when recycled. Rubiera Special Steel SpA is committed to minimise the sourcing of raw materials, promoting the reuse of ferrous scrap and giving its products circularity.

72% of the waste generated in 2022 was sent to recycling. Plans have been made to reduce the special hazardous waste resulting from the changes made to the plant systems during the three-year period 2020-2022.



	2018 (t)	2019 (t)	2020 (t)	2021 (t)	2022 (t)
Iron scrap	135.160	142.170	129.930	140.261	144.817
Pig iron	307	0	0	0	0
Total raw material	135.467	142.170	129.930	140.261	144.817

Waste and by-products

The waste generated by the facility comes from the production process, maintenance tasks, and plant operations, and includes:

- special non-hazardous waste, (packaging waste, fireproof materials, septic tank sludge, unprocessed slag, etc.)
- special hazardous waste (dust, fumes, oil for hydraulic circuits, emulsions, batteries, etc.)

Details are provided below in absolute and specific terms (key waste-related indicators) of the hazardous and non-hazardous waste generated during the three-year period 2020-2022.

2022 figures show a slight increase in the quantity of non-hazardous waste generated.

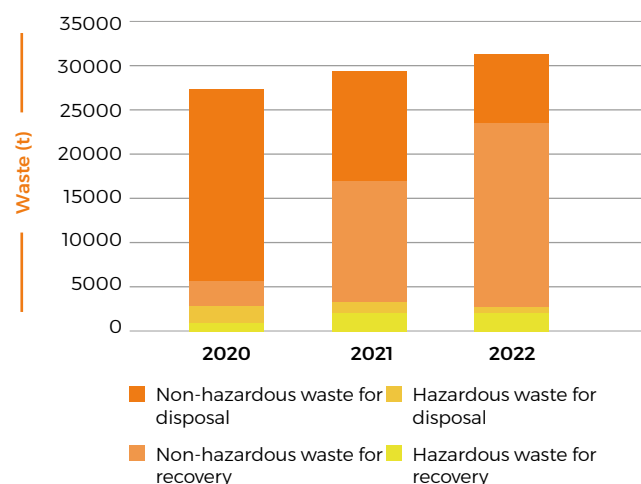
This is due to the fact that major changes were made to the plant facilities during the year, resulting in the disposal of obsolete equipment and a rise in typical maintenance waste (rock wool, rags and absorbents, insulation materials, etc.).

Therefore, despite the increase in productivity, the hazardous waste indicator did not go down. Rubiera Special Steel SpA generated 31,578 tons of waste in 2022, 72% of which was recycled. The majority of waste consists of slag.

Slag continues to be the main non-hazardous waste, while the main hazardous waste is the waste generated from fumes treatment. The slag is cooled with water and, before disposal, the iron is extracted and then crushed.

During slag handling and storage, the yards are cleaned and humidified in accordance with the Best Available Technologies (BAT). The dust generated by the abatement system of the melting furnace is largely disposed of in recovery systems.

Waste generated



Waste produced by type

WASTE	2020 (t)	2021 (t)	2022 (t)
Non-hazardous waste	24.686	26.344	28.583
for recovery	2.890	13.787	20.571
for disposal	21.797	12.557	8.012
Hazardous waste	2.808	3.344	2.996
for recovery	1.206	2.186	2.260
for disposal	1.602	1.158	736
TOTAL	27.494	29.688	31.579
% waste recycled	15%	54%	72%

Climate change



2030 Agenda Targets

7.2 By 2030, increase substantially the share of renewable energy in the global energy mix

7.3 By 2030, double the global rate of improvement in energy efficiency



9.4 By 2030 upgrade infrastructure and retrofit industries to make them sustainable, with increased resource use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes [...]

How Rubiera Special Steel SpA contributes

Rubiera Special Steel SpA has a photovoltaic plant with a nominal power of 54kW.

39% of the electricity used in 2022 by Rubiera Special Steel SpA came from renewable resources.

Rubiera Special Steel SpA implemented several energy efficiency projects, which resulted in a 26% decrease in methane gas needs.

Energetic consumption

Rubiera Special Steel SpA considers the energy policy strategic, addressed at the commercial and technological level, aiming for the optimisation of consumption per product unit. The monitoring process for electricity and methane gas consumption has improved due to the implementation of the ISO 50001 system in 2020.

Obtaining the new certification was an objective set by the company management as part of aligning the business strategy with sustainability and efficiency issues.

Rubiera Special Steel SpA has identified the most energy-intensive processes, such as those related to smelting and refining materials, accounting for 90% of the total energy consumption. As a result, various energy efficiency systems were put in place.

Electricity consumption in 2022 was essentially constant and in line with previous years, while the sharp drop in methane consumption confirms the improvement expected after decommissioning the vacuum boilers in January 2022.

Energy efficiency initiatives

- Replacement of the two methane vacuum boilers with electric pumps.
- Replacement of the old ELTI-SIGMA heat treatment furnaces with more efficient muffle furnaces.
- Improved scrap charge management with variation of the mix depending on the type of steel to be produced.
- Implementation of a monitoring system for each energy-intensive system.
- Optimization of the management of the ladle burners.

The actions carried out resulted in a 26% reduction in methane compared to 2021 and a saving of 308 TOE (Tons of Oil Equivalent) in 2022.

For the upcoming year, Rubiera Special Steel SpA plans to construct a 3.8 MW power plant. This will further increase the percentage of electricity from renewable sources, which currently accounts for 39% of all energy used.

Energetic consumption



	2020	2021	2022
Methane (Smc)	6.688.857	6.432.893	4.733.593
Electricity purchased (MWh)	108.534	115.528	115.967
<i>of which from renewable resources (MWh)</i>	45.273	47.365	45.622
Energy generated (MWh)	23	22	21
% of renewable electricity	41,7%	41%	39,4%

Emissions reporting

Rubiera Special Steel SpA has initiated a greenhouse gas emissions reporting process in accordance with the GHG protocol, therefore considering the impacts generated both inside and outside the organization.

This first sustainability report presents the emissions associated with the activities inside Rubiera Special Steel SpA. In particular, it covers direct emissions (Scope 1) and indirect emissions (Scope 2). Furthermore, the process of quantifying a part of Scope 3 emissions has been initiated.



Scope 1

The direct emissions of Rubiera Special Steel SpA are monitored according to a monitoring plan approved by the Competent National Authority and validated by an accredited verifier. The table shows the CO₂ emissions verified by LRQA Italy, an accredited verifier.

In 2022, despite a rise in tapping production, CO₂ decreased by 9% compared with 2020, and there was an improvement in the performance indicator. This result was achieved by replacing two boilers with more advanced systems using me-

chanical pumps, resulting in lower consumption of natural gas.

Not only are there emissions from fixed plants, but also from the diesel used by company machinery, which came to a total of 224 tCO₂eq in 2022. Direct greenhouse gas emissions in 2022 came to a total of 25,795 tCO₂eq.

	2020	2021	2022	Change 2020-2022
CO₂ emissions (t) from fixed plants	27.020	27.831	25.571	-5%
Production (t)	131.875	145.053	148.620	2%
(CO₂ emissions/production) * 100	20,49	19,17	17,21	-16%

Scope 2

Scope 2 indirect emissions are associated with the generation of electricity that is bought and used by Rubiera Special Steel SpA to maintain the offices and production processes. Scope 2 emissions came to a total of 32,119 tCO₂eq in 2022.

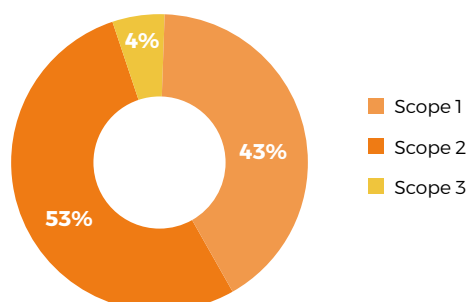


Scope 3

In 2022, to enhance the reporting boundary, Rubiera Special Steel SpA started to collect data in order to calculate indirect emissions (Scope 3), beginning with transportation data for products bought and sold by Rubiera Special Steel SpA.

According to the calculations, which were overestimated, lorries and trucks travelled a total of 1,164,881 km to transport materials to Rubiera Special Steel and 1,546,818 km to deliver the company's products to customers.

Scope 3 emissions correspond to a total of 2,324 tCO₂eq. Scope 1, 2, and 3 emissions amounted to 60,238 tCO₂eq. in 2022.



Other emissions

Rubiera Special Steel SpA conducts self-monitoring of pollutants on a quarterly basis in order to verify compliance with the authorised limits. At present, the facility is authorised for 51 emission allowances (Aut. AIA Prot. No. 66759 of 11/12/2014 as amended). The latest significant authorised stacks are related to the installation of two new grinders that are now fully operational. The most significant emissions are due to dust from the melting furnace (E1) and from the refining, flame-cutting and ladle heating processes (E5, E6, E9).

The data for the dust emission factor over a three-year period for specific emission points, which are subject to quarterly self-monitoring, is presented below. The key indicator related to total annual dust emissions is obtained by the ratio of average dust concentration values in g/h, measured during self-monitoring, and the average annual production data (t/hour) "sent for testing." In 2022, the values remained constant and well below the reference limits.



Other emissions

	Dust emissions key indicator (g/t)				
	2020	2021	2022	Authorisation limit	Company limit
E1	4,4	1,7	0	5	3
E5	0,17	0,19	0,66	19	13
E6	1	0,2	0,14	18	13
E9	0,6	1,5	0,83	18	13

Diffuse emissions

These emissions are of minor importance and non-channelled. The diffuse emissions generated within the site are caused by the following activities:

- occasional welding operations during maintenance;
- dustiness from material handling and storage (slag, demolitions, etc.);
- exhaust gas from vehicles;
- ladle heating via methane powered burners.

As far as emissions from handling additives are concerned, in addition to having storage (silos) and conveyor systems (conveyor belts) equipped with dust extraction systems, the yards are cleaned on a weekly basis.

Energy consumption figures

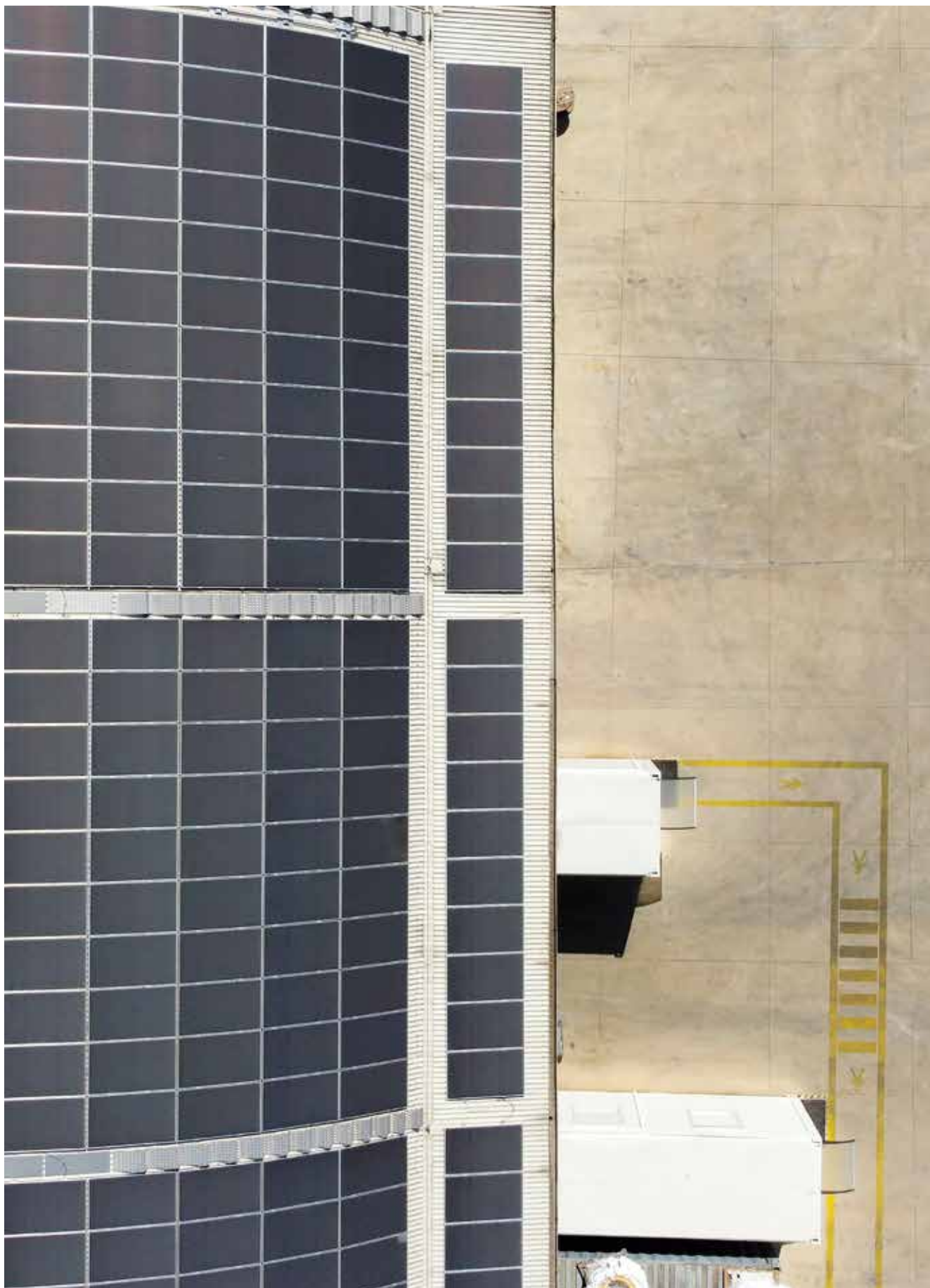
As per GRI 302: Energy 2016, the table below shows the energy consumption within the organization in 2022. The consumption figures were obtained by means of periodic energy audits and the RSS consumption monitoring system. As mentioned in the section "Energy consumption" the various

investments in energy efficiency projects resulted in a significant decrease, i.e. 26%, in methane needs.

Rubiera Special Steel SpA energy consumption data, conversion factors from Ispra (the Italian Institute for Environmental Protection and Research) **table 2022-2023**

	Consumption	2021	2022
Fuel from non-renewable resources	Total methane (GJ)	227.319,1	167.271,0
	Transport diesel (GJ)	2.830,7	3.035,8
	Anthracite for furnace (GJ)	121.875,9	135.936,5
Electrical energy	Total electricity bought (GJ)	415.900,8	417.481,2
	<i>Of which from renewable resources (GJ)</i>	170.514,0	164.239,2
	Energy generated by photovoltaic plant (GJ)	79,2	75,6
Total (GJ)		767.504,7	723.800,1
RSS production (t)		145.053	148.620
Energy intensity (GJ/t)¹		5,29	4,87

¹ The perimeter chosen by Rubiera Special Steel SpA is tons of molten steel produced



Biodiversity



2030 Agenda Targets

13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries



15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity, and protect and prevent the extinction of threatened species



12.4 Achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

How Rubiera Special Steel SpA contributes

Rubiera Special Steel SpA is involved in reforestation projects covering an area of 32,200 m².

Rubiera Special Steel SpA takes measures to prevent any type of soil contamination that could be caused by its operations.

Reforestation

As part of an industrial area development program, the company signed with the Municipality of Casalgrande an environmental improvement plan for an area called the “Ex cava di ghiaia” (former gravel quarry), adjacent to the industrial zone.

The plan was implemented in 2017 which marked the start of environmental restoration and reforestation work in the area. The nature restoration work covers an area of 32,200 m². It inclu-

des planting native tree species, following the methods and criteria set out in current planning instruments.

The restoration work in the area was completed in 2020, and the redevelopment is pending approval by the competent Authorities. The company fosters open and honest communication with these authorities. The table below outlines the biodiversity indicators related to the areas:

	2020	2021	2022
Total land area (m²)	101.000	101.000	101.000
<i>of which building footprint (m²)</i>	37.000	37.000	37.000
<i>of which private parking area (m²)</i>	2.953	2.953	2.953
<i>of which green spaces and permeable surfaces (m²) (total nature-oriented area the site)</i>	15.885	15.885	15.885
Total sealed area (m²) (total surface-green areas)	85.115	85.115	85.115
Nature-oriented areas off-site (m²)	32.200	32.200	32.200

Contamination

Prior to building the steelworks, the land was zoned for agricultural use. No environmental incidents causing soil pollution were reported during both the construction and operation of the facility.

All tanks installed in the steelworks are equipped with special containment basins sized for the maximum capacity, in order to avoid the accidental rupture of a tank which could contaminate the ground.

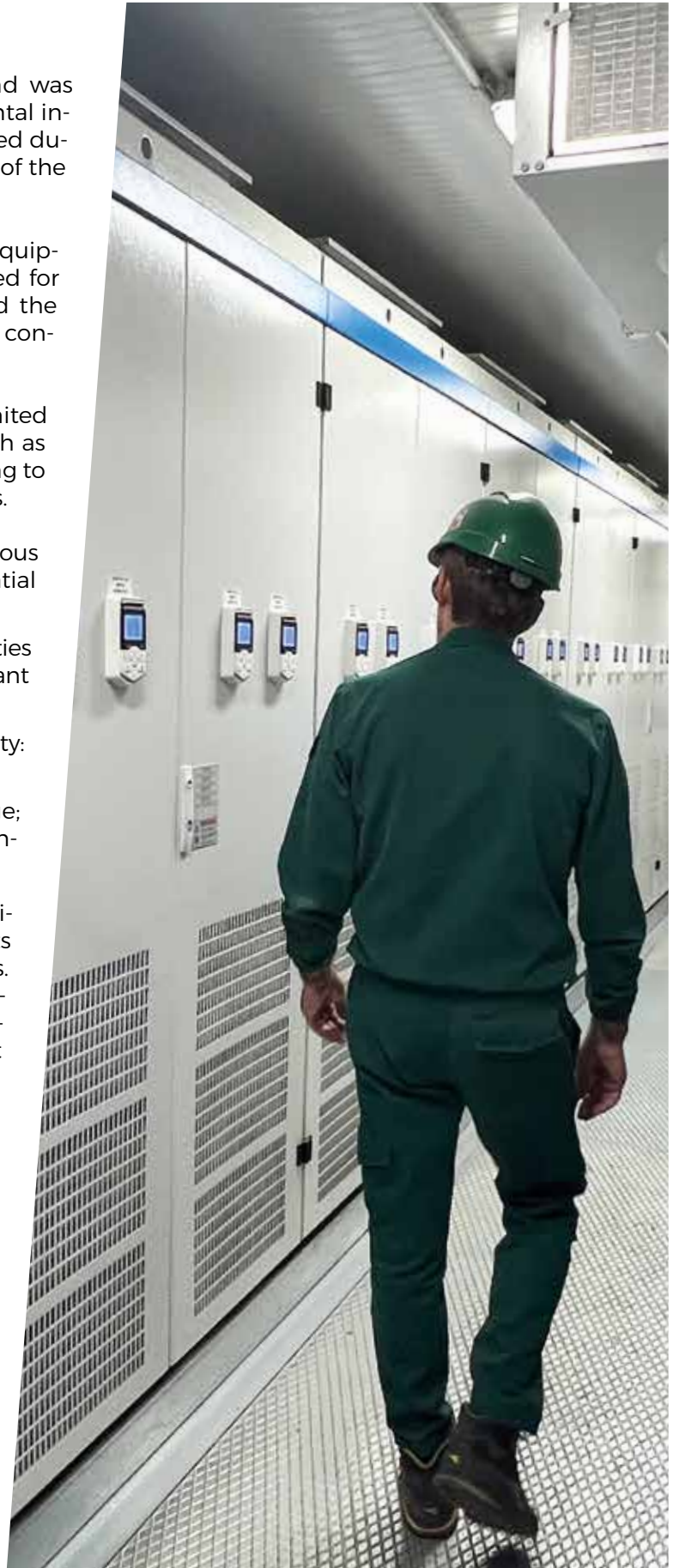
The risk of contamination is therefore limited due to preventive measures adopted, such as adequate containment basins, staff training to prevent such risks, and regular inspections.

The storage of substances, whether hazardous or non-hazardous, that could be potential sources of soil pollution are:

- Above-ground tanks: average quantities of new and used hydraulic and lubricant types of oil: 7 m³
- Underground tanks: Diesel tank capacity: 7 m³
- Other storage: end-of-life battery storage; activated sludge treatment plants (underground tanks).

To protect the soil from potential contamination, Rubiera Special Steel SpA conducts checks and monitoring on a regular basis. Quarterly, diesel tank leak tests are performed internally; records are kept of the tests. Every two years, a third-party specialist checks the conditions of the tank.

With regard to external tanks and the storage of waste oils and end-of-life batteries, a visual inspection for leaks is performed almost daily. The domestic water treatment plant is regularly serviced and monitored by the manufacturing company responsible for its operation/maintenance. In case of spills, a first response spill kit is located near each hazardous substances and waste storage area.



Water withdrawal and effluents



2030 Agenda Targets

6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity



12.4 Achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

How Rubiera Special Steel SpA contributes

Reduce water consumption by 74,143 m³ compared to 2021.

Rubiera Special Steel SpA takes measures to prevent any type of water contamination that could be caused by its operations.

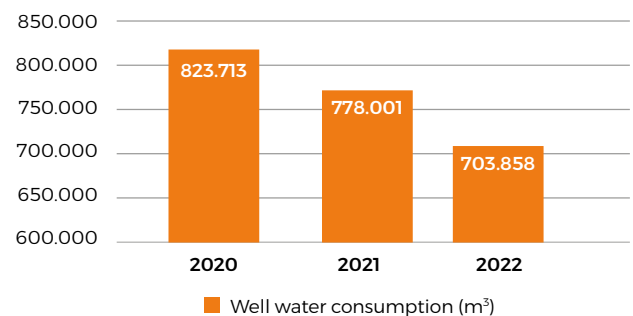
Water consumption

The only water used, since the decommissioning of the VD2 and VD3 boilers, is for the steam generator used to operate the ejectors in the VD1 degassing system and for the cooling circuit of the furnace vaults.

Part of the water used for cooling is recycled by means of two evaporative cooling towers, one serving the melting furnace (to the east) and the other serving the refining furnaces (to the west). In 2022, the quantity of well water drawn increased substantially following the completion of the installation of new plants, which led to a 10% reduction in water use compared to 2020. The decommissioning of the Technit (2021) and Tenova (2022) vacuum boilers led to a notable reduction in specific consumption with measurable effects already in the second half of 2021.

Each year a self-assessment of the well water is performed to monitor the concentrations of hydrocarbons, tot. Cr, Cd, Cu, Ni, and Zn. To date, monitoring has never revealed significant concentrations of these pollutants.

Water consumption



Water discharge

The steelworks have the following discharges:

Drain no°1

Industrial wastewater discharge into the Secchia river consisting of:

- plant cooling water;
- water used to wash the descaling filters;
- water used to wash the softening plant (resin filters);
- domestic water (office building).

Before being discharged, these types of water go through an open top concrete tank buried in the ground for the decantation process. It is then discharged into the Secchia river by means of a special siphon. The domestic water at the office buildings is treated by a total oxidation system and subsequently channelled into the same line as the cooling water referred to above. The most important parameters of the discharge, such as pH and temperature, are monitored quarterly through analyses conducted by an external laboratory. There is a volumetric water meter from which monthly readings are taken of the discharged water.

Use of chemicals

The use of chemicals is limited to the additives used to soften the plant cooling water and technical gases. In 2022, there was a 22% decrease in the substances used for water treatment compared to 2021, also due to the decommissioning of the two boilers.



Drain no°2

Domestic water discharge consisting of domestic wastewater from the changing rooms and other owned residences, which is treated by two separate total oxidation systems and then directed to a second area of the Secchia River.

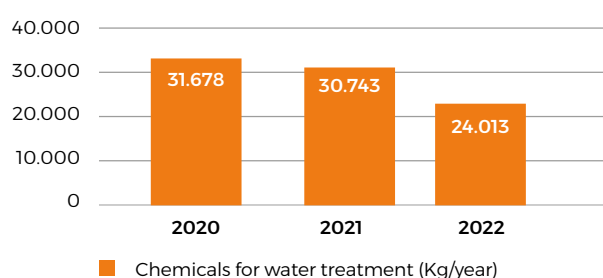
The monitoring results have always confirmed that the water quality is well within the legal limits.

Drain no°3

New domestic wastewater discharge (AIA amendment of 08/08/2019) consisting of domestic wastewater from the new private bathrooms which are treated with two separate total oxidation systems and delivered to surface water.

Stormwater runoff from the yards and rainwater are also discharged into all drains. Runoff from the paved courtyard areas does not affect the storage areas for raw materials or waste in a powder solid state.

Release of chemicals in water





The background image is a photograph of an industrial facility, likely a port or a large warehouse. A large yellow crane hook is suspended in the foreground on the left. In the background, a worker in a blue uniform and hard hat is walking on a wet, reflective surface. The sky is overcast and grey. The entire image has a blue color overlay.

04

COMPANY

p.38
People

p.41
Health and Safety

p.44
Community engagement

People



2030 Agenda Targets

8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value

8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment



5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life



4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship

How Rubiera Special Steel SpA contributes

Generate value, support the local economy, and contribute to creating jobs. The company offers suitable working conditions and equal opportunities in terms of career growth and development to its entire workforce. The employee count increased by 19 people from 2020 to 2022.

Women account for 66% of the employees with middle manager contracts.

In 2022, 15.07 training hours were provided per employee.



Rubiera Special Steel SpA puts the health and safety of its employees first, basing the corporate culture on:

- equal opportunity and non-discrimination
- employee training and development
- a safe and flexible workplace



Rubiera Special Steel SpA has a total of

148 employees **83%** men **17%** women

broken down as follows:

	2020		2021		2022	
Rubiera Special Steel workforce	Women	Men	Women	Men	Women	Men
Senior executives	-	1	-	1	-	1
Middle managers	3	3	3	2	4	2
White collar employees	15	18	16	19	17	20
Blue collar employees	4	85	4	92	4	100
Total	22	107	23	114	25	123

In the three-year period 2020-2022, the workforce expanded by 19 individuals, with growth in both the white-collar and middle-manager segments. Most of the employment contracts are permanent contracts (93%).

	2020	2021	2022
Permanent	126	131	137
fixed term contracts	3	6	11
Total	129	137	148

Rubiera Special Steel SpA recognises the commitment of its employees and provides promotions based on internal evaluations, ensuring equal growth opportunities.

Internal promotions	2020	2021	2022
Senior executives	0	0	0
Middle managers	0	0	1
White collar employees	0	1	5
Blue collar employees	1	19	8
Total	1	20	14



Training

Rubiera Special Steel SpA enhances the skills of personnel via targeted training and development initiatives programs. These programs are designed to provide employees with a comprehensive understanding of their role and impact on the functioning of the organization. Additionally, they cover the energy efficiency of processes and address the risks associated with both process and environmental issues. In 2022, 2230 hours of training were provided, with an average of 15.07 hours per employee.



Hours of training	2020	2021	2022
Total	1.017	2.727	2.230
Employee	7,88	19,91	15,07

Training areas	2020	2021	2022
Safety	820	2.476	1.999
Environment	68	90	68
Quality	125	161	147
Technical	4	-	16
Total	1.017	2.727	2.230

School-work project

Rubiera Special Steel SpA is keen to attract young talent. At the request of educational institutions, Rubiera Special Steel SpA hosts technical institutes from the Emilia-Romagna region at its plant.

Students are shown the production process from scrap to finished product in accordance with the principles of environmental protection. 18% of Rubiera Special Steel SpA employees are under 30 years old.

Employee benefits

Rubiera Special Steel SpA offers video conference systems which are used for meetings and training. They are available to all personnel and allow them to participate in virtual meetings. In addition, the company offers low-emission vehicles, renewing its fleet every 5 years and leasing Euro 6 vehicles.

	2020		2021		2022	
No. of employees by age group	Women	Men	Women	Men	Women	Men
< 30 years	3	19	5	17	5	21
30-50 years	9	48	9	49	10	54
> 50 years	9	41	10	47	10	48
Total employees	21	108	24	113	25	123
	129		137		148	

Health and Safety



2030 Agenda Targets

3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination

3.d Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction, and management of national and global health risks

The prevention and promotion of workers' health and safety is a top priority for Rubiera Special Steel SpA. The organization has always worked on these issues and invests resources to support a variety of projects that differ in nature but share the same goal.

The various projects focus on different aspects considered strategic by Management. Among the strategic objectives, Management evaluates the strengthening of occupational risk prevention through surveillance activities in the departments where accidents are more likely to occur, along with providing training, information, and assistance to workers. The safe use of equipment, machinery, and plants is regularly monitored and checked. Another aspect is the focus on the occurrence of occupational diseases, especially in specific segments.



How Rubiera Special Steel SpA contributes

Promoting the health and safety of its employees through monitoring systems for radioactivity and electromagnetic pollution from incoming material.

Below is a list of the most relevant projects in 2022:

- Additional blood tests (cholesterol) on a voluntary basis;
- workplace health promotion ASL (local health authority) project: Health noticeboard, with an explanation of the project, information notices, posters, fliers and illustrative materials of the ASL.
- free supply of supplements in the summer to all employees;
- the GEDI (Look and Decide Together) training project designed to enhance the awareness of workplace safety;
- renovation of the existing changing rooms and new changing rooms under construction;
- qualification of external companies (DURC [certificate of social security compliance]/ RCT [third-party liability]/ Company registration report and employees (training);
- safety training (employees) provided in 2022: a total of approx. 2100 hours.

Rubiera Special Steel SpA has a Workers Health and Safety Management System and reports on performance in this area.

OH&S performance indicators:

	Description		2019	2020	2021	2022	Target 2023
System	No. of safety committee meetings (SC)	n.	5	5	7	20	>12
Training	Hours of OH&S training/ number of employees	%	12,5	7	19,9	13,7	>13
Industrial accidents	Total no. of industrial accidents	n.	19	11	10	14	≤ no. in the previous year
	Plant severity index	n.	2.13	1.09	0.43	2.07	≤ no. in the previous year
	Plant frequency index	n.	91	54	45	61	≤ no. in the previous year



Emergency Management

Rubiera Special Steel SpA has established an emergency management plan. Fire and first aid responders have been appointed to provide immediate responses in the event of an accident or emergency in order to prevent and mitigate the resulting environmental impact and promptly implement all actions necessary for protecting the environmental assets, especially in cases of emergencies related to accidental spills on the ground and fires.

The company is equipped with powder and carbon dioxide fire extinguishers that are serviced on a regular basis. All safety devices are inspected on a regular basis. Rubiera Special Steel SpA holds CPI (Fire Prevention Certificate) registered under no. 1533 which is regularly updated.

The organization maintains equipment, devices and systems in good working order and ensures compliance with any other requirements or operating conditions reported in the certificate.

Monitoring radioactive sources

Scrap loads entering the plant are systematically controlled by means of four radiation detectors. The purpose of this control is to eliminate the risk of contaminated materials that may contain radioactive substances from entering the plant.

The detectors are set using an alarm threshold: if the threshold is exceeded in the case of anomalous loads, the procedures for handling the situation are triggered. This involves segregating the load, which is then rejected/returned to the supplier. The equipment is kept in working order through a maintenance contract with a specialised company and instruments calibration checks performed every six months.

The plant is also equipped with a geiger for additional checks on the storage of materials. The entire radiation protection system is managed with the support of a Qualified Radiation Protection Expert appointed in accordance with current regulations. In 2020, the decommissioning of the continuous casting resulted in the elimination of three Cobalt-60 radioactive sources used to check the levels in the continuous casting machine.

Monitoring electromagnetic pollution

There is an electrical substation on site which is used for reception and transformation powered by the Italian grid. In the substation the voltage is converted from high to medium and subsequently sent, via the transformer substations to the utilities of the plant.

The substation, area is properly enclosed by a fence. Only authorised personnel are permitted to enter this area. In July 2017, during the new expansion on the east side, specific measurements were taken of the electromagnetic pollution caused by the presence of the power line. The measurements have confirmed compliance with the 3 μ T quality target.



Community engagement



2030 Agenda Targets

4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship



3.d Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction, and management of national and global health risks



11.2 By 2030, provide access to safe, affordable, accessible, and sustainable transport systems for all, improving road safety, [...]

How Rubiera Special Steel SpA contributes

Rubiera Special Steel SpA cooperates with several local schools. Before the pandemic, 60 students were hosted per year for didactic workshops. These activities are scheduled to resume in 2023.

€173,000 invested in 2023 for sponsorship activities to help support the community.

Rubiera Special Steel SpA contributed to the construction of a bike path in the area.

Activities carried out with local schools

Each year Rubiera Special Steel SpA hosts schools that ask to visit the production facilities.

The schools that visit are mainly higher technical institutes from the province, specialising in industrial chemistry, mechanics, mechatronics, and other technical fields. After a brief explanation of the production process in the classroom, company personnel take the students and teachers on a tour of the facility and production areas, including the laboratory where material mechanical tests are conducted.

The entire visit lasts about 2 hours. During the visit, they learn about the plant technologies used to produce high-quality steel in safe conditions without impacting the environment negatively. The table below provides a summary of the visits in numbers. These visits were cancelled in 2020, 2021, and 2022 because of the COVID-19 pandemic.

Year	No. of visits/ year	Institutes	No. of students
2022	-	-	-
2021	-	-	-
2020	-	-	-
2019	2	Technical institutes	60
2018	2	Technical institutes	60

Sponsorship activities

Rubiera Special Steel SpA sponsors organizations involved in social projects that focus on solidarity. These organizations include Caritas and the “Progetti del cuore società benefit,” which aim to assist individuals facing various challenges, whether related to physical, mental, economic, social, or family conditions, or to provide humanitarian aid to members of foreign communities.

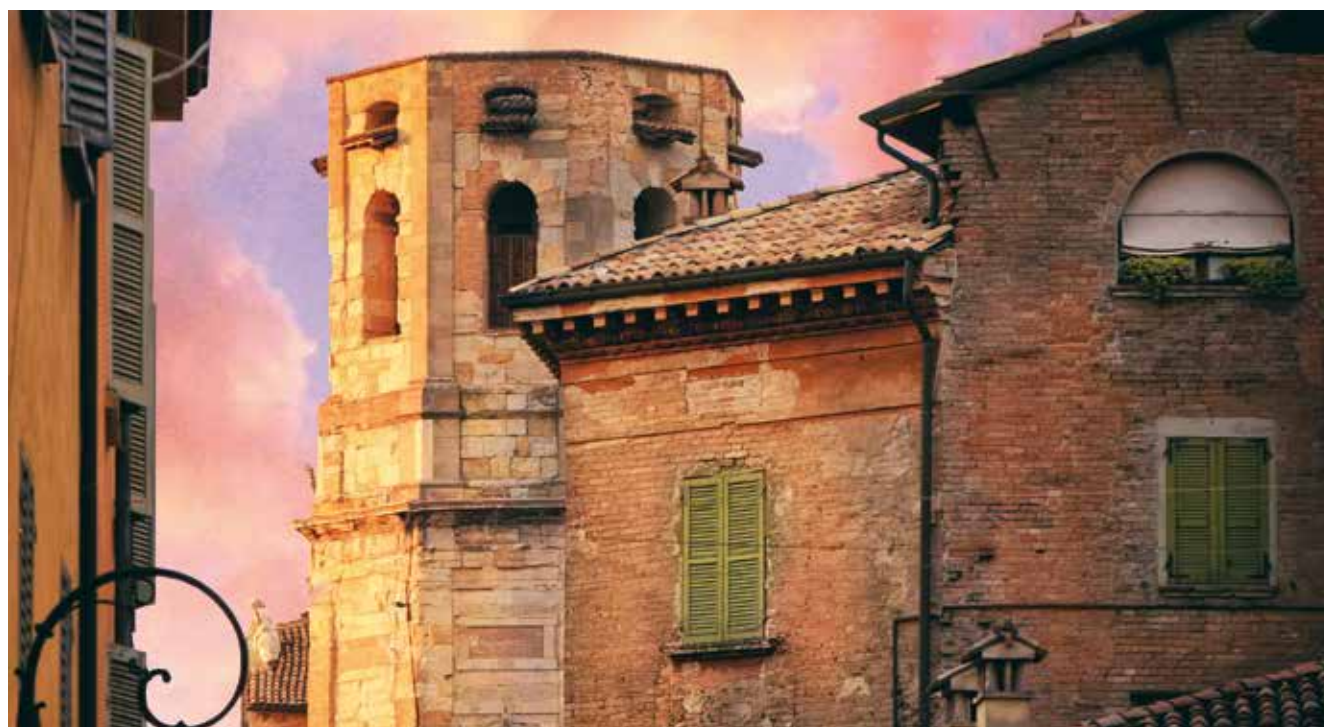
In addition, Rubiera Special Steel SpA annually sponsors amateur sports associations in the local area such as Rebasket and Tre Esse. It also sponsors cultural initiatives such as the musical project of the Associazione Colico Festival Musica sull’Acqua. In 2022, Rubiera Special Steel SpA donated a total of €125,306 to these initiatives.

	2022
Rebasket	€ 75.000
Tre Esse	€ 153
Associazione Colico Festival musica sull’acqua	€ 10.000
Progetti del cuore società benefit	€ 7.500
Caritas	€ 15.000
Total	€ 125.306

Relations with local governments and jointly promoted initiatives

In agreement with the Municipality of Casalgrande, Rubiera Special Steel SpA has planned the construction of a bike path as part of an environmental redevelopment project.

This will connect to the existing bike path along the Secchia River from the SP 51 (provincial road), as part of a much larger project involving neighbouring municipalities.



GRI Index

General information

GRI Standard	Information or references	Omissions / Notes																
GRI 2 – General information 2021																		
The organization and its reporting practices																		
2-1	Organizational details	"About us/ company presentation" page 10; "Our business" page 13																
2-2	Entities included in the organization's sustainability reporting	Rubiera Special Steel SpA																
2-3	Reporting period, frequency and contact point	Annual frequency; Contacts: anna.cocci@arss.it; alessandro.zucchini@arss.it																
2-4	Restatements of information	Not applicable - first publication of sustainability report.																
2-5	External assurance	No external assurance.																
Activities and workers																		
2-6	Activities, value chain and other business relationships	"Our business" page 13; "Stakeholder mapping" page 16.																
2-7	Employees	"People" page 38; Full-time employees: 143, part-time employees: 5.																
2-8	Workers who are not employees	<table><tr><th colspan="2">13 workers who are not employees of RSS:</th></tr><tr><th>Duties</th><th>Workers</th></tr><tr><td>Supervisory Body</td><td>2</td></tr><tr><td>Legal Representative</td><td>1</td></tr><tr><td>Independent contractors</td><td>1</td></tr><tr><td>Chairman</td><td>1</td></tr><tr><td>Temporary Employees</td><td>7</td></tr><tr><td>Company doctor</td><td>1</td></tr></table>	13 workers who are not employees of RSS:		Duties	Workers	Supervisory Body	2	Legal Representative	1	Independent contractors	1	Chairman	1	Temporary Employees	7	Company doctor	1
13 workers who are not employees of RSS:																		
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Legal Representative	1																	
Independent contractors	1																	
Chairman	1																	
Temporary Employees	7																	
Company doctor	1																	
Governance																		
2-9	Governance structure and composition	"Governance" page 11																
2-10	Nomination and selection of the highest governance body	Company Registration Report.																
2-11	Chair of the highest governance body	The chair and the employer are two separate positions in the board of directors.																
2-12	Role of the highest governance body in overseeing the management of impacts	"Governance" pag. 11																
2-13	Delegation of responsibility for managing impacts	"Governance" pag. 11																
2-14	Role of the highest governance body in sustainability reporting	The Chief Sustainability Officer, acting as the legal representative, approves the sustainability report.																
2-15	Conflicts of interest	Rubiera Special Steel SpA Code of Ethics (available at www.arss.it).																

2-16	Communication of critical concerns	Rubiera Special Steel SpA Code of Ethics (available at www.arss.it). No critical concerns reported in 2022.	
2-17	Collective knowledge of the highest governance body	Management has appointed an Environmental Management System Manager and HSE Manager who assist Management on sustainable development issues.	
2-18	Evaluation of the performance of the highest governance body	Regular review by management on the goals concerning the management of the impacts on the economy, environment, and people. Rubiera Special Steel SpA's performance is also evaluated by means of the audit reports issued by third-party certifying bodies for management issues related to energy (50001), the environment (ISO 14001, 45001, EMAS) and safety (ISO 45001).	
2-19	Remuneration policies	The remuneration of the members of the highest governance body and other senior executives are approved by the Board of Directors.	
2-20	Process to determine remuneration	The remuneration of employees is decided on the basis of position, job, duties/functions attributed to him/her and the market. The departments involved are: Management, the legal representative, the Director of Administration of Finance, control and human resources	
2-21	Annual total compensation ratio		The organization omits this disclosure due to confidentiality constraints, for privacy reasons, and to protect the confidentiality of the subjects involved.
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	"Letter to Stakeholders" page 5.	
2-23	Policy commitments	"Code of Ethics" page 12 "Sustainability targets" page 21 "Quality, environment, safety and energy policy" available on the company website	
2-24	Embedding policy commitments	"Code of Ethics" page 12 "Sustainability targets" page 21	
2-25	Processes to remediate negative impacts	"Reforestation" page 32. "Relations with local governments and jointly promoted initiatives" page 45	
2-26	Mechanisms for seeking advice and raising concerns	Rubiera Special Steel SpA receives requests for advice and/or concerns through the e-mail address info@arss.it .	
2-27	Compliance with laws and regulations	No significant instances of non-compliance, no fines.	
2-28	Membership associations	Rubiera Special Steel SpA is a member of Confindustria.	
Stakeholder engagement			
2-29	Approach to stakeholder engagement	"Stakeholder mapping" page 16	
2-23	Collective bargaining agreements	All employees are covered by the National Collective Bargaining Agreement (CCNL) for metalworkers supplemented by Rubiera Special Steel SpA with company contracts.	

Material topics

GRI Standard		Information or references
Material topics		
GRI 3: Material topics 2021	3-1 Process to determine material topics	"Double materiality assessment" page 18
Circular economy		
GRI 3: Material topics 2021	3-3 Management of material topics	"Circular economy" page 24
GRI 301: Materials 2016	301-1 Materials used by weight or volume	"Raw materials" page 24
	301-2 Recycled input materials used	
GRI 306: Waste 2020	306-3 Waste generated	"Waste and by-products" page 25
	306-4 Waste diverted from disposal	
	306-5 Waste directed to disposal	
Energy efficiency and renewable energy		
GRI 3: Material topics 2021	3-3 Management of material topics	"Energy consumption" page 26
GRI 302: Energy	302-1 Energy consumption within the organization	"Energy consumption figures" page 30
	302-3 Energy intensity	
	302-4 Reduction of energy consumption	
Environmental protection and pollution reduction		
GRI 3: Material topics 2021	3-3 Management of material topics	"Climate change" page 26, "Biodiversity" page 32, "Water withdrawal and effluents", page 34
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	"Emissions reporting" page 27; emission factors from national standards ISPRA 2023.
	305-2 Energy indirect (Scope 2) GHG emissions	"Emissions reporting" page 27; Grid electricity emissions factors in Italy by AIB - European Residual Mixes - IT- Table 2: Residual Mixes 2021 (AR5 GWP Dataset).
	305-3 Other indirect (Scope 3) GHG emissions	"Emissions reporting" page 27; GHG protocol emission factors.
GRI 304: Biodiversity	304-3 Habitats protected or restored	"Biodiversity" page 32
GRI 303: Water and effluents	303-1 Water and tributaries	"Water withdrawal and effluents" page 34
GRI 306: Effluents and waste	306-1 Water discharge by quality and destination	

Occupational health and safety

GRI 3: Material topics 2021	3-3 Management of material topics	"Health and safety" page 41
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	"Management System" page 19; "Health and safety" page 41; Rubiera Special Steel SpA Code of Ethics (available at www.arss.it).
	403-5 Worker training on occupational health and safety	"Health and safety" page 41
	403-6 Promotion of worker health	
	403-7 Prevention and mitigation of occupational health and safety impacts	
	403-9 Work-related injuries	

Professional growth and equal opportunity

GRI 3: Material topics 2021	3-3 Management of material topics	"People" page 38.
GRI 401: Employment	GRI 401-1 New employee hires and employee turnover	
GRI 405: Diversity and equal opportunity 2016	GRI 405-1 Diversity of governance bodies and employees	

Supporting local communities

GRI 3: Material topics 2021	3-3 Management of material topics	"Community engagement" page 44
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	

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