



# Sustainability Report

2023



# VISION 2030

## Our commitment to the Planet

*We aim to address global challenges through innovation. We are committed to reducing our GHG emissions by 55 percent by 2030, actively contributing to the fight against climate change and promoting sustainable solutions for a more Responsible Future.*

# Index

<b>Letter to Stakeholders</b>	<b>5</b>
<b>Reporting methodology and principles (GRI 2-2, 2-3)</b>	<b>7</b>
<b>Company Presentation (GRI 2-6, 2-28)</b>	<b>9</b>
<b>Stakeholders identification (GRI 12.4, 2-29)</b>	<b>12</b>
<b>Material topics analysis (GRI 3-2)</b>	<b>13</b>
<b>ESG goals and actions taken (GRI 2-22)</b>	<b>20</b>
<b>Circular Economy</b>	<b>24</b>
<b>Environmental Topics</b>	<b>25</b>
<b>Economic Topics</b>	<b>32</b>
<b>Social Topics</b>	<b>36</b>
<b>Governance Topics</b>	<b>46</b>
<b>Disclosure on the main risks and opportunities</b>	<b>48</b>
<b>Comparison of GRI used and GRI index</b>	<b>51</b>



# Letter to Stakeholders

*Dear Stakeholders,*

*I am pleased to present our second Sustainability Report, a voluntary tool for transparent awareness and communication. Through this new edition, we wish to reaffirm our commitment to a more sustainable and responsible future.*

*This past year has seen us involved in promoting ESG principles in our business model through a series of initiatives to support the communities in which we operate.*

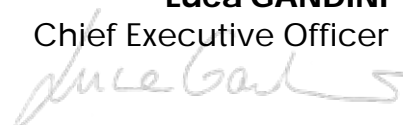
*Globally, we have seen the effects of climate change, dealt with the economic consequences of various conflicts around the world, and strengthened supply chains to ensure business continuity. We have also continued to invest in research and development, recognising the importance of continuous improvement in all areas.*

*With the launch of our 'Vision 2030', a plan to reduce greenhouse gas emissions by 55 per cent by 2030, we have decided to align the company's strategy with the Sustainable Development Goals of the United Nations 2030 Agenda, ensuring dedicated investment in projects and initiatives that can contribute to reducing these emissions.*

*Through a policy of growth and strategic acquisitions, ATLA intends to continue to distinguish itself through reliability, quality and innovation at all levels.*

*I would like to express my sincere thanks to all those who have contributed to this important document with a view to an increasingly sustainable future.*

**Luca GANDINI**  
Chief Executive Officer





# Reporting methodology and principles

GRI 2-2, 2-3

**The Sustainability Report 2023 that ATLA S.r.l. publishes is on a voluntary basis and refers to the period from January 1 to December 31, 2023. The data and information reported are about ATLA and its plant in Chieri. Please note that the information and data relating to the company TAG (a subsidiary of ATLA) are not included in this Report.**

With this document we decided to inform all stakeholders about the Company's non-financial data and improve the transparency of our information. We chose to use the GRI Sustainability Reporting Standards as methodological "GRI-referenced" to allow comparability with other companies in the same economic sector.

These standards, issued by the Global Reporting Initiative, provide organizations with a shared language to disclose non-financial information. The objective of a sustainability report using the relevant GRI Standards is to make known in a transparent way how an organization contributes or intends to contribute to sustainable development.

In defining the contents and drafting this document, ATLA has applied the reporting principles defined by the GRI: accuracy, balance, impartiality, clarity, comparability, completeness, sustainability context, timeliness and verifiability.

We chose to report the significant issues after a materiality analysis in order to identify the most relevant sustainability issues (material topics) that significantly reflect the economic, environmental and social impacts of the company or that influence stakeholder decisions.

The complete list of Standards used, with the explanation of the selected themes and the related disclosure reports, is reported in the GRI Content Index.

In the exposition of the contents, we chose to combine the text with icons of the most relevant UN Sustainable Development Goals, to show the correlation between the activities carried out by ATLA and some of the sustainable development objectives that constitute the framework of national and Community policies.

It should be noted that the use of estimates has been limited as much as possible and, if present, they are appropriately disclosed. Where possible, information within the Sustainability Report has been provided with a comparison to the previous fiscal year.





# Company Presentation

GRI 2-6, 2-28



**ATLA (Azienda Torinese Lavorazioni Aeronautiche) is an Italian company with experience in Special Processes and innovative coatings for full repair and manufacturing activities of aircraft engines and high-tech gas turbines for the most important OEMs.**

Since 2010 we are partner of **Mitsubishi Heavy Industries**, one of the world's leading industrial groups, spanning Energy, Logistics, Infrastructure, Industrial Machinery, Aerospace and Defense. As official repair shop of the power solutions brand, we offer the most comprehensive support through the exclusive refurbishment of gas turbine hot gas path parts.

ATLA provides customer with the verticalization of different Special Processes, with the aim to supply product, such as superalloys blades and vanes operating at high temperatures, managing a group of qualified suppliers, including the subsidiary **TAG**, specialized in heat treatments for the Automotive, Aerospace, Biomedical and Industrial markets. TAG was acquired in 2004 to become leader in integrated Special Processes. The close collaboration allow us to optimize the processes, operating as a one-stop shop.

ATLA plant, over 15.000 square meters designed according to the latest specifications in terms of efficiency and energy saving, is located in Chieri, about 15 kilometers from the city of Turin, an excellent logistics hub, well connected to the main European aerospace hubs. Our region, Piedmont, is a place oriented to the future, which plays a key role in Italy, combining the industrial tradition with a strong drive for innovation.

ATLA adopts and constantly improves its Integrated Management System in compliance with the main **ISO Standards**. It is **AS/EN 9100** and **AS/EN 9110** certified for aerospace requirements and **Nadcap** accredited for strategic Special Processes: Welding, Nonconventional Machining, Coatings, Heat Treating, Nondestructive Testing.

**45**

Years of experience

**3**

Sectors

**87**

Employees

**15.000**

Plant (sqm)

# Our Guidelines

**In a constantly evolving world, we are committed to responding to challenges with solutions that combine innovation, quality, and efficiency.**

We aim to enhance what is most important to our Customers, striving to anticipate their needs and actively contributing to the development of an increasingly competitive global market.

We are constantly pursuing Excellence in the processes related to the production and maintenance of high-tech gas turbine components. Our mission goes beyond technical quality: we work to meet expectations by integrating environmental, economic, social, and ethical sustainability into every aspect of our operations.

**To guide us on this path, we embrace a series of fundamental Values:**

- § **Communication** is the key to understand the needs of our customers and collaborate effectively;
- § **Flexibility** is our answer to the changing challenges of the market;
- § **Accountability** is our ethical compass, what to rely on;
- § **Leadership** guides us and inspires others to do so;
- § **Quality** is our signature, witnessed in every detail of our work;
- § And **Continuous Improvement** is our daily commitment, to the constant search for innovation.

Together, with these principles as a guide, we are laying the foundations for a future where excellence, sustainability and customer value come together in a single vision. We are ready to overcome challenges and grow.

## Vision

*Supporting Customers to give a new life to their products, accepting every challenge and giving our contribution to the global market's growth, in terms of time, quality and costs.*

## Mission

*To be a Centre of Excellence for high-tech gas turbine products for Aerospace and Industrial applications, meeting Customer's expectations in full economic, environmental, social and ethical Sustainability.*

# Our history

**ATLA was established in Chieri (Turin) on 24 October 1978 by the aeronautical engineer Ettore GANDINI and his wife Laura PREGNO.**

From its earliest days, the company has developed the skills needed to become a leader in gas turbine services. Over the years, ATLA has grown through a series of partnerships. Being an integral part of the Japanese group Mitsubishi Heavy Industries since 2010, today, the second generation has taken over with Luca and Beatrice, giving new boost to business and corporate values.

1978	ATLA establishment
1988	Partnership with SULZER SURFACE TECHNOLOGY and FIAT AVIO
1995	ISO 9001 Quality Certification
1998	SULZER SURFACE TECHNOLOGY exits from the corporate structure
2004	Acquisition of company TAG shares
2005	Focus on Aerospace with AVIOFIX, a JV between FIAT AVIO, ATLA and TAG, for MRO activities
2006	DGTSE, a JV between MHI and ATLA for the repair of industrial gas turbine parts, is born
2010	FIAT AVIO exits from the corporate structure
	Partnership with MHI as Qualified Repair Shop
2012	Inauguration of the new energy-efficient plant in Chieri (TO)
2014	ISO 14001 Environmental and ISO 45001 Health and Safety Certification
2016	ISO 50001 Certification for Energy
2018	AS/EN 9100 and AS/EN 9110 Certification for Aerospace Quality
2019	ISO 27001 Certification for Information Security
	Nadcap accreditation of all strategic Special Processes
	Member of the Board of Directors of AICQ Aerospace
2020	Obtaining ex Art. 28 T.U.L.P.S. license
2021	ECAP Certification for Export Compliance
	Admission to the European Technology Development Clusters of AVIO AERO
2022	Affiliate Member of the INTERNATIONAL AEROSPACE QUALITY GROUP
2023	NEUMANN Project partner, co-funded by the EU, and coordinated by AVIO AERO, for the development of propulsion systems
	Member of the Italian Association of Aeronautics and Astronautics (AIDAA)



# Stakeholders identification

## GRI 12.4, 2-29

**Stakeholders, according to GRI 1, are persons or groups whose interests are or could be affected by an organization's activities. The most Common categories of stakeholders for organizations are business partners, civil society organizations, consumers, customers, employees and other workers, governments, local communities, non-governmental organizations, shareholders and other investors, suppliers, trade unions, and vulnerable groups.**

Stakeholder interests can be affected positively or negatively by the organization's activities. Due diligence focuses on identifying the interests of stakeholders who are or may be adversely affected by the organization's activities.

Involving Stakeholders helps the organization to identify and manage positive and negative impacts. Not all Stakeholders will be affected by all the activities of the organization. The organization should identify Stakeholders whose interests need to be considered in relation to a specific activity (i.e. relevant Stakeholders).

Where it is impossible to directly involve all relevant Stakeholders, the organization can contact their trusted representatives or bodies acting on their behalf (e.g. non-governmental organizations, trade unions).

In addition to engaging Stakeholders, the organization can consult experts on specific issues or contexts (e.g. academics, non-governmental organizations) for advice on identifying and managing impacts.

Sometimes it is necessary to distinguish between Stakeholders whose interests have been affected (interested Stakeholders) and those whose interests have not yet been affected but may be affected (potentially interested Stakeholders). This is an important difference in due diligence. For example, if an organization's activity causes a safety hazard, workers who suffer injury because of this danger are Stakeholders concerned while those who have not yet suffered injury but who are exposed to danger and may suffer injury are Stakeholders potentially affected. The distinction between interested and potentially interested Stakeholders helps to determine which workers should receive compensation.

Corporate Sustainability refers to a business concept that is not just limited to the maximization of profit but creates value in the long term for the benefit of various business Stakeholders. A company will no longer be able to operate with the sole idea of economic return in the short term but will have to guarantee benefits for all those who in various ways must deal with the company.

ATLA's main **Stakeholders** are:

- § *Institutions (Ministry of Defence, Regions and local authorities)*
- § *Corporate Governance (Board of Directors, Shareholders, Board of Statutory Auditors)*
- § *Customers*
- § *Suppliers*
- § *Employees (including trainees, interns, etc.)*
- § *Financial institutions (Credit institutions, others)*
- § *Training institutions (Universities, Higher Institutes and research centres)*
- § *Organizations and Associations (Amma, Unione Industriali Torino, IAQG, AICO)*
- § *Certification and supervisory bodies (DNV, Inail, Inps)*

# Material topics analysis

## GRI 3-2

**The process to determine the material topics in ATLA is summarized graphically and follows the indications of the GRI 3 Standard.**

In the **first step**, regarding the organization's context in which the Company operates, we carry out an evaluation about documents, considering different categories of sources, both internal and external, including sustainability standards and ratings, sector documents, competitor benchmark analysis and a survey of the main articles concerning ATLA. We analyze the **SASB Aerospace & Defence** standard, some studies published in the MDPI magazine such as "The content scope of airline sustainability reporting according to the GRI Standards - an assessment for Europe's five largest airline groups". Moreover, the analysis considered the entire value chain of the sector in which ATLA operates.

In the **second step**, regarding the identification of positive and negative potential and actual impacts, we have identified the actual ones that are currently occurring or have occurred over time, and the potential ones, that could occur in the future. Impact means the effects that an organization has on the economy, the environment and/or society (positive and/or negative), but also regarding the expectations, interests and assessments of its stakeholders.

In the **third step**, the assessment of the magnitude of impacts, all impacts were assessed through a significance analysis in line with the criteria indicated by the GRI 2021 Standard. The relevant aspects, to be reported in the Sustainability Report in accordance with standards, are those that reflect the significant economic, environmental and social impacts of the organization. Once the actual and potential impacts have been assessed, the significance has been assessed in order to establish their priority. Prioritization enabled ATLA to address the impacts and determine the material issues to be reported. The significance of an actual negative impact depends on the severity of the impact, while that of a potential negative impact depends on the severity and the likelihood of the event.

Subsequently, through prioritization activities, the material topics for reporting has been identified. At the methodological level, the main negative and positive impacts identified have been prioritized and evaluated respectively according to their degree of severity and probability of occurrence. In fact, the significance of an actual impact is determined by its gravity, while the significance of a potential impact is determined by the severity and probability of the impact. In particular, the severity of an impact has been assessed considering three aspects: scale of severity (severity of the impact), scope (extent of the impact) and the character of irremediability (limit to bring the affected subjects or environment in a situation equivalent to the condition in which they were before the negative impact).

As for the assessment of potential impacts, all the policies, procedures and activities implemented by the company to prevent and mitigate the impact identified, within the assessment of the likelihood of occurrence. Finally, based on the degree of gravity and probability, each impact initially mapped has been classified as highly relevant, relevant, moderately relevant, barely relevant and not relevant. Were considered material impacts the highly relevant, relevant and moderately relevant.

In 2023 we introduced a new tool, the Corporate Climate Analysis carried out by GNV Group, with the aim of actively involving employees in identifying the social issues they consider most relevant. The survey specifically involved 87 employees both from offices and the factory.

As a result of the materiality analysis conducted, the following relevant topics emerged: energy, GHG Emissions, waste management, occupational Health and Safety, diversity and equal opportunity and training.

# List of material topics and references to sources

## GRI 3-3

MATERIAL TOPIC	DESCRIPTION	GRI INDICATOR
<b>Climate change</b>	Using energy, ATLA's direct and indirect activities generate greenhouse gas emissions, contributing to climate change. Energy consumption represents the most significant impact on the environment of Scope 2 indirect emissions. Other consumption concerns cleaning and possible internal transport. Scope 3 indirect emissions represent the most significant percentage of emissions. To mitigate this impact, starting from November 2022, the company's own photovoltaic system is in operation, which contributes to covering partially the energy needs.	305-1: Direct (scope 1) GHG emissions  305-2: Energy indirect (scope 2) GHG emissions  305-3: Other indirect (scope 3) GHG emissions
<b>Waste Management</b>	Waste management is a material topic for ATLA. SASB (Aerospace) standards consider waste management a material topic and indicate quantitative KPIs.	306-2: Waste by type and disposal method
<b>Responsible use of resources</b>	The efficient use of natural resources for the company involves specific attention to water and energy consumption.	302-1: Energy consumption within the organization  303-3: Water withdrawal  303-5: Water consumption
<b>Occupational Health and Safety</b>	The health and safety of workers is a priority issue for ATLA. In fact, in order to avert the potential risks in the workplace, which expose employees and collaborators to the risk of accidents, the company provides employees with training on occupational safety (periodically first-aid, firefighting and "RLS" courses). The occupational health and safety management system is certified with ISO 45001 standards. Its importance is underlined in the company policy and in the code of conduct.	403-9: Work-related injuries
<b>Respect of human rights</b>	Within ATLA's activities, there may be potential situations of violations of labors rights, such as discrimination. Such incidents would not be tolerated in any way. This principle is set out in the Code of Business Conduct.	406-1: Incidents of discrimination and corrective actions taken

MATERIAL TOPIC	DESCRIPTION	GRI INDICATOR
<b>Employees protection and enhancement</b>	All employees are covered by collective labor agreements. Safety trainings are provided, and the company considers training as a key element. In the company Integrated Management System Policy this element is formally stated.	401-1: New employee hires and employee turnover  405-1: Diversity of governance bodies and employees
<b>Data security and Privacy Policy</b>	Data security is a key element. The SASB (Aerospace) Standards consider this element as material and include it in the "Sustainability Disclosure Topics and Accounting Metrics" indicating the KPIs to evaluate its size.	418- Customers Privacy
<b>Direct and indirect value creation</b>	Through its activities, Atla participates in the creation of economic wealth in the community in which it operates, also thanks to the practices used to select locally-based suppliers	201-1: Direct economic value generated and distributed  204-1: Proportion of spending on local suppliers  203-2: Significant indirect economic impacts
<b>Ethics, integrity and anti-corruption</b>	Atla is committed to carrying out its business with integrity, transparency and in compliance with laws and regulations. Ethics is a material theme for SASB Standards (Aerospace) indicating quantitative metrics (KPIs) and evaluative.	205-3: Anticorruption
<b>Safety and quality of products</b>	All products comply with the most advanced regulatory frameworks and UNI EN ISO standards. Product safety is one of the material themes of the SASB (Aerospace) standard. The standard provides quantitative KPIs to assess its scope such as the number of recalls and the total number of units recalled due to complaints, or the total financial losses related to legal proceedings associated with product safety issues.	416: Customer health and safety

# Corporate Sustainability Reporting Directive

European Sustainability Reporting Standards - ESRS



**On 28 November 2022, the Corporate Sustainability Reporting Directive was approved by the European Parliament. The directive came into force on 5 January 2023 and must be transposed by the individual members by 6 July 2024.**

With the new Directive and the adoption of the **European Sustainability Reporting Standards – ESRS**, the number of entities obliged to Sustainability Reporting has been expanded.

Our company is not subject to the Directive for the time being, but we would like to provide this linking table that relates the GRI Standards used in the Report to the International Standards issued by EFRAG, for easier reference by our stakeholders.

With the new CSRD, the principle of **double materiality** will be applied, according to which companies are required to identify their relevant issues from a double perspective: financial materiality pertains to the material information about risks and opportunities that could have implications on the economic-financial aspects (so-called outside-in perspective or financial materiality) and impact materiality pertains to the material information about the undertaking's impacts on people or environment related to a sustainability matter (the so-called inside-out perspective or impact materiality).

Considering these regulatory developments, in the next few years the process of integrating double materiality and a progressive involvement of stakeholders in line with the principles issued by EFRAG will be launched. In addition to assessing the materiality of impact through an analysis of benchmarks and reference standards, an attempt will be made to involve stakeholder categories in the prioritization of material issues, their impacts, risks and opportunities according to the dual perspective outside-in and inside-out and in line with the provisions of the ESRS standards.

Stakeholder engagement activities will therefore be launched with special **survey** to investigate both perspectives of materiality, involving, for example, members of the Board of Directors, Board of Statutory Auditors, Shareholders, to collect evaluations concerning both the inside-out and outside-in perspectives.



GRI	INDICATOR	ESRS	
<b>GENERAL PRINCIPLES</b>			
<b>GRI 2-1</b>	Organization details	History and company profile	
<b>GRI 3</b>	Material topics	Materiality analysis	ESRS 2 SBM3, 48
			ESRS 2 SBM-1 § 40 (e); SBM-3 § 48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 § 27; S1-4 § 39 and AR 40 (a); S1-5 § 47 (b) to (c); ESRS S2 S2-2 § 22; S2-4 § 33, § AR 33 and § AR 36 (a); S2-5 § 42 (b) to (c); ESRS S3 S3-2 § 21; S3-4 § 33, § AR 31, § AR 34 (a); S3-5 § 42 (b) to (c); ESRS S4 S4-2 § 20, S4-4 § 31, § AR 30, and § AR 33 (a); S4-5 § 41 (b) to (c)
<b>ENVIRONMENTAL TOPICS</b>			
<b>GRI 302</b>	Energy resources used		Energy is a sustainability matter for E1 covered by ESRS 1 § AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity specific metric to be disclosed according to ESRS 1 § 11 and pursuant to MDR-M.
<b>GRI 303</b>	Water consumption		Water withdrawals is a sustainability matter for E3 covered by ESRS 1 § AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 § 11 and pursuant to MDR-M.
<b>GRI 305</b>	GHG Emissions 305-1 Direct GHG Emissions (scope 1) 305-2 Indirect GHG Emissions (scope 2) 305-4 Intensity GHG Emissions		ESRS E1 E1-2 § 22; E1-3 § 26; E1-4 § 33 and § 34 (b); E1-7 § 56 (b) and § 61 (c); ESRS E2 § AR 9 (b); E2-1 § 12; E2-2 § 16 and § 19; E2-3 § 20.  ESRS E1 E1-4 § 34 (c); E1-6 § 44 (a); § 46; § 50; § AR 25 (b) and (c); § AR 39 (a) to (d); § AR 40; AR § 43 (c) to (d)  ESRS E1 E1-4 § 34 (c); E1-6 § 44 (b); § 46; § 49; § 50; § AR 25 (b) and (c); § AR 39 (a) to (d); § AR 40; § AR 45 (a), (c), (d), and (f) ESRS E1 E1-6 § 53; § 54; § AR 39 (c); § AR 53 (a)
<b>GRI 306</b>	Waste management Waste generated Waste diverted from disposal Waste destined for disposal		ESRS E5 § AR 7 (a); E5-1 § 12; E5-2 § 17; E5-3 § 21. ESRS 2 SBM-3 § 48 (a), (c) ii and iv; ESRS E5 E5-4 § 30 ESRS E5 E5-5 § 37 (a), § 38 to § 40 ESRS E5 E5-5 § 37 (b), § 38 and § 40 ESRS E5 E5-5 § 37 (c), § 38 and § 40
<b>ECONOMIC AND SOCIAL TOPICS</b>			
<b>GRI 201</b>	Economic value generated and distributed		Not covered in ESRS
<b>GRI 203</b>	Indirect economic impacts		
<b>GRI 418</b>	Customer privacy		ESRS S4 S4-3 § AR 23; S4-4 § 35

GRI	INDICATOR		ESRS
GRI 204	Procurement practices		Communities economic, social and cultural rights is a sustainability matter for S3 covered by ESRS 1 § AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 § 11 and pursuant to MDR-M.
GRI 205	Anti-corruption		ESRS G1 G1-4 § 25
GRI 401	Employment		ESRS S1 S1-1 § 17; § 20 (c); S1-2 § 27; S1-4 § 38; § 39; § AR 40 (a); S1-5 § 44; § 47 (b) and (c); ESRS S2 § 11 (c); S2-1 § 14; § 17 (c); S2-2 § 22; S2-4 § 32; § 33 (a) and (b); § 36; § AR 33; § AR 36 (a); S2-5 § 39, § 42 (b) and (c)
GRI 403	Occupational Health and Safety		ESRS S1 S1-1 § 17; § 20 (c); S1-2 § 27; S1-4 § 38; § 39; § AR 40 (a); S1-5 § 44; § 47 (b) and (c); ESRS S2 § 11 (c); S2-1 § 14; § 17 (c); S2-2 § 22; S2-4 § 32; § 33 (a) and (b); § 36; § AR 33; § AR 36 (a); S2-5 § 39, § 42 (b) and (c)
			Health and safety and Training and skills development are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
GRI 404	Training and education		ESRS S1 S1-1 § 17; § 20 (c); S1-2 § 27; S1-4 § 38; § 39; § AR 40 (a); S1-5 § 44; § 47 (b) and (c); ESRS S2 § 11 (c); S2-1 § 14; § 17 (c); S2- 2 § 22; S2-4 § 32; § 33 (a) and (b); § 36; § AR 33; § AR 36 (a); S2-5 § 39, § 42 (b) and (c)
	Average annual training hours per employee		ESRS S1 S1-13 § 83 (b) and § 84
GRI 405	Diversity and equal opportunities		ESRS S1 S1-1 § 17; § 20 (c); S1-2 § 27; S1-4 § 38; § 39; § AR 40 (a); S1-5 § 44; § 47 (b) and (c); ESRS S2 § 11 (c); S2-1 § 14; § 17 (c); S2- 2 § 22; S2-4 § 32; § 33 (a) and (b); § 36; § AR 33; § AR 36 (a); S2-5 § 39, § 42 (b) and (c)
	Diversity in management bodies and among employees		ESRS 2 GOV-1 § 21 (d); ESRS S1 S1-6 § 50 (a); S1-9 § 66 (a) to (b); S1-12 § 79
	Gender gap pay		ESRS S1 S1-16 § 97 and § 98
<b>GOVERNANCE TOPICS</b>			
GRI 2-9	Governance structure and composition		ESRS 2 GOV-1; 21,22 (a), 23 ESRS G1 5 (b)

# Our idea of Sustainability



**ATLA pursued the project of engaging employees in training activities through an internal communication path related to Sustainability initiatives.**

In addition, to strengthen a corporate culture based on shared values, we decided to involve employees themselves in the creation of monthly newsletters relating to ESG topics.

ATLA considers Sustainability a fundamental element of its strategy. Therefore, concrete and ambitious objectives have been set in the economic, environmental and social fields. The map of Sustainability is represented by the 2030 Agenda of the United Nations and by the 17 SDGs - Sustainable Development Goals, which are a central part of it.




The 2030 Agenda provides tools to monitor, measure and verify over time the coherence of the Sustainability strategy.






## Sustainability Pillars



- § *Strategic medium and long term Sustainability Plan*
- § *Policies, Certifications and Management Systems on relevant ESG issues*
- § *Sustainability report according to GRI standards*
- § *Diversity and Inclusion Policy*
- § *Corporate Governance consistent with Best Practices*
- § *Ethical management of business*
- § *Data security*
- § *Products safety*

# ESG goals and actions taken

GRI 2-22

ESG	MATERIAL AREA	GOAL	EXPIRATION DATE	ACTIONS	SDG
Environmental	Emissions reduction	Contributing directly and indirectly to the reduction of emissions into the atmosphere	2030	Reducing Greenhouse Gas Emissions	
	Energy	Reduce energy consumption through energy efficiency and photovoltaics	2023	Energy production from the photovoltaic plant of approx. 471,835 kWh in the year. Change of energy supply contract: new energy mix with 90.92% production from renewable sources.	
		Reduce energy consumption	2024	Replacement of luminaires with new LED technology	
	Environmental protection	Reduce the environmental impact of waste by reducing the percentage and quantities disposed of	2024	Prioritising recovery, reuse and re-use	
		Improvement of the management of separate waste collection in the company	2024	Introduction of new bins for separate waste collection and awareness of the correct management of waste assimilated to municipal waste	
	Water consumption	Reduce water consumption and water stress	2025	Information and training on a conscious use of water and fight against waste	

ESG	MATERIAL AREA	GOAL	EXPIRATION DATE	ACTIONS	SDG
Social	Health and well being	Create a corporate recreation center for informal meetings, moments of relaxation and sport activities	2023	Using the areas of the R. Rosato Sports Centre with free access to the gym, dedicated courses and conventions dedicated to employees	
	Quality instruction	Create a new environment for people learning and development	2023	Creation of its own Corporate Academy in the premises of the R. Rosato Sports Centre in Chieri	
	Social Inclusion	Creating job opportunities for young people and the unemployed	2024	Training for young people and the unemployed through integration, creating tailor-made training courses	
		Promoting inclusion and support for people with disabilities through sport	2024	Sponsorship of the activities of the Insuperabili, a club active in the promotion and development of sports projects aimed at people with disabilities	
	Gender equality	Reducing the gap in labour market participation between men and women and promoting active policies to achieve it	2026	Certification for gender equality according to UNI/PDR 125:2022 and increased representation of women in leadership positions	
	Industry, infrastructure and innovation	Promote the creation of inclusive, sustainable and community related economic activities	2026	Construction of a new production plant	
		Minimisation of damage from disruptive events	2025	Creation of an operational strategy for business continuity to face disruptive events	

ESG	MATERIAL AREA	GOAL	EXPIRATION DATE	ACTIONS	SDG
Social	Industry, infrastructure and innovation	Foster a stimulating environment that goes beyond the hierarchy and ensures innovation, in line with business objectives	2023	Creation of a new internal division, Innovation Team, composed of transversal figures in the different departments and committed to finding disruptive, sustainable and high value-added solutions	
Governance	Business ethics and fight against corruption	Share ethics and anti-corruption principles with customers, suppliers and employees with a view to continuous improvement	2024	Adopt an Organization and Management Model compliant to legislative decree n.231/01	



# Circular Economy

## Our Core Business

**The most recent data do not indicate a growth of a global circular economy model, however Italy is a leading country among the large European economies.**

Circular economy is a concept that opposes the traditional linear economic model. In the linear model, limited raw materials and resources are extracted, processed, used, and disposed of. The goal of the circular economy is to keep products, materials and resources in use as long as possible. According to the Circular Economy Report 2023 by the Circular Economy Network, the overall recycling rate of waste (municipal and special) for our country is expected to be 72%, while the European average is 53%. The circular material use rate is also positive, at 18.4% compared to the European average of 11.7%. While the numbers, however, promote the national context, they also show a decline in Italy's performance compared to previous years (the circular use rate, for example, stood at 19.5% in 2019). These indicators, therefore, highlight how constant and up-to-date efforts are needed to achieve concrete development goals in line with the principles of circular economy. Regarding metal consumption, for example, 361 Mt of metals were consumed in the European Union in 2021, an increase of +14% over the previous year. In Italy alone, the increase was 70%. In circular economy perspective, the value of products and materials must be maintained as long as possible. When a product reaches the end of its life cycle, it can be modified to be used again. In this way, both the new 'raw' materials used, and the waste produced are minimized.

ATLA has integrated the principles of the Circular Economy into its business model and strategy. **ATLA's Core Business**, in fact, consists mainly of repairing components instead of replacing them, bringing important benefits:

**Cost reduction:** replacing a turbine component with a new one is a very expensive operation, requiring the part to be casted. In production, the casting process represents the highest cost as it is produced with high quality alloys, designed to withstand extreme conditions; in addition, the size and complexity of the parts have a direct impact on costs.

**No casting required:** the advantage of the repair in terms of costs lies precisely in the fact no melt is needed. To return to operation, the repaired component receives the same operations as a new component.

**Increase the life of the component:** repairing a component at the end of its service life increases its lifespan compared to replacing it with a new part.

**Efficiency conservation:** turbine blades are precisely designed to ensure proper engine efficiency. The repair aims to restore the component to its original specifications, thus maintaining unchanged performance.

**Reduced downtime:** the replacement with a component requires a considerable amount of time for the acquisition of the spare part, Special Processes and testing. During this time, the turbine is out of service and generates additional costs associated with the shutdown. The repair can be performed more quickly, reducing such time.

**Environmental sustainability:** the production of new components has a significant environmental impact in terms of resources and CO2 emissions. Repairing an existing blade reduces the need To produce a new one and thus contributes to reducing the overall environmental impact of the industry.

**Experience and expertise:** the task of repairing critical components requires a great deal of experience. Tasks may require advanced welding, coating and non-destructive testing techniques to ensure that the repaired component is safe and efficient.





A large, stylized sun graphic in a light green color, centered on a dark green background. The sun has a circular core with two concentric rings, and several long, curved rays extending outwards. The rays are outlined with a double-line effect.

# Environmental Topics



# Energy consumption

GRI 302



**ATLA is committed to reduce the consumption of natural resources, focusing on “green” production processes that minimize atmospheric, water, soil and acoustic contamination and prevent the use of toxic substances, preserving biodiversity.**

ATLA trains its employees on environmental education and sustainable production and consumption models. It also implements natural disaster risk management plans in terms of prevention, response and recovery along the value chain. Since 2016, ATLA has certified its Energy Management System with the **ISO 50001** standard and since 2014 the **ISO 14001** certification related to Environmental Management System.

ATLA promotes a careful and responsible management of its energy consumption. The main consumption comes from the use of natural gas and the purchase of electricity. In addition to these consumption are those of the fuel used by the company's own logistic vehicles and the kerosene used in the Coating department for the treatment of components.

In 2023, with the collaboration of **Trigenia**, we carried out the **Energy Diagnosis ex D. Lgs.102/2014** of the Company. An important document that allowed ATLA to have a complete picture of the existing situation regarding the energy systems in the production process areas and to evaluate possible interventions to increase the energy performance of these systems.

In 2023, the total electricity consumption is 3.503.541 kWh. With the aim of achieving the goal of reducing CO2 emissions and promoting the production of energy from renewable sources, ATLA has chosen to make a change in the choice of purchasing energy from external suppliers. Starting mid-March 2023, we concluded a new supply contract that gave us access to an energy mix consisting of 90.92% renewable sources, unlike the previous one in which the renewable component was 42.32%.

In the table below, the detail of the energy consumed within the organization:

ENERGY SOURCES	Unit	2023	2022	Variation %
<b>Electricity from the grid (Scope 2)</b>	kWh	3.503.541	3.235.712	+8,28%
<b>Natural Gas (Scope 1)</b>	smc	129.245	120.904	+6,90%
<b>Kerosene (Scope 1)</b>	lt	50.000	45.000	+11,11%

ATLA guarantees the use of energy efficient technologies, starting from the production plant, designed in compliance with the most innovative energy efficiency systems. In mid November 2022, the **photovoltaic** system of the Chieri plant went into operation, delivering a maximum power of 360 kWp, with a saving on the cost of electricity and a simultaneous reduction of the carbon footprint of more than 20%. Production during 2023 amounts to 471.835 kWh. This share of energy produced and fed into the grid has not been deducted from the calculation of energy consumed.

As part of the 2023 strategic initiatives, we would like to highlight an event of relevance for our energy supply: on 24 February 2023, the Ordinary General Meeting of the **UNIONENERGIA** Consortium took place, during which the new Board of Directors was elected for the three-year period 2023-2025. Among the elected board members was our CEO Luca GANDINI. Since its foundation, the Consortium aims to guarantee the purchase of electricity and gas at the best market conditions for its member companies, thus promoting a sustainable and optimised management of energy resources.

# Emissions

## GRI 305



**ATLA wants to monitor its greenhouse gas emissions (also GHG), seize opportunities related to the decarbonization process and mitigate the risks of climate change.**

The analysis was conducted on total emissions (Scope 1, Scope 2 market-based approach):

**Scope 1:** includes all GHG emissions generated by sources owned or controlled by the organisation (direct GHG emissions), including emissions from the combustion of fossil fuels in mobile and stationary sources (for example, owned or controlled boilers, energy generators and vehicles) and GHG emissions generated by chemical and physical processes, as well as fugitive emissions from the use of cooling and air conditioning systems.

**Scope 2:** Includes indirect emissions of GHG from electricity, steam, heat or cooling generation purchased by the organisation from external energy suppliers. The "GHG Protocol Scope 2 claims" require organizations to provide two distinct values for Scope 2: one based on geographic location and the other market based. A location-based method reflects the average GHG intensity of the electricity networks where the energy is consumed, mainly using data on the average emission factor in relation to the electricity grid. A market-based method shall reflect the emissions resulting from the electricity generation that an organisation has deliberately chosen or due to a lack of choice. Obtains emission factors from contractual instruments, which include any type of contract between two parties for the sale and purchase of energy in combination (bundled) to attributes related to power generation or for claims of functionally and accountably separated attributes (unbundled). (GRI 305-2 Guidelines).

In the table below, the detailed emissions of the organization:

EMISSION TYPOLOGY	Unit	2023	2022	%
<b>Scope 1</b>	tCO <sub>2</sub> e	489,05	443,54	+10,26%
<b>Natural Gas combustion</b>	tCO <sub>2</sub> e	358,4	326,70	+ 9,7%
<b>F-Gas leaks</b>	tCO <sub>2</sub> e	0	0	0
<b>Kerosene</b>	tCO <sub>2</sub> e	121	108,78	+11,2 %
<b>Transport (company vehicles)</b>	tCO <sub>2</sub> e	9,65	8,05	+19,8 %
<b>Scope 2</b>	tCO <sub>2</sub> e	317,19	841,28	-62,3 %
<b>Purchase of electricity (Location-based)</b>	tCO <sub>2</sub> e	0	0	0
<b>Purchase of electricity (Market-based)</b>	tCO <sub>2</sub> e	317,19	841,28	-62,3%

INTENSITY INDEX OF GHG EMISSIONS	2023	2022
<b>Total Emissions Scope 1 and 2 (tCO<sub>2</sub>e)</b>	806,24	1.284,83
<b>Annual turnover (M€)</b>	29.960.448	17.876.000
<b>Intensity index of GHG Emissions (tCO<sub>2</sub>e/Turnover M€)</b>	29.910	71.875

# Water consumption and discharges

GRI 303



Regarding the management of water resources, ATLA is committed to monitor water consumption and implementing effective measures for the proper management of the resource, also for the purpose of the certification of the Environmental Management System ISO 14001.

ATLA mitigates the environmental impact of manufacturing activities and the use of hazardous materials and chemicals, ensuring sustainable management, through a strict policy of consumption and reuse. Within the company, ATLA tries to reduce the plastic pollution, ensuring access to drinking water through the provision of water dispensers.

ATLA holds a **Unique Environmental Authorization** for atmospheric emissions and discharges into the municipal sewer system (pursuant to art. 124 et seq. of Legislative Decree 152/2006). For discharges from machinery, the authorisation allows a daily discharge quantity, subject to five-yearly analysis. Approximately 300 cubic meters are discharged annually, and a dedicated meter has been installed, with related billing.

In 2023, the water withdrawal amounted to 5.835 cubic meters. Compared to 2022, the water withdrawal decreased by 4,38 %. From a qualitative point of view, the impacts caused using water resources are not considered particularly significant. Water discharges do not concern the production process but normal use.

WATER CONSUMPTION	Unit	2023	2022	Variation %
Drinking water consumed	mc	5.835	6.102	- 4,38%

To provide a further indicator of water consumption within ATLA, we calculated the consumption performance index with reference to the hours worked.

PERFORMANCE INDEX WATER CONSUMPTION/HOURS WORKED (MC/HOUR)	mc	Hours worked	mc/hours
2023	5.835	151.737	0,038

# Waste management

GRI 306



During 2023, ATLA generated 95,36 tons of waste. Non-hazardous waste made up 75,49%, while hazardous waste accounted for 24,51%, an increase of 60% compared to 2022.

The main type of hazardous waste is residues of materials containing hazardous substances, absorbents and filter materials, and packaging containing residues of hazardous substances.

The quantities of hazardous waste increased significantly following the reclassification of dust from the coating process from non-hazardous to hazardous.

In contrast, waste assimilable to municipal waste, mostly from the office building, is collected separately and delivered to the municipal collection service, with no way of knowing the quantities delivered.

In this regard, as a goal for 2024, ATLA wishes to invest in raising employee awareness of proper waste collection management by replacing garbage cans with new ones differentiated and colored according to standard directions for each type of waste. It will also replace the current traditional plastic cups with a new **Hybrid** technology that can reduce CO2 emissions by 40%.

The management of the disposal of used cups through complete recovery and recycling under the **RiVending** project of the manufacturer Flo is currently being analyzed in cooperation with the supplier **General Matic**.

In the table below, the detail of the type of waste produced:

WASTE TYPE (Kg)	2023	2022
<b>HAZARDOUS WASTE</b>	<b>23.379</b>	<b>9.299</b>
Packaging containing residues of or contaminated by hazardous substances	1.250	1.165
Saturated or spent ion exchange resins	500	0
Other fuels	200	475
Absorbents, filter material	1.967	1.561
Discarded electrical and electronic equipment	20	10
Lead acid batteries	0	36
Gas in containers	74	60
Aqueous solutions	0	890
Residues of material containing dangerous substances	19.305	4.775
Aqueous liquid wastes containing dangerous substances	0	250
Others	63	77
<b>NON-HAZARDOUS WASTE</b>	<b>71.987</b>	<b>99.287</b>
Waste printing toner	0	0
Spent activated carbon	1.919	3.161

WASTE TYPE (Kg)	2023	2022
Alkaline batteries	45	18
Dust, particulates and material residues	21.410	41.618
Aqueous washing solutions	46.680	47.750
Glass	130	325
Discarded electronic equipment	225	4.755
Wooden packaging	0	1.660
Organic waste	0	0
Others	1.578	0
<b>TOTAL</b>	<b>95.366</b>	<b>108.586</b>

In the table below, the detail of the total weight of waste not sent for disposal for recovery methodology GRI 306-4:

DISPOSAL METHOD (Kg)	2023	2022
Hazardous waste	346	588
Reuse and/or recycling	346	588
Non-hazardous waste	5.127	23.734
Reuse and/or recycling	5.127	23.734
<b>TOTAL</b>	<b>5.473</b>	<b>24.322</b>

In the table below, the detail of the total weight of waste sent for disposal by management methodology GRI 306-5:

DISPOSAL METHOD (Kg)	2023	2022
Hazardous waste	23.033	8.711
Non-Hazardous waste	66.860	75.553
<b>TOTALE</b>	<b>89.893</b>	<b>84.264</b>

The 5,74% of the waste produced is sent for reuse and/or recycling, which is a decreasing percentage compared to 2022 (when the share of waste sent for recovery/recycling was about 20%). It is our intention to constantly strive to increase this figure in relation to the amount of waste produced in our business.

# Economic Topics







# Economic Value generated and distributed

GRI 201



The economic value generated and distributed on an accrual basis allows to provide the ability of the company to create wealth and distribute it among its Stakeholders. Sustainability and value creation are closely related concepts.

The distribution of economic value allows to analyze the data of the Annual Report using a different interpretation key. According to this perspective, the wealth produced by a company is not limited to the economic result achieved in the year but considers multiple remunerations that represent the true economic footprint that the company imprints on the community.

Through its activities, ATLA creates value and wealth and contributes to the economic growth of the environment in which it operates. This wealth is defined as Added Value generated and distributed to its Stakeholders. This calculation operation is based on the values of the Income Statement. This allows to understand the process of wealth creation and the economic impacts produced by society.

ECONOMIC VALUE GENERATED AND DISTRIBUTED	2023	2022
<b>Economic value generated</b>	31.297.939	19.351.574
<b>Economic value distributed</b>	28.376.471	17.335.135
<b>Value distributed to suppliers</b>	21.031.732	10.416.404
<b>Value distributed to employees</b>	6.608.308	6.272.179
<b>Value distributed to capital providers</b>	241.439	26.439
<b>Value distributed to the Public Administration</b>	346.628	143.672
<b>Value distributed to the community</b>	148.364	476.441
<b>Retained and reinvested economic value</b>	2.921.468	2.006.439

In 2023, the economic value generated was euro 31.297.939 compared to euro 19.35 million in 2022. The retained economic value representing about 9% of the total and amounting to euro 2.921.468.

RETAINED ECONOMIC VALUE	2023	2022
<b>Amortization</b>	2.181.394	1.347.722
<b>Surplus allocated to the reserve</b>	740.074	658.717
<b>Total retained and reinvested economic value</b>	2.921.468	2.006.439

# Supplies

## GRI 204



**The commodities crisis, which began in 2022, continued throughout 2023, both in terms of rising material costs and delayed deliveries. ATLA has responded to these market challenges by acting on both processes and products, by seeking local suppliers and increasing stock levels to ensure continuity of production.**

In addition to the economic benefits that this recourse brings to the community, the optimization and reduction of travel in the transport of goods should be promoted as much as possible to reduce CO2 emissions. From a risk analysis perspective, the use of a predominantly national supply, 95% of the total purchases, makes it possible to avoid or limit the risks of sudden interruptions in supplies due to unexpected events, which negatively affect both the balance sheet results and the level of services offered to customers.

ATLA intends to establish business relationships with its suppliers based on transparency, fairness, respect for ethical, economic, environmental and social principles throughout the value chain. The development of transparent and lasting relationships with suppliers, attention to quality, safety and respect for the environment, compliance with current regulations, are objectives to be pursued with a view to consolidating the value generated and distributed to stakeholders.

Therefore, in line with its **Code of Conduct**, ATLA has adopted a purchasing procedure for the selection of the suppliers and for its constant assessment over time, aimed at maintaining relations in the supply-chain. The objective is to guarantee a responsible management of the supply to the own customers, being engaged to apply social standards, and expecting a similar commitment from all suppliers through the sharing of the principles expressed in its Code.

ATLA undertakes to carry out all the control activities relevant to the Import-Export operations provided for by national, European and international policies and regulations, continuously applying an **Export Compliance Management Program (ECAP)** based on the **EIFEC** Export Compliance Code (EIFEC Standard EC1001.01:EU-CEC). All parties who interact with ATLA are expected to apply the previous Code as an indispensable condition for maintaining business relations with our Company. ATLA constantly performs a rigorous assessment of its customers, suppliers, agents, freight forwarders, visitors and employees, and a detailed due diligence on potential business partners: ATLA categorically refuses to engage in any commercial relationship with a sanctioned party.

ATLA has certified its Quality Management System according to **ISO 9001, AS/EN 9100** to produce Civil and Defense aircraft engine parts and **AS/EN 9110** for maintenance, repair and overhaul activities.

REGION	2023	%	2022	%
Turin and province	4.492.419	18%	6.390.957	49%
Piedmont	1.389.007	5%	1.277.939	10%
Italy	18.351.836	72%	4.359.998	34%
Rest of the world	1.418.208	5%	885.573	7%
<b>TOTAL</b>	<b>25.651.470</b>	<b>100%</b>	<b>12.914.467</b>	<b>100%</b>

# Social Topics



# Employment

GRI 401, 405-1



**ATLA guarantees steady and continuous working relationships, promoting also part-time contracts that can increase flexibility for the employees. In 2023, 95% of people employed in the company have a permanent employment contract.**

ATLA is aware of the importance of employment, worker training and occupational health and safety. The management considers the professionalism and dedication of Human Resources an essential business asset, which development is a fundamental factor for achieving the objectives.

ATLA adopts the **Metalworking and Mechanical Engineering Industry Collective Agreement (CCNL)**. Relationships between employees, at all levels, are based on criteria and behaviors of fairness, loyalty and mutual respect. Therefore, the proper management of employees, also based on the principles described in the **Code of Conduct**, is a duty of all those who have the responsibility. ATLA uses its Code as a reference document to denounce violations and abuses. Acts of discrimination are not tolerated and ATLA guarantees a working environment in which people are treated with dignity, trust and respect, with no acts of threats, oppression and exploitation, with respect for human rights. Looking forward to our future goal of implementing an **Organizational Model 231**, the Code of Conduct will continue to serve as the foundation for company policies. ATLA will strive to comply with the 231 Organizational Model, ensuring full compliance with the law and promoting a corporate culture based on ethical principles and integrity.

In 2023, we have included within the **Integrated Management System** the necessary procedures and training for the activities required by Legislative Decree No. 24 of 10 March 2023 (transposing **Directive 2019/1937/EU** concerning the protection of persons who report violations of provisions, national or European Union regulations). The new procedure ensures adequate protection for employees, collaborators, professionals who report wrongdoings they have become aware of by reason of their employment relationship. It thus provides enhanced protection for **whistleblowers**, implementing previous existing practices.

NUMBER OF EMPLOYEES	2023	2022
Executives	6	6
Middle managers	1	0
Employees	31	33
Workers	49	44
<b>TOTAL</b>	<b>87</b>	<b>83</b>

During 2023, the company increased its workforce by hiring four new professionals.

NUMBER OF EMPLOYEES	2023	%	2022	%
Permanent contract	83	95%	82	99%
Fixed-term contract	4	5%	1	1%
Training	0	0%	0	0%
Stage	0	0%	0	0%
<b>TOTAL</b>	<b>87</b>	<b>100%</b>	<b>83</b>	<b>100%</b>

The management of the employment relationship, in every respect, is structured in such a way as to ensure compliance with the principles of non-discrimination and equal opportunities, based on the provisions of the Code of Conduct, to ensure an environment characterized by ethical integrity and a high degree of sensitivity to control, to enable the objectives to be achieved with maximum loyalty and transparency.

NUMBER OF EMPLOYEES BY GENDER	2023	%	2022	%
Women	18	20%	16	19%
Men	69	80%	67	81%
TOTAL	87	100%	83	100%

In the field of Human Resources Management, the importance of **equal opportunities** is one of the main objectives. ATLA adopts a policy aimed at women, young people and disadvantaged groups, to ensure equal opportunities for development and career advancement. In 2023, to celebrate the **International Day Against Violence Against Women**, which takes place every year on 25 November, ATLA decided to dedicate a moment of reflection on the issue, publishing ad hoc content on its social channels. The women of ATLA took to the field wearing a red garment, as a symbol of strength, determination and solidarity, united against all forms of violence, for a future without abuse.

For 2026, it is committed to obtaining certification according to **UNI/PDR 125:2022**, formalizing and implementing a strategic plan and governance that support the development of an inclusive working environment, in compliance with the minimum requirements of gender equality, female representation in leadership and remuneration positions, always in reference to the sector industry benchmark.

NUMBER OF EMPLOYEES	2023	2022
Resignations	2	2
Consensual resolutions	0	0
Layoffs	0	0
Retirements	2	1
TOTAL	4	3

ATLA, aware of the importance that employee satisfaction produces in terms of quality and productivity of work and that this satisfaction is also determined by the balance between work and life, as well as the sustainability of spending power, as a goal for 2024, is committed to implementing innovative incentive policies and tools, not strictly monetary, aimed at increasing personal and **Welfare**. To achieve these goals, an incentive plan is being analyzed, in addition to the classic monetary incentive tools provided by the CCNL for the metalworking industry and the benefits that the Company already provides to its employees, with the aim of ensuring that employees can take advantage of a range of services aimed at supporting personal and family life.

As a goal set in the previous Sustainability Report for the year 2023, ATLA embarked on a new path aimed at listening to people's real needs. To carry out this project, we involved employees in the **Climate Analysis**, through the completion of a structured, voluntary and anonymous questionnaire. The survey, carried out in collaboration with **GNV Group**, who were responsible for the transmission, management and analysis of the results, proved to be fundamental for the improvement of the organisation and the study of interventions aimed at defining specific activities. It was interesting to note that the driving themes for employees were prestige, loyalty and a sense of belonging and inclusion.

**93%**  
Total participation

**13**  
Dimensions analyzed

**3,43**  
Company average opinion of agreement (max 5)

# Training and skills development

GRI 403



**ATLA adopts a Human Resources management model that provides for continuous training, differentiated according to specific roles and the development of soft skills necessary for managerial growth. Training and education are an essential asset as they enable the development of technical and professional skills, contributing to the value creation process.**

In 2023, ATLA provided 14.012 hours of training to employees. Out of the total training hours provided to Workers, 6.768 hours of training were specifically dedicated to new resources. As a performance indicator, we chose the average training hours per employee, which amounted to 131 per capita.

TRAINING	2023	2022
Total training hours	14.012	11.902
Hours of training for employees	4.688	6.755
Hours of training for workers	9.324	5.147
TOTAL HOURS OF TRAINING PER CAPITA	131	143

A significant milestone for the year 2023 was the inauguration of the **ATLA Corporate Academy**, a new space dedicated to the learning, development and well-being of people. Located inside the R. Rosato Sports Center in Chieri, the Academy is an innovative environment that offers shared spaces for training activities, seminars and corporate events. For 2024-2025, ATLA has decided to invest further in this project, focusing on the codification of key competencies (hard and soft) and the development of **Knowledge Management**. Specifically, the project aims to support the company in the creation of a skills and resource management system, ensuring the development of people.

ATLA also continues to invest in supporting young talents through the school-work alternation program. In 2023, two students were involved in **PCTO** (Pathways for Transversal Skills and Orientation) courses in collaboration with the **Andriano Technical Institute** in Castelnuovo Don Bosco (AT) and the **Pininfarina State Industrial Technical Institute** in Moncalieri (TO). Confirming the importance of this initiative, the experience of **Gabriele VALENTE**, protagonist of a PCTO in 2022, culminating in his hiring in September 2023, is highlighted.

In the context of collaboration with **universities**, ATLA supports students by offering curricular internships and thesis projects in companies aimed at recruitment. In 2023, in collaboration with the **Polytechnic University of Turin**, ATLA hosted **Riccardo CIMINO**, graduating in Aerospace Engineering. The thesis project, which initially lasted six months, culminated in his recruitment in December 2023, focusing on the development of the Finishing stream and post-treatment of metal components applied to aeronautical propulsion systems.

Finally, ATLA confirmed its commitment to the **Formazione in Rete** project, focused on the development of professionals in the mechanical sector, in collaboration with **Gruppo Imprese Chieresi (GIC)**, **CIOFS-FP Piemonte** and other companies in the area. This initiative, which provides curricular internships for mechanical and mechatronic experts, actively contributes to the training and development of new skills in a key sector for the Chieri industry.



# Occupational health and safety

GRI 403



**ATLA considers the physical integrity of its resources an inalienable value. It operates in full respect of human dignity and is committed to ensuring working conditions in a healthy and safe workplace in respect of the environment and in compliance with all regulations protecting the safety of the worker and the environment.**

ATLA adopts an **ISO 45001** certified Health and Safety Management System to meet the obligations deriving from national legislation and to pursue the continuous improvement of measures against accidents at work, ensuring the health and safety of the company's products and services for the benefit of consumers, employees and interest groups. The Code of Conduct and the procedures provided for the certification of Health and Safety provide for corporate measures for the prevention of crimes against the individual personality as well as crimes committed with violation of the safety and protection rules health and hygiene at work.

For a more complete understanding of the topic of occupational safety in ATLA, we have considered two additional **INAIL** indices: the frequency index and the severity index. The frequency index is obtained by dividing the number of accidents by the total number of hours worked by all workers during the year, multiplied by 1.000.000 (a number chosen by convention as the normalisation coefficient). The severity index, on the other hand, is obtained by dividing the number of days lost due to the injury by the total number of hours worked by all workers during the year, multiplied by 1.000.000. The lower this index is, the safer the working environment can be considered.

In the year 2023 there was one occupational accident with a INAIL severity index of 0,02.

ACCIDENTS AT WORK	2023	2022
Total accidents	1	1
of which road accidents	0	1
of which occupational accidents	1	0
of which general accidents (slipping, impact, stumbling)	0	0
FREQUENCY INDEX	6,59	6,96
SEVERITY INDEX	0,02	0,05

With the aim of promoting healthy daily habits, ATLA provides all employees with **fresh fruit** and activities against **sedentary** and **smoking**, making the workplace smoke-free and attentive to people's health.

In 2023, as part of the development of the corporate **Welfare** plan and in line with its commitment to people's health and wellbeing, ATLA has activated a **free corporate gym** service available to all employees, with dedicated courses, and provides exclusive agreements for the rental of football pitches and spaces for private parties within the spaces available in the **R. Rosato Sports Centre** of Chieri.

# Customer health and safety

GRI 416



**ATLA is committed to provide its customers with products that comply with the most advanced regulatory frameworks and UNI EN ISO standards.**

Product safety is one of the material themes of the SASB (Aerospace) Standard for Aerospace and Defence companies, given the sector's important role in commercial aviation and military operations. Product safety incidents could, in fact, have financial repercussions, including increased costs, regulatory sanctions or reputational repercussions for the entire company. Furthermore, there is a real risk of counterfeit products in the aerospace supply chain, which increase the risk of security incidents due to low product quality.

Through product design, control over suppliers and the entire value chain, ATLA aims to ensure the long-term safety of its products by maintaining a 'zero target' in terms of recalls issued and units recalled.

To this end, the Company has established figures to control and monitor any defects throughout the entire production process.

PRODUCT SAFETY	2023	2022
Number of recalls issued	0	0

# Privacy and Information Security

GRI 418



**ATLA is committed to ensure the Privacy and Security of Information of the company, Customers and Interested Parties, thanks to the maintenance and continuous improvement of its own GDPR Information Security and Privacy Management System, ISO/IEC 27001 certificate.**

For reasons related to international security and national foreign policy objectives, ATLA pays close attention to security and custody measures for sensitive items, including software and technology. **Cybersecurity**, an increasingly central theme for companies, is a fundamental element for the Company. It is managed through Corporate Security initiatives, with the task of making measures operational and carrying out controls.

The current context and the new working methods have resulted in a strong digital boost, requiring appropriate risk prevention measures related to the unauthorized removal or removal of dual-use items and sensitive technologies by employees, suppliers or simple visitors and to tampering/hacking-controlled software.

During 2023, no requests were received from the Italian Data Protection Authority regarding privacy violations and no leaks, theft or loss of data were detected.

DATA SECURITY	2023	2022
Number of data breaches	0	0
% of breaches involving confidential information	0	0

Aware of the importance of prevention, each employee is trained in the behaviors to be adopted for a proper management of information in terms of confidentiality, integrity and availability. By choosing one of the reporting channels present in the company, employees are invited to immediately notify the IT Office of the presence of situations or incidents that endanger data security, thus initiating the procedures for managing data breaches.

# Research Projects and Collaborations



**In 2023, ATLA continued to promote learning and technological development, actively collaborating with companies, associations, and universities in research and development (R&D) projects, with the aim of stimulating technological innovation.**

We have started new business opportunities with **TIGHITCO**, a US leader in the design, manufacture and assembly of components for aerospace and industrial applications. In particular, we discussed sharing our expertise in engine overhaul services.

In 2023, ATLA continued to actively work on innovation projects, consolidating its position as a strategic partner. A relevant example is the participation in the **NEUMANN Project**, co-funded by the European Union and coordinated by **AVIO AERO**, for the development of the next generation of power and propulsion systems.

ATLA is an integral part of the **European Technology Development Clusters (E-TDCs)**, the innovative collaboration model that brings together **AVIO AERO**, the European affiliates of **GE Aerospace**, research and development centers, universities and SMEs engaged in common sustainable innovation projects. Within this network, ATLA contributes to progress in key areas such as Innovative Repair, Advanced Manufacturing, Materials and Processes, and Additive Manufacturing.

Member of the **Italian Association of Aeronautics and Astronautics (AIDAA)**, one of the main aerospace associations in Italy, which promotes the development of aeronautical, astronautic and space science.

Founding member of the **Piedmont Aerospace District (DAP)**, the non-profit association that brings together the scientific and technological excellence of the Piedmontese Aerospace sector.

During the year, ATLA further strengthened its international commitment as an Affiliate Member of the **International Aerospace Quality Group (IAQG)**, the global organization that sets quality standards for the aerospace and defense supply chain.

In 2023, as a member of the **Italian Association of Quality Culture (AICO)**, ATLA received the prestigious **AICQ Aerospace Quality Award 2023** for its significant contribution and constant support to the association's activities. The award was presented during a ceremony at the Aula Magna Giovanni Agnelli of the Polytechnic University of Turin, at the end of the national conference.

Founding member of the **Gruppo Imprese Chieresi (GIC)**, the association that promotes the competitiveness of the territory and the sustainable development of the local production system. The GIC is committed to strengthening synergies between companies and institutions, actively contributing to the social, cultural and economic well-being of the territory.

# Contributions to institutions

In 2023, with the aim of making one of the first accesses to the industrial city area more pleasant, ATLA signed its first **Collaboration Agreement** with the **Municipality of Chieri**, for the care and management of the green area of the roundabout of Strada Fontaneto and Corso E. Olia. In compliance with the Regulation of public urban green areas and **Common Goods**, ATLA financed the maintenance activity by the specialized company **AGER**. Thanks to this contribution, the Municipality has been able to allocate economic resources elsewhere to support the entire community.

In 2023, ATLA continued to invest resources in the management of the **R. Rosato Sports Center**, the most important piece of a growth path that began with the support of the city's football team. In collaboration with **Calcio Chieri**, ATLA supported the activity of the Italian **Chieri eSports** team, active in the eSport championship of the National Amateur League.

ATLA is alongside the humanitarian association **I Tennis Foundation**, with the aim of giving less fortunate children the opportunity to receive high-level sports and school training. In this context, in 2023 it supported the **Torino Tennis Talents** project, contributing to the sponsorship of scholarships dedicated to young talents. The selected young tennis players received support for participation in the most important tournaments. In addition, the company has chosen to join the charity project **Tennis Foundation for the Ukraine Kids**, the non-profit sports program that through the provision of annual scholarships has provided shelter and training to four young promises of Ukrainian tennis, **Mariia SIDELNYK**, **Polina KUZNIETSOVA**, **Veronika PAVLENKO** and **Anna Adelina NYKYFORUK**. The girls had the opportunity to move to Italy with their mothers, escaping the horrors of the conflict and continuing to follow their passion.

ATLA promotes the activity of the sports association **Sci Club Chieri**, active since 1977, with the aim of entertaining mountain enthusiasts on the most beautiful slopes in the Alps.

ATLA is committed to the sustainable enhancement of brownfield production areas, through free concessions to **local voluntary associations**. In 2023 the new headquarters of the **National Carabinieri Association** was inaugurated. The Chieri section and the Civil Protection Coordination of the Piedmont Region and the Chieri Volunteer Group found space in the premises.

ATLA shows its closeness to the Chieri area, supporting the promotional activity of the **Pro Chieri** association and sharing the various moments of celebration and participation, such as the city Carnival and the celebrations of September in Chieri.

# Governance Topics



**The corporate Governance is structured according to the traditional system: the Shareholders' Meeting, the Board of Directors, the Board of Statutory Auditors and the Auditing Company are present.**

The Board of Directors is responsible for the management of the company and the completion of the operations necessary for the implementation of the corporate purpose. Among the roles taken, it is particularly important to promote an ethical and transparent approach through best practices of national and international corporate governance. The principles that guide business operations are transparency and accountability. These values must be inspired to continue the expansion undertaken over the years and for this reason the company has adopted a Code of Conduct.

## Board of Directors

The **Board of Directors**, composed of seven directors, ensures the protection of all Stakeholders allowing the proper management of the company in terms of governance and control. The collegiate body is invested with the broadest powers of ordinary and extraordinary management of the company. The current Board will expire in 2025, with the approval of the financial statement of 31/12/2024.

The composition of the Board of Directors at 31/12/2023 consists of the President Ettore Gandini and 6 directors. The Board of Directors is made up of 7 members, 5 of whom are men and 2 women. Of the total, 3 are in the 30-50 age bracket while the remaining 4 in the >50 age bracket.

In the table below, the composition of the Board of Directors by role, gender and age:

NAME SURNAME	ROLE	GENDER	AGE GROUP
<b>Ettore GANDINI</b>	President	Man	>50 years
<b>Laura PREGNO</b>	Vice President	Woman	>50 years
<b>Keita SATO</b>	Counselor	Man	>30 <50 years
<b>Luca GANDINI</b>	Counselor	Man	>30 <50 years
<b>Beatrice GANDINI</b>	Counselor	Woman	>30 <50 years
<b>Takahiro KAWAGUCHI</b>	Counselor	Man	>50 years
<b>Masao TERAZAKI</b>	Counselor	Man	>50 years

## Board of Statutory advisors

The **Board of Statutory Auditors**, composed of three auditors appointed on 28/04/2022, has the task of supervising compliance with the law and the Articles of Association, on compliance with the principles of sound administration and the adequacy of the Company's organizational structure for matters of competence, the internal control system and the administrative system-accounting officer, as well as on the reliability of the latter to correctly represent the management facts. The current Board of Statutory Auditors will expire with the approval of the Financial Statements at 31/12/2024.

The composition of the Board of Statutory Auditors at 31/12/2023 is given by three members: Chairman **Paolo Fortunato SCARTOZZI**, **Edmondo MONDA** (Statutory Auditor), **Luca ASVISIO** (Statutory Auditor). In addition, there are two alternate Auditors, **Maria Enrica SPINARDI** and **Marco CLEMENTE**.

In the table below, the composition of the Board of Statutory Auditors by role, gender and age:

NAME SURNAME	ROLE	GENDER	AGE GROUP
<b>Paolo Fortunato SCARTOZZI</b>	Chairman	Man	>50 years
<b>Edmondo MONDA</b>	Advisor	Man	>50 years
<b>Luca ASVISIO</b>	Advisor	Man	>50 years

## Auditing firm

The statutory audit in ATLA is carried out by the **auditing firm EY - ERNST & YOUNG**. The duties of the auditors or the firm of auditors are related to the statutory audit and express in a special report an opinion on the financial statements and consolidated financial statements, if drawn up and verified, during the year, the regular keeping of company accounts and the correct recording of management facts in the accounting records.

# Disclosure on the main risks and opportunities



# Prioritization of climate-related risks

**The effects of climate change and rising temperatures are now undeniable. In recent years we have lived among the hottest periods ever and in the period between 2015 and 2019 we were faced with the hottest five-year period ever (Source National Centers for Environmental Information).**

In Italy this increase in temperature is more evident than in other parts of the world. In 2018 we were faced with an increase of 1.7 degrees compared to the average 1961-1990, as noted by the study center of the Ministry of the Environment.

Faced with such evidence, ATLA pays attention to risk factors and analyzes the study reports of leading national and international organizations. The economic impact of climate change will vary according to geographical areas, but it seems clear that southern Europe could be one of the most affected areas. The environmental phenomena will influence the real economy through the destruction of the infrastructures, the minor productivity in agricultural field and the difficulty in supplying some raw materials and consequent interruption of the supply chain. ATLA is aware that a correct assessment of the impacts of Climate-related risks can also lead to a correct assessment of the Annual Report items. The analysis and risk assessment process must allow the understanding of how these risks can influence the business model and the elaboration of an adequate Financial Statements statement to provide a "true and fair" representation to its stakeholders.

Considering the recommendations set out in the **Task Force on Climate-related Financial Disclosure (TCFD)** guidelines, ATLA has analyzed and classified climate change-related risks into two macro-categories: physical risks (impacts related to climate and its manifestations), transition risks (impacts arising from the transition to a low-CO2 economy), physical risks are analyzed and classified as: acute risks (interruptions of activities caused by extreme weather events), chronic risks (effect of gradual changes). The transition risks were divided into the following categories: legal or regulatory risks (policy or legislative requirements aimed at containing change), technological risks (obsolescence caused by a technological renewal), reputational risks (related to trust between customer and company), market risks (choice of green products or services).

Following the above, we proceeded with the **Prioritization** of climate risks and analyzed and evaluated the relevance, probability of occurrence and the potential effect produced. A process such as climate change can also create opportunities for companies. ATLA has therefore analyzed the opportunities deriving from the activities tied to the mitigation of the climatic changes, to reduce the emissions of GHG, and to the adaptation to the changes, to anticipate the caused negative effects from the climate. Opportunities have therefore been classified into five categories:

- § *Resource efficiency (medium to long-term benefits of technological innovation)*
- § *Energy sources (potential savings from green energy sources)*
- § *Product innovation*
- § *Access to new markets*
- § *Resilience and adaptation*

This analysis revealed some risks that may affect the achievement of sustainability objectives, generated or suffered, related to the relevant sustainability issues that the activity of ATLA, its products, services or business relationships can generate environmental (water discharges, air pollution with greenhouse gas emissions, waste), social (privacy and data protection legislation, cybersecurity) and economic (combating active and passive corruption).

In the **environmental field**, a careful assessment has been made of which aspects related to climate change can impact business activity or create potential risks on the business. In this context, it is considered that the risks may be linked to exceptional weather phenomena for which ATLA has adequate insurance coverage and that the risk is still very limited.

Regarding **water discharges**, ATLA presents a limited risk since discharges are considered as domestic and assimilated wastewater. The liquids produced during processing are disposed of through specialized companies. ATLA is equipped with a Single Environmental Authorization (AUA) ex D.P.R. n.59/2013 for water discharges and emissions into the atmosphere. In particular, the company is equipped with 23 chimneys for emissions and the most significant are monitored and controlled every 3 years.

In addition, the Company has equipped itself with an environmental management system compliant with **ISO 14001** and a specific protocol for the verification of potential risks related to environmental crimes. At the sites managed by ATLA there are no production processes that can create potential risks related to pollutant emissions into the atmosphere.

As regards the risk factor linked to **waste** management, the analysis carried out has led to a moderate level of risk being considered. At the production sites and at the main site, waste is essentially considered waste like urban with characteristics and product composition such as to allow recovery or disposal. The generation of special waste is very limited and adequately controlled.

Regarding the social area of risk management, there are potential risks in **Privacy** (Data Protection) and **Cybersecurity**. In the normal course of business, personal data of customers, suppliers and employees are processed. In this regard, to comply with the provisions of the European Regulation GDPR (General Data Protection Regulation), ATLA has equipped itself with all the tools provided for in the regulation. In addition, on a voluntary basis, the company has an Organizational Privacy Model, a Data Protection Officer (DPO Data Protection Officer) and delegates. All this to strengthen its control and compliance.

The threat of attacks and **data security breaches** that could cause business losses, productivity and damage the Company's reputation, is increasingly prevalent. In this context, ATLA has adopted a management compliant with **ISO/IEC 27001** for Information Security Management Systems, analysing the potential risks related to cybersecurity and the protection of intellectual property rights through the creation of appropriate protocols.

As regards the **health and safety** of workers who are most exposed to higher risk factors for their duties, monitoring with the health surveillance activity carried out by the competent doctor is envisaged. In addition, ATLA has adopted since 2014 a Management System for Health and Safety at Work in compliance with **ISO 45001** standards.

At the **economic level**, one of the main and potential risk factors is that of active and passive corruption, which could cause reputational spillovers. Therefore, ATLA has a **Code of Conduct**. Finally, a protocol relating to the so-called **Whistleblowing** for even anonymous reports has been placed to guard any illegal facts or conduct. Also, the potential risks for lack of transparency and integrity of suppliers (undeclared work and criminal infiltration) have been the subject of a process of analysis that has led to the creation of procedures and checkpoints for the verification of professional technical competence and prior verification of pending loads and convictions.

In terms of **Compliance**, ATLA has adopted some measures:

- § *Audited Financial Statements of EY - ERNST & YOUNG*
- § *Privacy Compliance ex Reg. EU n. 679/2016 (GDPR)*
- § *ISO 9001, EN 9100, EN 9110 Quality Management System Certification*
- § *ISO 45001 Certification for Health and Safety of Workers*
- § *ISO 14001 Environmental Management System Certification*
- § *ISO 50001 Energy Management System Certification*
- § *ISO 27001 Certification for Data and Information Security*
- § *Certification EIFEC EC 1001:01 EU - Export Compliance Administration Program*
- § *NADCAP Accreditations*

A large, stylized sun graphic in a light teal color, centered on a dark teal background. The sun has a circular face with concentric circles and radiating rays of varying lengths and thicknesses.

# Comparison of GRI used and GRI index

# GRI 1

# Foundation

Version 2021

**Statement of use:** ATLA reported the information mentioned in this GRI content index for the period from 1 January 2023 to 31 December 2023 with reference to the GRI Standards.

GRI	DISCLOSURE	PAG.	NOTE
<b>GRI 2: General disclosure 2021</b>			
2-1	Organizational details	9	
2-2	Entities included in the organization's sustainability reporting	7	
2-3	Reporting period, frequency and contact point	7	
2-4	Restatements of information	7	
2-5	External assurance		
2-6	Activities, value chain and other business relationships	9	
2-7	Employees		
2-8	Workers who are not employees		
2-9	Governance structure and composition	46-47	
2-22	Statement on sustainable development strategy	10, 19, 20-22	
2-25	Processes to remediate negative impacts		
2-26	Mechanisms for seeking advice and raising concerns		
2-27	Compliance with laws and regulations		
2-28	Membership associations	9	
2-29	Approach to stakeholder engagement	12	
2-30	Collective bargaining agreements		
<b>GRI 3: Material topics 2021</b>			
3-1	Process to determine material topics	13	
3-2	List of material topics	14, 15	
3-3	Management of material topics	15	
<b>GRI 201: Economic performance 2016</b>			
3-3	Management of material topics		
201-1	Direct economic value generated and distributed	34	
<b>GRI 203: Indirect economic practices 2016</b>			

GRI	DISCLOSURE	PAG.	NOTE
<b>GRI 203: Indirect economic practices 2016</b>			
3-3	Management of material topics		
203-2	Significant indirect economic impacts		
<b>GRI 204: Procurement practices 2016</b>			
3-3	Management of material topics		
204-1	Proportion of spending on local suppliers	35	
<b>GRI 205: Anti-corruption 2016</b>			
3-3	Management of material topics		
205-3	Confirmed incidents of corruption and actions taken		
<b>GRI 302: Energy 2016</b>			
3-3	Management of material topics		
302-1	Energy consumption within the organization	27	
<b>GRI 303: Water and effluents 2018</b>			
303-1	Interactions with water as a shared resource		
303-2	Management of water discharge-related impacts		
303-3	Water withdrawal	29	
303-5	Water consumption	29	
<b>GRI 306: Waste 2020</b>			
306-1	Management of material topics		
306-3	Waste generated	30, 31	
306-4	Waste diverted from disposal	30, 31	
<b>GRI 401: Employment 2016</b>			
3-3	Gestione dei temi materiali		
401-1	New employee hires and employee turnover	38, 39	
<b>GRI 403: Occupational health and safety 2018</b>			
403-1	Occupational health and safety management system	40, 41	
403-2	Hazard identification, risk assessment, and incident investigation		
403-3	Occupational health services		
403-4	Worker participation, consultation, and communication on occupational health and safety		
403-5	Worker training on occupational health and safety	40, 41	
403-6	Promotion of worker health		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		
403-8	Workers covered by an occupational health and safety management system		

GRI	DISCLOSURE	PAG.	NOTE
403-9	Work-related injuries		
<b>GRI 405: Diversity and Equal Opportunities 2016</b>			
3-3	Management of material topics		
405-1	Diversity of governance bodies and employees		
<b>GRI 406: Non-discrimination 2016</b>			
3-3	Management of material topics		
406-1	Incidents of discrimination and corrective actions taken		
<b>GRI 416: Customer Health and Safety 2016</b>			
3-3	Management of material topics		
416-1	Assessment of the health and safety impacts of product and service categories		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		

**Coordination, editorial and graphic design**  
Marketing & Communication, ATLA

**Reporting**  
Studio Dondona  
Riccardo PANDOLFI  
Valeria BONICELLI  
Kevin FORESTO

**GES-GHG issue data processing**  
QHSEE, ATLA  
Trigenia

**Release date**  
November 2024  
(MD0025\_51R1)

**ATLA S.R.L.**  
Gas Turbine Services

Via Secondo Caselle, 10  
10023 CHERI (TO) - ITALY

T (+39) 011 9472346  
E infoatla@atla.it

[www.atla.it](http://www.atla.it)



# Sustainable by nature, Excellent by choice.





**ATLA**