

KOMET AND THE 2030 AGENDA

Companies worldwide, regardless of size and industry, are called to contribute to the 2030 Agenda through the development of new sustainable business models, investments, innovation, technological development, and the activation of multi-stakeholder collaborations. The key element for businesses is innovation: companies can and must seek a balance between innovation (in product, service, or process) and sustainability, aiming to develop new sustainable solutions in line with the SDGs through innovative technologies.

The 2030 Agenda and the pursuit of SDGs can represent an important opportunity for Komet's development and growth. Integrating the Sustainable Development Goals means improving Komet's ability to prevent and manage risks, innovating its business, attracting new and valuable resources such as younger generations, and building and strengthening stakeholder trust in a world increasingly focused on sustainable business models.

To integrate these objectives, Komet has developed guides to gradually raise awareness and integrate the SDGs into corporate dynamics strategically: Guide to Good Environmental Practices + Good Corporate Practices for Personal Well-being.

Guide to Good Environmental Practices

Good environmental practices are defined as actions that seek to reduce the negative environmental impact caused by activities and processes through changes and improvements in organization and action development.

Komet is committed to promoting environmentally respectful development and the sustainable use of resources. In addition to complying with existing environmental legislation, Komet is committed to minimizing its environmental impact in carrying out its activities.

In implementing Good Environmental Practices, Komet also commits to continuously improving their application.

This Guide to Good Environmental Practices aims to provide all Komet employees with basic knowledge of environmental management, establishing practices that reduce the negative environmental impact caused by Komet's activities. Even if this impact may be perceived as low or insignificant, measures can always be taken to minimize it. This is our goal.

The guide is structured into six action lines, developed in independent chapters:

- Materials
- Energy
- Water
- Waste
- Communications



Materials

The use of all essential products for daily operations. Komet is committed to purchasing, using, maintaining, and recycling everyday materials to reduce its environmental, social, and health impact. This includes:

- Paper and basic office supplies
- Furniture: tables, chairs, shelves, cabinets, dividers, and decorative elements
- Electrical and electronic equipment: desktop computers, laptops, phones, printers, copiers, scanners
- Cleaning products for common areas, individual elements, kitchens, restrooms, floors, and windows
- HVAC systems: heating, air conditioning, sanitary hot water
- Medical equipment: first aid kits
- Food: common daily consumption products

Measures to be applied:

- 1. Promote recycling and reuse practices, supporting the "3 Rs" principle: Reduce, Reuse, Recycle.
- 2. Raise staff awareness of responsible and sustainable consumption.
- 3. Collaborate with environmentally committed partners, encouraging environmental criteria in activities and projects.
- 4. Choose environmentally friendly materials considering their impact.
- 5. Prioritize purchasing energy-efficient equipment and rechargeable, reusable, or recyclable products.
- 6. Minimize the use of disposable products.
- 7. Use eco-friendly cleaning products.
- 8. Select non-toxic products that do not pollute air or water resources.
- 9. Gradually replace high-impact materials with certified environmentally friendly products.
- 10. Prefer recycled paper with recognized certifications like FSC.
- 11. Optimize material use and follow manufacturer instructions for maintenance.
- 12. Verify recycling processes before purchasing products.



Energy

The need for energy is one of the crucial factors in determining greenhouse gas (GHG) emissions and their consequences in phenomena such as global warming and climate change. Daily energy consumption is essential for everyone to carry out their activities. Its indispensability, impact, and usage make energy a key factor in implementing environmental practices that minimize its effects.

There are two types of energy consumption: direct and indirect. Direct energy consumption includes electricity for lighting and the use of electrical and electronic equipment, while indirect energy consumption involves the use of domestic hot water (DHW), heating, and air conditioning.

Komet is committed to implementing energy efficiency measures and responsible electricity consumption to reduce emissions and mitigate the effects of climate change:

- Measures for energy production.
- Measures related to direct energy consumption.
- Measures related to indirect energy consumption.
- Measures during potential office renovations.

Measures for Energy Production

Support the use of energy from renewable sources to meet the company's various energy needs by selecting electricity suppliers that guarantee 100% renewable energy.

Measures Related to Direct Energy Consumption

Our offices use energy for lighting and electronic and electrical equipment. Komet applies measures to optimize consumption:

- 1. Conduct an energy study on contract types, required power, the most advantageous tariff, and lighting mechanisms based on office electricity needs.
- 2. Utilize natural lighting and assess light requirements in different office areas and workplaces.
- 3. Turn off lights in unoccupied spaces, meeting rooms, or offices outside working hours.
- 4. Turn off unused electronic devices, avoiding "standby" mode.
- 5. Promote low-consumption and high-efficiency lighting systems.
- 6. Install automatic control and regulation devices, such as timers or motion detectors in passage areas (stairs or hallways) to activate lights when needed.
- 7. Set electronic dimmers with time control or presence detectors.
- 8. Keep lamps, screens, and windows clean to increase brightness without increasing power.



9. Gradually replace low-efficiency electrical and electronic equipment with more energy-efficient devices (e.g., flat-screen monitors that consume less energy and emit less radiation, and laptops, which are more energy-efficient).

Measures for Indirect Energy Consumption

Indirect energy consumption results from heating/cooling and domestic hot water production. Heating/cooling systems are a primary energy factor.

Komet promotes the following measures to encourage energy efficiency and rational consumption:

- 1. Use heating/cooling devices only when necessary and turn them off in unoccupied spaces.
- 2. Promote the replacement of equipment with higher energy efficiency and lower environmental impact.
- 3. Perform maintenance operations to improve equipment functionality and conduct periodic inspections in compliance with current legislation.
- 4. Always follow manufacturers' operational instructions and maintenance technicians' recommendations, and clean filters regularly.
- 5. Automate heating/cooling systems using programmable thermostats to save energy by setting temperatures at different time intervals.
- 6. Use heating/cooling systems at temperatures prescribed by current legislation. Optimize the domestic hot water temperature according to regulations.
- 7. Avoid energy dissipation and temperature loss by keeping doors and windows closed.

Actions for Building Renovation or Upgrades

For building renovations, Komet will consider the following actions:

- 1. Adapt to environmental conditions by maximizing the use of natural resources, natural lighting, and ventilation.
- 2. Improve building thermal insulation by incorporating double glazing in windows facing north, east, and west, and installing sunshades (curtains, blinds, non-transparent glass) and natural ventilation systems (windows, airflows).
- 3. Enhance DHW systems, regulate thermal inertia levels, and improve insulation based on orientation, climate, and meteorology.
- 4. Install high-performance, low-consumption lighting systems, preferably with a European ecolabel.
- 5. Use high-energy-efficiency systems.
- 6. Encourage the use of boilers with lower combustion gas emissions.



- 7. Implement zoning and automatic control and regulation systems.
- 8. Gradually replace IT equipment with more energy-efficient devices, such as flat-screen monitors and laptops.

Water

Water resources are essential for life but are limited. Komet promotes water-saving measures such as:

- Installing flow reducers in faucets and toilets
- Fixing leaks promptly
- Raising staff awareness of responsible water use
- Selecting indoor plants that require minimal water

Waste

Waste produced during activities requires proper collection, recovery, and disposal. Komet promotes:

- Waste inventory and selective collection systems
- Employee awareness about waste separation
- · Purchasing products with minimal packaging
- Raising staff awareness of responsible recycling
- Preferring suppliers with recycling initiatives
- Hire authorized entities for waste management, prioritizing providers that use recycling, reuse, recovery, or transformation techniques.
- Reduce paper consumption by minimizing printouts, subscriptions, and publications to significantly lower environmental impact.
- Properly manage medicines and medical supplies from the first aid kit by depositing them at SIGRE (Integrated Packaging Waste Management System) collection points in the nearest pharmacy.

Communications

Komet promotes environmentally friendly communication practices, including:

- Reducing unnecessary printing
- Encouraging digital communication (emails, intranet, digital signatures, social networks)
- Using video conferencing instead of in-person meetings to reduce travel

Decalogue of Good Environmental Practices

- 1. Reduce, reuse, and recycle materials
- 2. Separate waste correctly
- 3. Consume only necessary energy



- 4. Use public transport and minimize private vehicle use
- 5. Maximize the lifespan of objects
- 6. Reduce noise pollution
- 7. Prefer reusable over disposable products
- 8. Commit to water conservation
- 9. Avoid environmentally harmful products
- 10. Ensure hazardous waste is managed by authorized entities

"Good environmental practices should not be seen as a catalog of things that can or cannot be done, reducing environmental care to what is listed in that catalog. It is primarily an attitude that manifests itself in multiple actions, depending on individual circumstances, such as where and how we work or live." (E. Chuvieco and M. Burgui, 2016)

Good Corporate Practices for Personal Well-being

Komet promotes good corporate practices to improve social impact and employee well-being, ensuring a healthy and safe work environment.

Welfare Policies

Komet fosters initiatives to help employees balance work and personal life, improve lifestyle, and encourage collaboration and productivity.

Team Building

Komet values teamwork and organizes social events to strengthen team cohesion and communication.

No Badge Policy

To enhance workplace well-being, Komet has abolished the entry and exit badge system, offering greater flexibility and fostering a relationship of trust between employer and employees.

Meetings

Among the good corporate practices we like to adopt at Komet, we also include additional moments of sharing, designed to allow the team to meet, exchange stories, and discuss ideas. Periodically, we gather for relaxing moments such as dinners, aperitifs, and informal get-togethers over a pastry or some snacks and a refreshing drink. It's a great way to start or end the day, fostering camaraderie and improving communication among colleagues!

Internal Training

Komet invests in employee development by providing training sessions during working hours.



Corporate Benefits

- Coffee breaks in a dedicated relaxation area
- Free water and reusable bottles
- Quality corporate cafeteria with vegetarian and vegan options
- Distribution of reusable coffee mugs and bottles
- Health insurance coverage, extendable to family members
- Fair distribution of holiday gifts from suppliers
- Employee access to discounts through Confcommercio and AICE
- Giveaway of replaced office equipment and furniture
- A structured work/life balance strategy that avoids overtime
- Branded company clothing and bags for work and private use