

Environmental Guideline

The **Environmental Guideline** contains the fundamental principles and rules to achieve high standards of environmental quality ensuring the protection of the climate and the environment.

Document Responsibilities

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1. OUR COMMITMENT TO ENVIRONMENT

Ensuring the protection of the climate and the environment is crucial for our well-being and sustainable business practices. At Inventronics, we are dedicated to adhering to rigorous environmental standards and responsible management. Our goal is to optimize resource utilization and comply with statutory regulations related to environmental protection.

All production facilities have an environmental management system that is certified to the international standard ISO 14001.

By implementing a certified environmental management system, we aim to meet and continuously improve our performance against the expectations of our employees, customers and other stakeholders.

Our approach includes:

- Ensuring environmental product stewardship through effective control programs during engineering, new product development and production with adherence to customer requirements.
- Carefully assessing aspects and impacts of our activities throughout our value chain.
- Allocating necessary resources for strategies, training, and programs that add value and raise awareness across the organization.
- Establishing and monitoring key environmental information through monitoring KPIs and/or intensity KPIs and transparently publishing progressive outcomes according to recognized protocols, directives, standards.
- Strategically defining actions that combine business sustainability with environmental sustainability.

2. GHG EMISSIONS ACCOUNTING AND REPORTING

Our commitment to minimizing environmental impact is demonstrated through the development of Life Cycle Assessments for representative product families and upon customer request. The related results form the basis for the calculation of indirect upstream emissions classified under Scope 3, according to the international standard of the Greenhouse Gas Protocol (GHG Protocol).

Scope 1 and 2 emissions are calculated and monitored in accordance with the GHG Protocol, utilizing recognized emission factor databases (e.g. ISPRA, IEA and DEFRA).

The IPCC 2021 GWP100 method is applied across all scopes. Calculations rely on recognized professional software and databases (e.g. SimaPro, Ecoinvent) and on transparently declared conversion factors to ensure auditability.

Inventronics is committed to pursuing actions aligned with the 1.5-degree reduction target set forth in the Paris Climate Agreement (2015). This commitment is reflected in innovative, more efficient and less resource-intensive product designs, promotion of connected lighting, continuous reduction of waste generated by our operations, transparent measurement of the carbon footprint of our enterprises and products, and sustainable management of energy resources.

GHG emissions data should be reported annually in accordance with ESRS E1, covering Scope 1, 2 and relevant Scope 3 categories.

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3. ENERGY CONSUMPTION AND WATER MANAGEMENT

As an industrial company, we actively manage our energy usage and resource consumption. Our commitment extends to climate protection and the development of a circular economy. We are dedicated to operating in an energy-efficient and resource-conserving manner, while also innovating environmentally friendly products.

3a. Energy

This dedication is reflected in:

- **Renewable energy:** preferring electricity from renewable sources certified by Guarantees of Origin for our offices; evaluating the installation of solar panels for on-site generation where feasible.
- **Low-emission transport:** encouraging greener means of transportation for commuting and business travel, and progressively transitioning the company vehicle fleet towards lower-emission alternatives.
- **Logistics optimization:** monitoring emissions from the transportation and distribution of components and finished goods, with the objective of optimizing routes and selecting lower-emission carriers.
- **Monitoring and reporting:** energy consumption and related intensity KPIs (e.g. total energy consumption, energy intensity on revenue) should be tracked and reported in accordance with ESRS E1.

3b. Water Management

We are committed to responsible water management and to monitoring water consumption across our operational sites. Where applicable, sites are assessed for water stress using recognized tools such as the WRI Aqueduct Water Risk Atlas. Water consumption should be tracked and reported in accordance with ESRS E3. In collaboration with suppliers closely linked to our business activities, we promote water conservation across the value chain.

4. MATERIALS, CHEMICALS, WASTE AND PRODUCT STEWARDSHIP

4a. Input Materials

In the selection of input materials, priority is given to those that meet the following requirements, in addition to securing the required quality, functions and cost-effectiveness:

1. Materials that meet the requirements of laws and regulations concerning resources, energy and chemical substances, in accordance with major international directives (such as RoHS and REACH).
2. Materials for which the content of specified chemical substances has been clarified and that do not contain prohibited substances. Creation of Full Material Declarations (FMDs) is a result of this requirement.
3. Materials that have a low environmental impact in terms of chemical substance release, air, water or soil pollution.

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4. Recycled materials whenever possible, especially if homogeneous (e.g. aluminum, steel and plastics for housings, paper and cardboard for packaging).

The objective is twofold: to reduce the environmental impact associated with production and to generate circular value, transforming materials into competitive and environmental leverage.

4b. Product Use and End-of-Life

Inventronics designs products for modularity and upgradability in alignment with Zhaga Consortium interoperability standards, allowing component-level replacement and keeping materials in circulation. Next-generation drivers are designed with reduced physical size, lowering raw material input at both manufacturing and end-of-life stages.

Inventronics fulfills its producer responsibility obligations under the WEEE Directive in applicable markets, managing end-of-life electrical and electronic equipment through certified specialist operators and registered take-back schemes (e.g. LightCycle in Germany, Ecolamp in Italy). End-of-life products are directed to certified external electronic waste treatment operators.

4c. Chemicals and Hazardous Substances

Chemical substances in electrical and electronic equipment are subject to a growing number of regional (e.g. European Union) and national regulations. Restrictions and bans on hazardous substances in homogeneous materials shall be observed, and their content or absence in articles declared. Specific customer requirements regarding content and documentation that go beyond legislation should be fulfilled. Products containing substances of very high concern (SVHCs) above the 0.1% threshold shall be registered in the ECHA SCIP database. Chemical composition of components should be verified through recognized platforms such as BOMCheck and IMDS.

4d. Waste Management

Local records of waste quantities should be maintained at each site, categorized by waste stream (recycled vs. disposed) and by hazard classification (hazardous vs. non-hazardous). Quantities should be calculated based on receipts from waste disposal providers, including take-back systems in accordance with the WEEE Directive and direct collection by recyclers.

At our locations, waste is separated at source where feasible; where technical constraints prevent on-site separation, qualified service providers carry out sorting and recovery of valuable resources. Waste that cannot be recycled is either incinerated or sent to landfill in accordance with local regulations. Our focus is on minimizing the total volume of waste sent for final disposal.

Beyond our own operations, we also address waste generated in the upstream supply chain by requiring suppliers to maintain an environmental management system certified to ISO 14001.

Disclosures on pollution (ESRS E2) and resource use and circular economy (ESRS E5) should be reported in accordance with ESRS requirements.

5. LIVING THIS ENVIRONMENTAL GUIDELINE

We recognize our responsibility to the environment, not strictly linked only to applicable legal and regulatory requirements. We are committed to reducing our environmental impact and continually improving our performance as an integral part of our business strategy. Regular reviews ensure our ongoing progress. We encourage customers, suppliers and other stakeholders to join us in these efforts.

Our approach includes:

- **Staff Involvement:** We are committed to involving our staff in the implementation of this guideline. Their active participation will enhance commitment and overall performance.
- **Regular Updates:** We will review and update this guideline at least once annually. During this process, we will consult with staff and other relevant stakeholders to ensure its continued effectiveness.
- **Environmental Training:** Our staff will receive relevant environmental training. This will empower them with the knowledge and skills necessary to contribute effectively to our sustainability goals.
- **Supplier and Contractor Collaboration:** We recognize the importance of collaboration with our suppliers, contractors, and sub-contractors. Together, we will work towards improving their environmental performance and aligning with our sustainability objectives.
- **Responsible Sourcing:** Inventronics promotes due diligence on the origin of critical materials, especially metals and minerals. The company adopts the standardized CMRT and EMRT tools in accordance with OECD guidelines for responsible sourcing of minerals and requires its suppliers to adhere to similar practices.
- **Local Sourcing:** Where feasible, we prioritize locally sourced materials and services to reduce transport-related emissions and support regional economies.
- **Reporting Framework:** Environmental performance should be reported in accordance with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), particularly the environmental standards E1 through E5. Specific environmental targets and timelines aims to be defined and reviewed annually.
- **Management Commitment:** Senior management oversees the implementation of this guideline through periodic management reviews of environmental performance, KPI progress and target achievement, ensuring accountability at the highest level.