

BUILDING TOMORROW TODAY

ELCOMAN'S SUSTAINABILITY JOURNEY

2024 ESG Report



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1.1 INTRODUCTION LETTER TO SUSTAINABILITY REPORT

With the publication of this Sustainability Report, we wish to transparently share the journey we have undertaken. **This is not a regulatory requirement but a conscious choice: to explain how our company intends to contribute — consistently and responsibly — to building a better future.**

Since 1985, Elcoman – under the Kobra brand – has built its identity on **innovation, reliability**, and the value of **Made in Italy**, becoming an international benchmark in secure data destruction solutions. Today, that same dedication drives our commitment to sustainability, which for us represents not only a duty toward the environment and society, but also a powerful driver of growth and innovation.

Our decision to embrace sustainability also stems from the awareness that it concerns above all the future: it is a commitment that cannot be postponed, because only by acting today can we ensure a livable world for the generations to come. The presence of both Baby Boomers and Millennials on the Board of Directors illustrates how this responsibility is shared

across different generations, united by the same determination to build a better tomorrow.

We have chosen to progressively reduce the impact of our activities by investing in more efficient technologies, adopting responsible practices throughout the entire value chain, and strengthening initiatives that promote the well-being of people and communities. We believe that sustainability is not an abstract concept, but rather a collection of daily choices that define the quality of our present and the solidity of our future.

This document illustrates the results achieved and the challenges that remain, driven by the conviction that every step forward holds value only if shared. Our goal is to open a dialogue with our employees, clients, partners, and the communities we are part of—because sustainability cannot be an individual achievement but must be a collective commitment.

*The Board of Directors
ELCOMAN SRL – KOBRA*



1.2 PURPOSE AND SCOPE OF THE REPORT



RESPONSIBILITY TOWARDS THE FUTURE

Because we believe that sustainability is a duty to future generations and an integral part of our corporate identity.



TRANSPARENCY AND DIALOGUE

Because we want to clearly share our impact, results, and future commitments with customers, partners and communities.



CONSISTENCY AND RESPONSIBILITY

Because we want to give concrete form to our values, making measurable the commitment that has guided our choices for years.



INNOVATION AS A DRIVER OF SUSTAINABILITY

Because, for us, innovation and sustainability are not separate paths but two sides of the same strategy.



2. COMPANY AND METHODOLOGY

2.1 COMPANY PROFILE

We are an Italian company and a leader in the production of shredders under our KOBRA brand, a benchmark for data security and Made in Italy innovation. Every year, we manufacture over 150,000 machines in Italy, exported to more than 90 countries. We combine technology and quality in a production model that values people, the environment, and manufacturing tradition.



1985 - 1994 THE BEGINNINGS AND AN INTERNATIONAL VISION

Elcoman was founded with the KOBRA brand, bringing technological excellence and the value of Made in Italy to the world. From the very beginning, the company stood out for the quality of its products and an international vision focused on innovation and data security.

1995 - 2005 INNOVATION AND ITALIAN DESIGN

Elcoman introduced cross-cut shredding and collaborated with designer Mario Saroldi, combining functionality and style. KOBRA shredders became a symbol of Italian technology, security, and design—renowned for their reliability and attention to detail.

2006 - 2015 GROWTH AND INTERNATIONAL RECOGNITION

Technological patents, ISO certifications, and approvals from agencies such as the NSA, FBI, and CIA marked this period. KOBRA strengthened its reputation as a global benchmark for secure data destruction and for its fully Italian manufacturing quality.

2016 - TODAY SUSTAINABILITY AND A NEW GENERATION OF PRODUCTS

Innovation has evolved toward sustainability with Kobra Flexpack, Wastee, and Hybrid Power Management, reducing waste and emissions. New machines for the destruction of digital media have also been developed, expanding data protection with an environmental and technological focus.

2.2 ESG STRATEGY AND CONTRIBUTION TO THE UN GOALS

This first Sustainability Report by Elcoman was created with the goal of providing a clear and transparent representation of our commitment to responsible and long-term development. The report is based on the ESG model, which evaluates corporate performance across the three fundamental areas of sustainability:

ENVIRONMENT
Reduction of environmental impact, efficient use of resources and circular economy.



SOCIAL
Protection of people, enhancement of human capital, and connection with the community.

GOVERNANCE
Ethics, integrity and responsibility in corporate governance.

2.2 ESG STRATEGY AND CONTRIBUTION TO THE UN GOALS

The document follows international sustainability standards as a guideline, without regulatory obligations, and bases its reporting on the UN SDGs as a framework for measuring and communicating corporate impact. Among the 17 Sustainable Development Goals, the following are considered priorities for Elcoman:



03 GOOD HEALTH AND WELL-BEING: safety and welfare policies that enhance employees' quality of life.



08 DECENT WORK AND ECONOMIC GROWTH: regular employment, respect for workers' rights, and sustainable growth.



13 CLIMATE ACTION: emission monitoring and energy efficiency initiatives.



04 QUALITY EDUCATION: support for schools and educational programs, including initiatives for students with disabilities.



09 INDUSTRY, INNOVATION AND INFRASTRUCTURE: investments in technological innovation and low-impact solutions.



15 LIFE ON LAND: use of FSC®-certified wood and materials to safeguard natural resources.



05 GENDER EQUALITY: inclusive business practices and female representation on the Board of Directors.



12 RESPONSIBLE CONSUMPTION AND PRODUCTION: recycling, eco-friendly packaging, and waste reduction.



16 PEACE, JUSTICE AND STRONG INSTITUTIONS: transparent governance and adoption of international certifications.



07 AFFORDABLE AND CLEAN ENERGY: use of renewable energy and development of low consumption products.

2.3 METHODOLOGY AND REPORTING

Elcoman's Sustainability Report covers the period January–December 2024 and is based on primary data provided by various company departments, supplemented with official internal documentation.

The reporting was handled by Golgi 19 Srl, a company specializing in ESG reporting and sustainable development.

Environmental impacts were calculated by distinguishing between:

Scope 1 – direct emissions from sources owned or controlled by the company (e.g. heating, company vehicle),

Scope 2 – indirect emissions associated with purchased energy.

Measurements were taken using SimaPro 9.4, Ecoinvent 3.8, and the IPCC 2021 GWP100 model, which are international scientific standards.



THIS FIRST REPORT MARKS THE START OF A PROCESS OF CONTINUOUS IMPROVEMENT AND TRANSPARENCY, IN COMPLIANCE WITH THE MAIN EUROPEAN AND INTERNATIONAL STANDARDS (CSRD, ESRS, GRI, SASB, TCFD) FOR THE GENERATION OF SHARED AND LASTING VALUE.

2.4 2024 KEY HIGHLIGHTS

The past year was marked by significant results that reflect our commitment to sustainable growth and value creation. Here are the milestones that have shaped our journey and generated real value:

ENVIRONMENT	<p>SUSTAINABLE PRODUCTION AND MEASURED IMPACT</p> <ul style="list-style-type: none"> — 100% production in Italy with efficient processes and sustainable materials (90% recycled cardboard, regenerated plastic, FSC® wood). — Up to 100% renewable energy and monitoring of 140 t of CO₂eq (Scope 1+2) using the IPCC GWP100 methodology. 			E
SOCIAL	<p>STABILITY, INCLUSION, AND SHARED GROWTH</p> <ul style="list-style-type: none"> — Only one turnover in 10 years: stability and expertise at the core. — 25% of women on the Board of Directors, confirming a concrete commitment to inclusive leadership. 			S
GOVERNANCE	<p>CONTROLLED SUPPLY CHAIN AND VERIFIED TRANSPARENCY</p> <ul style="list-style-type: none"> — A long-term family and industrial vision that combines solidity, values, and responsible innovation. — Direct control of the supply chain and production entirely in Italy, guaranteeing quality, traceability and ethical consistency. 			G

INTRODUCTION	COMPANY AND METHODOLOGY	ENVIRONMENTAL AREA	SOCIAL AREA	GOVERNANCE AREA	CONCLUSIONS
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3. ENVIRONMENTAL AREA



3.0 ELCOMAN'S ENVIRONMENTAL PILLARS

Environmental protection is a strategic pillar of Elcoman's development model. While this is the company's first Sustainability Report, it is also true that environmental considerations have long been a factor in the company's decisions, particularly with regard to the following elements:



**EMISSIONS AND
ENERGY CONSUMPTION**



**CIRCULAR ECONOMY AND
WASTE MANAGEMENT**



**PRODUCTS AND
SUSTAINABLE INNOVATION**

3.1 EMISSIONS AND ENERGY CONSUMPTION

In 2024, the company embarked on a process of reporting its CO₂ emissions in accordance with the GHG Protocol standard, with the aim of monitoring and reducing its ecological footprint.



SCOPE 1

Direct emissions from sources owned or controlled by the company.



SCOPE 2

Indirect emissions related to purchased and consumed energy.



SCOPE 3

All other indirect emissions along the value chain, such as those resulting from the production of purchased materials, transportation, or the use of products by customers.

THE 2024 REPORT COVERS SCOPE 1 AND 2 EMISSIONS, MEASURED ACCORDING TO THE INTERNATIONAL GHG PROTOCOL STANDARD DEVELOPED BY WRI AND WBCSD.

ELCOMAN IS ALREADY WORKING TO INCLUDE SCOPE 3 AS WELL, SO AS TO OFFER A COMPLETE ASSESSMENT OF ITS CLIMATE IMPACT.

3.2 MANAGEMENT OF EMISSIONS AND ENERGY CONSUMPTION

Overall, the company's activities generated approximately 140 tons of CO₂ equivalent in 2024. A comparison with ESG reports from comparable Italian companies shows that Elcoman's emissions are consistent with the average values for the manufacturing sector, confirming the reliability of the measurements and the path taken.



SCOPE 1 EMISSIONS AND CONSUMPTION 120,3 TON = CO₂ EQ

Use of fossil fuels for air conditioning and use of the company fleet, consisting of vehicles used for both operational and logistical purposes.



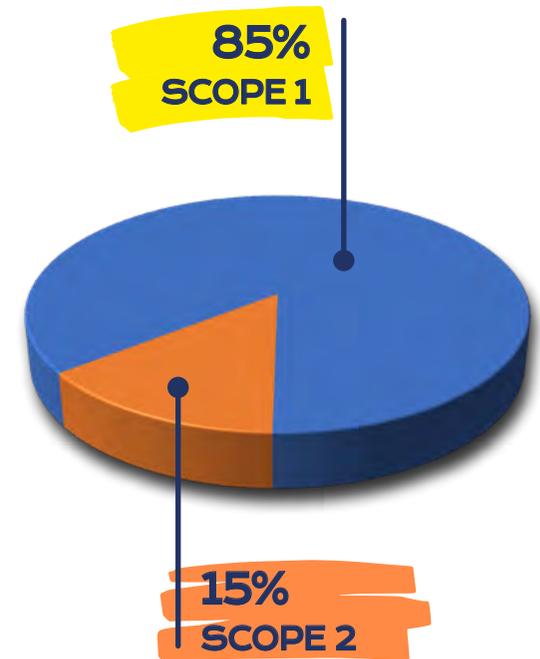
SCOPE 2 EMISSIONS AND CONSUMPTION 19,8 TON = CO₂ EQ

Consumption of approximately 50,000 kWh/year of electricity. Preference given to suppliers with a high share of renewable sources: Acea (100%) and Synergy (46.3% in 2023).



SCOPE 3 EMISSIONS AND CONSUMPTION

Scope 3 emissions will be included in future reports. The local supply chain within 40 km already allows us to reduce emissions and support the local economy.



3.3 CIRCULAR ECONOMY AND WASTE MANAGEMENT

Proper waste management is another key element of the environmental strategy. Elcoman has defined dedicated procedures that ensure traceability, regulatory compliance and material recovery.



PLASTIC

Plastic is handled by authorized carriers.



MUNICIPAL WASTE

Urban waste is sorted according to municipal recycling guidelines, with the active involvement of staff.



SPECIAL AND METAL WASTE

Special non-metallic waste is disposed of through the “RENTRI” digital system, which ensures full traceability.



WOOD

Finally, the wood is reprocessed and transformed into chipboard for the production of furniture and components.

3.4 PRODUCTS, MATERIALS AND SUSTAINABLE INNOVATION

Our environmental commitment also extends to product design. Elcoman integrates sustainability criteria throughout the entire life cycle, making technological innovation geared towards reducing consumption.

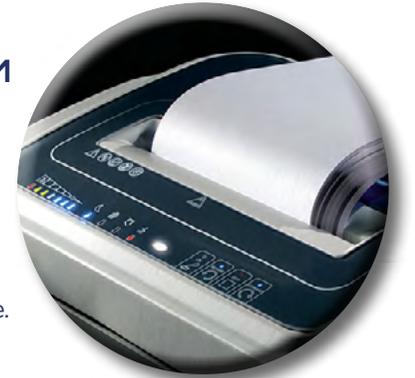


KOBRA HYBRID (ENERGY SAVING)

Reduces consumption by up to 15% per cycle. This technology, known as Hybrid Power Management, not only limits energy consumption but also introduces an intelligent power management mechanism, ensuring savings in consumption.

ENERGY SMART SYSTEM AND MOTION SENSORS (ENERGY SAVING)

These minimize consumption in standby mode and during periods of inactivity. Thanks to an intelligent energy management system, the machine only activates when necessary and automatically switches to energy-saving mode at the end of the work cycle.



KOBRA FLEXPACK (CARDBOARD RECYCLING)

A solution developed to transform cardboard and waste paper into packaging material, replacing traditional plastic fillers. Flexpack is a clear example of the circular economy: it reuses internal materials, lowers environmental impact, and makes a concrete contribution to corporate sustainability goals.

KOBRA WASTE (SEPARATE WASTE COLLECTION)

This is a modular system for separate waste collection, designed to promote sustainable practices in both offices and production environments. Made from recycled and recyclable materials, it stands out for its versatility: the modules can be combined according to requirements, simplifying waste separation and improving recycling efficiency.



3.4 PRODUCTS, MATERIALS AND SUSTAINABLE INNOVATION

THIS COMMITMENT TRANSLATES INTO CONCRETE RESULTS, AS IN THIS EXAMPLE OF A RECENT SUPPLY AND THE RELATED SAVINGS RECORDED BY A CUSTOMER*

**2.000
KOBRA HYBRID**



**- 10.000 Kg
POLLUTION RIDUCTION**

**ANNUAL SAVINGS OF APPROXIMATELY
- 12.000 €**

**EQUIVALENT TO THE CO2 ABSORBED BY
20 trees**

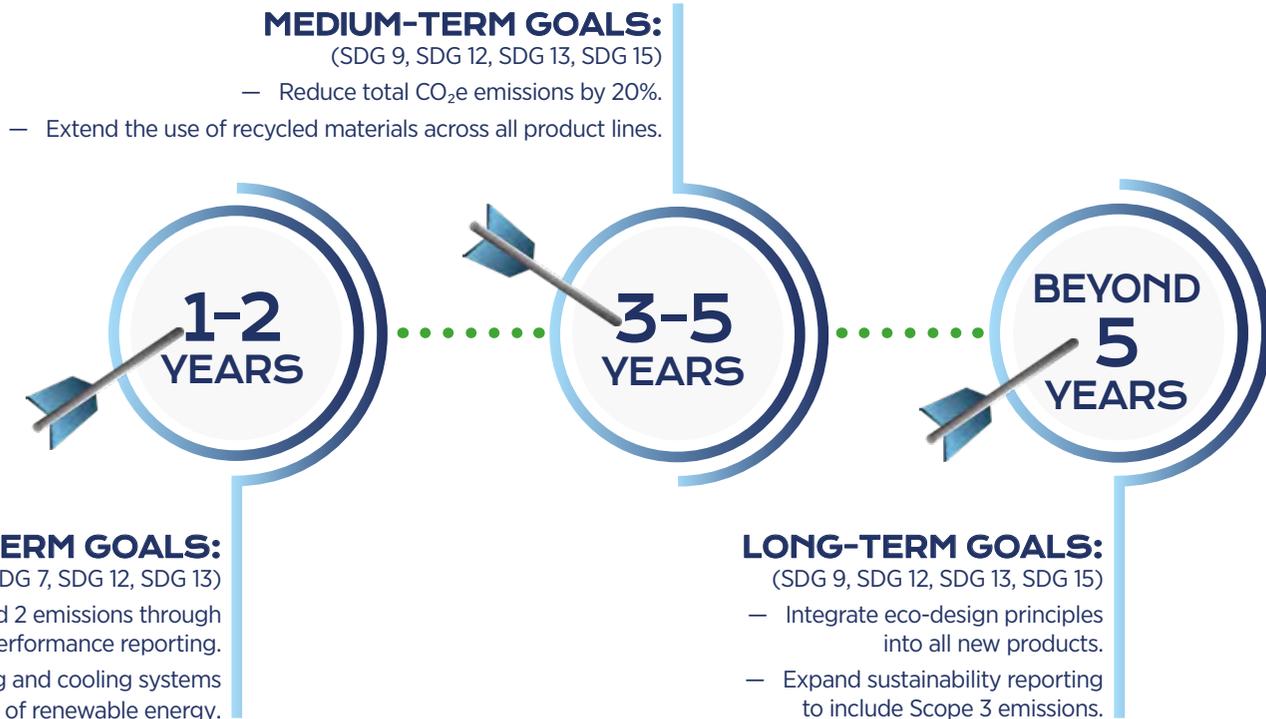
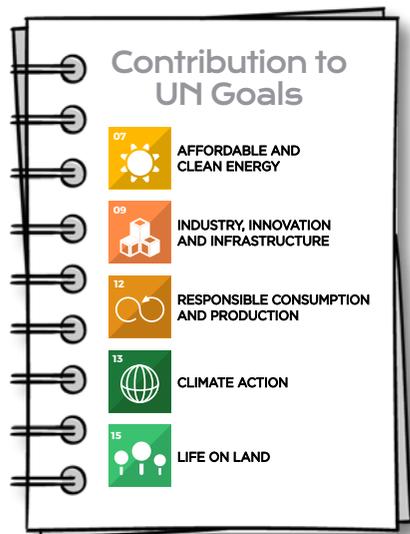


**IT'S EQUAL TO ELIMINATING THE ANNUAL FOOTPRINT OF
1 person**

** The comparative calculations were made based on data reported in the book "How Bad Are Bananas? The Carbon Footprint of Everything" by Mike Berners-Lee, a leading author in the field of carbon footprint measurement.*

3.5 CONTRIBUTION TO UN GOALS AND FUTURE GOALS

Elcoman actively contributes to the Sustainable Development Goals by promoting responsible consumption and production, the protection of natural resources, sustainable innovation, the use of clean energy, and actions against climate change. The company integrates innovation and environmental responsibility in line with global challenges, defining a set of short, medium and long-term goals to ensure measurable and lasting results.





4. SOCIAL AREA

4.1 EMPLOYMENT STRUCTURE AND DIVERSITY

Elcoman employed a total of 52 people, distributed across four main categories: executives, office staff, production workers, and other operational support roles.

The gender distribution shows a male prevalence (typical of manufacturing environments), with a more balanced representation among office staff, where women account for 50%. The Board of Directors also includes a female member, representing one quarter of total board positions.

EMPLOYEES: 
50% WOMEN

BOARD OF DIRECTORS: 
25% WOMEN

These figures confirm that the company has a solid and diversified organizational base, with gender balance to be further strengthened particularly in technical areas.

Beyond gender and role distribution, a particularly significant indicator is employee retention: **over the past ten years, the company has recorded only one personnel change**, a clear sign of strong loyalty and a positive, inclusive corporate climate.



4.2 WORKING RIGHTS AND WELFARE



RIGHTS AND WORKING CONDITIONS

All employees work under regulated contracts governed by national collective labor agreements. The company strictly prohibits any form of exploitation or unfair practice and fully recognizes union and collective bargaining rights.



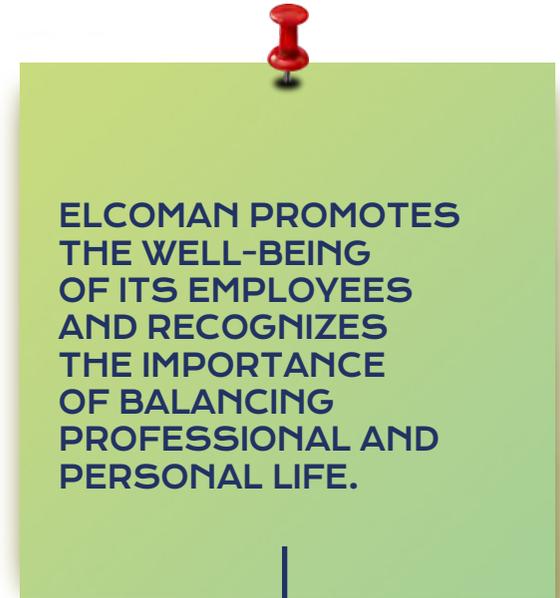
HEALTH AND SAFETY

The protection of people is an absolute priority. Elcoman maintains up-to-date risk assessment tools, organizes periodic medical check-ups, and conducts safety training sessions, including practical drills. All employees are provided with appropriate personal protective equipment (PPE), and any accidents or near misses are monitored and analyzed to strengthen prevention measures.



WELFARE AND QUALITY OF LIFE

The company has developed a welfare system that includes meal vouchers and shopping vouchers, providing concrete support to household income. In addition, the option to adjust starting times has been extended to all employees, in line with production needs.



ELCOMAN PROMOTES THE WELL-BEING OF ITS EMPLOYEES AND RECOGNIZES THE IMPORTANCE OF BALANCING PROFESSIONAL AND PERSONAL LIFE.



This approach strengthens a corporate culture based on trust, inclusion, and shared responsibility, placing people's well-being at the core of the company's social strategy.

4.3 COMMITMENT TO THE COMMUNITY

Elcoman demonstrates its commitment to the community through social responsibility initiatives that support schools, institutions, and local organizations, but not only that: its focus on education and inclusion also extends beyond national borders.



SUPPORT FOR THE LOCAL COMMUNITY

- Supplies provided to several Carabinieri stations (Cesano Maderno, Desio, and Varedo).
- Financial contribution to the renovation of the parish theatre “La Campanella” in Bovisio Masciago.



SUPPORT FOR EDUCATION

- Support to the Collegio Ballerini in Seregno to promote a culture of data protection.
- Donation of shredders to a school in New Jersey to support the job placement of students with disabilities.



SUPPORT FOR SOCIAL INITIATIVES

Partnership with a company in Merate that employs people with disabilities, contributing to various production processes and component supplies — combining social inclusion with support for the local economy.

4.4 CERTIFICATIONS AND RECOGNITIONS

As evidence of its ongoing commitment to quality, safety, and sustainability, Elcoman operates in compliance with several international standards and certifications



QUALITY MANAGEMENT SYSTEMS (ISO 9001:2015)

A globally recognized standard confirming the implementation of a quality management system focused on **continuous improvement and customer satisfaction**.

NSA APPROVAL

A highly selective certification issued by the U.S. Department of Defense's **National Security Agency** for products meeting the most rigorous standards for secure destruction of classified information, recognized by government and intelligence agencies such as the FBI and CIA.



TECHNICAL COMPLIANCE AND ELECTRICAL SAFETY

- **CE Marking:** confirms compliance with European health and safety directives.
- **ETL Certification:** issued by Intertek, certifying conformity to North American electrical safety standards.
- **CB Scheme:** an international system facilitating mutual recognition of electrical safety certifications in over 50 countries.

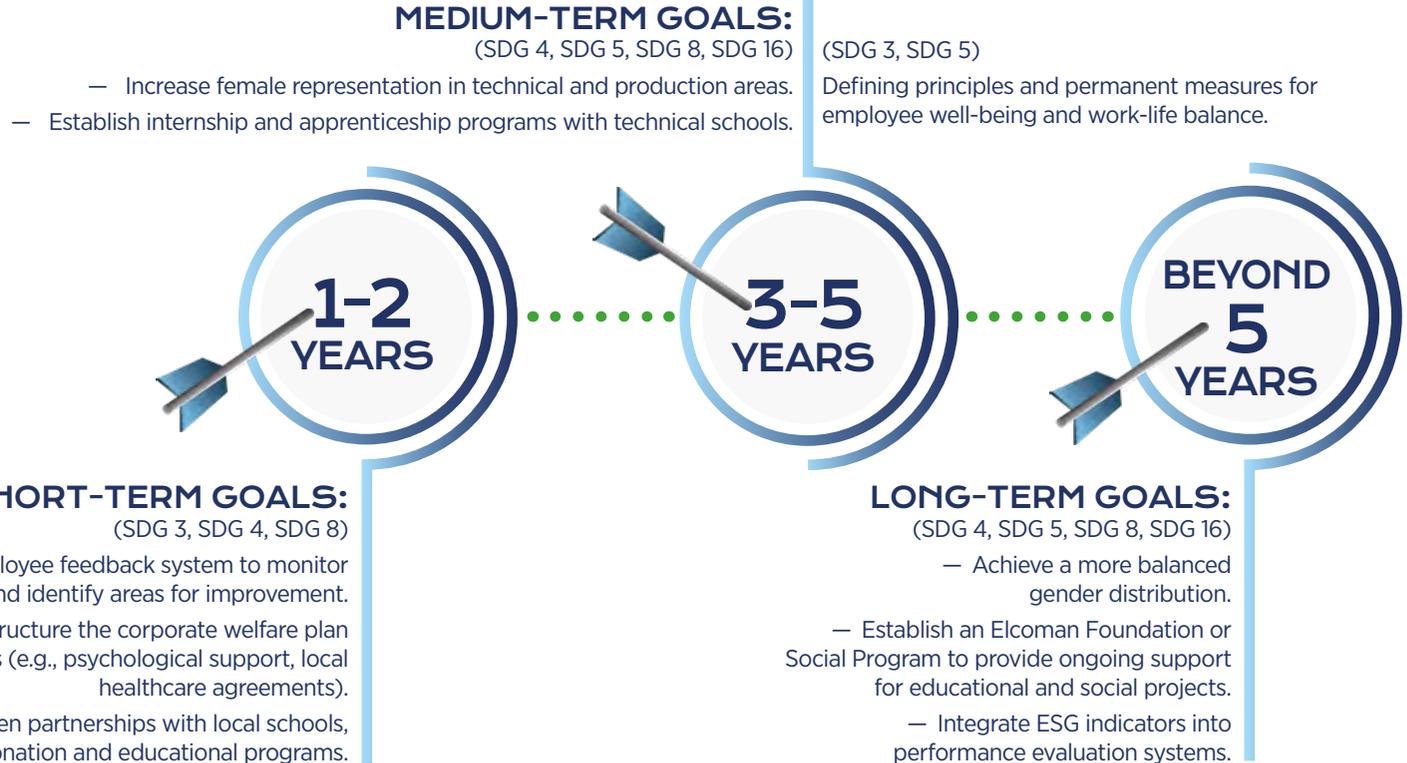
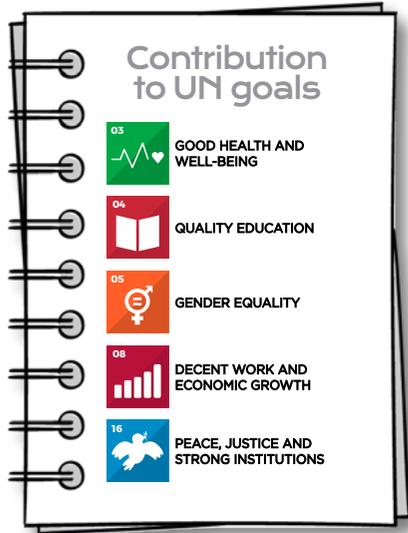
SUSTAINABILITY AND ENVIRONMENTAL SAFETY

- The **FSC® certification** Certification ensuring that all wood materials come from responsibly managed forests.
- The **environmental and product standards ambientali** include the **REACH** (safe use of chemicals); the **ISPM15 FAO** (treatment of wood for packaging); the **C/ PAP 20** (paper and cardboard recycling); the use of fully recycled **LDPE**.



4.5 CONTRIBUTION TO UN GOALS AND FUTURE GOALS

Elcoman’s social initiatives are fully aligned with the United Nations Sustainable Development Goals, demonstrating how the company’s strategy is integrated into a broader vision of sustainable progress.



A man with a beard, wearing a light-colored short-sleeved shirt and a blue lanyard, is shown in profile from the chest up. He is holding a clipboard with a silver clip and a pen, appearing to be writing or reviewing something. The background is a blurred server room with racks of equipment and glowing lights. A semi-transparent blue horizontal bar is overlaid across the middle of the image, containing the text '5. GOVERNANCE AREA' in white, bold, sans-serif font.

5. GOVERNANCE AREA

5.1 BOARD OF DIRECTORS STRUCTURE, ECONOMIC AND FINANCIAL SOLIDITY

Elcoman’s governance is entrusted to a Board of Directors composed of four members from the founding family. This structure reflects the company’s deeply rooted and identity-driven nature, which has always maintained a close connection between corporate management and generational continuity.



Within the Board, different experiences and expertise coexist: some members bring long-standing professional backgrounds, ensuring stability and long-term strategic vision, while younger members contribute modern perspectives, particularly regarding sustainability, digital innovation, and emerging international market challenges.

This combination ensures a dynamic and forward-looking decision-making process, while remaining faithful to the company’s entrepreneurial tradition and local roots.

Supporting the Board of Directors is the Statutory Auditor, responsible for monitoring the accuracy of administration and the adequacy of accounting and organizational systems.

THE YEAR 2024 CONFIRMED ELCOMAN’S ABILITY TO GROW SUSTAINABLY, MAINTAINING A SOLID BALANCE BETWEEN PROFITABILITY AND INVESTMENT.

FINANCIAL RESULTS DEMONSTRATE THAT ELCOMAN IS A FINANCIALLY ROBUST COMPANY CAPABLE OF GENERATING VALUE WITHOUT COMPROMISING STABILITY.

The company’s financial resources allow it to look confidently toward the future, with the ability to allocate capital toward technological innovation, facility upgrades, and the development of new ESG-aligned solutions.

5.2 RESPONSIBLE SUPPLY CHAIN MANAGEMENT

For Elcoman, sustainability extends beyond company boundaries and encompasses the entire supply chain. Supplier selection follows structured and transparent criteria, supported by ISO 9001-certified procedures.



PARTICULAR ATTENTION IS GIVEN TO CRITICAL COMPONENT SUPPLIERS.



These partners are monitored through technical audits, certifications, and periodic assessments to ensure continuity, safety, and compliance with international standards.

ELCOMAN MANAGES ITS SUPPLY CHAIN WITH A RESILIENCE-ORIENTED APPROACH.



Stable relationships with key partners not only guarantee supply continuity but also represent a strategic asset for managing crises or emerging environmental and social challenges.

5.3 PRODUCT INNOVATION AND SUSTAINABILITY

Elcoman's strategic vision combines innovation and sustainability, driving the development of efficient, low-impact technological solutions.

The Board of Directors promotes continuous updates on industry trends and innovations, integrating research, design, and environmental responsibility into a unified vision.



This approach has led to the creation of new, efficient products inspired by the circular economy (such as Flexpack and WASTE) and the development of high-security models recognized internationally.

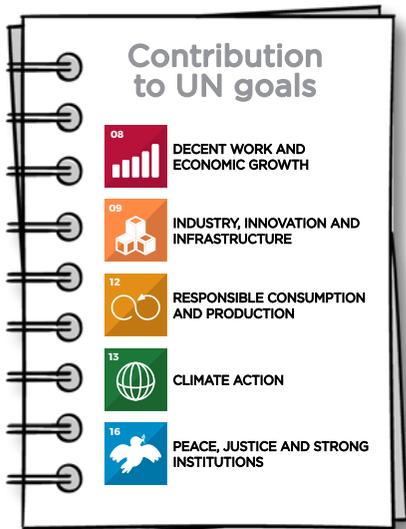
INITIATIVES TO IMPROVE ENERGY EFFICIENCY, SUCH AS HYBRID SYSTEMS AND SMART SHUTDOWN TECHNOLOGIES,

CONFIRM THE COMPANY'S COMMITMENT TO A COMPETITIVE AND SUSTAINABLE FUTURE, ANTICIPATING GLOBAL SOCIAL AND ENVIRONMENTAL CHALLENGES.



5.4 CONTRIBUTION TO UN GOALS AND FUTURE GOALS

Elcoman’s approach to governance demonstrates that corporate decisions are driven not only by economic goals but also by a broader vision that integrates sustainability and social responsibility. The choices made in recent years contribute concretely to several United Nations Sustainable Development Goals (SDGs).



MEDIUM-TERM GOALS:

(SDG 9, SDG 12, SDG 16)

- Establish an internal sustainability committee.
- Enhance supply chain traceability.

(SDG 5, SDG 8, SDG 9, SDG 13)

- Increase female and young representation within the Board and top management.
- Allocate a fixed share of annual profits to sustainable innovation projects.



SHORT-TERM GOALS:

(SDG 8, SDG 9, SDG 12, SDG 13, SDG 16)

- Formalize a corporate sustainability plan.
- Strengthen supplier assessment processes.
- Publish an annual ESG performance report.
- Include sustainability, circular economy, and digitalization training for Board members to strengthen shared strategic vision.

LONG-TERM GOALS:

(SDG 8, SDG 9, SDG 12, SDG 13, SDG 16)

- Achieve full alignment with ESRS (CSRD) standards.
- Position Elcoman as an industry leader in sustainable governance.
- Digitalize the entire production and distribution chain.
- Integrate ESG criteria into managerial evaluation systems.

A close-up photograph of a business meeting. Several people in professional attire are gathered around a dark wooden table. In the foreground, a person's hand points at a laptop screen. Another person's hand is visible holding a pen over a tablet. A white coffee cup on a saucer and a glass of water are also on the table. The scene is brightly lit, suggesting an indoor office environment.

6. CONCLUSIONS

6.1 CONCLUSIONS AND FUTURE GOALS

The journey undertaken with this first Sustainability Report marks not a destination, but the beginning of a new phase for Elcoman — a path defined by responsibility, transparency, and long-term vision. The results presented here testify to the company's commitment to reducing its environmental impact, enhancing the value of its people, and strengthening a solid and innovative governance structure.



An integrated approach to sustainability that brings together economic and social goals within a shared vision.

ELCOMAN'S STRENGTH LIES IN ITS ABILITY TO INNOVATE WHILE STAYING TRUE TO ITS VALUES.



ONLY THROUGH CONTINUOUS IMPROVEMENT WILL IT BE POSSIBLE TO EFFECTIVELY RESPOND TO GLOBAL CHALLENGES AND CONTRIBUTE TO A FAIRER, MORE INCLUSIVE, AND MORE SUSTAINABLE FUTURE.

The commitment for the future will be to strengthen this process by **expanding** the scope of reporting, **integrating** ESG indicators into strategic decisions, and **reinforcing** collaboration with stakeholders and partners.

