




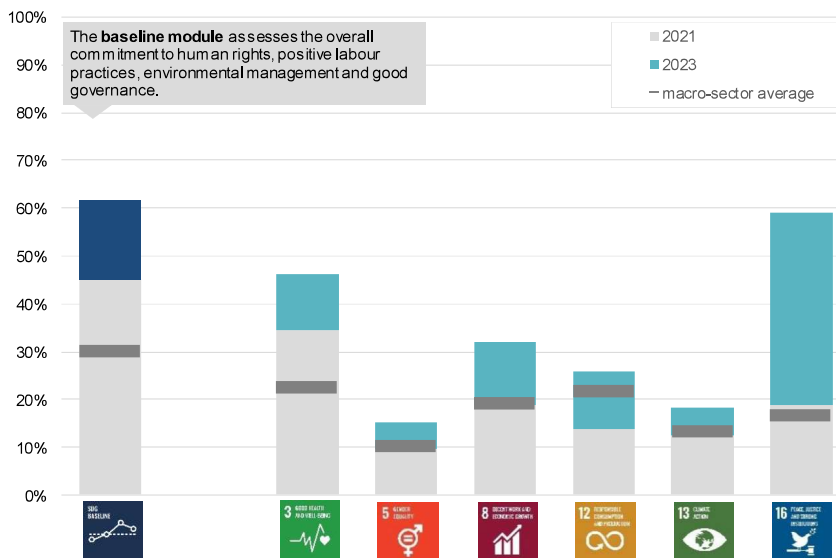
## Officina Profumo-Farmaceutica di Santa Maria Novella

In Florence, for eight centuries and always in the same places, Officina Profumo-Farmaceutica di Santa Maria Novella creates, produces and distributes high-end perfumes and cosmetics, and products for health and well-being. It has been part of Italmobiliare Group since January 2020, as a **subsidiary with a 95% stake**.

### HIGHLIGHTS

	Governance and supply chain	Strategy climate	Health, safety and well-being	Gender and human capital development
<i>The foundation</i>	Adoption of Code of Ethics and Sustainability Policies, with application extended to the entire value chain.	Analytical monitoring of carbon footprint and SBTi objectives.	Actively supporting people in addressing emerging social challenges.	Adoption of the Women Empowerment Principles and inclusive growth of competences.
<i>Status 2023</i>	<p><b>173</b></p> <p>Suppliers Evaluated in 2023 according to environmental and social criteria.</p>	<p> <b>Committed</b></p> <p>Since 2021, Officina Profumo-Farmaceutica di Santa Maria Novella has exclusively used renewable electricity, partly self-produced.</p>	<p><b>+3</b></p> <p>Injuries vs 2022 This figure, although not positive, adds further impetus to the efforts towards achieving zero accidents.</p>	<p><b>5.700+</b></p> <p>Training hours 85% voluntary training aimed at skill development and serving excellence.</p>
<i>Next challenges</i>	<p><b>100%</b></p> <p>Value chain</p> <p>aligned with Officina Profumo-Farmaceutica di Santa Maria Novella's model</p>	<p><b>100%</b></p> <p>Products</p> <p>aligned with SBTi goals.</p>	<p><b>100%</b></p> <p>People</p> <p>with full safety culture as a model of ethics and business efficiency.</p>	<p><b>100%</b></p> <p>People</p> <p>covered by development plans aimed at growth, inclusion and gender equality.</p>

### CONTRIBUTION TO SDGS



Officina Profumo-Farmaceutica di Santa Maria Novella integrates the sustainable strategy of the Italmobiliare Group by adhering to the **UN Global Compact**, supporting its **Ten Principles** and actively contributing to the **Sustainable Development Goals**.

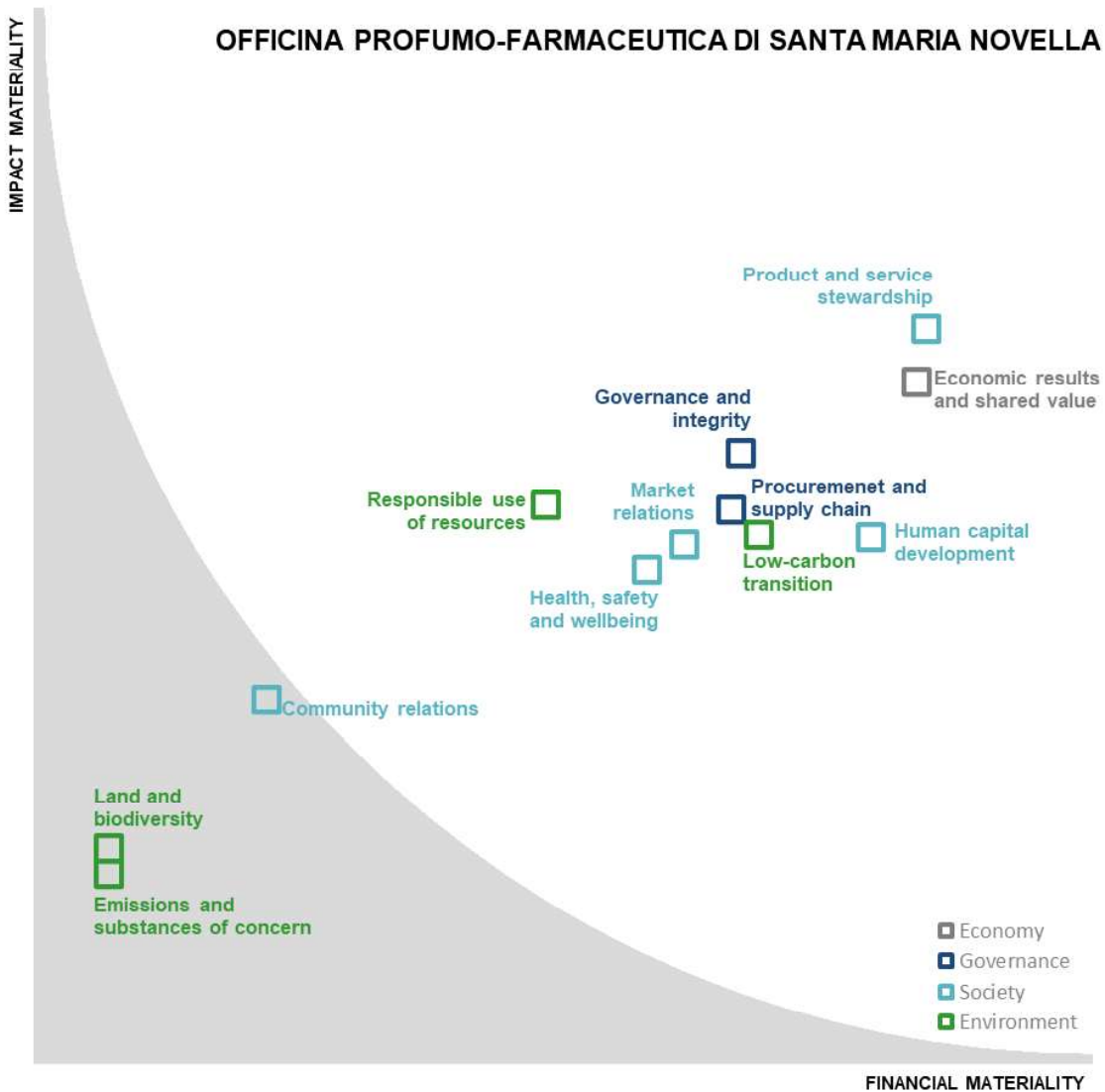
The **SDG Action Manager** analysis tool allows for effective self-assessment of progresses. The graph aside represents the contribution of Officina Profumo-Farmaceutica di Santa Maria Novella towards the SDGs chosen as its strategic reference.

## MATERIALITY

Italmobiliare and Officina Profumo-Farmaceutica di Santa Maria Novella recognize the sensitive aspects of the sector, highlighting important issues for the sustainable success of the business, economic, social and environmental issues, which cover the entire value cycle, from the procurement of raw materials to management of the products' end of life.

In defining the sustainable strategy and related action plans, the **materiality analysis** is an effective tool to identify the governance, economic, social and environmental issues that are relevant, matching the financial relevance for the business with the relevance of the impact on the environment, the society and governance.

The materiality matrix is built by systematically evaluating risks, opportunities, positive or negative impacts, analysing all the aspects relevant for the business with the contribution of the first line of management, the majority shareholder and finally collecting the positions expressed by the most relevant stakeholders.



## GOVERNANCE

### GOVERNANCE AND INTEGRITY

The composition and management of the governance bodies, starting with the **Board of Directors**, ensure representativeness, competence and the absence of conflicts of interest, aiming at maximum operational efficiency and integrity. Women participation in the Board of Directors is at 38% (3 directors, Chief Executive Officer included, out of 7).

In line with the Group's approach, the **Code of Ethics** and the **Sustainability Policies** adopted by Officina Profumo-Farmaceutica di Santa Maria Novella are inspired by the highest global references and explicitly recall the Ten Principles of the **United Nations Global Compact**, which Officina Profumo-Farmaceutica di Santa Maria Novella joined, and the **Women's Empowerment Principles (WEPs)**. Through a sustainable approach aimed at creating shared value for the society and for the environment, Officina Profumo-Farmaceutica di Santa Maria Novella intends to explore further levers of success to increase turnover and profit margins, mitigate business risk, attract capital and investors, motivate its people and consolidate the brand.

Based on that of the Parent Company and considering the specificities relating to the nature, size, type of activity or structure of internal powers, Officina Profumo-Farmaceutica di Santa Maria Novella adopts an **Organisation, Management and Control Model**, which is foreseen by law but not mandatory. It is designed to limit the risk of committing specific relevant crimes. The Supervisory Body, appointed on the basis of autonomy and independence, is responsible for the control activity. In addition to specific periodic training, the approach adopted includes the *whistleblowing* procedure for reporting unlawful behaviour, in order to offer employees and third parties confidential channels to raise concerns or violations of the procedure, without fear of retaliation, discrimination or disciplinary action.

More generally, Officina Profumo-Farmaceutica di Santa Maria Novella implements and strengthens the **Enterprise Risk Management** system over time, according to the management framework and the risk catalogue defined at Group level, which integrate ESG issues. The process adopted allows the identification, measurement, monitoring and management of the risks, including climate risks, and helps consolidating the Group's approach.

At the operational level, the ongoing implementation of **management systems** represent an additional asset to guarantee activities that are fully aligned with the corporate strategy, in a logic of continuous improvement. The integration with business processes helps to consolidate the organisational, technological and behavioural methods.

### PROCUREMENT AND SUPPLY CHAIN

The supply chain of Officina Profumo-Farmaceutica di Santa Maria Novella mainly includes the basic raw materials, ingredients and fragrances that enter the formulation of a complex range of products. Equally significant are the supplies of packaging materials and logistic-distribution services.

In 2022, the **Supplier Charter** was adopted, defining the principles to which the suppliers of goods or services and contractors shall align, in their direct activities, in contractual relations with their possible sub-suppliers or subcontractors and, in general, in the creation and management and of their respective value chains. In the prequalification process all suppliers were asked to complete an online questionnaire covering human and labour rights, respect for the environment and business integrity.

In the following selection of suppliers and supplies, with the same characteristics, ingredients from the national or European territory and from recovery are preferentially selected, made by companies with certifiable processes according to international standards for the quality and safety of products. The ingredients identified as critical for aspects of product quality or safety, but also for social aspects, including risks connected to human and labour rights, or environmental aspects in the supply chain are replaced with alternative products.

For the most relevant purchasing categories, there is ongoing implementation of contracts including ESG clauses and requirements.

Furthermore, in-depth sessions have been scheduled throughout the year with the most relevant suppliers, mainly suppliers of packaging or selected packaging materials (i.e. glass and paper), with the purpose of sharing

sustainability plans and actions, with particular attention to the fight against climate change, in accordance with the ambitious decarbonisation targets that Officina-Profumo-Farmaceutica di Santa Maria Novella is setting.

Suppliers	unit	2021	2022	2023
Number of active suppliers *	#	185	156	788
Purchase of products and services		5.5	14.1	24.2
national suppliers	M€	5.3	13.5	23.1
foreign suppliers		0.2	0.5	1.1
<b>Spending on local suppliers (headquarters on national territory)</b>	%	<b>96%</b>	<b>96%</b>	<b>96%</b>

Environmental and social qualification	2021		2022		2023	
	#	%	#	%	#	%
Suppliers assessed during the reference year according to environmental and social criteria	--	--	--	--	173	100%

\* Since 2023, all active suppliers have been considered regardless of spending threshold.

## SOCIETY

### HUMAN CAPITAL DEVELOPMENT

Officina Profumo-Farmaceutica di Santa Maria Novella benefits from the value of 242 specialized and motivated people, distributed among the headquarters and productive plant in Firenze and various stores with direct employees in Italy, France, UK, and US, the most populous branch. The English and French branch employ respectively 11 and 8 people.

13 non-employee workers - temporary agency workers, agents, self-employed workers and interns - add up to the total headcount. The social dialogue, even in the absence of trade union organizations, flows in an open and constructive way, ensuring the protection of workers' health and the continuity of production activities, and supporting the delivery of training at all levels.

Direct employees in Italy, by choice mainly of local origin, are all covered by collective bargaining agreements. 47% of managerial positions among the headquarters, the production plant and all the stores are held by women.

The selection of human resources aims only to find the required skills and aptitudes, the most suitable types of contracts and the correct timing, without any discrimination or constraints. The hiring of resources at any level is assisted by a dedicated induction programme. Correctness, loyalty, transparency and mutual respect are the guiding elements of personnel management, well beyond the contractual aspects and the regulations in force on labour matters.

An MBO system has been introduced for managerial figures, with both individual and collective goals. People employed in the stores have their own incentive plan with collective monthly objectives at store or sales-area level. Lastly, a performance bonus linked to the welfare system is foreseen for all the other employees, it gives credit to productivity, quality, efficiency and innovation increases, which play a key role for the overall improvement of business competitiveness.

	2021			2022			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
<b>Personnel</b>	<b>98</b>	<b>43</b>	<b>141</b>	<b>131</b>	<b>56</b>	<b>187</b>	<b>174</b>	<b>68</b>	<b>242</b>
Managers	1	4	5	2	5	7	3	3	6
Middle managers	9	3	12	12	10	22	13	15	28
Office workers	68	19	87	97	19	116	125	22	147
Production workers	20	17	37	20	22	42	33	28	61
<b>Turnover</b>	--	--	<b>24</b>	--	--	<b>46</b>	--	--	<b>55</b>
+ Hirings	--	--	38	--	--	86	--	--	108
+ Acquisitions	--	--	0	--	--	0	--	--	2
- Voluntary exits	--	--	9	--	--	21	--	--	28
- Non-voluntary exits	--	--	5	--	--	19	--	--	27
- Divestments	--	--	0	--	--	0	--	--	0
<b>% contract: permanent</b>	<b>89%</b>	<b>98%</b>	<b>91%</b>	<b>82%</b>	<b>88%</b>	<b>83%</b>	<b>83%</b>	<b>91%</b>	<b>86%</b>
<b>% contract: full time</b>	<b>59%</b>	<b>98%</b>	<b>71%</b>	<b>66%</b>	<b>96%</b>	<b>75%</b>	<b>67%</b>	<b>99%</b>	<b>76%</b>
<b>Training</b>									
Hours per capita	14	12	14	27	41	31	27	17	24
Managers	8	7	7	19	10	12	3	9	6
Middle managers	13	3	11	25	11	18	30	16	23
Office workers	17	17	17	28	28	28	30	28	29
Production workers	8	8	8	25	72	50	15	10	13
<b>% hours of voluntary training</b>	--	--	--	--	--	--	<b>86%</b>	<b>81%</b>	<b>85%</b>
Managers	--	--	--	--	--	--	65%	100%	92%
Middle managers	--	--	--	--	--	--	94%	77%	87%
Office workers	--	--	--	--	--	--	86%	89%	86%
Production workers	--	--	--	--	--	--	80%	65%	74%
<b>% with at least one training session</b>	--	--	--	--	--	--	<b>86%</b>	<b>75%</b>	<b>83%</b>
Managers	--	--	--	--	--	--	25%	75%	50%
Middle managers	--	--	--	--	--	--	94%	88%	91%
Office workers	--	--	--	--	--	--	85%	78%	84%
Production workers	--	--	--	--	--	--	94%	67%	81%
<b>% with performance appraisal</b>	<b>2%</b>	<b>5%</b>	<b>3%</b>	<b>8%</b>	<b>13%</b>	<b>10%</b>	<b>9%</b>	<b>18%</b>	<b>11%</b>
Managers	100%	50%	80%	100%	60%	71%	33%	67%	50%
Middle managers	0%	0%	0%	67%	30%	50%	92%	47%	68%
Office workers	0%	0%	0%	1%	5%	2%	2%	14%	3%
Production workers	0%	0%	0%	0%	0%	0%	0%	0%	0%

Also thanks to the methodological support of the *WEPs Gender Gap Analysis Tool*, various initiatives enhancing gender equality have been identified, well beyond women participation in the company organisation, which will be included in forthcoming development plans.

	2021	2022	2023
<b>Gender pay gap</b>			
Difference between women's and men's average pay compared with men's average pay	--	<b>-34%</b>	<b>-23%</b>
Managers	--	-11%	6%
Middle managers	--	-1%	-4%
Office workers	--	-29%	-13%
Production workers	--	-10%	-18%

## HEALTH, SAFETY AND WELLBEING

Officina Profumo-Farmaceutica di Santa Maria Novella promotes the health, safety and wellbeing of all employees, including companies, suppliers, visitors, customers and the local community in the approach.

The approach adopted is aligned with the applicable national regulations, starting with a solid risk assessment, updated periodically with the support of qualified third parties. The interaction between people and mobile vehicles, process machines with moving mechanical parts and the presence of flammable materials are the prevailing risk conditions identified. A dedicated internal contact, the availability of a doctor for both institutional and voluntary health promotion activities and the formal involvement of the social partners constitute the support organisation. Preventive reporting of anomalous or risk conditions by everyone, an accurate analysis of accidental events, even if not serious, and adequate training activities ensure continuous improvement. 81% of the workforce (100% for Italy) is covered by an occupational health and safety management system.

In line with the adopted Sustainability Policies, Officina Profumo-Farmaceutica di Santa Maria Novella intends to further develop the safety management, starting from management leadership that supports a motivational, organisational, and operational system. Far beyond simple legislative compliance, this approach aims to build a true culture of safety, protecting the safety of anyone involved in operational activities and, at the same time, improving managerial skills and motivations for achieving broader results objectives.

In order to improve well-being and work-life balance, remote working has been introduced for all compatible functions.

		2021	2022	2023
<b>Employees injuries *</b>		<b>1</b>	<b>1</b>	<b>4</b>
<i>Fatalities</i>		0	0	0
<i>Serious injuries</i>	<i>with absence from work for at least 180 days</i>	0	0	0
<i>Other injuries</i>	<i>with absence from work for less than 180 days</i>	1	1	4
Frequency rate	number of injuries per million hours worked	5.3	3.4	11.1
Severity rate	lost days per thousand hours worked	0.10	0.30	0.10
<b>Non-employees injuries</b>		<b>0</b>	<b>0</b>	<b>0</b>
<i>Fatalities</i>		0	0	0
<i>Serious injuries</i>	<i>with absence from work for at least 180 days</i>	0	0	0
<i>Other injuries</i>	<i>with absence from work for less than 180 days</i>	0	0	0
Frequency rate	number of injuries per million hours worked	0.0	0.0	0.0

\* The 4 injuries recorded in 2023 were due to crushing (1), cuts or superficial wounds (1), and musculoskeletal pain (2).

## PRODUCT AND SERVICE STEWARDSHIP

Officina Profumo-Farmaceutica di Santa Maria Novella operates in full compliance with the complex regulatory system applicable to the sector. The launch of new products is subjected to rigorous testing procedures, conducted in accordance with the law, which also concern the effects on health and those deriving from possible incorrect use, continuous quality and safety standards.

The continuous research and development activity of Officina Profumo-Farmaceutica di Santa Maria Novella has among the main drivers the reduction of the environmental footprint generated by the production, use and end-of-life of the products marketed. This happens both through a progressive reformulation of the recipes, aimed not only at improving the customer experience but also at increasing the presence of ingredients of natural origin or, in any case, with a higher environmental value, such as a lower carbon or water footprint, and the low water demand in the use phase.

Around 80% of ingredients used in the product formulation is of renewable origin.

Similar attention is paid to the evolutionary development of packaging, primary and secondary, through dimensional resizing, aimed at reducing its weight, or by introducing increasing quantities of materials of renewable origin, coming from recycling or in any case easily recyclable. Currently, the glass supplied contains on average 15% of material recovered directly in the production cycle. For some references, the satin-finished glass has been replaced with transparent glass to reduce the necessary processing steps and the consequent energy consumption. The

next challenge, shared with glass suppliers, is to increasingly deploy post-consumer recycled glass preserving the technical and aesthetics characteristics of the packaging product.

On the main product lines, the plastics used are switching from PE to recyclable PET and, in a second step, to R-PET, that is recycled PET. The paper and cardboard are FSC certified.

Furthermore, the progressive introduction of products designed or re-designed for refill continues

More generally, Officina Profumo-Farmaceutica di Santa Maria Novella designs formulations and packaging according to a specification for ESG footprint evaluation, which must return indications in line with the company's objectives for products under development and launch and clearly evolutionary results for updates to existing products.

## MARKET AND COMMUNITIES

Compliance with the relevant regulations, quality and, for some product lines, even food safety, are ensured throughout the entire production process with constantly evolving management systems.

The attention to customers and consumers is completed by the management of *customer satisfaction* and *data protection*, with the alignment and continuous improvement of the application of the applicable legislative and voluntary standards, including the optimization of the shopping experience through digital channels, in terms of usability and safety. The company constantly detects customer complaints, through *customer care*, digital channels and the distribution network, as a continuous stimulus for improvement.

## ENVIRONMENT

### RESPONSIBLE USE OF RESOURCES

Cosmetic quality water and ethyl alcohol of agricultural origin are the main raw materials used. Vegetable soap and dried herbs are two most relevant bases of renewable origin for products manufactured. Paraffine and wax, used for candles production, are the two most relevant bases of non-renewable origin. To these are added, according to the different product lines, a wide variety of ingredients, fragrances, and essences mainly of natural origin.

The electricity used is exclusively renewable, self-produced by a photovoltaic system or purchased with a guarantee of origin. The withdrawal of water is mainly intended for sanitary uses, but also used for the production of cosmetic water through dedicated chemical-physical treatments before being used in formulations. The resource is managed with particular attention, as the plant is in an area at risk of water stress.

	units	2021	2022	2023
<b>Raw materials, semifinished goods and ancillaries</b>		<b>180</b>	<b>432</b>	<b>371</b>
Renewable		137	352	291
% from recycling	t	0%	0%	0%
Non-renewable		44	80	80
% from recycling		0%	0%	0%
<b>Packaging materials</b>		<b>320</b>	<b>974</b>	<b>915</b>
Renewable		102	455	474
% from recycling	t	0%	7%	8%
Non-renewable		218	519	440
% from recycling		0%	0%	4%

	units	2021	2022	2023
<b>Raw materials</b>		<b>181</b>	<b>432</b>	<b>371</b>
Renewable		137	352	291
<i>Cosmetic grade water</i>		65	134	156
<i>Ethanol</i>		21	34	28
<i>Other</i>		51	184	107
Non-renewable		44	80	80
<b>Packaging</b>	t	<b>320</b>	<b>974</b>	<b>915</b>
<i>Glass</i>		188	422	283
<i>Paper</i>		80	454	539
<i>Ceramics</i>		22	37	20
<i>Plastic</i>		18	27	24
<i>Metals</i>		10	23	23
<i>Other</i>		2	11	25

In 2023 almost 70 tons of waste were sent for valorisation. In any case, the remainder is sent to energy recovery or controlled disposal destinations, where further partial valorisation is possible.

	units	2021	2022	2023
<b>Valorisation of waste generated</b>		<b>48</b>	<b>96</b>	<b>90</b>
Hazardous waste		24	34	37
% Material recovery		35%	59%	47%
% Energy recovery or disposal	t	65%	41%	53%
Non-hazardous waste		25	62	53
% Material recovery		93%	92%	96%
% Energy recovery or disposal		7%	8%	4%



	units	2021	2022	2023
<b>Energy consumed</b>		<b>9,932</b>	<b>11,284</b>	<b>10,586</b>
% renewable		39%	37%	39%
Thermal energy	<b>GJ</b>	6,029	7,108	6,510
% renewable		0%	0%	0%
Electricity		3,904	4,176	4,077
% renewable		100%	100%	100%
<b>Thermal energy consumed</b>		<b>6,029</b>	<b>7,108</b>	<b>6,510</b>
Heating and industrial use		5,935	6,919	5,812
<i>Natural gas</i>		5,935	6,919	5,812
<i>Gas oil</i>		0	0	0
<i>LPG</i>	<b>GJ</b>	0	0	0
Automotive		94	188	698
<i>Diesel</i>		94	188	474
<i>LPG</i>		0	0	0
<i>Natural gas</i>		0	0	0
<i>Petrol</i>		0	0	224
<b>Electricity consumed</b>		<b>3,904</b>	<b>4,176</b>	<b>4,077</b>
Electricity purchased		3,485	3,744	3,694
Without guarantee of origin		0	0	0
Renewable with guarantee of origin		3,485	3,744	3,694
<i>Hydroelectric</i>		0	0	2,146
<i>Photovoltaic</i>		0	0	0
<i>Wind</i>	<b>GJ</b>	0	0	0
<i>Other renewable source</i>		0	0	1,548
Self-produced renewable electricity		420	433	385
<i>Hydroelectric</i>		0	0	0
<i>Photovoltaic</i>		420	433	385
<i>Wind</i>		0	0	0
Self-consumption		0	0	383
To the grid		1	1	2
<b>Water withdrawal</b>		<b>3.6</b>	<b>4.2</b>	<b>3.1</b>
from surface water		0.0	0.0	0.0
from groundwater		0.0	0.0	0.0
from an aqueduct		3.6	4.2	3.1
from freshwater		3.6	4.2	3.1
from water bodies > 1.000 mg/l total dissolved solids		0.0	0.0	0.0
in water stressed areas		3.6	4.2	3.1
<i>from surface water</i>		0.0	0.0	0.0
<i>from groundwater</i>		0.0	0.0	0.0
<i>from an aqueduct</i>		3.6	4.2	3.1
	<b>thousands m3</b>			
<b>Water discharge</b>		<b>0.0</b>	<b>0.0</b>	<b>0.1</b>
into surface water		0.0	0.0	0.0
into sewage		0.0	0.0	0.1
in freshwater		0.0	0.0	0.1
in water bodies > 1.000 mg/l total dissolved solids		0.0	0.0	0.0
in water stressed areas		0.0	0.0	0.1
<i>into surface water</i>		0.0	0.0	0.0
<i>into sewage</i>		0.0	0.0	0.1
<b>Water consumption</b>		<b>3.5</b>	<b>4.2</b>	<b>3.0</b>
in water stressed areas		3.5	0.0	3.0

## LOW-CARBON TRANSITION

Officina Profumo-Farmaceutica di Santa Maria Novella supports Italmobiliare in his commitment to company-wide emission reductions in line with climate science with the Science Based Targets initiative (SBTi). Building on the initiatives carried out throughout the years, in January 2024 Officina Profumo-Farmaceutica di Santa Maria Novella has formalized its membership of the Science Based Target Initiative (SBTi), committing to submit shortly to the team of experts its own targets of short-term reduction, around 2030, and net-zero in 2050.

Officina Profumo-Farmaceutica di Santa Maria Novella is committed to mitigating the climate-altering effects of its activity along the entire value chain. Supplier selection, production process efficiency, eco-design of product and packaging, logistics optimization are the areas of greatest attention. Officina Profumo-Farmaceutica di Santa Maria Novella maintains continuous relationships with all of them to further synchronize efforts towards the shared goal of achieving net-zero emissions by 2050.

Since 2021, Officina Profumo-Farmaceutica di Santa Maria Novella has exclusively relied on renewable electricity, partly self-generated.

	units	2021	2022	2023	2023
<b>Carbon Footprint</b>		<b>4,700</b>	<b>8,467</b>	<b>8,761</b>	
<b>Scope 3 Upstream</b>		<b>617</b>	<b>1,535</b>	<b>2,413</b>	<b>27.5%</b>
1 Purchased products and services		557	1,396	1,501	17.1%
2 Capital goods		--	--	--	--
3 Fuel-and energy-related activities		60	71	68	0.8%
4 Upstream transportation and distribution		--	--	78	0.9%
5 Waste generated by the sites		--	2	2	0.0%
6 Business travel		--	67	661	7.5%
7 Employee commuting		--	--	99	1.1%
8 Upstream leased assets		--	--	3	0.0%
<b>Scope 1</b>	<b>t CO<sub>2</sub></b>	<b>341</b>	<b>403</b>	<b>436</b>	<b>5.0%</b>
<b>Scope 2 market based</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<i>location based</i>		387	384	372	
<b>Scope 3 Downstream</b>		<b>3,742</b>	<b>6,529</b>	<b>5,912</b>	<b>67.5%</b>
9 Downstream transportation and distribution		2,814	4,937	4,510	51.5%
10 Processing of sold products		--	--	--	--
11 Use of sold products *		921	1,572	1,348	15.4%
12 End-of-life treatment of sold products		7	21	53	0.6%
13 Downstream leased assets		--	--	--	--
14 Franchises		--	--	--	--
15 Investments		--	--	--	--
<b>Carbon Intensity</b>					
Scope 1+2 market based	<b>t CO<sub>2</sub>e / M€</b>	11.4	8.6	7.7	
Scope 1+2 market based +3	<b>Revenues</b>	156.7	181.7	154.8	

\* In the "Use of sold products" category, the data for 2021 and 2022, previously calculated primarily using factors from scientific literature and sectorial comparisons, have been recalculated more precisely, utilizing activity data and primary data collected in 2023..