

IMPACT TABLE

ESRS			Impact ¹⁹	Time horizon	Own operations / Value Chain	Effects on the environment and people and involvement with respect to impacts
Topic	Subtopic	Sub-subtopic				
Climate Change	❖ Climate change mitigation		- A CO ₂ emissions from Pirelli sites (scopes 1 + 2)	Short, Medium	Own operations	Contribution to climate change due to greenhouse gas emissions from the combustion of hydrocarbons within production sites during tyre manufacturing and from the supply chain.
			- A CO ₂ emissions from Pirelli's Suppliers (Scope 3), for quotas related to goods and services supplied to Pirelli	Short, Medium, Long	Upstream value chain	
			+ A CO ₂ emissions by Pirelli's customers (Scope 3) for quotas related to tyres purchased by Pirelli	Short, Medium, Long	Downstream value chain	Contribution to the reduction of vehicle consumption, and consequently to CO ₂ emissions during use, resulting from the efficiency of the A/B class tyre (rolling resistance)
	Energy		- A Use of energy from fossil sources by Pirelli sites (Scope 1 + 2)	Short	Own operations	Contribution to climate change through atmospheric emissions from fossil energy consumption during tyre manufacturing and by the supply chain.
			- P Use of energy from fossil sources by Pirelli suppliers	Short, Medium, Long	Upstream value chain	
Pollution	Pollution of air		- P Release of pollutants into the air by Pirelli suppliers	Short, Medium	Upstream value chain	Potential impact on climate change and air quality degradation resulting from the activities of Pirelli suppliers
	Microplastics		- A Release of tread material during tyre consumption in the use phase	Short, Medium, Long	Downstream value chain	Potential pollution of water, air, soil, and ecosystems due to the release of tread material during tyre consumption in the use phase
Water and marine resources	Water	Water consumption Water withdrawals Water discharges	- A Water consumption at Pirelli sites, including in water-stress areas	Medium	Own operations	Contribution to the depletion of natural resources
			- P Water consumption by Pirelli suppliers, including in water-stress areas	Short, Medium, Long	Upstream value chain	
Biodiversity and ecosystems	Direct impact drivers of biodiversity loss	Land use change Direct exploitation	- P Ecosystem degradation / land exploitation by raw material suppliers	Short	Upstream value chain	Contribution to biodiversity loss and potential damage to ecosystems resulting from supplier activities
Circular economy	❖ Resources inflows, including resource use		+ A Use of recycled or recyclable materials by Pirelli, with a potential positive impact on resources conservation	Short, Medium, Long	Own operations	Contribution to the conservation of natural resources
	Resource outflows related to products and services		+ P Potential contribution of Pirelli to resource conservation, such as through product durability, recyclability, etc.	Short, Medium, Long	Own operations	Reduced exploitation of natural resources through the design of tyres with increasingly higher content of natural or recycled raw materials
			- P In the downstream value chain, waste generation, namely end-of-life tires (ELTs)	Short, Medium, Long	Downstream value chain	Potential contribution to human health and environmental impacts caused by poor management of end-of-life tyres (ELTs), such as unregulated dumping, fire risks from tyre piles, and illegal reuse of ELTs without safety standards.

¹⁹In the "Impact" column, the letter A indicates a actual impact, while the letter P stands for potential impact

ESRS			Impact ¹⁹	Time horizon	Own operations / Value Chain	Effects on the environment and people and involvement with respect to impacts
Topic	Subtopic	Sub-subtopic				
Own workforce	Working conditions	Worker well-being (Health and safety, Work-life balance)	+ A I Well-being of workers in the company, in relation to health and safety in the workplace, existence of working arrangements favouring work-life balance	Short, Medium, Long	Own operations	Contribution to the well-being, satisfaction, and improvement of working conditions for the company's workforce
		Working time	+ A I Efficient work organisation, including adherence to time limits set by contracts, regulations, standards and characteristics of the business sector	Short, Medium, Long	Own operations	
		Secure employment	+ A I Permanent employment contracts and employment stability at Pirelli	Short, Medium, Long	Own operations	
		Adequate wages	+ A I Wages of the Pirelli workforce aligned with contracts, regulations, standards and characteristics of the business sector	Short, Medium, Long	Own operations	
		Social dialogue Freedom of association, [...] Collective bargaining, including percentage of workers covered by collective agreements	+ A I Presence of collective agreements and opportunities of participation for Pirelli's workforce	Short, Medium, Long	Own operations	
	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value Diversity	+ A I Equal Opportunities in the workplace at Pirelli, respect for gender diversity and other minorities, equal pay for work of equal value between genders	Short, Medium, Long	Own operations	Psycho-physical wellbeing of employees, influence on people's culture with positive impact both within the company and in the community outside the company due to the values conveyed.
			+ A I Commitment to achieving gender balance at Pirelli	Short, Medium, Long	Own operations	
		Training and skills development	+ A I Training and skills development of Pirelli workers throughout their working lives	Short, Medium, Long	Own operations	Growth prospects, improving employee skills and maintaining a high-quality workforce with benefits for both the company and the economic and social context in which it operates
	Workers in the value chain	Working conditions Equal treatment and opportunities for all	Secure employment Working time Adequate wages Social dialogue Freedom of association, including the existence of works councils Collective bargaining Work-life balance Health & Safety Gender equality and equal pay for work of equal value The employment and inclusion of persons with disabilities Measures against violence and harassment in the workplace Diversity	Short, Medium, Long	Upstream value chain	Contribution to the well-being, satisfaction, and improvement of working conditions for the workforce throughout Pirelli's supply chain
			+ A I Compliance with contractual rules, freedom of association, job stability, adequate working conditions, and equal treatment for the workforce of Pirelli suppliers			
		Training and skills development	+ A I Training and development of skills throughout the entire working life of employees of suppliers	Short, Medium, Long	Upstream value chain	Improvement of employee skills and maintenance of a high-quality workforce along the supply chain
	Other work-related rights	Child Labour Forced labour Adequate housing	- P I Violation of human rights at Pirelli suppliers, e.g. through the use of child or forced labour	Short, Medium, Long	Upstream value chain	Potential violation of human dignity and compromise of workers' fundamental rights along the supply chain.

ESRS			Impact ¹⁹	Time horizon	Own operations / Value Chain	Effects on the environment and people and involvement with respect to impacts
Topic	Subtopic	Sub-subtopic				
Affected communities	Communities' economic, social and cultural rights	Land-related impacts	+ A Community development in areas where Pirelli operates through specific initiatives	Short, Medium, Long	Downstream value chain	Contribution to the well-being and improvement of the quality of life of local communities
Consumers and end users	Information-related impacts on consumers and/or end-users	Freedom of expression	+ A Dedicated channels for listening of customers	Short, Medium, Long	Downstream value chain	Contribution to customer satisfaction and the ability to make informed choices
		Access to (quality) information	+ A Availability of adequate information about Pirelli products for customers	Short, Medium, Long	Downstream value chain	
	❖ Personal safety of consumers and/or end users	Health & Safety Security of a person	- P Occurrence of accidents caused by product characteristics/ defects	Short, Medium, Long	Downstream value chain	Contribution to road safety by reducing possible car accidents thanks to tyres that meet the highest quality and safety standards.
Business conduct	Corporate culture		+ A Sharing and dissemination of the company's rules and principles with internal and external stakeholders	Short, Medium, Long	Own operations	
	Management of relations with suppliers including payment practices		+ A Development of local supply chains	Medium, Long	Upstream value chain	
	❖ Corruption and bribery	Prevention and detection including training Incidents	- P Corruption, illegal conduct within Pirelli's operations	Short, Medium, Long	Own operations	

The topics marked with the symbol ❖ are topics that have been identified as relevant based on the double perspective of Impact and Financial Materiality and have therefore been deemed by the Group to be of greater importance. In particular, the topics of Climate Change, Circular Economy, Consumer Safety and Corruption are considered the most relevant for the Group, given that these are the topics for which material impacts, risks and opportunities have been jointly identified. To this end, Pirelli has taken steps to implement appropriate controls and activities to manage impacts, mitigate risks and seize opportunities with a view to sustainable development.

RISKS AND OPPORTUNITIES TABLE

ESRS			Risk/opportunity ²⁰	Own operations / Value Chain
Topic	Subtopic	Sub-subtopic		
Climate Change	Climate change mitigation		R: Risk of delays by the supply chain in achieving the CO ₂ targets communicated to the market and the consequent impact on sustainable finance/claims by investors	Own operations - Upstream value chain
			R: Tightening of carbon taxes in countries where Pirelli manufactures	Own operations
			O: Increased market share related to the ability to respond quickly to requests for low-emission products before competitors	Own operations
			O: Increase in market share related to the rapid growth of the electric market	Own operations
Circular economy	Resources inflows, including resource use		R: Increase in the cost of "carbon-intensive" goods (e.g. steel, aluminium) following introduction of the Carbon Border Adjustment Mechanism (CBAM)	Own operations
			O: Competitive advantage from early adoption of circular economy solutions and technologies such as management of resource scarcity and product end-of-life.	Own operations - Downstream value chain
			O: Cost reduction as a result of AI "predictive maintenance" measures that minimise errors and failures on machinery, resulting in reduced material waste.	Own operations
Consumers and end users	Personal safety of consumers and/or end users	Health & Safety Security of a person	O: Increased market share due to increasingly safe products, for example thanks to intelligent and connected tyres that transmit useful information for safe mobility in real time	Own operations - Downstream value chain
Business conduct	Corruption and bribery	Prevention and detection including training	R: Non-compliance with company criminal regulations (e.g. 231/2001)	Own operations
		Incidents	R: Non-compliance with anti-corruption rules and regulations	Own operations

20. In the "Risk/Opportunity" column, the letter R stands for risk, while the letter O stands for opportunity