

sustainability REPORT

2023



Construction Materials Holding Company
Company listed on the regulated
market of the Bucharest Stock
Exchange
Simbol: ROC 1





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Message from the CEO



Ionuț Bindea

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Dear partners and colleagues,

It is an honour to present the second sustainability report of ROCA Industry. This report represents a new step in the direction we have set and reaffirms our strong commitment to sustainability. From the outset, we have dedicated ourselves to embedding sustainability into every aspect of our business, and we are determined to do so in an authentic and responsible manner. The year 2023 was full of valuable lessons. It was our first full year since our inception in which we systematically allocated resources and focus to achieve our sustainability goals. We have ensured good governance and implemented responsible practices in all our operations. We have also started an ambitious decarbonization plan, constantly optimizing the use of resources to minimize our impact on the environment.

We focused on adopting a mindset and clear actions to move towards a circular economy, where efficiency and recycling of resources become priorities. At the same time, we continued to be actively involved in projects that support the local communities we are part of, emphasizing our commitment to sustainable development and social responsibility.

In addition to our commitment to the environment, we have also focused on the well-being of our employees. We have provided a safe and stimulating work environment, supporting diversity and inclusion. We have promoted equal opportunities and respected human rights in all our operations. In addition, we have actively supported local communities by engaging in community development projects focused on education, health and environmental protection.

A key aspect of our commitment to sustainability is compliance and non-financial reporting. We are already preparing for next year and for the new CSRD (EU Corporate Sustainability Reporting Directive) reporting framework, as well as for alignment with ESRS (European Sustainability Reporting Standards). These preparations are crucial to ensure the transparency and accuracy of the information we report, thereby improving the quality and comparability of our sustainability reporting.

In 2023, we launched the „Industria Faptelor Bune” platform, dedicated to projects with tangible community impact. The first initiative under this platform was the transformation of the Gymnasium School in Sălcioara. We aspire for this project to be more than a one-time effort but a replicable positive example. Romania has the opportunity to grow by showcasing successful models and creating systems to adopt and multiply these models. Romania can and must develop regional champions, with education being a crucial step in this journey. Through this project, we have demonstrated our commitment to supporting education and the development of local communities.

In closing, I would like to thank everyone who has contributed to the growth of our holding. I deeply appreciate our collective efforts to drive ROCA Industry towards excellence. We will continue to work in the established direction, knowing there is no alternative. Only this way can we achieve sustainable performance and make a positive impact on the environment and society.

Sincerely and appreciatively!

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Purpose of the report

In 2023, we continue the path started in 2022 by launching our first Sustainability Report and establishing the Sustainability Strategy for ROCA Industry. This year, we reaffirm our commitment to the three essential pillars of sustainability: ECONOMIC, SOCIAL and ENVIRONMENT. We are aware of the current challenges in the business environment and determined to contribute through concrete actions to the transition to solutions that reduce the negative impact of large industries on society and the environment.

We have made significant progress in the initiated projects, demonstrating a sustainable mindset in all aspects of our activity. Despite the difficult economic and social context, we have identified and capitalized on new opportunities that allow us to stay on the path of sustainable development.

Transparency and openness to sustainability values remain central to our strategy, contributing to increasing competitiveness and resilience in the construction industry. We continued extensive efforts to calculate the carbon footprint, identify climate risks and analyze the financial implications associated with them, in accordance with TCFD standards. These initiatives help us better understand the impact of our activities and implement effective measures to reduce it.

In 2023, we are committed to overcoming challenges and staying on an upward trajectory, demonstrating that sustainability is not just a goal, but a way of operating integrated into our organizational culture. This report highlights the steps taken and the results achieved this year, underlining our continued commitment to a more sustainable and responsible future.

Reporting framework

The materiality analysis was carried out according to the concept of double materiality, starting from the analysis of the value chain and the identification of material aspects through the active involvement

of the companies' management and stakeholders. In 2023, there were no major changes in the holding's activity, so we did not revise the materiality analysis made in 2022. We intend to revisit the materiality analysis during 2024 and update the material topics.

We understand that climate change is a crucial topic at the moment at global level and that is why we want to actively contribute towards economic, social and environmental responsibility.

The structure of this report is based on relevant material aspects that have an impact or possible social, economic and environmental impact and you will be able to find both quantitative and qualitative indicators.

This report will include quantitative information for 2022, the reporting year in which we launched ROCA Industry's first sustainability report. For certain reasons, which will be explained punctually for each situation, certain information related to the previous reporting year will be reformed.

Reporting period

The data presented in this report are for the year 2023, covering the period January 1 - December 31, 2023 and describe the activities of the **ROCA Industry** holding and the companies **BICO**, **Evolor**, **Eco Euro Doors**, **DIAL** and **Electroplast**.

References

ROCA Industry has prepared this Sustainability Report in accordance with the Global Reporting Initiative (GRI 2021) standard for the period January 1 - December 31, 2023. Also, for an additional complement and applied to specific industries, we have reported according to the Sustainability Accounting Standards Board (SASB). The index of indicators related to the two standards can be found in the last chapter of the report. The report complies with Directive 2014/95/EU on non-financial

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reporting (NFRD), the most important European legislation on sustainability reporting obligations, as well as the provisions transposed into national legislation by the Order of the Minister of Public Finance 1938/2016 with subsequent additions - Order no. 3456/2018 and - Order No. 1239/2021.

Thanks

We thank all those who contributed to the realization of this report, both the internal ROCA Industry team and all external collaborators.

The information in this report has not been externally audited.

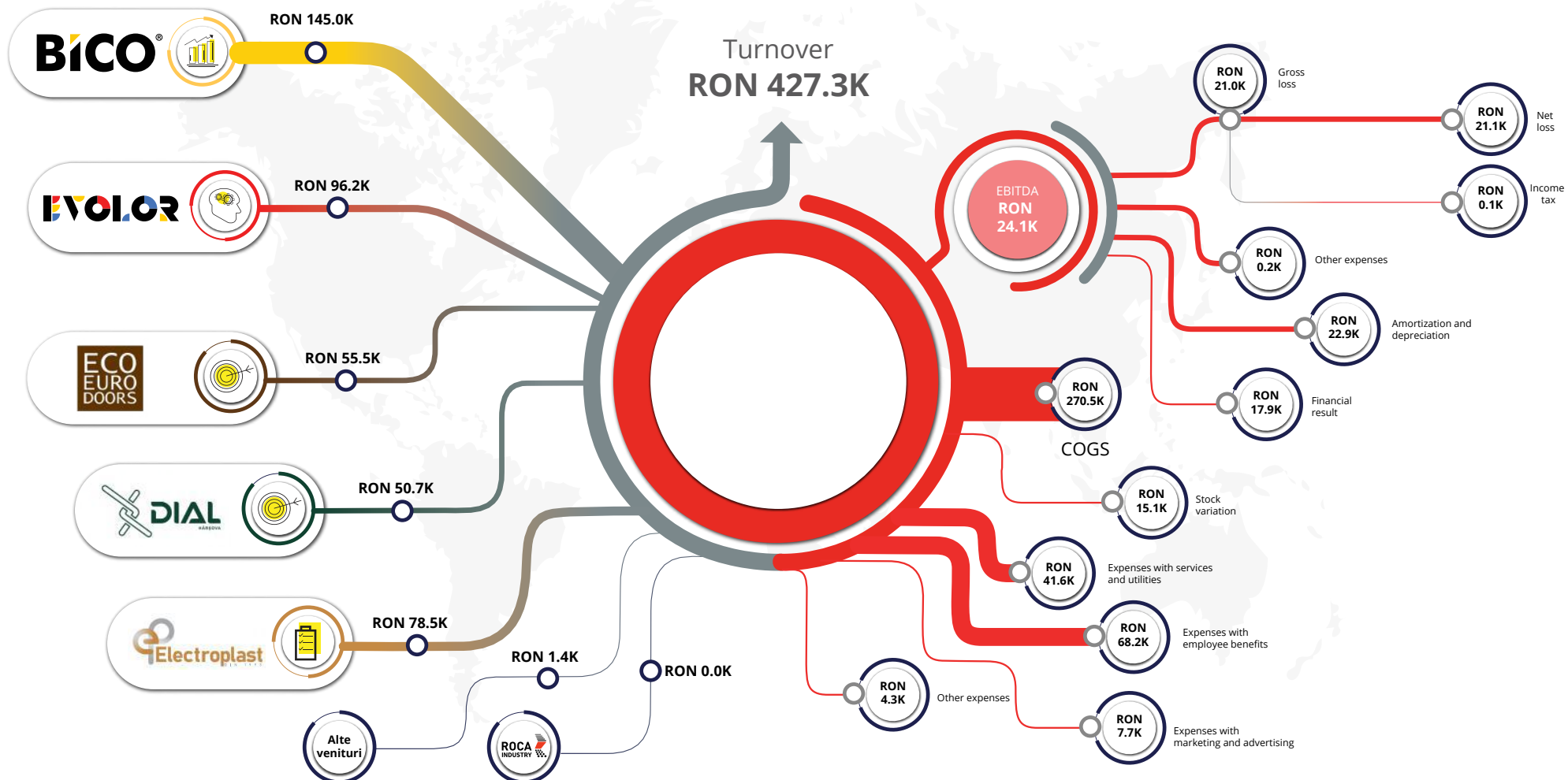
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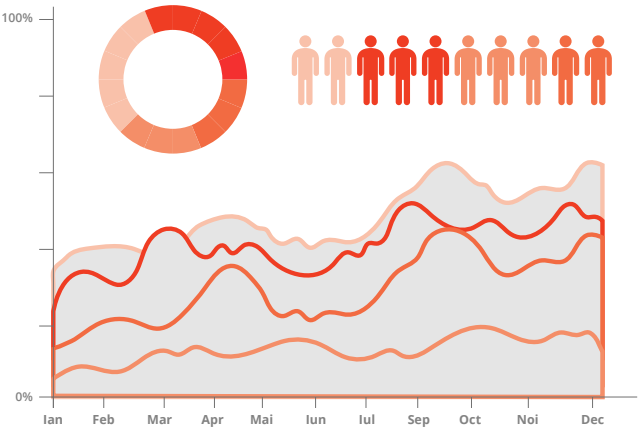
For further information about the report, opinions or suggestions for improving it, please contact us at office@rocaindustry.ro

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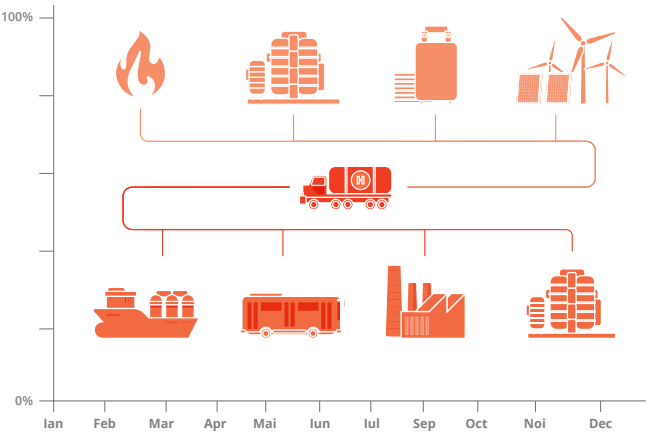
Str. Gara Herăstrău nr. 4, building A, 3rd floor, Sector 2, Bucharest

The year 2023 in figures





SOCIAL	Evolor	BICO Grup	DIAL	Eco Euro Doors	Electroplast	Total
Number of employees at the end of the year	143	411	75	212	112	953
Turnover rate	22%	34%	27%	24%	31%	28% average
Year-end retention rate	78%	78%	90%	87%	83%	83% average



MEDIUM	Evolor	BICO Grup	DIAL	Eco Euro Doors	Electroplast	Total
Energy Consumed	336 MWh	5,775 MWh	1,096 MWh	2,309 MWh	2,241 MWh	11,757 MWh
Energy produced	5 MWh	367 MWh	66 MWh	389 MWh	93 MWh	920 MWh
Scope 1 emissions	462 tCO2eq	564 tCO2eq	618 tCO2eq	502 tCO2eq	321 tCO2eq	2,467 tCO2eq
Emisii Scope 2 (Market based)	73 tCO2eq	1,273 tCO2eq	225 tCO2eq	417 tCO2eq	472 tCO2eq	2,460 tCO2eq



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1. Principles, values and governance of the ROCA Industry holding

ROCA Identity (Romanian Capital)

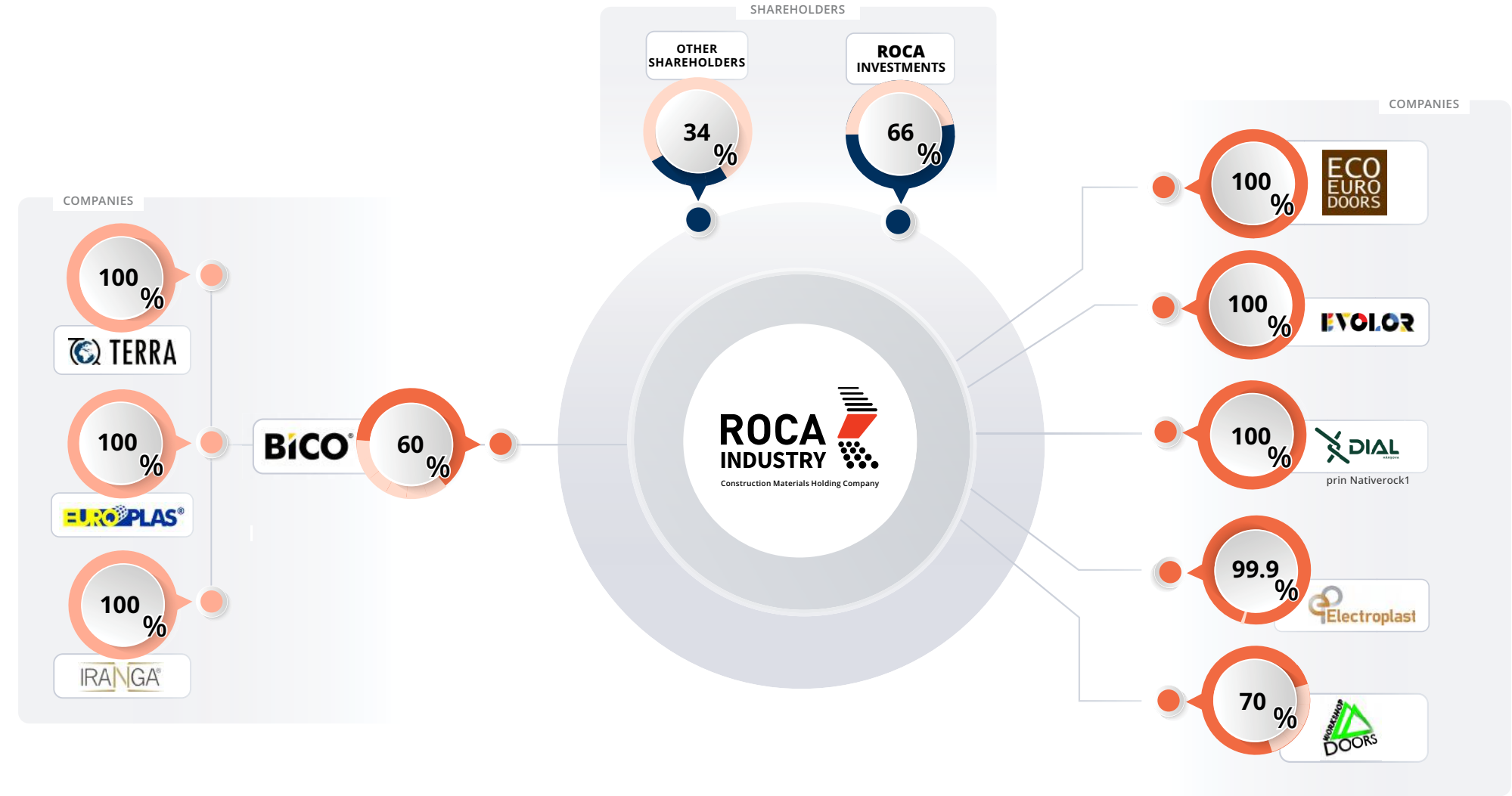


ROCA INDUSTRY HOLDINGROCK1 S.A. is a Romanian company, established in September 2021 and listed in January 2022 on the AeRO Premium market of the Bucharest Stock Exchange („BVB”). In January 2024, the process of increasing the company's share capital was completed with a total amount of 71.7 mln. RON, and starting with March 11, 2024, ROCA Industry shares are listed on the main market of BVB, Standard category.

The company aims to develop and scale strong and sustainable local brands both based on a common strategy and through the synergies generated from their activity. In a fragmented world economy, ROCA Industry builds a structure capable of quickly adapting to multiple and unpredictable changes, which bring value to its shareholders in the medium and long term.

By its nature, that of a holding company, ROCA Industry has not carried out its own operational activities so far. Specific to the business model of a holding company, Roca Industry operates and implements the business strategy through its directly owned subsidiaries **BICO INDUSTRIES S.A.**, **EVOLOR S.R.L.**, **ECO EURO DOORS S.R.L.**, **DIAL S.R.L.**, **ELECTROPLAST S.A.** and **WORKSHOP DOORS S.R.L.** as well as through those indirectly owned, through **BICO INDUSTRIES – TERRA IMPEX S.R.L.**, **EUROPLAS LUX S.R.L.** and **IRANGA TECHNOLOGIJS, UAB**. These subsidiaries operate in the field of building materials, more specifically in the production of fiberglass and fiberglass reinforcement (**BICO, TERRA, EUROPLAS** and **IRANGA**), in the production of varnishes, paints and decorative plasters (**EVOLOR**), in the production of doors for residential constructions (**ECO EURO DOORS** and **WORKSHOP DOORS**), in the production of border panels and fence mesh (**DIAL**), respectively of the production of low-voltage copper and aluminum electrical cables (**ELECTROPLAST**).

The structure of the companies directly or indirectly owned by ROCA Industry is presented below.



As the acquisition of WhorkshopDoors was completed in February 2024, it is not the subject of this Sustainability Report, the companies we are focusing on this year being: Bico Grup, Evolor, Eco Euro Doors, Dial and Electroplast.

Roca Industry's Mission and Vision

ROCA Industry's mission is to contribute to the reindustrialization of Romania by bringing under the umbrella of the holding medium-sized companies that do not have access to the capital market or institutional investors to finance development. Through a structured transformational process, benefiting from the experience in the field of ROCA Investments, its majority shareholder, ROCA Industry contributes to streamlining and improving their performance, aiming for regional leadership positions for portfolio companies.

ROCA Industry's vision is to form a Holding of 8-10 companies producing construction materials whose value aims to increase over time by correctly and coherently applying the right business strategies for each one.

At ROCA Industry, we are guided by four essential strategic guidelines. First of all, we focus on development through the creation of regional champions, achieved both through organic development, accelerated by investments in technology, new products and access to new markets, as well as through acquisitions at the level of our company and subsidiaries. Secondly, we are committed to integrating sustainability in all subsidiaries, through production lines of sustainable building materials and products. The third pillar is the complex transformational process, which aims to create a culture and mindset of regional champions, based on ethics, integrity, experienced management teams and flexible trade policies. Finally, we develop group synergies, with unitary purchasing and sales structures, in order to maximize efficiency and collaboration within the holding.

We invest as a majority shareholder in medium-sized companies that, through a process of growth and efficiency in the medium term, will be integrated into a high-performance holding structure that has all the premises to be in the attention of institutional investors in terms of attracting capital and to produce added value for both shareholders and shareholders. and for the economy as a whole.

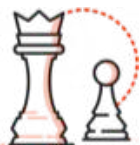


ROCA Industry's values:



VISION

Our goal is to make a notable contribution to Romania's economic development through the entrepreneurial culture we practice and share. We continuously educate ourselves for performance, and any decision we make in the short term must also make sense in the long term.



PASSION

Our passion is to bring out the value in people, ideas and companies. This passion has brought us together and drives us to grow, learn and explore new areas, solutions and business models.



EDUCATION FOR PROGRESS

The best way to grow is to continually learn from what others do, from what we succeed and from the mistakes we make. To do this we need an open mind that looks at everything around us not as a problem, but as an opportunity to learn and grow.



AUTONOMY

Autonomy means having the will, the knowledge and the resources to succeed in what we set out to do, individually and as a team. Not waiting to be decided, to be done, to be given to us. We take responsibility for the end result and act at every step as if we were our company.

COMMUNICATION

The better the communication, the more the participants have in common. We understand that, in teams and organisations, finding common ground does not happen by itself, but is a systematic effort that leads to better interactions, relationships and decisions.



TEAM PERFORMANCE

We are committed to building an ecosystem of people, ideas and projects. We can only do this by building strong teams and communities that share the same values, practices and goals. Each team must deliver performance before we can give credit to anyone on it.



INTEGRITY

We can only achieve what we set out to do if we build trust, every day, with every colleague, customer or partner. To do this, we offer transparency, loyalty, respect and commitment to personal and professional ethical standards. We are committed to always doing things right.



COURAGE

We have the courage to imagine that we will go where no one has gone before, and then we have the courage to do what it takes to get there. We choose the most ambitious path. We also support others to gain more and more courage and confidence.



Locations where we operate:

BICO
Iranga
Lituania

ELP

EED
WKS

BICO

Republica
Moldova

BICO
Europlas

BICO
Terra

EVOLOR

DIAL

Investments made from the ROCA Industry holding



EVOLOR



BICO



Our business model

ROCA Industry's business model is based on investments in medium-sized companies, acting as a majority shareholder, with the aim of integrating them into a high-performance holding structure. Through a process of growth and efficiency in the medium term, these companies will attract the attention of institutional investors for access to new capital, generating added value for both shareholders and the economy as a whole.

ROCA Industry's transformational process begins with **the transformation phase**, which lasts about two years, in which the company's performance may decrease due to the costs necessary to streamline the activity, such as the integration of an experienced management team, digitization of operations, rebranding, identification of new products and markets, and investments in state-of-the-art technology. The consolidation phase follows, also for about two years, in which the company becomes stronger, with a stable management team and a clear medium-term strategy, developing new distribution channels, diversifying the product portfolio and investing in new technologies. At this stage, the positive impact of the operational efficiency processes and the newly created synergies also becomes visible. The last stage is the **scaling stage**, which lasts between one and a half and two years, in which the company develops both organically, through investments in state-of-the-art technologies, the development of new products and access to new markets, including exports, and inorganically, through acquisitions of new national or regional companies to create significant players at European level. The company's performance may decrease slightly until the integration of all new processes or subsidiaries into the holding company is completed.

Production strategy

- **Efficiency** – The company wants to streamline production processes, by investing in better technologies and improving staff qualification. The goal of increasing efficiency will mainly be to increase profitability. At the same time, Roca Industry also aims to improve working conditions, by reducing manual and repetitive work;
- **Sustainability** – The company aims to adapt production technologies to provide greater environmental protection. Thus, it is intended that the entities through which they carry out their activity generate a lower volume of waste and the level of pollution decreases, the percentage of recycled materials is higher, including by using more recycled raw materials in the production process, and the energy consumption is as low as possible;
- **Adaptation to market needs** – ROCA Industry will implement a constant feedback loop within the companies between the commercial and production departments, through which the products are constantly adapted to the needs of the market;
- **Innovation** – Innovation will be an explicit objective of Roca Industry's subsidiaries, both in terms of products and production processes. The Company will also pursue investment in new technologies, digitalization and robotization of production.

Financial strategy

- Efficient allocation of capital within the Company, according to development needs;
- Access to various sources of capital, negotiated and contracted unitarily, in order to optimize costs and conditions;
- Separate profit centers, with planning, budgeting and own financing activity in branches;
- Periodic issuances of shares or bonds at the Company level and access to alternative sources of financing on the capital markets.

Human Resources Strategy

- Populating top and middle management positions with people with an extremely high level of competence and soft skills, above the market average, and ensuring a continuous development process of these skills;
- Continuous qualification of all employees in executive positions.

Environmental strategy

- Resource management – constant concern in the active monitoring of consumption in order to optimize;
- Carbon footprint – reducing greenhouse gas emissions
- Caring for the environment – The company is ready to identify new opportunities that take into account the protection of the environment, along with the activities it already carries out..

ROCA Industry on the capital market

On March 11, 2024, ROCA Industry shares were admitted to trading on the main market of BVB, Standard category. The Company's experience on the Romanian capital market dates, however, from January 27, 2022 when, 3 months after its establishment, Roca Industry shares entered trading on the AeRO market, the share segment of the Multilateral Trading System of the Bucharest Stock Exchange, under the symbol ROC1.

Throughout 2023, the Company maintained efficient and transparent communication with investors. In this context, throughout the year, interested investors received information about the news of the Group companies through the monthly Newsletter. The management was involved in activities dedicated to investors by organizing two conferences, broadcast live via webcast, with the supporting documents available on the Company's website, in the Investors > Investor Presentations section.

The company also participated in the 'View on the Romanian Small Caps' session, organized by the Bucharest Stock Exchange, within the Romania & Frontier Investor Days event, the first of its kind to which companies listed on the AeRO market were also invited. In December, the Company took part in the Quarterly Report event, organized by Tradeville especially for retail investors.

Also in 2023, we were selected to participate in the Investor Relations and Liquidity Support Programme (IRLSP), launched in Romania by the European Bank for Reconstruction and Development (EBRD) and the Bucharest Stock Exchange (BVB), in collaboration with Vertik. This program was created to support companies listed on the Romanian capital market, in order to increase visibility and improve liquidity.

After deliberations, from among the listed companies that applied to the program, three participants were selected: two companies from the

regulated market of BVB and one from AeRO. The program took place over 9 months, during which the companies benefited from support from a team of professional consultants in investor relations and communication, adapted to their needs. This support included the development of the strategy, the creation of an Equity story and support in the implementation of the investor relations strategy, for a period of 6 months from its delivery.



BICO®

Bico is the largest producer of fiberglass mesh in Central and Eastern Europe and the third largest producer in the European Union. The company was established in the year 2006. Until July 2023, ROCA Industry held 70% of the company's share capital, while its founder held 30%. After a capital increase made by the founder, he increased his holding to 40%, and ROCA Industry is the majority shareholder, with 60% of the share capital.

THE LARGEST PRODUCER OF FIBERGLASS MESH IN CENTRAL AND EASTERN EUROPE AND THE THIRD LARGEST PRODUCER IN THE EUROPEAN UNION

BICO Group has an installed capacity of 120 million square meters and operates in the market under two brands: BICO and Terra, both in the national and regional distributor networks, as well as in the DIY store networks, nationwide. It operates in five production centers, two of which in Romania, in Piatra Neamț (production of fiberglass or polyester mesh and reinforcements for the reinforcement of industrial products, as well as PVC/ALUMINUM corners with fiberglass mesh), and in Vaslui (production of fiberglass mesh for thermosystems), two in the Republic of Moldova, through Terra, Europlas (production of fiberglass mesh for thermosystems) and one in Lithuania, through Iranga (production of fiberglass mesh and reinforcement for the reinforcement of industrial products with two months of ultra-performance production).

Terra, a company wholly owned by BICO since March 2022, is one of the largest producers of fiberglass mesh in Eastern Europe, with a production capacity of over 30 million sqm/year installed in the Vulcanesti Free Economic Zone, Republic of Moldova. The foundations of this production center were laid in 2011, and the official market launch of Terra products took place in 2012. Terra products comply with the highest European standards for strength and durability, thus benefiting from the necessary accreditations from the quality verification institutes of construction materials in Romania, Czech Republic and Germany. With over 180 employees, approximately 50% of its capacity is destined for the Romanian market, the remaining 50% being sold in the European Economic Area.

Europlas, a company wholly owned by BICO since November 2023, specializes in the production

of reinforcing mesh, having installed in the Free Economic Zone of Ialoveni, Republic of Moldova, a production capacity of 7 million square meters of reinforcing mesh per year, adding 10% to the production of fiberglass mesh for ETICS systems owned on the Bico and Terra brands. The production center was established in 2017, and the official market launch of Europlas products took place in 2018.

Iranga, Lithuania, operates on the technical and construction textiles market, offering solutions based on a complex range of technologies for the production of fiberglass fabrics and composite materials by laminating fabrics, an activity similar to one of Bico's business lines.

The year 2023 was marked by the integration phase of the acquired companies (e.g. Iranga), but also by the process of refurbishing the production lines at Europlas, by moving equipment from the Vaslui factory, and those from Terra, by modernizing the technologies on the production flow. The investments made as well as the integration process of the companies have temporarily affected the performance of the BICO group (made up of the companies BICO, Terra, Europlas and Iranga). It implemented a recovery plan starting with the second quarter of 2023, aiming at concrete measures to reduce costs, identifying specific areas of work and related projects. This plan was implemented by the end of the year. As main actions after the acquisitions made, the company is focused on expanding its sales markets in Europe and diversifying its technical products based on the production capacity and technology it currently has.

PRODUCT PORTFOLIO

After accumulating experience and expertise in the field, the Bico Group has a wide range of products, which includes:

(i) Fiberglass mesh, a product intended for the reinforcement of thermal insulation systems made of composite thermal insulation on the outside (ETICS) based on mineral wool, expanded polystyrene or other type of thermal insulation board.

The products in this range are fiberglass fabrics, of the E-glass type, which have special properties to provide high tensile strength and long resistance in the alkaline environment. It is used for reinforcing both interior and exterior plasters, aiming to strengthen composite thermal insulation systems on the outside, thus preventing the appearance of plaster failures.

(ii) Fiberglass scrim specially designed for the reinforcement and dimensional stabilisation, by laminating, of industrial products.

This product is made of continuous filament fiberglass which are laid down in an open mesh structure and chemically welded, is specially designed for the industrial products that need a substantial improvement of their mechanical properties, being the element that guarantees a high tensile strength and perfect control of the elasticity of the finished material. This fiberglass scrim is suitable to be included in a laminating process characteristic of the production of materials composed of two or more laminated layers, such as: roofing membranes, synthetic membranes, roofing underlay, aluminium foils, thermal insulation materials and other materials that tend to break easily (nonwoven materials, foils, films, papers etc.).

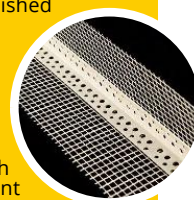
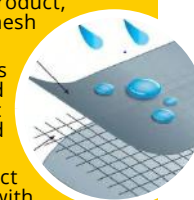
(iii) Fiberglass reinforcement is a composite product, obtained by the process of laminating non-woven mesh on non-woven materials or films.

With a high resistance to delamination, fiberglass reinforcement is designed for the reinforcement and dimensional stabilization of bituminous and plastic membranes that are used in both industrial and residential buildings.

(iv) Fiberglass mesh profiles is a product range that includes PVC or ALUMINUM L-profiles, with fiberglass mesh, used for the stiffening, protection and aestheticization of exterior corners within surfaces finished with different types of plaster.

The fiberglass mesh on the PVC or ALUMINUM corners facilitates their integration into the plaster layers, providing flexibility during installation and durability of the finished corners.

Bico is the first and largest producer of fiberglass mesh in Central and Eastern Europe, the third most important producer in the European Union and the only domestic producer of fiberglass reinforcement





EVOLOR, a company wholly owned by ROCA Industry since 2021, was founded in 1993 under the name Sarcom and is one of the largest players in the paint and varnish production industry, with a market share of approximately 10% on the varnishes and decorative paints market in Romania. The company is focused on the production of paints, primers, varnishes, thinners, washables, adhesives, decorative plasters and dyes. It has seven main production sections for the products in its portfolio, products mainly intended for the national market. Through its two product ranges, EVOLOR addresses the consumers' needs in a balanced way, offering both affordable products (STICKY) and products intended for the premium area (Coral), the products intended mainly for the national market being distributed predominantly through national store chains.

EVOLOR ONE OF THE LARGEST PLAYERS IN THE PAINT AND VARNISH PRODUCTION INDUSTRY, A TRADITIONAL PRODUCER, WITH A MARKET SHARE OF APPROXIMATELY 10% ON THE VARNISHES AND DECORATIVE PAINTS MARKET IN ROMANIA, WHICH IS NOW ENTERING A NEW STAGE OF DEVELOPMENT

The development strategy reflects the company's commitment to invest in the sustainable growth of the business, which will allow it to become a regional champion. A significant stage of this strategy was the acquisition, in the second part of 2023, in the context in which the company approached the maximum production capacity, of the former Chempro paint factory, located on the Oltchim Râmnicu Vâlcea platform. This acquisition also included the acquisition of land in the vicinity that would allow the development of new production, logistical and administrative capacities. Through this expansion, EVOLOR strengthens its presence in the region, becomes a key player in the revitalization of the area and initiates the organic scaling stage of the Holding's business model.

In parallel with this expansion, in 2023 a technological upgrade was carried out on the manufacturing line of washable primers and paints and programmed investments were initiated in the sustainability strategy, by installing a second park of photovoltaic panels, which allows the use of renewable energy sources, thus reducing the carbon footprint of operations. These investments are part of a multi-year plan that will continue throughout 2024.

All products manufactured by the company comply with the EU norms for the classification of volatile organic compounds and are technically approved

by the Ministry of Development, Public Works and Administration, through the Permanent Technical Council for Constructions. In addition, all Sticky and Coral products that contain biocidal ingredients are approved by the Ministry of Health, through the National Commission for Biocidal Products

ONE OF THE LARGEST PLAYERS IN THE PAINT AND VARNISH PRODUCTION INDUSTRY

The company is in an accelerated development process, which started in 2021 when it entered the ROCA Industry portfolio, so it managed to successfully overcome the transformation stage and is in full consolidation.

The year 2023 opened a new chapter for the company, starting with the rebranding of Sarcom (which became EVOLOR), but also with the reconstruction of the commercial brands. As part of the marketing plan, the company completed the repositioning of the two commercial brands, Coral and Sticky, improved their presence in the online environment, and initiated the first communication campaigns towards end consumers, campaigns carried out in OOH and radio environments, as well as online.

COMPLETE PRODUCT PORTFOLIO

The company has a wide range of products, divided into several distinct categories: washable interior and exterior paints, decorative plasters, water-based and quick-drying enamels, varnishes, alkyd paints, primers, thinners and complementary products, super-concentrated pigments.

The company's reputation and popularity are mainly based on the Sticky and Coral brands, for which the company has started a process of brand building, positioning and related marketing plans.



The distribution of products is managed by specialized sales teams, who professionally address each sales channel.





Eco Euro Doors is the largest Romanian manufacturer of doors for residential constructions, with 27 years of experience on the market. The company is part of the group since May 2022 (majority shareholder, with 70% of the share capital of EED), ROCA Industry becoming the sole shareholder at the end of 2022, after acquiring from the founders an additional package of 30% of the share capital. With a factory of 10,000 m², storage capacity of over 8,000 m² and additional land of 36,000 m², the company offers a wide range of products (laminated doors, painted doors and ready-to-paint doors), addressing both the need of customers for

standard products as well as those who request products of non-standard dimensions. EED products are distributed nationwide, through the Dedeman DIY chain of stores, as well as other specialized retailers and distributors.

THE LARGEST ROMANIAN MANUFACTURER OF DOORS FOR RESIDENTIAL CONSTRUCTIONS

During the transformation phase, and in order to form the structures suitable for growth, the structure of the management team as well as its composition have undergone changes. A recruitment process was initiated to fill the management roles in the company's team, with a focus on roles with commercial impact. This process is carried out in the case of all companies under the umbrella of the holding, for their transition to the desired business model it also involves the formation of responsible, assumed management teams, which can build strategic plans and implement them successfully. In this regard, the need for new roles in the organization was identified, such as quality control, or human resources management, and people were recruited in this regard, and at the end of 2023, the evolving organizational structure of the company was defined, which will be completed and finalized in 2024.

In 2023, the company's performance was below the expectations projected in the budget, influenced by the distribution profile with a customer with a significant share in turnover, the lack of a complete and adequate commercial structure, as well as the general market situation that suffered a decrease in demand. However, the company has put its investment plan into practice by commissioning new equipment, which will eliminate a number of bottlenecks in production and increase production capacity, flexibility and efficiency. Currently, the company aims to streamline the production

process, by organizing internal flows for series production and for the production of atypical doors, so as to optimally meet the market requirements. In addition, EED has taken an important step in the energy efficiency process, completing the project to install photovoltaic panels to reduce energy costs.

Our company's FSC accreditation reflects our firm commitment to sustainability and environmental protection. This certification validates the traceability of raw material sources and the sustainable exploitation of wood, being essential for export to European markets and for the listing of our products in national store chains belonging to international groups.

COMPLETE PRODUCT PORTFOLIO

The company manufactures and sells three categories of standard doors: laminated doors, painted doors and ready-to-paint doors. A new policy for the production of doors with special dimensions was also started, which completes the door portfolio, having a share of 2% in the total revenues of the main activity. In addition, in order to meet the needs of its customers, EED offers for sale various accessories and goods that represent 10% of the turnover.





DIAL is a company specializing in the production of edged fence panels, braided fence mesh, Rabitz mesh, rectangular posts and more, with 30 years of experience in this market. The company is in the transformation phase, being acquired by ROCA Industry in September 2022. DIAL's portfolio includes over 200 products that are distributed mainly nationwide, through DIY store chains and other specialized retailers and distributors. Operating in a geographical area where the industry has been developed over time, the company has access to a specialized workforce, most of the employees (qualified personnel) being part of the company in the long term.

ONE OF THE LARGEST MANUFACTURERS OF FENCE PANELS AND FENCE MESH

2023 was the year of completing the commercial management team and developing the sales team to achieve nationwide distribution. An additional action was the signing of the final acceptance for the new production and storage hall, with an area of 5,000 m² in the second quarter of 2023, which will give the possibility to increase production, but also to access new business lines. Thus, at the time of this report, the company has a total built production and storage area of approx. 11,000 m² and a production capacity of 10,000 tons/year.

The metal wire products market is a competitive market, with a relatively large number of producers, and which was affected in 2023 by fluctuations in raw material prices, but also by the increase in energy prices. In this regard, during 2023, DIAL accessed the Electric Up program through which the placement and installation of the photovoltaic panel installation with a power of 120.54 kw was completed, a process that will be continued in the next period.

From a commercial point of view, in 2023 there was a reorganization of the active assortment of products, the classification of product types and their role in the company's portfolio, and the development of the sales team for national distribution. Given the economic conditions, access to young specialized personnel may be difficult in the future, as in most industrial branches. The geographical positioning of the company, at almost equal distances between the areas of Constanta - Tulcea - Galati / Brăila, as well as the development of the local infrastructure, helps to expand the recruitment area, especially in the area of expertise of the support departments,

which have a deficient local offer.

In addition to the increase in exports, which accounted for 5% of the company's sales in 2023, one of the main priorities in the coming period is the extensive national development of the customer network. In order to better understand the needs of consumers, and anticipating the need to diversify the product portfolio, the company completed in the second half of the second half of the year a market research on the meaning of the products for consumers.

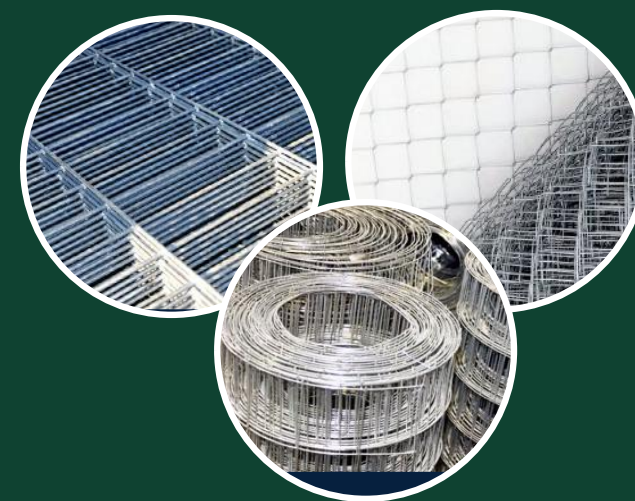
At the end of 2023, Dial completed the rebranding process by adopting a new visual identity much more suitable for the type of products and launched the new product catalog.

COMPLETE PRODUCT PORTFOLIO

The main products offered by Dial Hârșova are:

- Edged panels, galvanized or plasticized, are used for residential and industrial fencing, parks and gardens, public buildings and areas. The panels are made by welding previously galvanized wires that provide resistance against mechanical shocks, and then plasticized in a fluidized bed (in the case of plasticized panels) that provides protection against corrosion.
- Fence mesh, woven or covered in PVC, is used to enclose households, vineyard, factories, shopping centres and sports complexes, but also for cages and enclosures for animals. The fence mesh is recommended due to its resistance and is made of metal wires with different diameters between 1.6-2.8 mm.
- Roll welded mesh is a product made by welding galvanized wires in points and is used especially for the boundaries of roads, railways and highways, but also for the construction of cages for animals and the fencing of agricultural farms
- Among other complementary products, Dial produces rectangular poles and columns produced by roll forming galvanized sheet.

The fluidized bed plasticizing section is the only one in Romania, and the products resulting from this technological process represent high quality products, which ensure increased durability, resistance to corrosion and ultra-violet rays, easy maneuverability, but also environmentally friendly.





Electroplast, with 30 years of experience, is one of the largest manufacturers of low-voltage copper and aluminum electrical cables. ROCA Industry acquired 99.99997% of ELP's share capital at the end of June from ROCA Investments, its majority shareholder. The company has gone through the transformational model during the years when it was under the ROCA Investments umbrella, now being in the **consolidation phase**, having at the time of this report a complete management team, with proven know-how. In the railway cable sector, it is a market leader and pays special attention to existing trends at European level that impose high safety standards in the construction sector, but also aspects related to energy efficiency, sustainability and other aspects of public interest.

ONE OF THE LARGEST MANUFACTURERS OF LOW-VOLTAGE COPPER AND ALUMINIUM ELECTRICAL CABLES

In 2022, ELP recorded a good financial situation, the best in the last 30 years, in previous years having a deteriorated financial performance that needed solid and operational financial support. At the time of the establishment of the Roca Industry holding, the restructuring process of ELP was underway, with a financial and operational restructuring already implemented, but with negative EBITDA and a process of completing the management team. The inclusion of ELP at that time in the Roca Industry portfolio would have made it difficult to list ROCA Industry on the AeRO market. In addition, at that time ELP was owned by six more shareholders. For these reasons, the holding company's shareholder, ROCA Investments, considered that it was not possible to include ELP at the time of the establishment of ROCA Industry. Thus, two years later, the transaction by which ROCA Industry acquired all but one of ELP's shares (as a result of legal restrictions on the minimum number of shareholders in a joint-stock company) was such as to bring together all the companies operating on the construction materials market that were owned by ROCA Investments, under the umbrella of the specialized holding, ELP being the last of them.

The Bistrita plant has a capacity of 5,500 tons of cables/year, with a production area of approximately 13,000 square meters, located on a land of 23,500 square meters. The company is equipped with over 30 equipment and production lines specific to its activity and has in its portfolio approximately 3,600

types and sizes of cables necessary for various fields, such as railways, civil and industrial constructions, energy, installations, telecommunications, mining, industry, etc. In 2023, in the operational area, Electroplast continued the investment project started in 2022, by introducing two impact equipment into the manufacturing flow major in increasing the production capacity (a copper wire mill equipped with automatic double winder and a complete insulation and jacket application line). The total value of the project is over 2.9 mln. EUR, which includes investments over a period of three years, broken down as follows: 20% in 2022, 44% in 2023 and 36% in 2024.

In parallel with the refurbishment process, ELP has also invested in the digitalization area by implementing an industry 4.0 solution, which aims to monitor the operating parameters for 50% of the production equipment in real time. The solution is served by a new industrial wifi infrastructure, which covers all production spaces, as well as an online portal. Through the new solution, the members of the ELP teams have at their disposal consolidated information, statistics and reports based on which they can make operational decisions in the medium and long term. The company's goal is that next year the solution will be implemented for all production equipment. Also in this direction, a specialized software for production scheduling was implemented, based on the Delmia – Dassault solution, which optimizes the use of equipment by

grouping semi-finished and finished products to streamline the consumption of raw materials and reduce preparation times.

The purchases were also completed by the implementation of a system for monitoring energy consumption, the financing being provided through the de minimis aid scheme on energy efficiency at the level of SMEs and large enterprises, within the Large Infrastructure Operational Program 2014-2. All these investments contribute to energy efficiency, increased productivity and production capacity, including by eliminating production bottlenecks, with a direct impact on improving margins and profitability levels.

ELP holds a number of important certifications, such as: certified integrated management system, railway supplier authorization issued by AFER, supplier Transelectrica and Electrica. The company also has a modern testing laboratory, accredited by RENAR (the national accreditation body in the field).





One of the highly specialized segments is represented for Electroplast by the signaling cables for railways, AFER, where the estimated market share to be held by the company, places it in the position of market leader.



SPECIALIZED PRODUCT PORTFOLIO

ELP is a leader in the railway cable market, a highly regulated market in terms of certifications/quality, products being some of the most complex and of superior quality. At the same time, the company develops products that meet the standards of increased safety in the construction sector, and ensure energy efficiency, sustainability and other aspects of public interest. For example, complying with the requirements of Regulation (EU) no. 305/2011, Electroplast holds „Certificates of consistency of product performance“ for certain cable families (e.g. N2XH / NA2XH type).

The newest products are photovoltaic cables for which the market demand is very high. In its expansion efforts, ELP has responded to the political-economic context and the successive crises of the last 3 years (health, political, economic and natural resources) and consequently to the market demand for renewable energy by homologating solar cables for photovoltaic systems (parks and photovoltaic panels) – type H1Z2Z2-K class Eca. The demand for such systems has increased a lot lately as numerous programs subsidized by national and European entities are carried out.





Workshop Doors, the second largest Romanian manufacturer of interior doors for residential constructions, came under the umbrella of the holding in February 2024, when ROCA Industry completed the acquisition of 70% of its share capital. In accordance with the terms and conditions of the transaction, ROCA Industry has the possibility to purchase an additional 30% of the shares issued by the company.

THE SECOND LARGEST ROMANIAN MANUFACTURER OF INTERIOR DOORS FOR RESIDENTIAL CONSTRUCTIONS

Workshop Doors is a company active since 2009 on the interior doors market in the region, having two production facilities, in Reghin and Petelea. The company exports a considerable percentage of its own production, namely 34.4%.

The acquisition of Workshop Doors is in line with Roca Industry's strategy and development plans. Through the transaction, the holding takes a further step in fulfilling its expansion plans by consolidating and accelerating the development of the holding through acquisitions of new companies and creating added value around them, through synergies and common tools. ROCA Industry has already initiated a complex plan for the integration of the two

companies, in order to evaluate and capitalize on the synergies, but also on the potential that a possible merger between EED and Workshop Doors would have on the future development of the two major interior door manufacturers.



COMPLETE PRODUCT PORTFOLIO

Workshop Doors has a vast portfolio of cellular and modular MDF doors, painted, laminated and ready for painting. Most doors are manufactured with reversible opening, meaning that the direction of opening of the door leaf will be decided at the time of installation. Permanently investing in woodworking machinery, technology, the company uses raw materials and materials purchased from certified suppliers to produce FSC-certified items. In a continuous desire to expand its portfolio, Workshop Doors has launched a new line of products: MDF acoustic riflage panels. They offer a modern design of interior spaces with acoustic properties.



GIVEN THAT WORKSHOP DOORS CAME UNDER THE UMBRELLA OF THE HOLDING COMPANY IN FEBRUARY 2024, IT WILL NOT BE THE SUBJECT OF THIS REPORT.

Governance, Risk Management and Compliance

1.1

EXPLANATION

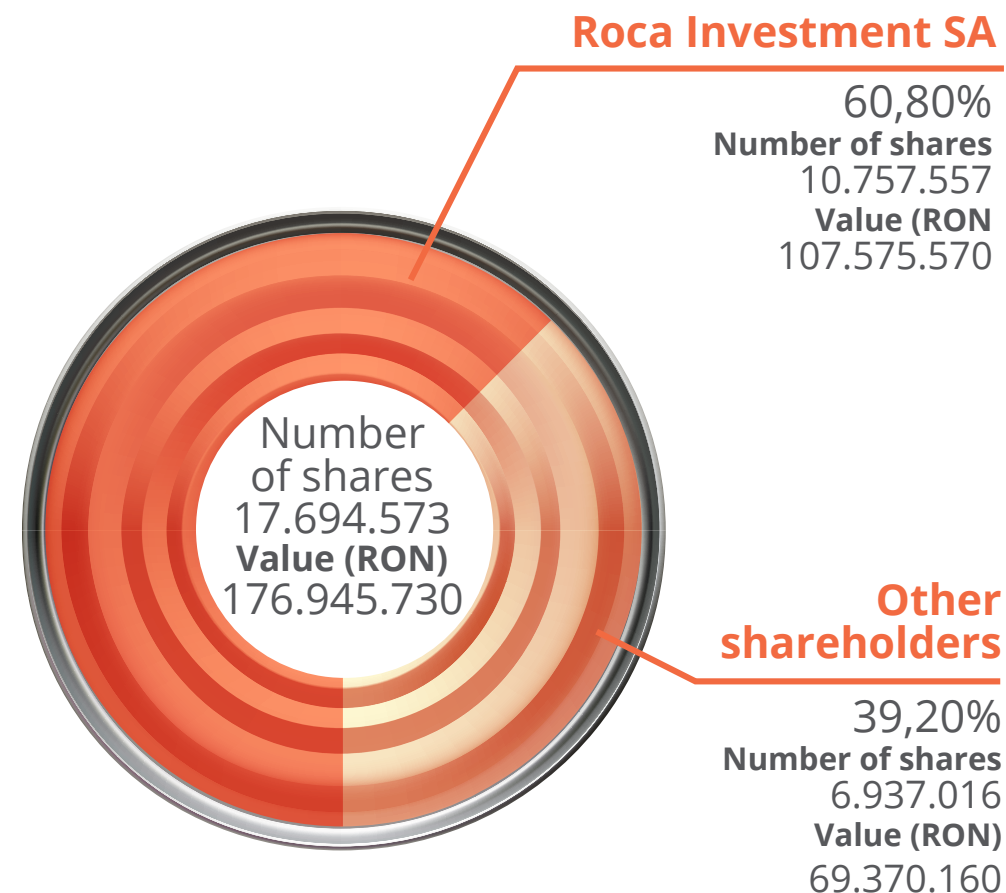
OF THE MATERIAL ASPECT

Governance, Risk Management and Compliance are business practices designed to promote a collaborative culture based on ethical behaviors, responsibility and transparency. We approach risk management and compliance in a systematic way, effectively implementing governance based on integrity and compliance with the law.

Roca Industry continuously improves its corporate governance practices, both at the individual level and at the level of owned companies, in order to align with the best practices in the field. On the Roca Industry website, in the section dedicated to investors, you can find up-to-date information on corporate governance, including the company's articles of incorporation, main policies and regulations, information about the auditor and details about the members of the Board of Directors and advisory committees.

At the end of 2023, ROC1 shares were held by 656 shareholders, legal entities and individuals, of which Roca Investments had a 60.80% stake in the share capital.

The shareholding structure of ROC1, according to the information provided by the Central Depository on December 31, 2023, was as follows:



Board of directors of the holding company

Roca Industry has adopted a unitary management system (one-tier), being managed by a Board of Directors („BoD”) consisting of 5 (five) members. The main role of the Board of Directors is to coordinate the holding from a strategic point of view, including by setting policies and objectives in the short, medium and long term.

During 2023, the Board of Directors met 36 times. In addition to the topics in which the involvement of the Board of Directors is expressly required by law, the Board of Directors has been actively involved in strategic, supervisory and sustainability topics.



Ioan-Adrian Bindea
Chairman of the Board of Directors

Ioan-Adrian Bindea has been **the Chairman of the Board of Directors** of Roca Industry since the company's inception in September 2021 and **General Manager** since June 2022. With over 12 years of experience in restructuring, capital markets and real estate, previously investment manager at ROCA Investments, during which time he restabilized Frigotehnica and transformed it into a profitable company in less than two years, Ionuț Bindea has a proven experience to make decisions oriented towards the development of ROCA Industry.

He is a director or member of the Boards of Directors of BICO and EED in relation to the companies within the holding, as well as in the Board of Directors of RDF SA, a company that is part of the ROCA Investments portfolio and in Leading Growth Management SRL.

Ionuț brings to the team his extensive managerial experience and the ability to transform companies towards a solid and sustainable business model in the long term.

Ioan Bindea graduated from the Academy of Economic Studies in Bucharest in 2008, where he completed his master's and bachelor's degrees.

The mandate of Ioan-Adrian Bindea as a member of the Board of Directors of Roca Industry expires on September 17, 2025.

Remuneration: In 2023, in his capacity as Chairman of the Board of Directors, Ioan-Adrian Bindea received a total net remuneration of RON 178.3 thousand, without having any other benefits.



Rudolf Paul Vizental
ROCA MANAGEMENT S.R.L.

The mandate of ROCA MANAGEMENT S.R.L. as a member of the Board of Directors of Roca Industry, whose permanent representative is Rudi Vizental, expires on September 17, 2025.

Rudi is one of the most experienced financiers in Romania whose appetite for investment activity is anchored in the current business realities and understanding the needs of entrepreneurs. She has a background of over 5 years in investment management, 10 years of activity in the „distress” area and 5 years in the financing area, in which she learned to see opportunities where others only see risks.

He actively and consistently contributes to the development of an entrepreneurial culture in Romania and is a leader whose action strategy is to create environments where people are passionate, inspired and motivated to achieve their goals and become better. He is the administrator of Roca Management SRL. Previously, Rudi held management and restructuring positions at CITR and BRD, but also as a Member of the Board of Directors at Cemacon S.A.

Rudolf Vizental graduated from the Faculty of Economics of the West University of Timisoara in 1996, and in 2008 he completed his MBA studies at the National Conservatory of Arts and Crafts in Paris, France.

Remuneration: In 2023, in its capacity as a member of the Board of Directors, Roca Management through its permanent representative Rudi Vizental received a total remuneration (including VAT) of RON 212.1 thousand, without having any other benefits



Alexandru Savin
Member of the Board of Directors

Alexandru Savin is a member of the Board of Directors of Roca Industry, his mandate being in force until September 17, 2025, after being re-elected by shareholders during 2023 for an additional period of 2 years.

Alexandru has extensive experience in the field of risk management and business development, accumulated in Libra Bank S.A. where he held several management roles. He contributes to the development of ROCA Industry by focusing on strategic management and investments, important areas for the development and consolidation of the holding.

Alexandru has been a member of the Board of Directors of RDF SA since December 2019 and of Agro IFN S.A. (part of the Agrifood holding), administrator of CAHM Europe and Chairman of the Board of Directors of Sinteza SA since February 2020, the companies being part of the ROCA Investments portfolio. He is also an administrator in PNPL Strategy SRL, Journey Box SRL and Endlessplay SRL.

He graduated from the Academy of Economic Studies in Bucharest in 2004, where he completed his bachelor's degree.

Remuneration: In 2023, as a member of the Board of Directors, Alexandru Savin received a total net remuneration of RON 178.3 thousand, without having any other benefits.



Mihai Bîrliba
 Member of the Board of
 Directors

Mihai Bîrliba is a member of the Board of Directors of Roca Industry, his mandate being in force until September 17, 2025.

With over 30 years of experience in the field of industrial production, Mihai Bîrliba is the founder of several startups in the field of construction materials, plastic packaging and plastic recycling, with a focus on production. He founded Bico Industries S.A. (which is part of the ROCA Industry holding), where he holds the position of co-shareholder and chairman of the Board of Directors. His career in entrepreneurship has brought him an important expertise in recruiting and training teams with skills in the field of streamlining industrial processes, in the diagnosis and integrated development of production lines of any type. Thus, it actively contributes to the business decisions of the companies under the umbrella of the holding. As a member of the Roca Industry Board of Directors, Mihai has responsibilities in the process of identifying and auditing companies, for which he provides technical and operational support in the M&A area.

He graduated from the Gheorghe Asachi Technical University of Iași in 1989 and then attended and graduated, in 2007, the MBA program of The Open University Business School through CODECS.

Remuneration In 2023, as a member of the Board of Directors, Mihai Bîrliba received a total net remuneration of RON 178.3 thousand, without having any other benefits.



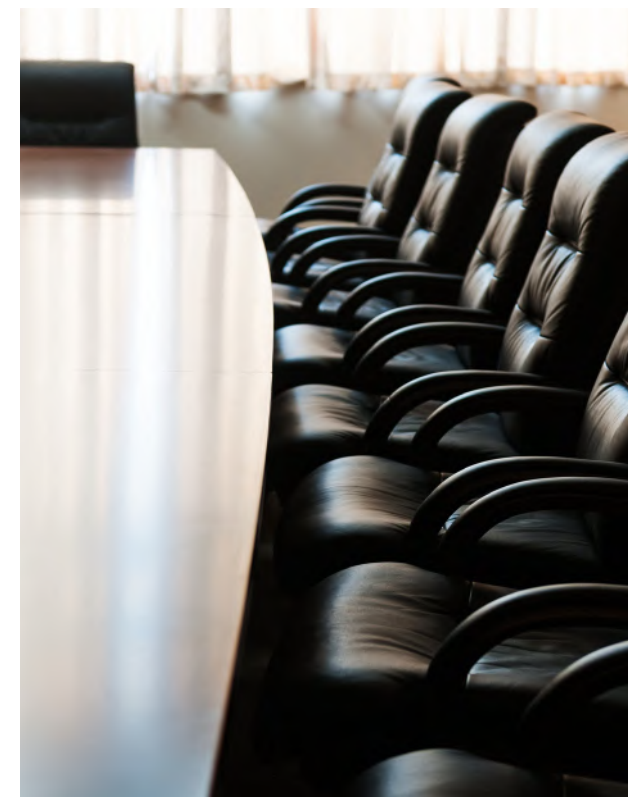
Vasile Sandu
 Member of the Board of
 Directors

Vasile Sandu is a member of the Board of Directors of Roca Industry, his mandate being in force until September 17, 2025.

He has extensive experience in the construction and building materials industry, being the founder and general manager of Proinvest Group SRL, a company specialized in the development, production and marketing of metal components and metal construction systems. During the more than 20 years in which he held this position, Vasile Sandu led Proinvest to a group with over 500 employees and 4 specialized factories, with a turnover of over 50 million euros.

He graduated from the Gheorghe Asachi Technical University of Iași in 1997, where he attended the undergraduate courses of the Faculty of Civil Engineering.

Remuneration: In 2023, as a member of the Board of Directors, Vasile Sandu received a total net remuneration of RON 178.3 thousand, without having any other benefits.



The members of the Board of Directors of ROCA Industry at the end of 2023 are presented in the following table.

Name	Date of initial election	Total term of office	Position	Date of commencement of the mandate
Bindea Ioan-Adrian	17 Sep 2021	4 years (until September 17, 2025)	Chairman, Chief Executive Officer	17 Sep 2021
Roca Management S.R.L. through representative Rudolf Paul Vizental	17 Sep 2021	4 years (until September 17, 2025)	Member of the Board of Directors	17 Sep 2021
Alexandru Savin	17 Sep 2021	4 years (until September 17, 2025)	Member of the Board of Directors	17 Sep 2021
Mihai Bîrliba	27 Apr 2022	~ 3 years and 5 months (until September 17, 2025)	Member of the Board of Directors	27 Apr 2022
Vasile Sandu	16 Nov 2022	~ 2 years and 10 months (until September 17, 2025)	Member of the Board of Directors/ Independent	16 Nov 2022

Administrative structure of our companies as of December 31, 2023

BICO INDUSTRIES S.A.

The Board of Directors consists of:

- BICO ENTERPRISE S.R.L. – through Mihai Bîrliba – Chairman of the Board of Directors;
- Ioan-Adrian Bindea – Member of the Board of Directors;
- Alexandru Anton Fogarași – Member of the Board of Directors.

EVOLOR S.R.L.

Administrators:

- Florin-Valentin Albu;
- Marina Valentina Niță;

ECO EURO DOORS S.R.L.

Administrators:

- Ștefan Szitaș;
- Ioan-Adrian Bindea;

DIAL S.R.L.

Administrators:

- Alexandru Anton Fogarași;
- Florin-Valentin Albu;

ELECTROPLAST S.A.

The Board of Directors consists of:

- ELECTROPLAST INVESTMENT S.R.L. prin Gavril Muresan - presedinte CA;
- Roca Management S.R.L. through Rudolf Paul Vizental – member of the Board of Directors;
- Alexandru Anton Fogarași – member of the Board of Directors;
- Florin-Valentin Albu – member of the Board of Directors;
- DISMARK SERVICES S.R.L. – through Petre Daniel Burian – member of the Board of Directors.

1.1.1 Governance Policies

The majority shareholder of the ROCA Industry holding is ROCA Investments. Thus, our holding benefits from a shareholder with an informed expertise in taking over medium-sized companies and developing them, by transforming them into performers within the sectors in which they operate.

In the nomination and selection process of the Board of Directors, both the specific provisions of Law 31/1990 and the good corporate governance practices applicable to listed companies are taken into account. We follow the nomination and selection of people with extensive experience to ensure the efficient functioning of the holding.

Also, at the level of the entire holding, ensuring „the right person in the right place” is one of the permanent objectives. Thus, each company is concerned with identifying those people, either internally or through external recruitment, who have the necessary skills in the key areas of activity. At the same time, the quality of labor relations in companies is essential, constituting a competitive advantage of them. Thus, an additional focus is directed towards the personal and professional development of teams of people, in order to capitalize on their potential, expertise and skills, actions through which management wants to motivate them, but also to increase work productivity and individual performances.

In addition to the topics in which the involvement of the Board of Directors is expressly required by law, the Board of Directors has been actively involved in strategic, supervisory and sustainability topics.

As the main duties of the Board of Directors are strategic, the discussions held and the decisions taken during the meetings focused especially on aspects regarding the development and consolidation of the holding. The Board of Directors has analyzed the opportunities for M&A transactions and has taken the necessary measures, according to its competences, has endorsed or approved (as

the case may be) the financing necessary for these transactions and has taken decisions on changes in executive management.

In addition, taking into account its role of monitoring and supervising the activity of the holding, both at the financial and operational level, the members of the Board of Directors analyzed on a monthly basis the financial performance of the companies in the Group, the gap between results and budgets and asked the companies to implement corrective measures where the results did not rise to the expected level.

The Board of Directors was also involved in sustainability issues (ESG), the process of implementing the Holding's strategy in the area of sustainability is being implemented.

On February 22, 2024, the Board of Directors of Roca Industry established the composition of the Board Committees for the period February 23, 2024 - September 17, 2025, as follows:

Audit and Risk Committee:

- Mr. Vasile Sandu – President;
- ROCA Management S.R.L., through Mr. Rudolf Paul Vizental – member;
- Mr. Sorin Man – member.
- Nomination and Remuneration Committee:
- Mr. Vasile Sandu – President;
- ROCA Management S.R.L., through Mr. Rudolf Paul Vizental – member;
- Mr. Alexandru Savin – member.

At the same meeting, the Board of Directors approved the regulations of the two committees, available on the Company's website, in the Investors-Corporate Governance section.

In the second half of 2023, the process of delegating competences was initiated both at the level of the Roca Industry team and at the level of all the companies in the group, a process that is intended to be completed during 2024.

The members of ROCA Industry's management were actively involved in all the working meetings organized for the Sustainability Report.

Based on the internal review, the Board of Directors has fully approved the content and information presented in this Sustainability Report, ensuring that it complies with current best practices and standards.

We constantly monitor the performance of the holding company to prevent negative impacts on the economy, the environment and society. To this end, we use the following tools and practices:

- **Auditing management and control systems:** We conduct regular audits to ensure compliance and effectiveness of our management systems.
- **Evaluation of policies and procedures:** We regularly check the adequacy of our policies and procedures to promote, monitor and evaluate performance.
- **Monitoring efficiency:** We constantly monitor the efficiency of our activities to ensure that our objectives are achieved.
- **Making improvement decisions:** We make informed decisions to improve performance based on data analysis and feedback.
- **Implementation of corrective measures:** We apply corrective measures in a timely manner to remedy any problems.
- **Resource mobilization:** We allocate the necessary resources to support improvement initiatives.
- **Adaptation of activities:** We adapt our activities according to the needs and changes in the environment.
- **Identifying unsatisfactory performance:** We detect and analyze unsatisfactory performance to understand the causes and determine next steps.

The values of the holding company are transmitted to the management bodies of the companies under our umbrella, and in turn, they have the responsibility to train their employees in this regard. In this context, all decision-making members within the holding, but also all our employees, have the duty to be loyal to ROCA Industry and not to carry out activities for personal interest that may jeopardize this value of ours.

Formally, we aim to adopt a policy for the prevention of conflicts of interest at the level of Roca Industry in accordance with best practices during 2024.

Given that Roca Industry is listed on the main market of BVB, the team is constantly concerned with identifying and promptly communicating all important information for investors. In this way, the company ensures transparency and provides a clear picture to all stakeholders, while complying with the provisions of capital market legislation. During 2024, the company submitted the remuneration policy for the members of the board of directors and executive management for shareholder approval. This remuneration policy includes the guidelines that Roca Industry applies in terms of how to remunerate the company's executives and contributes to Roca Industry's business strategy, the sustainability and long-term interests of the company, as well as its values and objectives.

Risk management and legislative compliance

We approach risk management and compliance from a uniform and integrated legislative point of view at the level of our holding. So we focus on actively and efficiently monitoring the activities with the help of the following tools: internal audit – outsourced to a third party, external audit; accounting policies and procedures.

We believe that only by implementing programs that will support us in early identification and effective combating of risks, we will be able to add value to all the activities we carry out.

Thus, during the reporting period there were no situations in which we violated the legal provisions, the number of significant cases of non-compliance with the laws and regulations in force being 0 at the level of the entire holding. Also, there have been no incidents related to the safety of our products, which would endanger public health in any way.

1.1.2. Business Ethics and Anti-Corruption

Explanation of the material aspect

In order to achieve business objectives, ethics is a key factor that contributes significantly to the evolution and progress of companies. In order to create economic value and avoid negative impacts, it is essential to develop effective systems for identifying and assessing corruption-related risks.

Business ethics and anti-corruption are very important for our holding company, being an integral part of our organizational culture. We will never compromise on these values, and our tolerance for actions that could lead to their violation is zero.

We are working to combat any type of corruption event and we are taking immediate action in this regard.

We are aware that at the level of our holding, given that we bring together several entities under the same umbrella, the risks of non-compliance and the occurrence of such incidents are higher. We are concerned with transmitting our values in this regard to all our employees and collaborators. Within the companies, these things are regulated in the Internal Regulations, being recalled and reviewed periodically.

The Internal Order Regulation (ROI) within each company is communicated transparently and taken into account by signature, by all employees. It also incorporates specific provisions regarding the Internal Code of Conduct.

In 2023, there were no incidents of corruption at the level of the ROCA Industry holding.

Guided by the same principle of professional ethics, we pay close attention to the labeling we make of our products that can generate an environmental or

social impact through their improper use, so that the process of informing our customers is an efficient one. Thus, we have established communication procedures for the products we sell, which impose a maximum level of complexity of the information transmitted.

In 2023, there were no incidents of non-compliance regarding the information sent to customers and the labeling of our products.



Economic Performance

1.2

EXPLANATION

OF THE MATERIAL ASPECT

With the company's economic growth, there are opportunities for sustainable development, opportunities to invest in technologies that are beneficial for long-term evolution, as well as the chance to create new jobs and contribute to the well-being of our employees.

At ROCA Industry we are responsible and aware of the impact we can generate in society from an economic, environmental and social point of view. So we contributed to local development through all the companies within the holding.

Results for 2023 in accordance with OMFP no. 2844/2016, for the approval of the Accounting Regulations in accordance with the International Financial Reporting Standards (IFRS)

Economic	Related results 2023 (RON thousands)		
	Turnover	EBITDA	Rezultat net
Evolor	96.209	14.771	7.007
Bico	144.963	5.377	(8.685)
EED*	55.480	1,925	(8.797)
Dial*	50.697	2.879	(4.705)
Electroplast	78.515	5.434	837
Total companii	425.864	30.386	(14.343)
ROCA Industry	-	(6,335)	(6,788)
Total consolidat	425.864	24.052	(21.131)

Task Force on Climate-related Financial Disclosures

Following the framework developed by the TCFD (Task Force on Climate-related Financial Disclosures), we have identified and analyzed those climate risks that have the potential to generate substantial changes in the operations, revenues or expenses of the companies that are part of our holding company.

We have carried out all these actions for each company, together with the highest structures of the companies, also involving senior management and managers of key departments.

Common Transition Risks

Market Risks

- Increased demand for sustainable products;
- Higher fuel prices;
- Increased prices for heating agents;
- Increased prices for electricity;
- Higher insurance prices;
- High prices / shortage of raw materials;
- Increased prices and restricted water quantities.

Legal Risks

- Extended reporting for emissions of GHGs;
- Increased recycling targets for packaging placed on the market;
- Increasing carbon taxation on imported goods.

Reputational Risks

- Increased disclosures of unsustainable practices;
- Increased investor interest.

The transition risks related to raw materials have been analysed specifically for each company, but at the holding level they are presented in the form of a common risk „Rising prices / shortage of raw materials.

Risk description

There are two main categories of climate risks: physical and transitional. Physical risks are divided into two categories: acute (caused by extreme weather events) and chronic (progressive long-term changes in climate patterns). Transition risks are those business-related risks that derive from social and economic changes that have resulted from the need to reduce negative impacts on the climate and limit global climate change.

Physical Risks

Chronical risks

- Rising temperatures;
- Changes in precipitation;
- Increased atmospheric humidity.

Acute Risks

- Increasing heatwaves;
- Increased drought periods;
- Intensifying flooding;
- Intensification of hail events;
- Increasing strong winds.

Depending on the specifics of the activity, certain physical climate risks have the potential to create a notable impact only in the case of certain companies. Thus, the increase in atmospheric humidity does not represent a climate risk with a relevant impact on the activity of the Dial company, and the risk of intensification of strong wind is relevant only for the companies Bico Industries and Eco Euro Doors.

Opportunities related to physical risks were also identified, such as:

- reducing the consumption of heating agent (with the increase in temperatures)
- reducing long-term operational costs by implementing a system for capturing and using rainwater in case of increased rainfall (with the potential increase in precipitation amounts)
- increasing the availability of wind energy, which can result in a reduced carbon footprint (with the intensification of strong winds)

Managing risks and opportunities

Risk and opportunity management The transition risks have been identified and defined according to the current context applicable to each of the companies of our holding. At the level of each company, the risks were framed within deadlines, depending on the period of time in which we anticipated that the effects of fulfilling the risk would bring the greatest impact. For each of the four companies, we have made a hierarchy of these risks, taking into account the magnitude of the impact and the probability of meeting the risk.

In order to present the results at the holding level, the risk ranking is based on the averages of the values recorded at the level of each company for the two criteria.

At the same time, we conducted an analysis of global growth trends for prices for diesel consumption, methane gas consumption and electricity consumption. These consumptions are related to the highest administrative expenses recorded at the level of companies, representing at the same time the most important categories of consumption that contribute to the carbon footprint of scope 1 at the holding level.

Of the eight physical climate risks identified, seven of them can be analysed in terms of evolution over time. Thus, we analyzed, depending on climate scenarios, the evolution of the climatic parameters that contribute to the fulfillment of the risks. Following the analysis, they were classified into risk grades depending on: the percentage deviations from the reference year and the potential impact on the company. The term allocated to each risk was identified according to the highest percentage deviation from the reference year.

For each identified risk, the details related to the potential impacts that it could bring to the holding company have been established, which include:

- Increase in operational costs with the increase in the cost of utilities or increase in the price of

raw materials

- financial losses due to damage to company assets or raw materials
- the occurrence of problems in the supply chain, such as delays, unavailability or increase in prices for certain raw materials
- potential financial losses caused by reduced customer interest in commercial products or reduced investor interest
- allocating additional resources for the management of new legal provisions

At the end of 2023, a detailed analysis of the risks and opportunities related to climate change, as required by the Task Force on Climate-Related Financial Disclosures (TCFD), was also carried out for Electroplast.

For more information related to the climate risk assessment at holding level, databases used, climate scenarios and response methods, please visit

[Roca Industry Climate Risk Report](#)

Regarding our approach to our tax obligations, we are careful to maintain a good relationship with public authorities, and our accounting system records and manages these aspects at the level of each company. We comply with the laws in force so that tax risks are minimal. Also, in order to complete the compliance process and risk management, periodic audits are carried out at the level of the holding companies. All these actions are carried out within the financial departments at the level of each company, with the help of external collaborators, where certain processes are outsourced. Thus, we ensure that we meet our tax duties, in terms of taxes and duties.

Risk Management at Roca Industry

All the risks detailed are presented in the annual report of the administrator. Here is a summary of the main risks and our company's approaches to managing them:

Financial risks include liquidity risk, interest rate and funding source risk, and currency risk. Liquidity risk is associated with holding inventories, receivables or other assets and converting them into cash to meet payment obligations. We address this risk by constantly monitoring cash flows and implementing appropriate trade policies. The risk of interest rates and sources of financing arises in the case of variable interest rate financing and in situations of deterioration of the economic environment, which can lead to an increase in financing costs. The company carefully monitors and negotiates interest rates, also looking for non-reimbursable financing opportunities. Currency risk involves fluctuations in exchange rates that can affect the value of financial instruments. To manage this risk, we maintain a balance between foreign currency assets and monetary liabilities and use currency hedging.

Apart from financial risks, the company also faces other business risks. The risk associated with the business development plan refers to fluctuations in performance during the transition period to an integrated business model. We address this risk by establishing an individual growth strategy for each subsidiary, organizing management teams, and defining key work processes. The risk regarding the evolution of the construction materials market is related to the decrease in purchasing power and the limitation of access to credit, which may slow down the growth of the market. To reduce this risk, we are diversifying our product range and accessing new

sales channels.

The risk associated with the relationship with large retail customers arises from changes in the contractual conditions or requirements of large retail chains, which can affect the activity. We address this risk by diversifying sales channels and customers. The risk associated with developing in foreign markets includes challenges related to global economic crises, legislative and cultural differences, and competition specific to foreign markets. The company integrates know-how and best practices for export and procurement processes.

The risk of investing in other companies reflects the possibility that these investments will not generate the anticipated margins or cash flows. We analyze the target companies in detail and evaluate the financial impact of the acquisitions. Business risk refers to problems with suppliers that can significantly affect the activity of subsidiaries. We anticipate and manage these risks through strict procurement policies, verification of the sustainability of business partners and contractual clauses that ensure quality.

In terms of environmental impact, Roca Industry's subsidiaries comply with environmental policies and aim to operate in a responsible manner, minimizing environmental impact and carbon footprint. There are no disputes related to environmental protection and are not expected to arise.



Cybersecurity

1.3

EXPLANATION

OF THE MATERIAL ASPECT

Cybersecurity not properly managed can lead to the loss of data of our company, customers and employees. To prevent these risks, it is crucial to constantly reassess and update our security processes according to new cyber threats.

The security and integrity of the information we hold is of paramount importance to us. Thus, we pay special attention to all the data we manage, whether it is internal information, information from customers or partners. We are aware of the sensitivity of data and have implemented the necessary measures to prevent incidents of data loss or theft.

The digital protection measures implemented at Roca Industry include:

- Two-factor authentication for email accounts, synchronized with Active Directory accounts, both on-premises and in the cloud.
- Federated authentication for Microsoft accounts used in internal apps (CRM, ERP, BPM) and two-factor authentication for other apps.
- Hosting applications in private, managed VPS cloud solutions.
- Hardware and software firewall and antivirus solutions for internal network protection.
- Enterprise network equipment.
- Physical access management in the building.

These robust measures have led to notable results. In the year 2023, there were no complaints from individuals (collaborators or customers) or from regulatory bodies regarding incidents of information leakage, theft or loss of data, or breach of privacy in any way.

These efforts demonstrate Roca Industry's commitment to data protection and cybersecurity, thus ensuring the trust of our partners and customers. Our security policies and measures not only protect sensitive data, but also contribute to creating a safe and trustworthy business environment, strengthening the company's reputation in the market.

The economic well-being of the holding company

1.4

EXPLANATION

OF THE MATERIAL ASPECT

Economic well-being is ensured through a series of specific control and monitoring procedures and processes, including integrated digital solutions (ERP, CRM, Power BI), internal control accounting policies and procedures, financial management reporting and continuous monitoring of indicators specific to the construction materials holding.

The economic performance of our holding company is of direct concern to us, reflecting the economic well-being of our business. Considering the way we are structured, we are concerned that things are very well set up at the level of each company, being aware of the contribution that each of them has, in relation to the holding.

For an efficient monitoring that allows us to identify in advance the possible areas in which we should intervene, we have implemented various control tools. They allow us to assess situations appropriately and help us make decisions at a strategic level.

Digitalization is extremely important to us, we are aware that long-term results depend a lot on the adoption of modern working methods.

The next step is to implement CRM, WMS, BI, production planning and the other natural additions. Electroplast has implemented the ERP system since 2009, in 2021 switching to a new version, BI implemented in 2021, and in 2023 a real-time monitoring system of machine operating parameters with K-Factory and Delmia Ortems production planning software. Within Eco Euro Doors we started the ERP analysis and implementation process.

Investments in infrastructure and technology development

The infrastructure of companies, as a support activity, is different from other activities because it supports not only certain individual areas but the entire value chain. The actions carried out in this direction are related to the way we manage our general management, planning, finance and accounting, legal compliance and quality management.

As technology advances progressively, this aspect has become a main element in ensuring the competitive advantage between companies, being essential for improving the production stages but also for improving the products themselves. At ROCA Industry, we constantly invest in the development of new technologies, which also helps in environmental protection aspects by making the resources used more efficient. Some examples of technologies that we invest in and that are constantly evolving, both software and hardware, are:

- Marketing tools;
- Automation process technology;
- Product research and development;
- Cybersecurity.

We want to constantly evolve and that is why we invest in technologies and product development solutions, in order to create a positive economic, social and environmental impact.

In 2023, **the BICO Group** focused on significant technological upgrades, including the modernization of production lines at Europlas and Terra and the installation of a state-of-the-art knitting line at Terra, thus increasing its production capacity by 40%. The completion of the Irlanga acquisition expanded operations in Lithuania and tripled production capacity for technical fittings. The BICO Group has also invested in new production equipment at the plant in Vulcanesti and in a robotic packaging cell in

Vaslui, improving efficiency and production capacity.

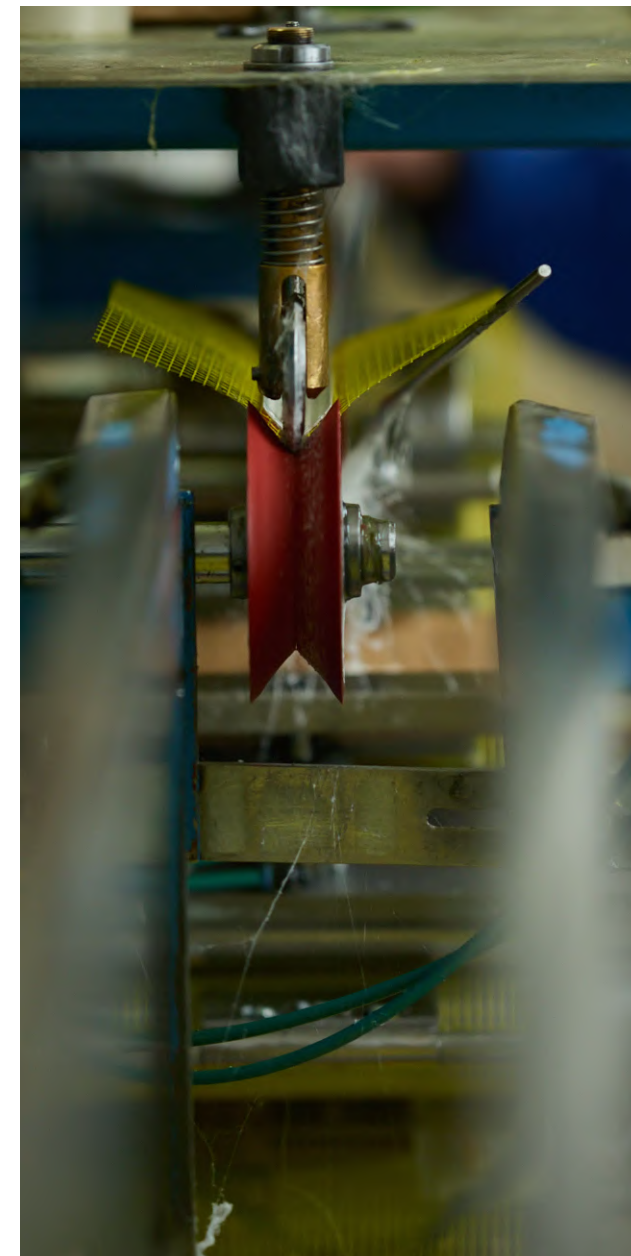
Moreover, in 2023 Bico initiated a fiberglass waste recycling project.

In 2023, **Evolor** made significant investments aimed at operationalizing the former paint factory acquired in 2023, continuing the technological upgrade and increasing production capacities in several sections, such as decorative plasters, washable paints and varnishes and enamels, but also modernizing the car fleet. The installation of a second park of photovoltaic panels was initiated.

In 2023, the **Dial** company completed the placement and installation of the photovoltaic panel installation with a power of 120.54 kw and registered the company as a prosumer. At the same time, we have completed the acquisition of a new production and storage hall that will give the possibility to increase production, but also to access new business lines

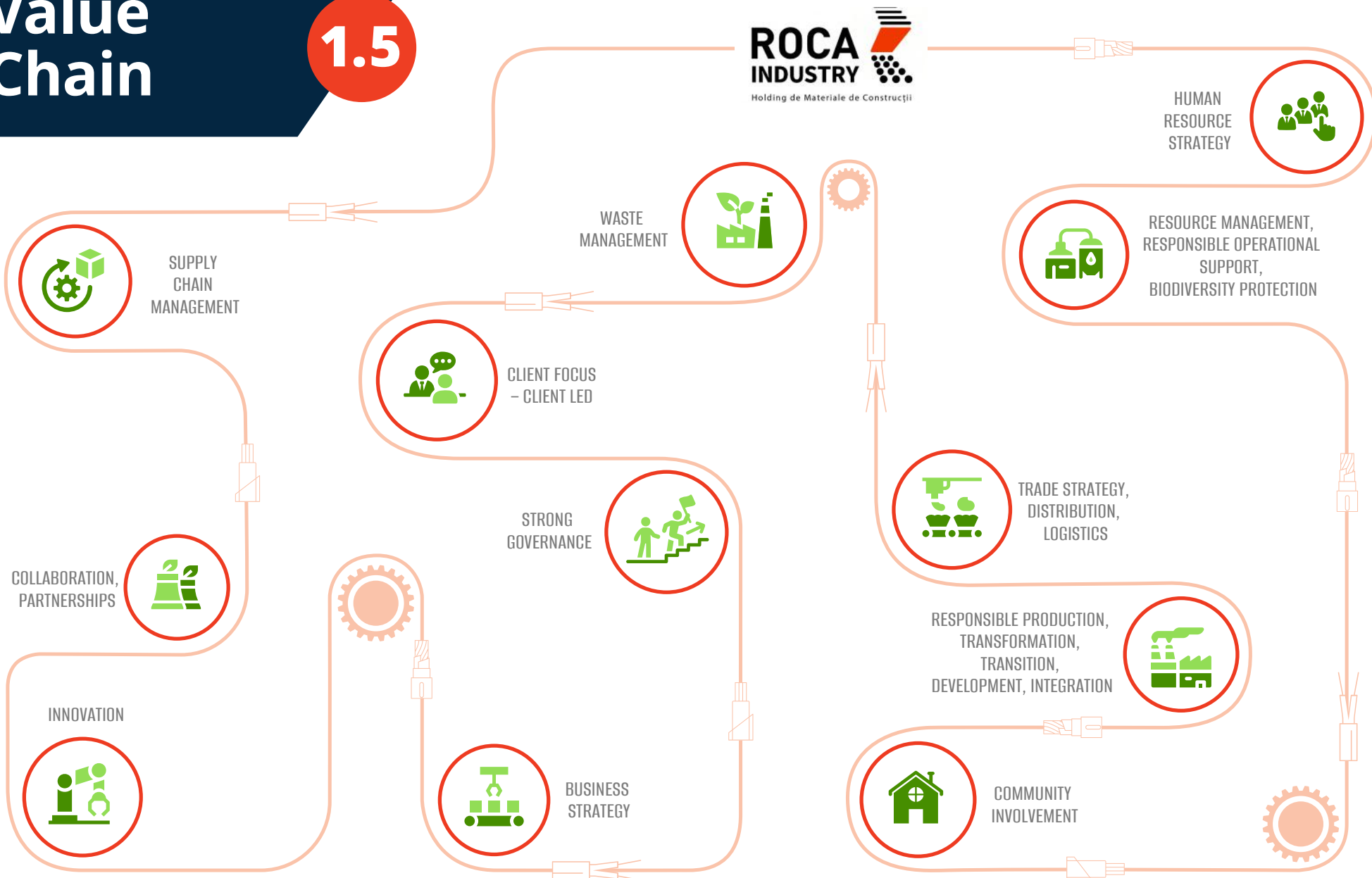
In 2023, **Eco Euro Doors** implemented an investment plan of over €700,000 for the purchase of new equipment, improving production capacity, flexibility and efficiency. It has also completed the installation of photovoltaic panels to reduce energy costs.

In 2023, **Electroplast** continued the investment project started in 2022 by integrating two major pieces of equipment into the manufacturing flow, increasing production capacity. The first stage of the Industry 4.0 project, carried out together with K-Factory, has been completed and is in the testing phase for real-time measurement and reporting of operating parameters. The company has also completed the implementation of the energy consumption efficiency and measurement program, financed through the de minimis aid scheme (POIM), and has started using Delmia/Ortems software to optimize production planning.



Value Chain

1.5



One of our strategic objectives is continuous development. In 2023, our companies operated in 6 locations in Romania, respectively 3 locations outside Romania (2 in the Republic of Moldova, 1 in Lithuania)

By approaching our value chain, we aim to identify aspects relevant to our holding company and model the appropriate actions built on the activities we undertake.

Within the ROCA Industry holding, we aim to use the resources we have at our disposal, in an efficient and sustainable way along our entire value chain to preserve and protect the environment in which we operate.

Number of suppliers	Evolor	BICO Group	Eco Euro Doors	DIAL	ELECTROPLAST
Total suppliers	715	1169	556	372	454
Local suppliers	695	996	525	357	406

	Evolor	BICO Group	Eco Euro Doors	DIAL	ELECTROPLAST
Total Vendor Expenses (RON)	82.784.809	104.707.056	43.523.939	40.509.255	150.613.998
Total expenses with local suppliers (RON)	69.628.256	40.868.765	33.161.752	15.544.792	47.691.551



THE PERCENTAGE OF EXPENSES WITH LOCAL SUPPLIERS WITHIN COMPANIES IS 49%.

Raw materials used

EVOLOR	BICO Group	Eco Euro Doors	DIAL	Electroplast
Titanium dioxide	Fiberglass WireYarn	Softwood lumber	Hard galvanized wire	Copper
Tags	Fir de PES thread	MDF boards	Galvanized soft wire	Aluminium
Wrap	Emulsie SBR/acryl emulsion	Glue Glue	Timber	Granules
HDPE	Wooden pallets	Primer	Galvanized	Cold rolle strip
PET	Cardboard boxes*	Enamel	Hot-dip galvanized pipe	
PP	Auxiliary chemicals	Foil	Pre-galvanized pipe	
Metal	Thread	Packaging	Polyethylene powder	
Cardboard	Adhesive Ttape	Honeycomb Paper	PVC granules	
Filling materials	PET/PP tape	HDF Door Panels Veneers	Dyeing substance	
Resins	Metal staples	Decoration foilmadness	LPG	
Pigments	Softwood lumber	TagsLabels	Acids	
Solvents	Metal clamps	Hardware – locks, hinges	Tags	
Additives	Dyes	Wood conesdowels	PET tape	
Water	Shrink films and foils		Stretch foil	
	Folie stretch		Label printer ribbon	
	Nonwoven Fiberglass			
	Bags			
	Tubes of various sizes			

After the finished product has been made, it must reach the customers. Depending on the request, the products can be shipped immediately, or they can be stored in the warehouses we have. The main actions we take in this phase are the collection, storage and physical delivery of the products.

In order to meet the needs of our customers, we place a lot of emphasis on the following activities:

- Storage of finished materials
- Product Handling
- Sorting of materials and products
- Order processing
- Scheduling and time management
- Transport

The companies within ROCA Industry have a number of 84 vehicles in their own fleet.

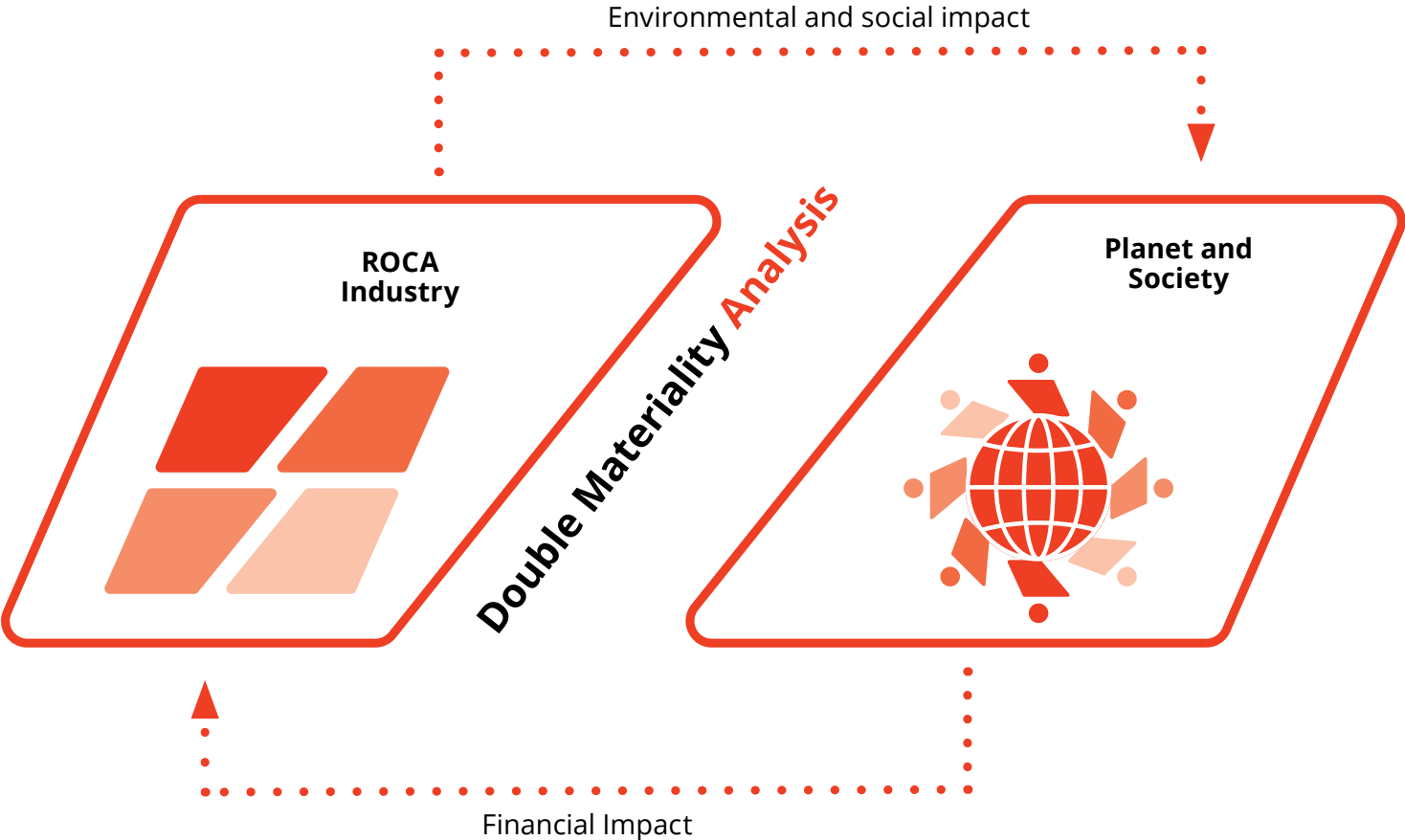
Company	BICO Grup	EVOLOR	Eco Euro Doors	DIAL	Electroplast
Number of vehicles in own fleet	26	7	25	23	3

The next step after the purchase of materials and ensuring the smooth running of the input operations is represented by the internal production and control actions. The activities that are associated with this element of the value chain start with the handling and maintenance of equipment, the manufacture and packaging of products, and end with quality control, risk management and testing.

Materiality analysis

1.6

How to perform
the materiality
analysis /
Materiality matrix



The process by which we determined the material aspects for our holding:

1. Analysis of relevant topics in the construction sector
- Documentaries on global trends;
 - Performing a benchmark analysis;
 - Analyzing SASB (Sustainability Accounting Standard Boards – Building Products & Furnishings and Chemicals) industry standards

2. Prioritizing the most relevant topics for our holding company
- Thorough analysis by the management team to identify the most applied and relevant topics;
 - Value Chain Analysis to identify the most important areas of interest.
3. Extensive internal analysis
- Assessing the relevance to the business, both through an internal approach and by interpreting the results obtained from the external consultation

4. The Materiality Matrix
- Mapping of material aspects
5. Assessment
- Interpretation of the results obtained from the evaluations of the material aspects and the final mapping
6. Analyzing ESG risks and opportunities
- Structuring and assessing risks and opportunities so that we can address and exploit them in the interest of our holding, with a focus on their relevance to our business from a financial point of view.

Material Aspects of the ROCA Industry Holding

ECONOMIC	MEDIUM	SOCIAL
Governance, Risk Management and Compliance	Resource Management	Employee well-being
Economic performance	GHG emissions	Diversity, equal opportunities and human rights
Business Ethics and Anti-Corruption	Waste Management	Education and Training
Cybersecurity	Environmental assessment of suppliers	CSR campaigns
The economic well-being of the holding company		

During 2023, together with the management team of Roca Industry, we reviewed the material aspects established following the first double materiality analysis. These aspects are classified into three main categories: economic, environmental and social.

In the economic category, material aspects include governance, risk management and compliance, economic performance, business ethics and anti-corruption, cybersecurity, and the economic well-being of the holding.

In the environmental category, we focus on resource management, GHG emissions, waste management, and supplier environmental assessment.

In the social category, the essential aspects are employee well-being, diversity, equal opportunities and human rights, education and training, and corporate social responsibility (CSR) campaigns.

This review has allowed us to better align with our strategic priorities and ensure that we are effectively addressing the issues that are most relevant to the company and its stakeholders.

In the second part of 2024, at Roca Industry, we will carry out a new double materiality analysis. This initiative is essential to comply with the EU Corporate Sustainability Reporting Directive (CSRD) and the new European Sustainability Reporting Standards

(ESRS). The CSRD imposes stricter and more detailed requirements on non-financial reporting, requiring companies to disclose relevant information about their impact on the environment, society and governance. ESRS also provides a standardized framework that helps ensure transparency and comparability of sustainability information between companies. With this new review, we aim to better identify and manage sustainability-related risks and opportunities, improve transparency and strengthen stakeholder confidence in our commitment to sustainable development. This will allow us to align with the latest regulations and adapt our strategies to respond effectively to future challenges and opportunities.

Stakeholders

1.7

Following a careful analysis carried out on the Value Chain of our holding, we identified 18 interest groups:

1. Management
2. Shareholders
3. Employees
4. Consumers
5. Consultants/Auditors
6. Public authorities
7. NGOs
8. Media
9. Service providers
10. Raw material suppliers
11. Suppliers of auxiliary materials
12. Regulatory authorities (ASF, BVB)
13. Industry/professional associations
14. Rating agencies
15. Competitors
16. Neighbors
17. Customers
18. Banks

After identifying the stakeholder groups, we involved them in the Double Materiality Analysis process, asking them to carry out the evaluation of the material aspects identified by us for the three pillars of interest of sustainability: ENVIRONMENTAL, SOCIAL and ECONOMIC.

In 2023, Roca Industry's stakeholders were no longer interviewed, as they had already contributed at the end of 2022 to the Double Materiality analysis.

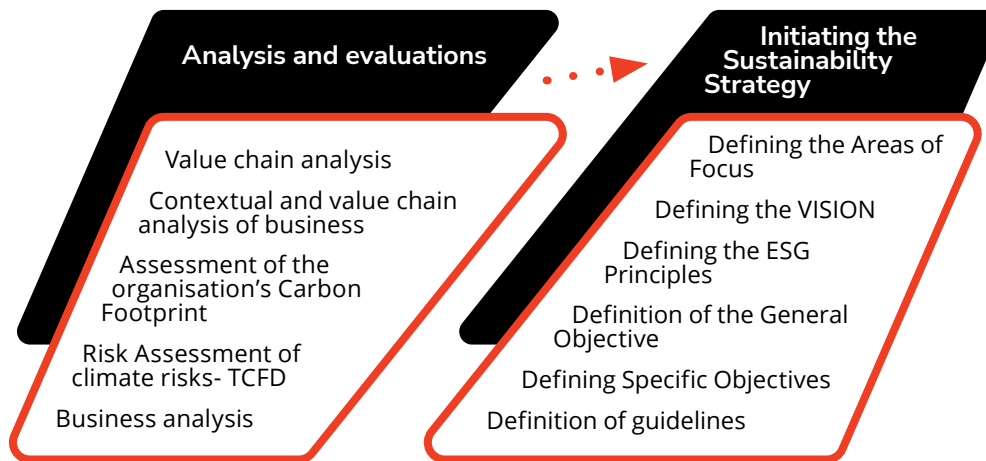
Recommendations received from stakeholders:

- Focusing efforts on the area of product quality and investments in new technologies;
- Directing resources to facilitate communication with employees;
- Encouraging initiatives that aim to get involved in society;
- Continuous evaluation of the use of resources;
- Continuous implementation of trainings and professional development programs;
- Establishing channels that facilitate direct communication with investors.

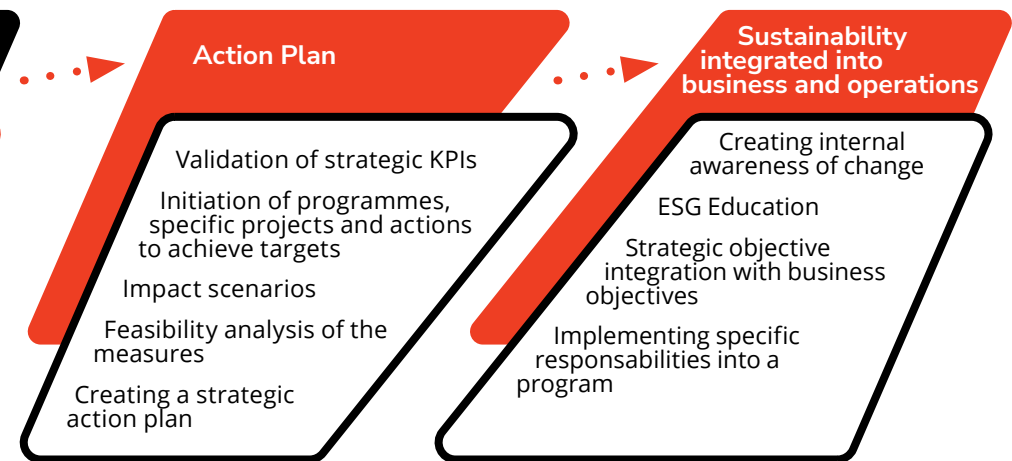
Sustainability Strategy

1.8

INITIATING THE SUSTAINABILITY STRATEGY



IMPLEMENTARE



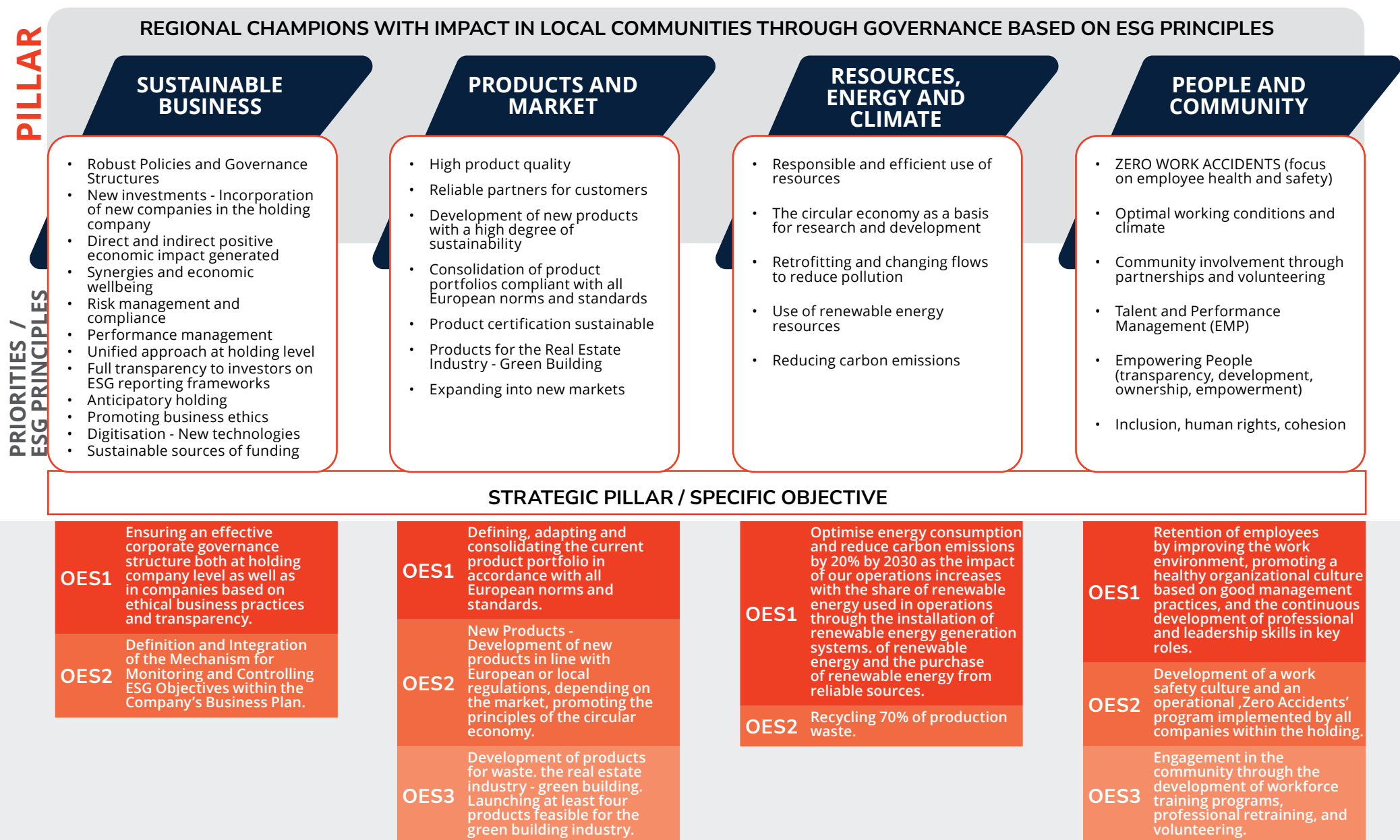
During a participatory workshop held in April 2023, the executive management and part of the operational management of the holding companies worked together to define the sustainability strategy. The priority was to define the essential pillars of our ESG strategy, priorities and principles that would further be able to create a framework at the operational level. Once the principles were defined, we defined our specific objectives for each

pillar. Because the materiality analysis identified the material aspects relevant to the ESG areas, throughout the definition of the strategy it was important for us that these aspects were correctly included in the strategy as part of the potential for influence with positive impact weighting.

Thus, some of these aspects have been taken over in the pillars of the strategy as guiding and relevant principles for our business. After the workshop,

there were several working sessions with the organization's management for the final approval of the strategy and the completion of the „Initialization of the Sustainability Strategy“ stage. It was agreed that the second phase will be carried out in the second part of 2023 to define programs, projects and concrete initiatives that will lead to the achievement of the proposed objectives and targets. The strategy has objectives with a 2030 time horizon.

THE SUSTAINABILITY STRATEGY AND THE ASSUMED OBJECTIVES ARE THE UMBRELLA FOR THE PROGRESS OF THE COMPANIES IN ROCA INDUSTRY



Awards & Affiliation

1.9

For our holding, partnerships based on trust and mutual respect play a very important role. Through such solid connections we can contribute to creating a high-performance and collaborative business environment.

Dies:

BICO Industries is a founding member of the association Our Community. This association facilitates the company's involvement in the local community, being created specifically to contribute to increasing the quality of life in general.

Also, since 2022, Bico Industries has been a member of the European Glass Fibre Producers Association.

Evolor is a member of AIVR – the Employers' Association of the Romanian Paint Industry since 2010. This affiliation has as its main purpose the development of the industry in which our company operates – varnishes and paints. An opportune context for networking and exchange of experience is also created, with visibility on the expertise and experiences in the field.

Electroplast is a Member of the Association of Cable Manufacturers in Romania, of the Railway Industry Association and of the Bistrita Nasaud Chamber of Commerce and Industry.

At the same time, Electroplast is a shareholder of CERTIND, one of the most important certification bodies with Romanian capital.

Prizes

BICO was recognized for Best Managed Company 2023 offered by Deloitte at the event held in January 2024 and ranked 3rd nationally in the top fabric manufacturing companies. At the same time, BICO participated in the Golden Drum International Festival of Creativity in Slovenia, winning bronze on October 10 with the marketing campaign „Attention DOES NOT fall plaster”.

EVOLOR received the First Place offered by the Chamber of Commerce and Industry for the year 2023 for small and medium-sized enterprises Rm.Valcea for the industry sector - Manufacture of paints, varnishes, printing inks and mastics.

Thus, 2023 was a year in which we were present in various contexts related to the specific industries in which our companies operate, thus managing to contribute to increasing the notoriety of our holding in the Romanian business environment.

An aerial photograph of a residential neighborhood. Several houses have solar panels installed on their roofs. A large white callout box with a red border is positioned in the upper right, containing a red circle with the number '2' and a block of red text. The background shows various houses, streets, and greenery.

2

**The care and
involvement we
have over the
environment**

Responsibility, integrity and courage to set ambitious goals.

MATERIAL TOPICS

1. RESOURCE MANAGEMENT

- Resource management involves the efficient use of existing ones and the implementation of advanced tools and methods for monitoring, measuring and anticipating future needs. Through a careful analysis of current consumption, we establish strategies to optimize all processes, ensuring that the impact on the environment and society is minimized.



2. GHG EMISSIONS

- The increase in greenhouse gas emissions represents a major risk for the entire planet. Awareness of this impact has led us to set clear targets for reducing emissions and significantly improving our carbon footprint. At Roca Industry, we are deeply aware of the negative effects of global warming and act responsibly to mitigate them.



3. WASTE MANAGEMENT

- The management of waste generated by the current activity of each company in the Group involves a major responsibility for our Holding. Their effective management involves establishing clear collection practices and identifying solutions for reduction and reuse. These measures help us support the transition to a circular economy and reduce our environmental impact.



4. ENVIRONMENTAL ASSESSMENT OF SUPPLIERS

- Upholding product quality standards and promoting sustainability in the value chain are essential for us. We conduct strict assessments before partnering with suppliers, ensuring that they meet our eco-friendly criteria. These assessments help to eliminate risks and reduce negative environmental impacts, thus avoiding economic and social losses.



Resource Management

2.1

EXPLANATION

OF THE MATERIAL TOPIC

Resource management involves the efficient management of existing resources through the use of advanced tools and tools for monitoring, measuring, and anticipating needs. This approach allows awareness of current consumption and the establishment of strategies for optimizing processes, thus reducing the impact on the environment and society.

EXPLANATION

OF THE MATERIAL TOPIC

Efficient resource management is essential for Roca Industry, helping to reduce our environmental impact and optimize our operations. Through monitoring, measurement and anticipation, we can identify opportunities to save and streamline the use of resources, thus supporting long-term sustainability.

• Energy Efficiency and Use of Renewable Energy Sources;

- ✓ **Modern Technologies:** We have implemented energy consumption monitoring systems and advanced technologies to optimize energy use in all our facilities.
- ✓ **Renewables:** We invest in renewable energy sources, such as solar panels and wind power, to reduce dependence on fossil fuels and reduce greenhouse gas emissions.

• Reducing Resource Consumption and Recycling Materials;

- ✓ **Recycling Programs:** We have developed recycling programs to reduce the volume of waste produced and to reuse materials in our production processes.
- ✓ **Process Optimization:** We focus on optimizing production flows to reduce raw material consumption and maximize resource efficiency.

• Monitoring and Anticipating Future Needs;

- ✓ **Advanced Monitoring Systems:** Moving to state-of-the-art technologies for collecting and analyzing data on resource consumption, allowing us to anticipate future needs and plan proactively.
- ✓ **Proactive Management Strategies:** Based on the data collected, we implement management strategies that allow us to respond quickly and effectively to changes in resource consumption.

Evolor

Evolor has implemented a short and medium-term cost efficiency program, focused on reviewing the supplier portfolio and obtaining financing for additional energy efficiency.

- **Technology Upgrades & Renewable Energy**

Evolor has made technological upgrades to the production lines of primers and washable paints, thus increasing the efficiency of the processes and the quality of the products.

A second park of photovoltaic panels was installed, contributing to increasing the use of renewable energy and reducing dependence on traditional energy sources.

- **Investment Plans for 2024**

Evolor plans significant investments in 2024, aiming at operationalizing a new recently acquired facility and continuing the technological modernization. These investments are intended to improve production performance and operational sustainability.

- **Product Compliance & Innovation**

The company is committed to complying with European legislation on Volatile Organic Compounds (VOCs) emissions and is developing new low-emission products.

Evolor prioritizes the launch of products that meet customer needs, focusing on those that are quick-drying, durable, and environmentally friendly.

BICO Group

In 2023, the Bico Group carried out several strategic actions to improve the efficiency of resource management and reduce environmental impact. These actions include:

- **Investments in Sustainable Technologies and Infrastructure**

The full acquisition of Europlas facilitates the development of a new production center for fiberglass mesh for thermosystems. Investments in the Terra Impex plant have increased the production capacity of fiberglass mesh by 40%, demonstrating an approach oriented towards efficiency and sustainable growth.

- **Awareness and Education Campaigns**

The national marketing campaign „Attention, DO NOT fall the plaster!“ aimed to educate the public on the importance of safe and energy-efficient constructions.

- **Recycling and Circular Economy**

The installation of a fiberglass waste recycling line in Vaslui underlines the Bico Group's commitment to reducing the carbon footprint and promoting a circular economy.

The purchase of raw waste shredding equipment for recovery at the Vaslui plant contributes to reducing waste and capitalizing on resources.

- **Optimizing Energy Consumption**

The change of electricity supplier to one with a zero carbon footprint demonstrates the Bico Group's concern for combating climate change and reducing greenhouse gas emissions.

- **Responsible waste management**

The conclusion of contracts with final recyclers reduced environmental costs by 16.5%, highlighting a responsible approach to waste management and minimizing environmental impact.

The purchase of raw materials on returnable plastic reels and the replacement of cardboard formers with reusable formats at the Bico factory in Vaslui have contributed to reducing the amount of cardboard waste and promoting a circular economy.

Eco Euro Doors

Eco Euro Doors demonstrates a firm commitment to sustainability and resource efficiency. The actions taken in 2023 laid the foundations for a strategic transformation, ensuring the company's competitive position in the market and contributing to the protection of the environment.

Despite the difficult economic context, EED continued to invest in sustainable growth, putting into operation new modern equipment worth €700,000.

The company has optimized internal processes, organizing dedicated production flows for serial products and atypical products, in order to respond promptly and efficiently to market requirements.

The company has made significant investments in the direction of energy efficiency, completing a project to install photovoltaic panels. This project contributes to reducing energy costs and reducing the company's carbon footprint.

DIAL

DIAL uses a number of essential materials for production, including galvanized hard and soft wire, polyethylene powder, pre-galvanized rectangular pipe, and edged lumber. Assessing the environmental impact of these materials is a priority, and DIAL implements sustainable practices in accordance with environmental regulations.

The company is committed to optimizing the use of materials to reduce waste and implementing effective waste management methods. Working with suppliers who comply with sustainability and environmental protection standards is essential for DIAL.

DIAL has demonstrated remarkable adaptability to fluctuations in raw material prices and rising energy costs. The company took a proactive approach, focusing on a better understanding of consumer needs through extensive market research conducted in the second half of the year. The results of the market research served as the basis for the reorganization of the active assortment of products, classified according to their role in the company's portfolio.

ELECTROPLAST

Electroplast, one of the leading manufacturers of low-voltage copper and aluminum electrical cables, joined ROCA Industry's portfolio in July 2023 and is currently in the consolidation phase.

- **Modernization and Expansion of Production Capacities**

Electroplast continued the implementation of the investment project initiated in 2022, introducing essential equipment into the production flow: a copper treble equipped with an automatic double winder and a complete insulation and jacket application line. These investments have resulted in an increase of more than 30% in production capacity for the mantle application phase, providing the necessary flexibility to meet future demand.

- **Process Optimization and Waste Reduction**

The new equipment supports the diversification and optimization of drawn copper wire semi-finished products, increasing the working speed and streamlining the production process by eliminating intermediate phases.

The company has implemented an energy consumption monitoring system, financed through the de minimis aid scheme dedicated to energy efficiency at the level of SMEs.

- **Digitalization and Industry 4.0**

Electroplast has invested in digitalization by implementing an Industry 4.0 solution, which allows real-time monitoring of the operating parameters for 50% of the production equipment. This system provides the team with consolidated information and reports for effective operational decisions in the medium and long term. The objective is to extend the implementation of the solution to all production equipment in the following year.

- **Optimization of production scheduling**

A specialized software for production scheduling was implemented, based on the Delmia - Dassault solution. This software optimizes equipment utilization and reduces set-up times.

- **Energy Efficiency**

The purchases were completed by the implementation of an energy consumption monitoring system, contributing to energy efficiency and reducing operating costs.



The Main Raw Materials Used in Production Processes

	Material	2022	2023
Bico Group	Fiberglass Yarn	6.370t	7.654t
	Emulsie SBR/acryl	3.024t	4.146t
	Fir de PES	217t	591t
	Nonwoven Fiberglass	24.065 mp	127.806 mp

The significant increase in raw material consumption reflects the expansion of production capacity and the increase in market demand, especially for fiberglass yarn and SBR/acrylic emulsion.

	Material	2022	2023
Evolor	Resins	1.872t	2.086t
	Fillers	10.188t	11.173t
	Pigments	489t	111t
	Solvents	575t	658t
	Additives	389t	568t
	HDPE	438.960 buc	133.063 buc

In 2023, Evolor recorded a 24% increase in sales in the washable paints and plasters segment. This increase was correlated with an increase in the volume of purchases of raw materials and packaging, including PP, fillers, additives, resins, metal packaging and solvents. At the same time, due to the decrease in demand for diluents and additives, the volume purchased of PET and HDPE decreased compared to 2022.

	Material	2022	2023
Eco Euro Doors	Softwood	4.227m3	4.293m3
	MDF boards	2.260m3	3.273m3
	Honeycomb paper	161.280buc	100.296buc
	Door veneers	347.811buc	267.691buc
	Hardware - hinges and locks	635.485buc	665.396buc
	Bonding adhesive	64t	57t

In the context of fluctuations in market demand, Eco Euro Doors has adjusted the volume of purchases for certain raw materials. There was a decrease in the volume of honeycomb paper, door veneers and bonding adhesive, reflecting the adaptation to reduced demand. At the same time, in order to meet the needs of customers and to launch new door models, the company has increased the purchases of MDF boards, décor film and hardware.

	Material	2022	2023
Dial	Galvanized Hard Wire	6.813t	5.513t
	Galvanized Soft Wire	1.453t	1.211t
	Galvanized sheet	78t	66t
	Hot-dip galvanized pipe	102t	66t
	Pre-galvanized pipe	186t	125t
	Polyethylene Powder	158t	159t
	Timber	205mc3	250mc3

Within Dial, the decrease in wire consumption (galvanized, pre-galvanized and thermally galvanized) is due to the market contraction and the optimization of production operations.

	Material	2023
Electroplast	Copper	2.286t
	Aluminium	454t
	Granules	2.044t
	Cold rolled strip	180t

Electroplast, which joined the Roca Industry portfolio in 2023, has demonstrated a strong commitment to the efficient use of resources and the implementation of sustainable practices.

Fuel consumption

Fleet Fuel Consumption + Forklifts

litri	2022 - baseline	2023
Evolor	123.186	158.751
BICO Group	32.800	58.843
Eco Euro Doors	269.243	191.908
DIAL	46.545	41.492
ELECTROPLAST	-	30.009
Total	471.774	481.003



Total fleet travel distance

Nr. km	2022	2023
Evolor	702.269	524.713
BICO Group	520.000	657.357
Eco Euro Doors	2.628.810	1.984.377
DIAL	183.000	312.664
ELECTROPLAST	-	98.533
Total	4.037.079	3.577.644

As we expand our activities and adapt to market fluctuations, optimising transport and using resources efficiently remain key priorities. Our efforts to streamline and implement advanced technologies must continue to ensure a balance between expansion and sustainability.

Fuel consumption within the organization: Natural gas – (kWh/year)

ROCA Industry (Companii)	2022	2023
Evolor	385.027	318.037
BICO Group*	1.079.713	1.989.647
Eco Euro Doors	0	0
DIAL	0	0
ELECTROPLAST	-	1.207.877
Total	1.464.740	3.515.561

**there were changes compared to the values reported during 2022 (not including the consumption related to the Vaslui production unit)*

The analysis of natural gas consumption indicates a mixed trend within our organization. On the one hand, we have managed to make energy consumption more efficient in certain units, reducing costs and environmental impact. On the other hand, the increase in consumption in other units, especially due to the integration of new companies into the group, underlines the need for additional energy optimization and efficiency measures.

To maintain a balance between expansion and sustainability, it is essential to continue to closely monitor energy consumption and implement effective energy-saving strategies.

Fuel consumption within the organization: LPG- (liters/year)

ROCA Industry (Companii)	2022	2023
Evolor	0	0
BICO Group	2.640	5.317
Eco Euro Doors	0	0
DIAL	445.861	345.126
ELECTROPLAST	-	0
Total	448.501	350.443

Fuel consumption within the organization: Biomass - (tons/year) -

Within Roca Industry, Eco Euro Doors is the only company that consumes biomass, using 662 tons in 2023, compared to 671 tons in 2022.

Electricity consumption

Total electricity consumption within the organization - (MWh)

ROCA Industry (Companies)	2022	2023
Evolor	346	336
BICO Group	3.555	5.775
Eco Euro Doors	2.362	2.309
DIAL	1.390	1.096
ELECTROPLAST	-	2.241
Total	7.653	11.757

Evolution of energy consumption in 2023: Efficiency, expansion and use of renewable sources

The total electricity consumption at Roca Industry increased from 7,653 MWh in 2022 to 11,757 MWh in 2023. This dynamic reflects different developments and strategies implemented by the companies within the group.

The decrease in electricity consumption at Dial, from 1,390 MWh in 2022 to 1,096 MWh in 2023, is related to the decrease in production volume. At the same time, since June 2023, a photovoltaic panel system has been put into operation, which has contributed to reducing the total electricity consumption in the grid.

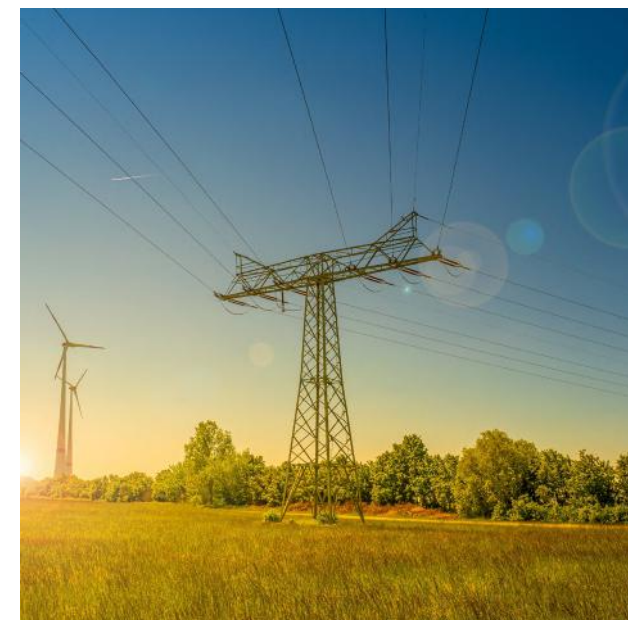
Electroplast reported a consumption of 2,241 MWh in 2023, reflecting the energy efficiency measures implemented. In 2022, the company installed photovoltaic panels and lighting fixtures with low energy consumption. In 2023, state-of-the-art motors and inverters were installed, replacing old equipment that had high energy consumption.

The BICO Group recorded a significant increase in

electricity consumption, from 3,555 MWh in 2022 to 5,775 MWh in 2023. This growth is related to the integration of the newly acquired companies and the growth strategy. The group was concerned with monitoring the electricity supplier market in order to identify the right partners to meet the consumption needs. BICO also maintained and maintained the existing photovoltaic parks in Piatra Neamț (16 kW) and Vaslui (400 kW). In addition, the purchase of an electric forklift was initiated to serve the finished products warehouse, replacing the old diesel equipment at the Vaslui plant.

Eco Euro Doors maintained a relatively constant consumption, with a slight decrease from 2,362 MWh in 2022 to 2,309 MWh in 2023. This reflects operational stability and continuous energy efficiency in production processes.

Evolor reduced electricity consumption from 346 MWh in 2022 to 336 MWh in 2023, attributing this decrease to the optimization of internal processes and efficient use of resources.



The total increase in electricity consumption in 2023 reflects both the expansion of operational activities through the integration of new companies, and the efficiency measures implemented in various units. While some companies have been able to reduce consumption thanks to the use of renewable energy sources and equipment optimization, others have seen increases as a result of expansion.

We continue to focus on energy efficiency strategies and investments in green technologies to reduce environmental impact and improve the organization's energy performance.

Water management and consumption

At Roca Industry, we are committed to managing water resources in a responsible and sustainable way. At Evolor, water is used in the production process, and in order to ensure compliance with environmental regulations, we refer to the NTPA 001/2005 Standard. This regulation aims to control and reduce pollution from industrial and urban sources, in order to maintain a balance between economic development and environmental protection.

In 2023, the volume of recycled and reused water at Evolor increased to 1,200 m³, compared to 1,000 m³ in 2022. This increase is directly proportional to the intensification and expansion of production capacities.

In 2023, as in 2022, there were no deviations or exceedances of the legal limit values provided for in the water management permit, according to the monitoring of water quality parameters within our companies.

Total freshwater consumption – (m3).

ROCA Industry (Companies)	2022	2023
Evolor	6.729	11.190
BICO Group	531*	6.346
EED	1.421	1.464
DIAL	2.543	3.682
ELECTROPLAST	-	7.525
Total	11.224	30.207

**the 2022 report does not refer to the Vaslui plant*

Total weight of purchased wood fiber materials - (tons/year).

ROCA Industry (Companies)	2022	2023
Evolor	0	0
BICO Group	22t	13t
Eco Euro Doors	5.059t	4.596t
DIAL	150t	191t
ELECTROPLAST	-	281t
Total	5.231t	5.081t

** for 2022, the correct amount to report was 5,059t*

*** for 2022 the correct amount to report was 22t*



The total increase in freshwater consumption in 2023 reflects both the expansion of operational activities through the integration of new companies and exceptional situations in which losses were recorded due to damaged installations. While the expansion of production capacities and the intensification of operational activities have led to an increase in water consumption, these events underline the need to continue efforts to streamline and modernize infrastructure in order to minimize losses and optimize the use of water resources.

The main use of wood material within Roca Industry comes from the company Eco Euro Doors. All the wood material used in the production process in 2023 came from sources certified by the Forest Stewardship Council (FSC).

GHG emission

2.2

EXPLANATION

OF THE MATERIAL TOPIC

Greenhouse gas (GHG) emissions pose a major risk to the environment, contributing to global climate change. At Roca Industry, we recognize the importance of monitoring and reducing GHG emissions to minimize environmental impact and contribute to global efforts to combat climate change. In addition to being aware of the impact, it is important to set clear targets for reducing emissions and considerably improving the carbon footprint.

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The objectives set during 2023 in the sustainability strategy of the Roca Industry holding allocate major importance to the decarbonization effort. Some of these goals are already in advanced stages of implementation and include:

- **Car Fleet Monitoring:** We analyze the fuel consumption of vehicles and explore the possibilities of replacing them with electric or hybrid cars.
- **Logistics Optimization:** Increasing the efficiency of logistics flows for the vehicles used in our activities.
- **Switching to Low Emission Vehicles:** Implementing fuel-efficient and low-emission vehicles.
- **Sustainable Energy Suppliers:** Selecting energy suppliers with the lowest possible emission factor.
- **Heat Recovery:** The use of heat recovery systems to reduce energy consumption.
- **Renewable Energy:** Installing solar farms and wind turbines where feasible.

- **Energy Audit:** Conducting energy audits to identify opportunities for energy savings.
- **Energy Management Systems:** Implementation of real-time energy management systems for buildings.
- **Compressed Air Usage Efficiency:** Optimizing compressed air usage to reduce energy consumption.

We continued the detailed analysis of direct emissions in 2023, being already in the second consecutive year when we do so, maintaining the reference year 2022 as the baseline to which we report our strategy. We used a working unit of metric tons of CO₂ equivalent to quantify all greenhouse gases.

We have carried out a detailed analysis of direct and indirect CO₂ emissions (Scope 1 and Scope 2) according to the GHG Protocol.

At the end of 2023, we started the analysis process for Scope 3 emissions, working with a specialist consultant to complete our decarbonisation strategy. This process is to be completed during 2024.

Direct emissions (Scope 1)

Total amount of emissions generated by company-owned or operated vehicles and from the use of diesel for electricity generators in emergency situations – (Kg CO₂eq) , (litres)

In 2022, Roca Industry reported a total of 1,296,482.978 kg CO₂e generated by vehicles owned or operated by the company. The total fuel consumption was 495,637 liters, divided between diesel, gasoline and LPG.

Fuel type	Company	Quantity (liters)	Emissions (Kg CO ₂ eq/liters)	Total (kg CO ₂ eq)
Diesel	BICO Vaslui	8.200	2,6413	21.658,660
	BICO P. Neamt	24.600	2,6413	64.975,980
	Evalor	123.186	2,6413	325.371,182
	ECO EURO DOORS	263.052	2,6413	694.798,297
	DIAL	39.301	2,6413	103.805,731
Petrol	BICO Vaslui	-	-	-
	BICO P. Neamt	-	-	-
	Evalor	-	-	-
	ECO EURO DOORS	6.191	2,302	14.250,145
	DIAL	1.033	2,302	2.376,839
LPG	BICO Vaslui	2.640	1,490	3.934,128
	BICO P. Neamt	-	-	-
	EVOLOR	-	-	-
	ECO EURO DOORS	-	-	-
	DIAL	6.211	1,490	9.255,707
Total (kg CO ₂ eq)	ROCA INDUSTRY	495.637 litres	-	1.296.482,978 kg CO ₂ eq

2023

In 2023, Roca Industry reported a total of 1,247,588.37 kg CO₂e generated by vehicles owned or operated by the company. The total fuel consumption was 486,320 liters, divided between diesel, gasoline and LPG.

Fuel type	Company	Quantity (liters)	Emissions (Kg CO ₂ eq/liter)	Total (kg CO ₂ eq)
Diesel	BICO Group	56.113	2,6413	148.211,27
	ELECTROPLAST	25.936	2,6413	68.504,76
	Evolor	96.732	2,6413	255.498,23
	ECO EURO DOORS	178.594	2,6413	471.720,33
	DIAL	37.752	2,6413	99.714,36
Petrol	BICO Group	2.730	2,302	6.284,46
	ELECTROPLAST	4.073	2,302	9.376,05
	Evolor	62.019	2,302	142.767,74
	ECO EURO DOORS	13.314	2,302	142.767,74
	DIAL	1.684	2,302	30.648,83
LPG	BICO Group	5.317	1,490	3.876,57
	ELECTROPLAST	-	1,490	7.922,33
	EVOLOR	-	-	-
	ECO EURO DOORS	-	-	-
	DIAL	2.056	-	-
Total (kg CO ₂ eq)	ROCA INDUSTRY	486.320	-	1.247.588,37

Total amount of emissions generated by the heating system – (Kg CO₂eq)

. The increase in total emissions is attributed to the integration of new companies within Roca Industry, highlighting the need for rapid implementation of emission reduction strategies for new entities.

For the future, we will investigate and implement energy efficiency solutions to optimize natural gas consumption. Continuous monitoring and analysis of energy consumption and emissions will remain key priorities to quickly identify and implement optimization measures.

2022

Fuel type	Company	Quantity	Emissions (Kg CO2eq)	Total (Kg CO2eq)
Natural gas (kWh)	BICO Vaslui	938.912	0,202	189.622,668
	BICO P. Neamt	140.801	0,202	28.436,170
	Evolor	385.027	0,202	77.760,053
LPG (l)	DIAL	439.650	1,490	655.166,430
Biomass (kg)	ECO EURO DOORS	670.500	0,00	0
Total (kg CO2eq)	ROCA INDUSTRY		-	950.985,320

2023

Fuel type	Company	Quantity	Emissions (Kg CO2eq)	Total (Kg CO2eq)
natural Gas (kWh)	BICO Group	1.989.647	0,202	401.908,69
	EVOLOR	318.037	0,202	64.243,47
	ELECTROPLAST	1.207.877	0,202	243.991,15
LPG (l)	DIAL	343.070	1,490	511.174,3
Biomass (kg)	ECO EURO DOORS	661.8	0,00	0
Total (kg CO2eq)	ROCA INDUSTRY		-	1.221.317,61

Indirect emissions (Scope 2)

The total amount of emissions generated by the use of electricity - Kg CO₂eq.

In 2023, total market-based indirect GHG emissions (Scope 2) were 2,462,451.00 kg CO₂e, compared to 1,625,147.645 kg CO₂e in 2022, representing an increase of 837,303.355 kg CO₂e or approximately 51.5%.

This significant growth is attributed to the integration of new companies within Roca Industry, such as Electroplast, and the expansion of operating

capacities in BICO Group. Although the increase in production and the integration of new companies reflect a positive expansion of the business, these aspects have led to higher electricity consumption and, implicitly, to an increase in CO₂e emissions.

Companies have started using more internally produced energy, which is a positive step. It is necessary to continue and expand the use of

renewable energy sources in order to reduce emissions and dependence on energy purchased from suppliers.

It is essential to implement additional energy efficiency measures and expand the use of renewable energy sources to control and reduce these emissions in the future.

2022

Electricity Type	Company	Quantity (KWh)	Emissions using national emission factor – location-based (Kg CO ₂ eq)	Emissions using electricity supplier-specific emission factor – market-based (Kg CO ₂ eq)
Acquired	BICO Vaslui	2.916.027	509.896,481	633.477,705
	BICO P. Neamt	601.890	105.246,485	130.754,584
	Evalor	346.222	25.436,930	75.213,267
	DIAL	1.254.753	288.179,122	272.582,542
	ECO EURO DOORS	2.361.994	557.530,249	513.119,557
Production	BICO Vaslui	23.870	0	0
	BICO P. Neamt	14.750	0	0
	Evalor	0	0	0
	DIAL	0	0	0
	ECO EURO DOORS	0	0	0
Total (kg CO ₂ eq)	ROCA INDUSTRY	-	1.486.289,267	1.625.147,645

2023

Electricity Type	Company	Quantity (KWh)	Emissions using national emission factor – location-based (Kg CO2eq)	Emissions using electricity supplier-specific emission factor – market-based (Kg CO2eq)
Acquired	BICO Vaslui	2.604.465	0	581,446.81
	BICO P. Neamt	602.916	0	134,601.00
	Beak – Ground	1.946.097	77,474.12	434,466.16
	Bico – Eurosquare	69.052	2,748.96	15,415.86
	Bico – Genetics	185.187	107,991.80	107,991.80
	Evalor	330.470	70,588.39	73,860.05
	DIAL	1.029.950	279,846.89	225,777.67
	Electroplast	2.147.550	505,918.07	471,891.88
	ECO EURO DOORS	1.919.535	419,610.35	416,999.78
Production	BICO Vaslui	352.380	0	0
	BICO P. Neamt	15.154	0	0
	Evalor	5.399	0	0
	DIAL	66.206	0	0
	Electroplast	93.060	0	0
	ECO EURO DOORS	389.445	0	0
Total (kg CO2eq)	ROCA INDUSTRY	11.756.866	1.464.178,58	2.462.451,00

* The location-based method reflects the average emissions intensity from the grids on which energy consumption occurs (mainly using data on the grid's average emission factors), while the market-based method reflects emissions from the electricity that companies have intentionally chosen.

Waste Management

2.3

EXPLANATION

OF THE MATERIAL TOPIC

The management of the waste generated implies a major responsibility for our company. Their effective management involves establishing clear collection practices and identifying solutions for reduction and reuse. These measures help us support the transition to a circular economy and reduce our environmental impact.

At Roca Industry, we take waste management very seriously, recognizing the importance of protecting the environment and using resources responsibly. In 2023, we continued to optimize production processes, with the objective of reducing the amount of waste generated, with reference to the base year 2022.

The resulting waste includes both hazardous and non-hazardous materials, such as foils, cardboard, varnishes, paints, wood, metal, and contaminated packaging. To minimize this waste, we apply rigorous strategies to streamline production processes and intensively promote the recycling and reuse of materials. Our employees are continuously trained to develop and maintain a sustainability-oriented mindset.

We collaborate with companies specialized in taking over, transporting and treating/disposing/recovering waste. Waste data is collected monthly and reported to the competent authorities, ensuring compliance with the regulations in force.

In the long term, we are committed to continuing to optimize processes and implement advanced technologies for waste recovery and processing. By constantly monitoring progress and achieving set goals, we take responsibility for making a significant contribution to protecting the environment and increasing the sustainability of our operations. We aim to be an example of good practice in our industry by adopting strict and effective waste management measures.

Total amount of waste generated - (tonnes/year)

	2022	2023
Evolor	222	153
BICO Group	824	889
Eco Euro Doors	77	82
DIAL	106	84
Electroplast	-	358
TOTAL	1.229,19	1.566

In 2023, the total amount of waste generated at Roca Industry increased to 1,566 tons, compared to 1,229.19 tons in 2022, representing an increase of 336.81 tons. This increase is mainly due to the integration of Electroplast into Roca Industry, along with the expansion of production capacities. Evolor has managed to significantly reduce the amount of waste generated by 31%, despite a 24% increase in sales and production. This success was made possible by efficient management of internal processes, close collaboration with packaging suppliers and an optimized organization of activities.

We remain committed to optimizing waste management and promoting sustainability practices to reduce environmental impact and support the transition to a circular economy.

Electroplast a achiziționat un granulator pentru deșeurile de conductoare de cupru și aluminiu, care ajută la separarea componentelor de metal și mase plastice încă din faza de pregătire pentru livrarea deșeurilor către firmele specializate de colectare.

Total quantity of ferrous metal - (tons/year)

	2022	2023
Evolor	9.54	0
BICO Group	0	6
EED	0	0,10
DIAL	93.32	0
ELECTROPLAST	-	50,30
Total	102.86	56.4

Total amount of iron and steel scrap - (tons/year)

	2022	2023
Evolor	39.60	0
BICO Group	0	0
EED	0	0,08
ELECTROPLAST	-	-
DIAL	96.22	72.56
Total	135.82	72.64

Total amount of wood waste - (tons/year)

	2022	2023
Evolor	60.6	29.32
BICO Group	79.2	72.23
EED	0	0
ELECTROPLAST	-	89,92
DIAL	0	0
TOTAL	139.8	191.47

Total amount of non-ferrous waste - (tonnes/year)

	2022	2023
Evolor	2.22	0
BICO Group	0	0
EED	0	0,05
ELECTROPLAST	-	20.87
DIAL	9,98	0
TOTAL	12.20	20.92

Total amount of adhesive waste - (tons/year)

	2022	2023
Evolor	0	0
BICO Group	0	0
EED	1.52	1.49
ELECTROPLAST	-	0
DIAL	0	0
TOTAL	1.52	1.49

Total amount of paper/cardboard waste - (tonnes/year)

	2022	2023
Evolor	13.84	12.16
BICO Group	175.52	84.29
EED	0	0
ELECTROPLAST	-	2.90
DIAL	0.19	1.02
TOTAL	189.55	100.37

Total amount of oil waste - (tons/year)

	2022	2023
Evolor	0.46	0
BICO Group	0	0
EED	0	0
ELECTROPLAST	-	1.93
DIAL	0	0.90
TOTAL	0.46	2.83

Total amount of varnish and paint waste - (tons/year)

	2022	2023
Evolor	20.74	0.66
BICO Group	0	0
EED	2.82	2.88
ELECTROPLAST	-	0
DIAL	0	0
Total	23.56	3.54

Total amount of fiberglass waste - (tons/year)

	2022	2023
Evolor	0	0
BICO Group	519.15	452.42
EED	0	0
ELECTROPLAST	-	0
DIAL	0	0
TOTAL	519.15	452.42

Total amount of household/municipal waste - (tonnes/year)

	2022	2023
Evolor	29.5	61.60
BICO Group	16.7	173.46
EED	70.26	71.13
ELECTROPLAST	-	20.65
DIAL	7.99	7.04
TOTAL	124.45	333.88

Total amount of plastic waste - (tons/year)

	2022	2023
Evolor	38.72	1.49
BICO Group	19.32	106.88
EED	4.27	4.33
ELECTROPLAST	-	186.94
DIAL	1.8	1.95
TOTAL	64.11	301.59

Total amount of metal packaging waste - (tons/year)

	2022	2023
Evolor	0.63	1.08
BICO Group	0	0
EED	0.13	0.11
ELECTROPLAST	-	0.58
DIAL	93.32	0
TOTAL	94.08	1.77

Total amount of sawdust waste, chips, plank scraps - (tons/year)

	2022	2023
Evolor	0	0
BICO Group	0	0
EED	1.9	1.94
ELECTROPLAST	-	1.8
DIAL	0	0
TOTAL	1.9	3.74

Percentage of recyclable waste generated out of total waste generated – (%)

	2022	2023
Evolor	69	45.79
BICO Industries	67	30
EED	9	5.4
ELECTROPLAST	-	53
DIAL	92	3.54

Total amount of recycled metal packaging waste - (tons/year)

	2022	2023
Evolor	0.63	1.08
BICO Group	0	0
EED	0	0
ELECTROPLAST	-	0.58
DIAL	0	0
TOTAL	0.63	1.66

Percentage of waste removed from total waste generated - (%)

	2022	2023
Evolor	22.5	54.21
BICO Industries	66.4	70
EED	0	80
DIAL	0	96.46
ELECTROPLAST	-	27

Total amount of plastic waste recycled - (tons/year)

	2022	2023
Evolor	38.72	6.27
BICO Group	19.32	10.65
EED	0	0
ELECTROPLAST	-	113.41
DIAL	0	1.95
TOTAL	58.04	132.28

Total amount of recycled EED (electronic) waste - (tonnes/year)

	2022	2023
Evolor	0	0
BICO Group	0.042	0
EED	0	0
ELECTROPLAST	-	0
DIAL	0	0
TOTAL	0.042	0

Amount of hazardous waste generated - (tonnes/year)

	2022	2023
Evolor	20.7	6.77
BICO Industries	0.08	0.35
EED	0	0
DIAL	2.3	0.09
ELECTROPLAST	-	2.05
TOTAL	23.1	9.26

Total amount of recycled paper/ cardboard waste - (tonnes/year)

	2022	2023
Evolor	13.84	12.16
BICO Group	175.52	82.83
EED	0	0
DIAL	0	1.02
ELECTROPLAST	-	2.90
TOTAL	189.36	98.91

Percentage of hazardous waste recycled - (%)

	2022	2023
Evolor	3.27	4.16
BICO Industries	0	0
EED	0	0
ELECTROPLAST	-	59.82
DIAL	0	0

In 2023, the companies within our holding company did not register fines or sanctions related to incidents of non-compliance with legislative regulations on the environment.



Environmental assessment of suppliers

2.4

EXPLANATION

OF THE MATERIAL TOPIC

It is important to continuously uphold product quality standards and promote sustainability across the entire value chain by conducting strict evaluation processes before partnering with suppliers. These measures aim to eliminate the risks of undesirable effects on the environment, which can lead to economic and social damage.

During 2024, we aim to develop and implement an assessment questionnaire for the environmental audit of suppliers, both new and existing. The project aims to ensure suppliers' compliance with sustainability principles, in particular with regard to environmental issues, and will be a key element in our sustainable procurement strategy.

The assessment questionnaire will be finalized after the completion of the analysis of the Scope 3 emissions at the level of all companies in the holding. Scope 3 refers to indirect greenhouse gas emissions from our supply chain, including all emissions generated by our suppliers' activities, the transportation of goods and other related activities. Understanding and quantifying these emissions is essential to be able to effectively address our environmental impact across the entire supply chain.

Through this questionnaire, our suppliers will have to verify and demonstrate their compliance in the following essential aspects:

- Measures to reduce greenhouse gas emissions: What concrete actions are they taking to reduce direct and indirect emissions?
- Natural resource management: How does it address energy efficiency, renewable energy use and waste management?
- Environmental impact: Assessing the impact of their activities on air, water and soil quality.
- Compliance with legislation: Compliance with applicable environmental rules and regulations.

This process will provide increased transparency and strengthen our business relationships, showing our partners that we are interested in how they manage their operations and their impact on the environment.

An important part of this project will be to develop a process through which we constantly revisit these situations and evaluate the changes that have occurred. This will ensure that our suppliers continue to improve their sustainability performance. We aim to continuously monitor and optimize the supply chain to ensure long-term sustainable practices.

3

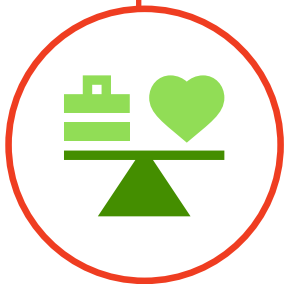
OUR SOCIAL COMMITMENT



LEARNING FOR TEAM DEVELOPMENT AND PERFORMANCE

1. EMPLOYEES WELLBEING

- Employees well-being is essential for the success of economic development of companies, because the level of their productivity and satisfaction directly influences financial results. It is important to ensure that time spent at work is enjoyable, productive, safe and free of unwanted incidents.

**2. DIVERSITY, EQUAL OPPORTUNITIES AND HUMAN RIGHTS**

- Respecting human rights and social inclusion are fundamental priorities. It is necessary to give equal opportunities to all employees regardless of gender, religion, age or economic situation.

**3. EDUCATION AND TRAINING**

- The success of the company depends on well-trained employees - this requires continuous training programs and professional development, as well as opportunities for growth. It is vital to use the materials and production equipment appropriately, for minimising the negative impact on the environment and society.

**4. CSR CAMPAIGNS**

- Social responsibility is a major concern in our relationship with society. We are committed to returning a part of the company's effort to the community through involvement in offering products, know-how and employee support in social projects. Through these actions, we want to set high standards of living and improve the quality of life in the communities where we operate.



Employees wellbeing

3.1



EXPLANATION

OF MATERIAL TOPIC

Employee wellbeing plays a crucial role in economic success of companies. When employees are healthy, motivated and satisfied, their productivity increases, leading to results positive financial consequences for the company. Hence It is essential to create a working environment that is enjoyable, productive and safe. This involves not only prevention of unwanted incidents, but also promotion a healthy work-life balance and the personal one, so that employees are in the best possible way.

good shape to carry out their work.

MANAGEMENT

OF MATERIAL TOPIC

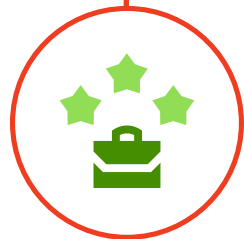
At ROCA Industry, our employees are the backbone of the company's success.

At ROCA Industry, our employees are the backbone of success. Without their dedication and efforts, we could not turn the vision into reality and achieve the proposed goals. That's why we focus on wellbeing by investing in attracting, developing and retaining top talent, to make the most of the potential of each team member. Within the framework of ROCA Industry holding, we encourage the development of and professional growth of employees, taking into account proven potential and performance as well as their desire to develop.

Our HR policies are specially designed to ensure the wellbeing of employees through a series of concrete measure:

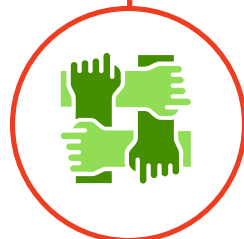
1. COMPENSATION PROGRAMS - FAIR AND COMPETITIVE:

- The salary packages we offer our employees are linked to remuneration performance and results. These programs are periodically adjusted to remain competitive in the labour market and to reflect the impact of employees into business.



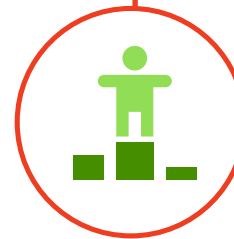
2. DIVERSITY AND INCLUSION:

- Our compensation and benefits programs and HR policies promote a fair remuneration regardless of race, gender, ethnicity or sexual orientation. We believe that diverse and inclusive working environment is essential for the company's success and we are committed to valuing and respecting all team members.



3. PROFESSIONAL DEVELOPMENT PROGRAMS:

- We invest in the continuous development of our employees through training and professional development programs. These programs are designed to provide them with opportunities for growth and advancement, which in turn contributes to their overall satisfaction and well-being.



4. SAFE AND ENJOYABLE WORK ENVIRONMENT:

- We are committed to creating a pleasant and safe work environment for our employees. We implement strict occupational safety and health measures to prevent accidents and promote a healthy work-life balance.



At ROCA Industry we encourage and support the professional development and growth of our employees, valuing both their demonstrated potential and performance and their desire to develop. We are dedicated to creating an environment that fosters personal and professional progress through:

- ✓ Career Development Support: We provide ongoing support for employees to achieve their career goals.
- ✓ Recognition and appreciation of merits: We celebrate and reward the achievements and valuable contributions of employees.
- ✓ Skills development: We organize training programs to increase the level of competence of employees.
- ✓ Financial incentives and bonuses: We provide financial rewards to motivate and reward excellent performance.
- ✓ Professional training programs: We facilitate access to courses and trainings for the continuous development of skills.
- ✓ Supporting initiative and innovation: We encourage creativity and innovation by rewarding successful ideas and projects.
- ✓ Safe and pleasant working environment: We ensure that employees work in an environment that promotes safety and well-being.
- ✓ Meal vouchers: We offer additional financial support through meal vouchers.

BICO Group:

At BICO, **we believe that performance management is an essential process for ensuring the success and continuous development of our employees and our company.** We set clear and measurable performance goals for our employees and communicate them effectively. Performance evaluation criteria are detailed in individual and collective labour agreements and can be adjusted through additional acts. Performance evaluations are conducted at the end of the training period, annually, and at other relevant periods, with prior notice to the employee. The results of the evaluations are communicated to the employees and can be contested, ensuring a transparent and fair process. 100% of our employees receive a regular performance and career development evaluation.

At Terra Impex, **we believe that performance management is a crucial process for setting the right goals and continuous improvement of our employees.** The purpose of our performance reviews is to set the right goals, improve employee performance, adjust goals, promote, and reward them. Our annual performance review process encourages employees to develop their skills and actively contribute to the company's success. We facilitate an open dialogue where employees can express their perspectives and contribute to setting future goals, promoting a collaborative organizational culture.

At Europlas Lux and Iranga, **performance management is integrated with our continuous training process to ensure employee development from the very first days of work.** We provide continuous training and evaluation for employees until the end of their probationary period. Our performance evaluation process is still under development and will be aligned with the best practices within the BICO group.



Evolor:

At Evolor, **performance management is the cornerstone of our HR strategy, contributing to organizational transparency and efficiency.** We have developed procedures for professional evaluation at various stages, including pre-employment skills assessment, ongoing performance evaluation, and job compatibility. These evaluations, integrated into our HR strategy, have contributed to the transparency of the salary increase process and the validation of the analysis for succession to key positions in the pilot production program. 100% of our employees receive a regular performance and career development evaluation.

DIAL:

At DIAL, **we are currently implementing a performance management project that began in 2023 and aims at the professional development and continuous progress of our team.** We have introduced a standard annual performance review report for each employee and plan to expand and strengthen these evaluation processes in the future. This ensures effective performance management and continuous development of our team. This initiative reflects our commitment to the continuous progress and professional advancement of all team members.

Eco Euro Doors:

At Eco Euro Doors, **performance management plays a vital role in creating a productive and collaborative work environment.** Our performance evaluation process has had a profound impact on our employees, facilitating one-on-one interactions between employees and the management team. These interactions have led to the implementation of measures with a positive impact on the organizational climate and the correct identification of employee professional development needs. 100% of our employees receive a regular performance and career development evaluation.





Electroplast:

At Electroplast, **performance evaluation is tailored to the individual needs of our employees, based on their seniority, experience, and career plan.** Our evaluation process involves two main stages:

- **Initial Evaluation for New Employees:** During their first year, new employees are evaluated periodically to ensure they are adapting well to their roles and developing the necessary skills. This includes specific training on operating machinery and different phases of work.
- **Continuous Evaluation for Existing Employees:** Annual evaluations are conducted for all employees, based on well-defined performance criteria and supported by data collected through the Industry 4.0 – Kfactory project. For factory workers, evaluation is carried out through the „SMP“ method, which uses key performance indicators specific to their activities. This method ensures constant and objective monitoring of employee progress and performance. 37% of our employees receive a regular performance and career development evaluation.

Employee benefits

At ROCA Industry we are committed to providing equal benefits to all our employees, regardless of their employment status, whether they are full-time, part-time or temporary. This commitment extends to both competitive compensation packages and comprehensive professional development programs. These benefits are designed to contribute to a fair and motivating work environment where all employees feel valued and appreciated.

Labour Agreements

Four of our five companies have collective labour agreements in place. In the Republic of Moldova, the rights and obligations of the parties are set out in the Employment Contract and the Internal Regulations for the companies Terra and Europlas, as well as for the company Iranga in Lithuania. We believe that strong labor relations are essential for a successful business and we are proud to be a leader in this area.

Direct Recruitment

In 2023, none of our companies benefited from the services of workers who did not were directly employed. This practice emphasizes our commitment to direct engagement and labour relations, thus ensuring a stable and fair working environment for all our employees.

Occupational Health and Safety Management

At ROCA Industry, we are committed to maintaining a zero-accident workplace policy.

At ROCA Industry, we are committed to maintaining a zero-accident workplace policy and also having a fully understanding of our responsibility to create the safest possible environment for our employees. Occupational health and safety management is a cornerstone of our commitment to sustainability and corporate responsibility. We are focused on creating and maintaining a safe and healthy work environment for our entire team, paying close attention to preventing accidents and occupational illnesses. We implement rigorous programs and policies for continuous risk assessment, provide ongoing occupational health and safety training, and invest in high-quality protective equipment and technologies.

Electroplast

At Electroplast, **the implementation of the occupational safety management system is carried out in accordance with international standards ISO 14001 and ISO 45001:2023**, with the objective of effectively managing occupational risks and promoting a culture of prevention among employees. This implementation brings clear benefits, including a safe and healthy work environment, effective risk control, and transparency in occupational health and safety management. By applying the integrated Quality-Environment-Occupational Health and Safety management system, Electroplast takes responsibility for ensuring adequate working conditions, protecting employees from reprisals, and involving them in the consultation and participation process related to occupational health and safety aspects.

Evolor

At Evolor, **the implementation of the ISO 45001:2018 system complements the quality and environmental management systems** in accordance with ISO 9001:2015 and ISO 14001:2015, with the objective of effectively managing occupational risks and promoting a culture of prevention among employees. These efforts aim

to create a work environment with minimal risks of accidents or occupational diseases, more effective control of risk factors, transparency, and efficiency in occupational health and safety management. In addition, the company collaborates with an external occupational health and safety prevention and protection service, and OSHM Committee (CSSM) meetings are dedicated to analyzing and communicating aspects related to workplace safety and health

We involve worker consultation and collaboration to comply with applicable laws and regulations. During OHS meetings, employee representatives analyze health and safety concerns to identify solutions and establish action plans. The Occupational Health and Safety Service identifies job-specific risks and

evaluates the measures needed to improve safety, considering the type of activity and the equipment used.

BICO Grup

At BICO Industries, **the implementation of an Integrated Quality, Environment, Health and Safety Management System (IMS)** as outlined in the Integrated Management System Manual (MSIM-01) ensures a safe and healthy working environment for employees. The company monitors IMS performance and identifies hazards, managing them internally according to established procedures. In companies recently acquired by the BICO group (Terra Impex RM, Iranga and Europlas Lux RM), periodic job-specific training is conducted in accordance with legal requirements in the field of occupational health and safety to promote a safe working environment and compliance with current regulations.

DIAL

At DIAL, **we foster a healthy culture and place a strong emphasis on workplace health and safety.** Year after year, we strive to maintain our commitment to the well-being and safety of our employees, working under the motto „0 workplace accidents.“ We share within our team the vision for a safe and protected work environment.

Eco Euro Doors

At Eco Euro Doors, **our occupational health and safety policy focuses on preventing accidents and ensuring a safe and healthy work environment.**



New hires

NEW EMPLOYEES 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Women	11	45	21	29
Men	3	39	5	5
Total	14	84	26	34

NEW EMPLOYEES 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Women	15	23	8	63	2
Men	33	64	19	99	39
Total	48	87	27	162	41

NEW EMPLOYEES 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Number of new hires < 30 years	5	21	6	10
Number of new hires 30-50 years	8	39	13	22
Number of new hires > 50 years	1	24	4	2

NEW EMPLOYEES 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Number of new hires < 30 years	6	18	2	26	15
Number of new hires 30-50 years	27	54	18	86	18
Number of new hires > 50 years	15	15	7	50	8

NEW FEMALE EMPLOYEES 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Number of new hires women < 30 years	1	10	1	0
Number of new hires women 30-50years	2	21	3	5
Number of new hires women > 50 ani	0	8	1	0

NEW FEMALE EMPLOYEES 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Number of new hires women < 30 years	2	3	1	6	1
Number of new hires women 30-50 years	10	15	6	43	1
Number of new hires women > 50 years	3	5	1	14	0

NEW MALE EMPLOYEES 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Number of new hires men < 30 years	5	21	6	10
Number of new hires men 30-50 years	8	39	13	22
Number of new hires men > 50 years	1	24	4	2

NEW MALE EMPLOYEES 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Number of new hires men < 30 years	4	14	1	20	14
Number of new hires men 30-50 years	17	40	13	43	17
Number of new hires men > 50 years	12	10	5	38	8

In 2023, ROCA Industry companies hired significantly more individuals, both women and men, compared to 2022. The group's companies have demonstrated a clear commitment to attracting and retaining talent, with a particular focus on individuals between the ages of 30 and 50.



New Employee Management

At ROCA Industry, professional integration is essential for employee adaptation to the organizational environment and job requirements. Each company within ROCA Industry implements personalized strategies to ensure efficient and rapid integration of new employees, providing them with the necessary support to adapt and perform at the highest standards. These efforts reflect our commitment to creating a safe, motivating, and success-oriented work environment.

Evolor

At Evolor, professional integration is crucial for employee adaptation to the organizational environment and job requirements. The process includes familiarizing employees with working conditions, integrating them into the work team, and creating a safe and inclusive atmosphere. Evolor implements structured professional integration programs, aimed at both new employees and those who change their role within the company. The company has developed an HR Handbook - Evolor Employee Guide, which provides detailed information about the company's regulations, policies, procedures, instructions and values, thus facilitating the employee's journey within the company.

BICO Group

At BICO Industries, the integration of new employees is well structured. Each employee goes through an initial period of training, followed by a careful evaluation to ensure that they are ready to work independently. Hierarchical bosses provide support and guidance to facilitate an efficient and rapid integration of new team members.

Companies outside Romania align themselves with the good practices established by BICO Industries, while maintaining the local specificity. This alignment process ensures a uniform and efficient integration of employees within the group, while maintaining high standards of performance and safety.

DIAL

At DIAL, the training of newly hired staff is carried out on the job, focusing on the specifics of each department. We ensure that each team member receives the proper training to carry out their responsibilities effectively and in accordance with our high standards. On-the-job training allows new employees to quickly become familiar with the specific environment and understand the requirements and processes of each department.

Eco Euro Doors

At Eco Euro Doors, the recruitment process is carried out based on the candidate's potential and the technical skills. In 2023, we started the analysis of the workstations, establishing the main and secondary operators according to responsibilities. The medium-term objectives include establishing salary scales and creating a trajectory for advancement to main positions. This approach aims to increase the motivation of secondary operators and improve their performance.

Electroplast

At Electroplast, after the completion of the recruitment and selection process, the onboarding stage follows, during which new colleagues are exposed to the formal and informal requirements of the position, the manager's expectations, the objectives, the performance evaluation program, the policies and procedures related to leave, overtime. Every new employee benefits from a Training Guide with essential information about the technology for manufacturing electrical cables and conductors. Integration into the manufacturing sectors takes place on the basis of a 12-month Operator Training and Upskilling Plan (Masterplan) with evaluations at 3, 6 and 12 months. In addition, the employees newly hired in the indirect productive area are subject to an onboarding process involving all departments, according to the Integration and Training Plan for Indirect Productive Personnel.

Staff turnover and retention

ROCA INDUSTRY 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Fluctuation rate	35%	33%	45%	24%
Retention rate	93%	80%	93.3%	88%

ROCA INDUSTRY 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Fluctuation rate	22%	34%	27%	24%	31%
Retention rate	78%	78%	90%	86,53%	83%

**average of the entities in the Group*

In 2023, at ROCA Industry, we see a positive trend in terms of both staff turnover and retention. Electroplast, recently integrated into ROCA Industry, is largely in line with the average performance of the other companies in the group and is constantly striving to improve its performance. We are constantly looking at this data and are committed to developing continuous strategies to further improve the retention rate across all group companies, keeping us on a positive course.

Parental leave

ROCA INDUSTRY 2022	Evolor		BICO Industries		DIAL		Eco Euro Doors	
Total number of employees who benefited from parental leave	Men	Women	Men	Women	Men	Women	Men	Women
	0	0	1	11	0	0	1	2
Total number of employees who returned to work during the reporting period after the end of parental leave	Men	Women	Men	Women	Men	Women	Men	Women
	0	1	0	3	0	0	0	1

ROCA INDUSTRY 2023	Evolor		BICO Group		DIAL		Eco Euro Doors		ELECTROPLAST	
Total number of employees who benefited from parental leave	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
	0	2	0	7	0	0	2	0	1	0
Total number of employees who returned to work during the reporting period after the end of parental leave	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
	0	0	2	2	0	0	0	0	1	0

We intend to continue and intensify the support measures for employees returning from parental leave, through flexible work schedules and gradual reintegration options. These measures are essential to ensure a smooth transition and to support female employees in returning to work. We constantly monitor this data to better understand the needs of our employees and to implement practices and policies that support both retention and satisfaction.

Health and safety at work

Occupational Health and Safety Costs

ROCA INDUSTRY 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Occupational Health and Safety Costs	91 819 RON	12 339 RON	8 850 RON	27 370 ON

ROCA INDUSTRY 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Occupational Health and Safety Costs	153 562 RON	46 290 RON	9 500 RON	42 021 RON	107 558 RON

In 2023, the assigned costs for occupational safety and health (OSH) recorded a significant increase within ROCA Industry compared to 2022. All companies in the group have invested more in the OSH direction, reflecting an increased commitment to ensuring a safe and healthy working environment for employees. This increase in investments in OSH demonstrates ROCA Industry's continuous efforts to improve working conditions, reduce occupational risks and to promote an organizational culture focused on prevention and accountability.

ROCA Industry 2022	Evalor	BICO Industries	DIAL	Eco Euro Doors
Number of work-related accidents	0	1	1	0
Number of days of sick leave as a result of accidents at work	0	39	55	0
Number of days of sick leave (other than accidents at work)	792	1600	500	432

ROCA Industry 2023	Evalor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Number of work-related accidents	0	5	0	2	0
Number of days of sick leave as a result of accidents at work	0	217	0	41	0
Number of days of sick leave (other than accidents at work)	766	5300	359	932	721

At the holding level, in 2023, there were a total of 7 incidents, of which, following the investigation carried out in accordance with the legal requirements for occupational safety and health, 6 were classified as occupational accidents with temporary incapacity for work of at least 3 days. There were no fatal accidents or accidents with severe consequences for the body (disability).

We are committed to strengthening workplace safety measures to reduce the number of accidents and uphold our „zero accidents” policy. We recognize the importance of monitoring employee health and will implement prevention programs to ensure their well-being. We will continue our efforts in companies that have maintained zero accidents and share best practices across the entire group, promoting a safe and healthy work environment.

Diversity, equal opportunities and human rights

3.2



EXPLANATION

OF MATERIAL TOPIC

Respect for human rights and social inclusion are fundamental priorities. It is necessary to provide equal opportunities for all, regardless of gender, religion, age, or economic status.

MANAGEMENT

OF MATERIAL TOPIC

At ROCA Industry, we respect the diversity and uniqueness of each employee. We believe that an inclusive approach brings significant benefits to both the company's performance and the well-being of our employees and the quality of life in the communities we operate in.

We place a strong emphasis on creating a diverse work environment where employees from different backgrounds and with diverse perspectives can freely express themselves and actively engage. This diversity is our driving force for creativity and innovation, generating cutting-edge solutions and contributing to the achievement of our strategic goals.

No discrimination incidents were reported within the holding in 2023.

No discrimination incidents were reported within the holding in 2023. This achievement reflects our ongoing commitment to promoting diversity and equal opportunities. All ROCA Industry member companies demonstrate their strong commitment to these values through clear policies and procedures that prevent discrimination and promote inclusion.

Initiatives and Practices

Evolor has updated its internal regulations and created procedures to ensure a discrimination-free and harassment-free work environment. BICO Group emphasizes creating a respectful organizational culture and encourages the prevention and resolution of any discrimination incidents. Eco



Euro Doors focuses on the internal promotion of employees and the development of their skills in an environment based on mutual respect and acceptance. Electroplast underscores the importance of diversity in stimulating innovation and improving the work environment, placing a strong emphasis on accepting and valuing differences to foster a progressive and inclusive organizational culture.

At ROCA Industry, we foster an atmosphere of respect and mutual acceptance. We believe that a diverse and inclusive work environment is essential to the company's success and the well-being of our employees. We regularly hold awareness sessions to keep employees informed about our values and to raise awareness about the importance of diversity and inclusion. These sessions provide a safe space for open discussions, allowing employees to express their opinions and suggest ways to improve the work environment. Our commitment to diversity and inclusion is ongoing. We recognize that continuous effort is required to maintain a fair and inclusive work environment for all. Therefore, we are committed to continuously strengthening our strategies and practices in this area.

Employees Overview for 2023

We prioritize the professional development of our employees, providing them with real opportunities to enhance their skills and reach their full potential. In this regard, we implement personalized training and professional development programs that enable our employees to acquire the knowledge and experience they need to advance their careers.

Investing in internal talent is crucial to our company's long-term success. Internal promotions enable us to strengthen our team with dedicated professionals who have a deep understanding of the company. This contributes to increased performance and a stable and dynamic work environment.

Through these efforts, we are committed to providing a work environment that values continuous development and recognizes the merits of each employee, thus fostering a climate of trust and motivation.

ROCA INDUSTRY 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Internal promotions/Job transitions	7	4	1	1

ROCA INDUSTRY 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Internal promotions/Job transitions	6	14	2	3	7

In 2023, ROCA Industry recorded a significant increase in the number of employee promotions and job changes compared to the previous year. A total of 32 employees benefited from these opportunities for advancement and professional development within the group's companies. This growth reflects ROCA Industry's commitment to supporting the professional development of its employees and valuing internal talent, thus contributing to the strengthening of a strong and dynamic team.

ROCA INDUSTRY 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Total number of employees	130	246	70	101
Total number of female employees	59	149	22	17
Total number of male employees	71	97	48	84
Total ROCA Industry	547			

ROCA INDUSTRY 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Total number of employees	143	411	75	212	112
Total number of female employees	64	197	27	74	10
Total number of male employees	79	214	48	138	102
Total ROCA Industry	953				

In 2023, ROCA Industry witnessed a significant increase in its total workforce, reaching 953 employees compared to 547 in 2022.

ROCA INDUSTRY 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Total number of female employees < 30 years old	4	27	3	1
Total number of female employees < 30 - 50 years old	39	85	14	12
Total number of female employees >50 years old	16	37	5	4

ROCA INDUSTRY 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Total number of female employees < 30 years old	6	26	3	6	1
Total number of female employees < 30 - 50 years old	41	129	20	52	7
Total number of female employees >50 years old	17	42	4	16	2

ROCA INDUSTRY 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Total number of male employees < 30 years old	9	18	2	9
Total number of male employees < 30 - 50 years old	40	40	34	40
Total number of male employees >50 years old	22	39	12	35

ROCA INDUSTRY 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Total number of male employees < 30 years old	7	26	1	20	12
Total number of male employees < 30 - 50 years old	46	114	45	67	42
Total number of male employees >50 years old	26	74	2	51	48

ROCA INDUSTRY 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Total number of female employees by management level	4	10	0	1
Total number of male employees by management level	5	10	5	1

ROCA INDUSTRY 2023	Evolor*	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Total number of female employees by management level	11	13	1	3	3
Total number of male employees by management level	10	18	6	2	3

**Individuals with Employment Contract (CIM) and Mandate (all those with subordinates, starting with training leaders)*

Within our companies, we made progress in promoting diversity and inclusion in leadership positions in 2023. The significant increase in the number of women in leadership roles, alongside men, underlines companies' commitment to ensuring a fair working environment and harnessing the potential of all employees, regardless of gender. This sustainable approach contributes to an inclusive and innovative organizational culture that is essential for the long-term success of the company.

ROCA INDUSTRY 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Total number of female permanent employees	59	149	22	17
Total number of male permanent employees	61	97	48	84

ROCA INDUSTRY 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Total number of female permanent employees	64	196	27	74	10
Total number of male permanent employees	68	214	48	138	71

ROCA INDUSTRY 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Total number of female temporary employees	0	0	0	0
Total number of male temporary employees	10	0	0	0

ROCA INDUSTRY 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Total number of female temporary employees	0	1	0	0	0
Total number of male temporary employees	11	0	0	0	28

ROCA INDUSTRY 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Total number of full-time female employees	59	147	22	17
Total number of full-time male employees	71	94	45	83

ROCA INDUSTRY 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Total number of full-time female employees	64	194	26	74	9
Total number of full-time male employees	79	210	47	137	99

ROCA INDUSTRY 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Total number of part-time female employees	0	2	0	0
Total number of part-time male employees	0	1	0	1

ROCA INDUSTRY 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Total number of part-time female employees	0	3	1	0	1
Total number of part-time male employees	0	4	1	1	0

Education and training

3.3



EXPLANATION

OF MATERIAL TOPIC

We understand that our long-term success depends on the skills and professional development of our employees.

We understand that our long-term success depends on the skills and professional development of our employees. In a dynamic and competitive market, it is essential to continuously invest in the education and training of our teams to maintain our competitive advantage. Through a holistic and personalized approach, we ensure that every employee has the opportunity to reach their full potential and contribute to our collective success.

We offer customized training and professional development programs tailored to the specific needs of each department and each employee. These include both hands-on sessions conducted on the job and theoretical courses organized to deepen knowledge. We constantly evaluate the skills and training needs of employees to provide relevant and up-to-date training

MANAGEMENT

OF MATERIAL TOPIC

Our training programs are designed to provide both practical and theoretical support. Given our field of work, our employees' skills are largely developed through practical experience gained on the job. Active collaboration with colleagues, accepting challenges, and learning from mistakes are essential components of our training process. To support this process, we have implemented mentoring

programs, through which new employees benefit from the support of experienced colleagues.

In 2023, ROCA Industry launched a mini MBA program for colleagues on the management teams of the companies within the Holding. This course began in October 2023 and ended on April 20, 2024. The program was customized to meet the needs of developing management and leadership skills within the management teams.

The program consisted of seven modules and covered a wide range of topics, including strategic thinking, marketing fundamentals, financial literacy, organizational change management, in-depth process decision-making skills, management routine analysis and optimization, leadership models and performance management and leadership communication skills.

Through these initiatives, we aim to strengthen our management teams with well-prepared professionals capable of leading our organization towards a successful future. Education and continuous training are essential pillars of our human resources strategy, ensuring that our employees have all the tools they need to excel in their roles.

Evolor

In 2023, EVOLOR placed a strong emphasis on internal training programs aimed at enhancing or specializing the professional skills of already qualified employees, developing new skills within the same qualification, or providing new skills in related fields.

The company has updated and developed procedures for identifying key positions and has drawn up an action plan to ensure the necessary human resources through recruitment, selection, and skills development. These procedures have been applied in all departments requiring competent staff, ensuring business continuity in critical positions. A pilot program has also been initiated to analyze and identify key positions in the Production Department, establishing a succession plan that will be extended to other departments

BICO Group:

At BICO, employees regularly participate in rotational training sessions with the goal of acquiring essential knowledge and skills for their positions. The timeframe of these training programs is adapted to specific strategies and objectives, ranging from a few hours per day to more extensive programs. The long-term benefits of these trainings include increased productivity, meeting daily standards, and successful project completion. Work quality, goal achievement, and personal and professional behavior are closely monitored to ensure optimal results.

Eco Euro Doors:

In 2023, Eco Euro Doors significantly enhanced employee training efforts by conducting a substantial number of on-the-job trainings, totaling approximately 2800 training hours, representing a significant increase compared to the previous year. These training sessions were designed to improve employees' technical skills and practical abilities, thereby contributing to increased efficiency and productivity within the company.

For 2024, Eco Euro Doors has set a goal to implement a more structured process for identifying employee training needs, based on periodic performance evaluations. This process will enable the company to respond quickly and effectively to identified development needs, ensuring that employees receive the necessary training to excel in their roles.

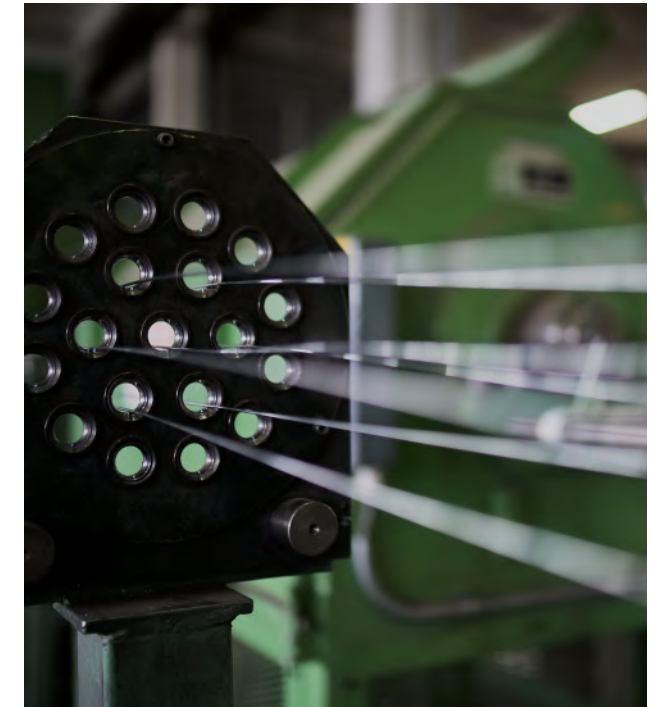
ELECTROPLAST:

At Electroplast, employee training is organized according to the Annual Training Plan, with each department planning the topics and number of hours/participants. A strong emphasis is placed on One Point Lessons trainings, which optimize workplace performance. In the first 6 months of 2023, the focus has been on developing leadership

skills through workshops and coaching programs for middle management.

The internal „Step Up“ project promoted two of the best operators to the position of „Training Supervisor,“ and their direct supervisors were promoted to the position of „Process Technologist.“ In addition, we offered specific forklift training and internal training on the production process.

New employees receive successive training sessions and informational support from experienced operators during their onboarding period, and periodic training on prevention and protection activities is organized at monthly, quarterly, and biannual intervals.





Employee Training in 2022 & 2023: A Numerical Overview

ROCA INDUSTRY 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Total Employee Training Hours	200	1.400	0	0

ROCA INDUSTRY 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Total Employee Training Hours	550	1.898	520	2120	180

ROCA INDUSTRY 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Average number of professional training hours per employee	3.5	4.6	6.9	10	1.7

ROCA INDUSTRY 2022	Evolor	BICO Industries	DIAL	Eco Euro Doors
Total Management Training Hours	0	20	0	0

ROCA INDUSTRY 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Total Management Training Hours	136	180	48	18	47

In 2023, the total number of professional training hours for employees increased significantly, reflecting an intensified effort towards skill and competency development within the company.

ROCA Industry's commitment to education and professional training is reflected through the significant increase in training hours provided to both employees and managers. These efforts contribute to enhancing skills and developing a well-prepared team capable of meeting future challenges and supporting the company's sustainable growth. The continuous investment in professional training reflects ROCA Industry's vision of creating a dynamic and high-performing work environment where employees feel valued and encouraged to develop their full potential.

CSR Campaigns

3.4



EXPLANATION

OF MATERIAL TOPIC

We consider social responsibility essential to our relationship with the community. We are dedicated to giving back to society through various means, whether it be financial support, products, expertise, or the active involvement of our employees in social projects. Through these actions, we aim to raise living standards and contribute to the well-being of the communities in which we operate.

MANAGEMENT

OF MATERIAL TOPIC

We actively engage in:

- **Financial Support:** We invest in community projects that promote education, health, and social well-being, ensuring that our resources are used to bring about positive change
- **Product Donations:** We contribute with our products to local initiatives that require additional resources to achieve their goals.
- **Technical Expertise:** We share our knowledge and technical expertise to contribute to the development and implementation of social projects, thus supporting innovation and sustainable solutions.
- **Volunteering:** We encourage our employees to participate in volunteer activities, providing them with opportunities to be directly involved in improving local communities.

Through these initiatives, we aim to have a positive impact in on society, support community development and create a better living environment for all. We are committed to continuing these efforts, ensuring that social responsibility remains a core element of our activities.

INDUSTRIA FAPTELOR BUNE



„Industria Faptelor Bune” is a platform for impactful community projects that aligns with our sustainability strategy. Through this initiative, we aim to provide essential financial resources, high-quality materials produced in our factories, construction expertise, and a long-term commitment to sustainable practices.

Sălcioara Middle School: A Journey of Transformation

In 2023, Industria Faptelor Bune proudly marked the successful completion of its first project: the transformation of Sălcioara Middle School in Ialomița County. Driven by a vision of creating a safe and supportive learning environment for students, the project aimed to empower children to reach their full academic and personal potential.

The project received generous support from ROCA Industry companies: BICO Industries, Evolor, Dial, Eco Euro Doors and Electroplast. These companies

contributed with a total of 50,000 euros and construction materials to the renovation efforts. The call for school renovation was launched by Narada Organization through the HartaEdu platform, which maps the needs of schools across Romania.

Renovation work started in June and was completed in August 2023, ensuring that students could benefit from the new facilities and equipment at the start of the 2023-2024 school year. Key achievements of the project include:

- **Modernized Classrooms:** Equipped with new furniture, modern equipment, and thematic designs to create a stimulating learning environment
- **Establishment of a Multifunctional Classroom:** Designed for early intervention for students with learning difficulties or at risk of dropping out of school.
- **Revamped School Courtyard:** Transformed into a space that fosters cooperation and positive relationships among students.

- **Modernized Library:** Updated with new books and interactive materials to support student learning.

The campaign featured a robust internal communication component, effectively engaging the holding's extended team, from management to factory workers. Over 1500 individuals actively participated in various initiatives, including donation drives, offline activities, and the organization of non-formal education programs. As part of the national „Școala Altfel” program, ROCA Industry factories opened their doors to provide students with the opportunity to learn through hands-on experiences and social interaction.

Today, 128 students and 13 teachers have the privilege of attending a school that truly nurtures their development. Fostered by a stimulating learning environment, these students are empowered to reach their full potential and make a positive impact on their community for years to come.

Find out more over the the Sălcioara School Transformation Story: [A Legacy of Value for the Community](#)

ROCA INDUSTRY 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Number of Organizations Receiving a Contribution	8	8	2	0	2

ROCA INDUSTRY 2023	Evolor	BICO Group	DIAL	Eco Euro Doors	ELECTROPLAST
Total Value of Contributions (RON)	8 774	49 576	25 000	0	24 044

GRI & SASB Index

Statement of use		ROCA INDUSTRY has reported the information cited in this GRI content index for the period 1st of January 2023 - 31 of December 2023 with reference to the GRI Standards.				
GRI 1 used		GRI 1: Foundation 2021				
Applicable GRI sectorial standards		N/A				
GRI STANDARD / Alternativ source	DISCLOSURE	Page	OMISIUNE*			Sectorial Standard GRI ref. no.*
			REQUEST ISSUED	REASON	EXPLANATION	
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	2-2 Entities included in the organization’s sustainability reporting	9, 16-12				
	2-3 Reporting period, frequency and contact point	5				
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	2-11 Chair of the highest governance body	27				
	2-12 Role of the highest governance body in overseeing the management of impacts	27				
	2-13 Delegation of responsibility for managing impacts	27				
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	2-15 Conflicts of interest	28				
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	2-17 Collective knowledge of the highest governance body	27				
	2-18 Evaluation of the performance of the highest governance body	27				
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	2-22 Statement on sustainable development strategy	4				
	2-23 Policy commitments	27-28				
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	2-25 Processes to remediate negative impacts	32				
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GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	29				
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	207-3 Stakeholder engagement and management of concerns related to tax	32				
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GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	33				
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GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	54				
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GRI 308:Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	66				
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GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	90				
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GRI 3: Material Topics 2021	3-3 Management of material topics	91				
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*A gray cell indicates that reasons for omission are not allowed or that a GRI Sector Standard reference number is not available.						



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