THE GつつD IDEA



Impact Report 2024

Index

Message from the CEO	03
Message from the Chief Impact Officer	04
The Good Idea in numbers	05
Manifesto	06
Our Approach	07
Impact Areas	08
Governance The B Corp score Our certifications	09
Environment Corporate Carbon Footprint Products' Impacts Prameya Italia ETS	12
Social Our People Social Media Content	
Shared Benefit 2024 Targets and Results 2025 Plans	19

IMPACT REPORT 2024

MESSAGE FROM THE CEO

Maintaining sustainable leadership in a global context that seems to be taking big steps backwards on the issue is a courageous and perhaps risky act, but we at The Good Idea will continue to pursue this model.

Together with the team, we are consolidating our commitment and making it increasingly operational. In the coming years, we will focus on the supply chain: a supplier qualification system also based on ESG criteria. We will support the international networks of which we are members to develop new industry standards to generate systemic, credible, and lasting change in line with European regulatory developments.

Thanks to the entire team for their constant commitment and for carrying forward the values in their daily work, inside and outside the company.

TOMMASO AIELLO

CEO THE GOOD IDEA



IMPACT REPORT 2024



MESSAGE FROM OUR CHIEF IMPACT OFFICER

Being a Benefit Corporation and a certified B Corp means boasting a sustainability stamp and working concretely to reduce negative impacts and spread the culture of sustainability, internally and externally.

We have a team of people who firmly believe in these values and transmit them to customers and suppliers, when possible: even small steps generate significant changes.

We intend to strengthen our commitment by integrating a new resource dedicated exclusively to sustainability activities in 2025. This resource will help us consolidate internal procedures and practices and communicate more effectively what we do, inside and outside the company. Furthermore, upon completing the Mangrove Restoration Project, we will create a dedicated report to describe its positive impacts.

MATTEO BRAGA

CHIEF IMPACT OFFICER

The Good Idea in numbers

20+ Countries served





Partner since 2021

Member since

€ 14,7 Millions of turnover



28 People





300+ Suppliers

51% of suppliers 24% of purchases



200+ Clients



THE GOOD IDEA IN NUMBERS

Manifesto



THE WHOLE PROCESS STARTS WITH THE DESIGN AND ANALYSIS OF INDUSTRY TRENDS.



WE NEVER STOP SCOUTING FOR NEW PRODUCTS, MATERIALS AND TRENDS.



QUALITY COMES BEFORE QUANTITY, EVEN IN LARGE-STOCK SUPPLIES.



OUR DESIGNS ARE BUILT ON THE CUSTOMER'S NEEDS.



WE ARE COMMITTED TO THE CONTINUOUS RESEARCH AND SELECTION OF PRODUCTS THAT RESPOND TO THE LATEST CREATIVE AND MARKETING TRENDS.



WE CHOOSE TRANSPARENCY: FROM THE SUPPLY OF MATERIALS THROUGH TO FINAL DELIVERY.



WE ALWAYS SUGGEST THE OPTION WITH THE LEAST ENVIRONMENTAL IMPACT.



"PRODUCT, PEOPLE, PLANET" IS OUR MANTRA.

Our approach

We believe that objects have to power to tell stories and inspire change.

MINDFUL CREATORS

Our mission is to offer products that have an impact on people, not on the planet. We are creators attentive to details, driven by a passion for research. We are conscious creators because we want to transform ideas into tangible creations and inspire change.

VALUES BELIEVERS

We are experts in using innovative, recycled, and sustainable materials. We are committed to disseminating responsible production and consumption models and supporting a vision of the circular economy. We communicate these messages in our daily work with the people we interact with, at trade fairs, and in international contexts.

PRATICAL CHANGEMAKERS

We work in teams to combine different specialisations and develop high industry standards with our partners and colleagues on a global scale to ensure greater transparency and sustainability in our supply chains and concrete data for our customers.



THE GOOD IDEA IMPACT REPORT 2024

Impact Areas

Governance

Benefit and B Corp
Our Certifications

Environment

Corporate Carbon Footprint
Products' Impacts
Prameya Italia ETS

Social

Our People Social Media Content

Shared Benefit

2024 Targets and Results 2025 Plans

Governance

First Italian B Corp® in the promotional materials industry



After two years of hard work, we finally achieved the coveted B Corp® Certification.

We are the first corporate gifts company in Italy to have obtained it!

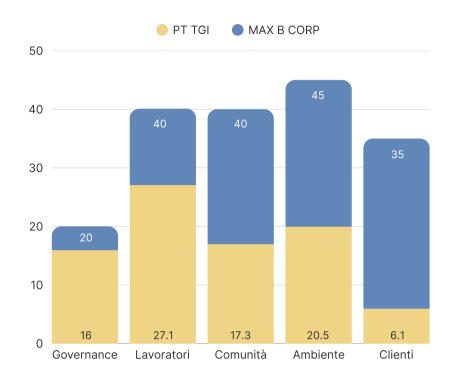
This is a great recognition for a complex sector in which it is difficult to reconcile business and positive impacts, but our constant commitment has rewarded us. We are proud to be a B Corp!

We became a Società Benefit in 2021 under Law 208/2016. SBs are companies that, in addition to carrying out economic activity, have the corporate purpose of pursuing one or more targets of common benefit and operate in a responsible, sustainable, and transparent manner towards all stakeholders and the environment. In the next few pages, we will illustrate our objectives and the results achieved.



The B Corp Score





We love what we do, and our work would only be meaningful if we considered the impact that every choice we make has on our employees, our suppliers, and the companies that use our products. We are not just a company but a certified B Corp®, proudly part of a global movement that harnesses the power of business for the greater good. This certification is a testament to our unwavering commitment to sustainability.

Obtaining the B Corp® Certification is no easy feat. It requires us to surpass a minimum threshold of 80 points, a challenge we willingly undertook to demonstrate our commitment to sustainability.

Thanks to our years-long transformation into a Società Benefit, company certifications, and social and environmental commitments, we have obtained a score well above the Italian average (68.6) and highly respectable for the sector we operate in. Combining promotional material with sustainability is complex: production in the Far East, shipments by plane or ship, and short product lifespans.

We face the challenge with a continuous commitment to the Research and development of sustainable materials, low-impact packaging, efficient transport by combining shipments, and certified ethical supply chains. Our result teaches us that even in our field, it is possible to make more responsible choices without sacrificing quality and convenience.

Our certifications

Certified

B CORP

/ SINCE 2023



Certified B Corporation verified by B Lab: we meet high standards of social, environmental, and governance performance, generating positive value for people and the planet.



ECOVADIS BRONZE MEDAL

/ SINCE 2022

ESG Rating: we are committed to continuous improvement in ethical and environmental standards, labor practices, human rights, and sustainable procurement.



ISO 9001:2015 - QUALITY MANAGEMENT

/ SINCE 2014

Quality Management System: we apply rigorous standards in product development and service delivery, operating efficiently and aiming for full customer satisfaction.



ISO 14001:2015 - ENVIRONMENTAL MANAGEMENT

/ SINCE 2017

Environmental Management System: we identify and measure the impacts of our activities and choose solutions that are sustainable for the planet.



UNI PDR 125/2022 PARITÀ DI GENERE

/ SINCE 2024

Gender Equality in the Workplace: we promote policies and procedures that ensure equal opportunities at every stage of the employment journey.



FAIRTRADE

/ SINCE 2020

Fair Trade: we ensure fair prices for producers, safe working conditions, and environmental protection, especially in developing countries.



SEDEX - SUPPLIER ETHICAL DATA EXCHANGE

/ SINCE 2019

Ethical Supply Chain Auditing: we are Sedex members and use the Supplier Ethical Data Exchange platform to monitor our suppliers, ensuring safe working conditions, respect for human rights, and maximum transparency. Our profile is available with code ZC4632269



GREENCLOUD

/ SINCE 2021

Zero-Emission Cloud Services: we use CO₂-neutral data centers to reduce our digital footprint.



ROC REGENERATED ORGANIC CERTIFIED

/ SINCE 2023

Regenerative Organic Certified: we select raw materials that ensure animal welfare, responsible land management, and social fairness

OUR CERTIFICATIONS

Environment

Consumption and supporting data

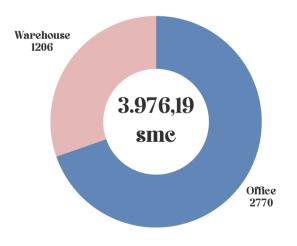
Without measuring your impacts, you cannot manage and optimise them.

We have started a gradual expansion of the measurement and public reporting of our consumption and environmental impacts: starting this year, we will also disclose gas and energy consumption, which we already measured to calculate the Carbon

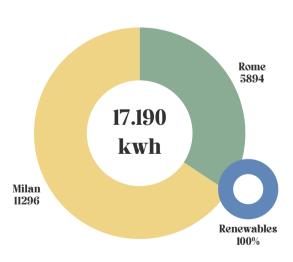
Footprint, and we will also start measuring the emissions associated with the production and delivery of the products we sell.

This last process is made possible by the Carbon Tracking Tool that Ippag Cooperative has developed and validated in recent years according to the LCA and ISO 14067 standards.

Milan Gas Consumptions*



Offices Energy Consumptions**



^{*}The data refers exclusively to the offices and warehouse in Milan, as we do not have a boiler for heating and hot water in the Rome office.

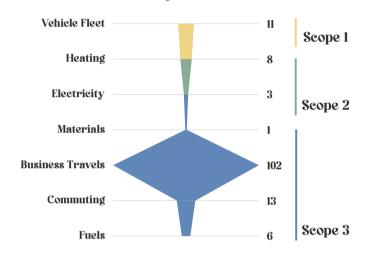
^{**}For both our offices, we have opted for a 100% renewable energy supplier.

Corporate Carbon Footprint

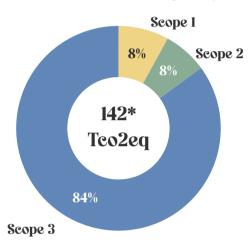
Since we started the calculation (2021), our emissions have increased for various reasons. Scope 1 and 2 grew because we took a larger and independent office in Rome, thus overlapping two offices and related consumption for a few months, and because we also integrated the calculations relating to the company fleet, which were not previously measured.

Scope 3 grew due to travel related to trade fairs and customer meetings, and greater accuracy in calculating commuting. Furthermore, we have expanded the sources measured and integrated some purchased materials (water, devices, and paper).

2024 CO2 Emissions by Source

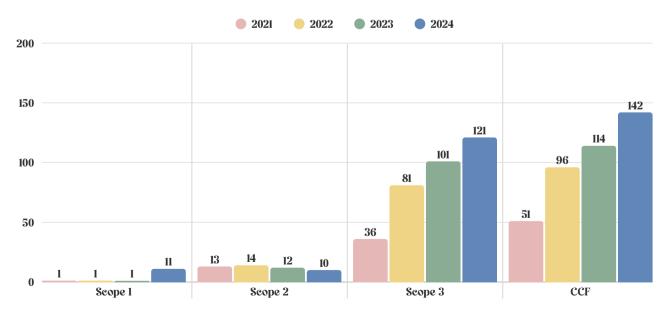


2024 CO2 Emissions by Scope



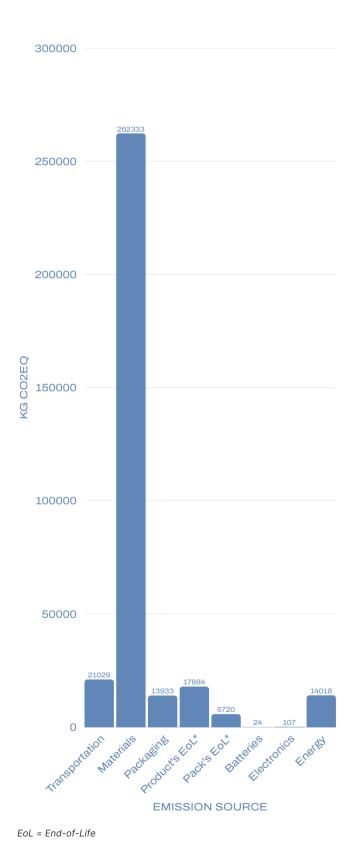
*Some data are estimated, we considered a 10% margin increase, arriving at 156 TCo2eq.

CCF Comparison 2021-2024

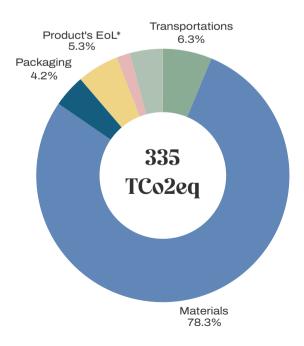


CORPORATE CARBON FOOTPRINT

Products' Impacts



Thanks to the use of the Carbon Tracking Tool developed by Ippag and validated by Bureau Veritas on LCA and ISO 14067, we have started measuring the carbon footprint of the products (PCF) that we purchase. However, the complexity of our supply chain and the lack of data in many cases do not allow us to measure it exhaustively and completely accurately. Therefore, we will implement this process in small steps. In 2024, we calculated the PCF of the products purchased from two of our largest suppliers, equivalent to approximately 10% of total purchases. Unlike the Corporate Carbon Footprint (ccf), these calculations have not been validated by a third party or offset.



PRODUCTS' IMPACTS

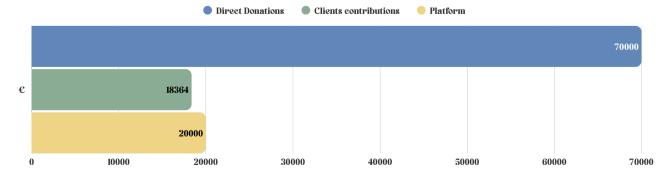
Prameya Italia ETS

To support and spread the Mangrove Restoration Project started in 2023 in India with the Prameya Foundation, we have established the Prameya Italia ETS Association: a non-profit organisation that can act as a tool for collecting donations from us and anyone who wants to contribute to projects in India and other charitable initiatives. In this first year, we have raised funds from companies in our network for just over € 18,000 to support the Mangrove project.

We have planted 200,000 mangroves along 10 hectares of the Ganga Sagar Island coast, south of Kolkata, in the Ganges Delta. In addition, another 78,000 mangroves are currently in a nursery to strengthen and replace the plants that will not survive the monsoon season. The plants originate from Jharkhali, a remote village near the Bengal Tiger Reserve, where the Foundation has had another project active for years with already adult plants.



In addition to donating considerable amounts, through The Good Idea and our company, Rebrain India, we invested in an online tracking and <u>data collection platform</u> to ensure proper transparency. We raised funds from our partners and customers to support the initiative by integrating a percentage allocated to the project in all estimates, starting from July 2024. The overall result was \leqslant 70,000 donated in the three years, plus an investment of \leqslant 20,000.



PRAMEYA ITALIA ETS

The project's impacts

Financial



30.7 lakhs of wages (approximately €31,500)



6.5 lakhs of expenses (approximately €7,000) for local goods and services purchases

Social



40 women - 21 men 3 young graduates



30 months of involvement38 hours of training

Environmental



10 hectares of coastal land restored



200,000 mangroves planted 78,000 mangroves in monsoon safety nursery



2,500 T Co2eq / year estimated upon reaching adulthood (3-5 years)



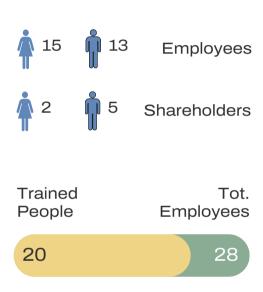
THE GOOD IDEA IMPACT REPORT 2024

Social

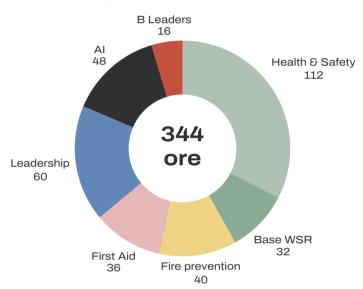
Our People

Our commitment to protecting the people we work with continues, investing in staff training on topics related to each person's job description but also on transversal aspects. Below we collect the courses provided, the staff involved and the total number of hours.

Personnel Data



Training topics and hours distribution



Our partner Matteo Braga attended the third edition of the **B Leaders** course: the only official training program entirely developed by B Lab to learn the B Corp framework, the B Impact Assessment and the interaction with other reporting tools. B Leaders is the only course that offers a complete package of theoretical and practical knowledge, with the certainty of competent and authoritative teaching.



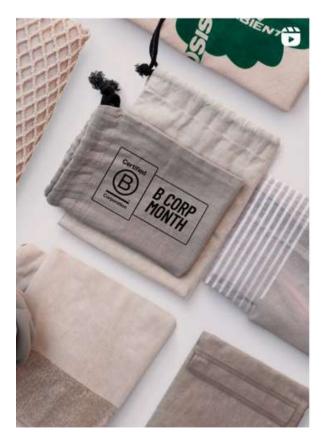
Social Media Content

On the occasion of B Corp Month (March), we interviewed our CEO, Tommaso Aiello, to spread the model and raise awareness of what it means to become a B Corp. Following the stimulus of the #DirezioneFuturo campaign, we asked our administrator:

- 1. What brought you to join the Italian community?
- 2. What are B Corps?
- 3. What does it mean to be a B Corp in the promotional sector?

Furthermore, on the occasion of International Women's Day (March 8), we published another piece of content, Women On Board, to discuss our commitment and celebrate the women of our company.

In July 2024, we obtained the coveted UNI Pdr 125/2022 certification on Gender Equality to concretely demonstrate our commitment and guarantee full transparency to our internal and external stakeholders.



B Corp Month Campaign, <u>link</u>



Women on Board Video, link

THE GOOD IDEA IMPACT REPORT 2024

Shared Benefit

Our bylaws targets

- 1. The introduction of sustainable innovation practices and models in businesses to accelerate a positive transformation of economic, production, consumption and cultural paradigms so that they tend towards the systematic regeneration of natural and social systems;
- 2. Improve the possibilities of access to products and behaviours that are respectful and sustainable for the environment, both in traditional formats and through technological supports, to individuals, without distinction of sex, race, language, religion, political opinions, personal conditions and taking into account their social conditions;
- 3. Reduce functional illiteracy regarding the environment;
- 4. The definition and support in the implementation of operational methodologies and tools functional to the dissemination of respect for the environment;
- 5. The experimentation of management models that align with the basic principles of sustainable development ensures complete valorisation of the human, economic and natural resources used in the activity.

Being a Società Benefit means formally committing to pursuing one or more **common benefit objectives**, that is, generating positive or reducing negative impacts of our business activities and towards internal and external stakeholders.

At our company, we proactively educate our customers and suppliers on responsible production and consumption issues through informative content, ethical products, and sustainability measurement tools, empowering them to make informed choices.

For our part, we continually invest in the R&D of ethical supply chains, less impactful materials, and reduced packaging to optimize our environmental and social impacts.



SHARED BENEFIT

THE GOOD IDEA IMPACT REPORT 2024

2024 Targets and Results

2024 Targets	Results
Training 5 apprentices and 5 employees to train 100 hours of training to be provided	Outdone 20 trained employees 344 hours
Mangrove Restoration Project 200,000 mangroves planted on 10 hectares of land on Sagar Island 100 women involved	Partially Achieved The project will be completed in early 2025. The number of women involved will be fewer than expected
Survey ESG Fornitori 50 Italian and foreign suppliers analyzed on ESG issues: most widespread code of ethics, certifications and audits in the field of sustainability	Not Achieved We have postponed the project to 2025 to structure the process according to ISO 20400 standards
Diversity & Inclusion D&I Plan Identification of 1 Gender Equality certification to be obtained	Outdone Obtaining UNI PDR 125/2022 certification on Gender Equality
Diffusione Modelli Sostenibili 1 content dedicated to B Corp Month (March 24) Integration of the Sustainability Ranking System in at least 1 portal	Partially Achieved We have published 2 contents on sustainability topics but we have not integrated the SRS in the portals due to lack of interest from customers

Some of the objectives set have been achieved or even exceeded. As for the involvement of the entire value chain, from suppliers to end customers, we need more time than expected to achieve our objectives. We are confident that the entry into force of the CSRD can bring us an advantage in terms of supply chain adaptation.

2025 Plans

In addition to completing the 2024 goals, we are setting these targets for next year.



THE GOOD IDEA

Together, for everyone's well-being.