

# Impact Report 2024



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# Breathe Happiness S.r.l. SB

**Breathe Happiness S.r.l. SB** was founded with a clear and ambitious vision: to combine economic success with a positive and lasting impact on society and the environment. The belief that profit and social responsibility can—and must—go hand in hand is the driving force behind every one of our initiatives. We are firmly convinced that businesses play a key role in shaping a more sustainable, ethical, and inclusive future, and for this reason, we work tirelessly to provide concrete and measurable solutions that support the transition toward a more responsible economy.

As a **Benefit Corporation**, we operate in accordance with Italian legislation (Law No. 208/2015), which defines the legal framework for companies that pursue not only profit but also objectives of common and social benefit.

This choice translates into a continuous commitment to integrating sustainability into our processes and offerings, with a business model that stands out for its ability to generate long-term value. Our goal is to create a positive impact that extends beyond corporate boundaries, actively contributing to the development of a sustainable and resilient economy.

Our corporate strategy is built on three fundamental pillars: **sustainability, innovation, and social responsibility**.

**Sustainability** is the beating heart of our work, guiding us in promoting business practices that reduce environmental impact and optimize the use of resources. In a context where climate and



social challenges are increasingly urgent, we work alongside companies to implement strategies that go beyond mere regulatory compliance, aiming to create tangible and lasting value.

**Innovation** is an essential part of our approach. We continuously invest in research and development to identify and implement advanced digital solutions that can support and accelerate the sustainability journey of businesses. Through our daily work, we promote cultural and structural change within organizations.

**Social responsibility** defines our corporate philosophy. Our role goes beyond providing services; we strive to be a strategic partner for organizations that wish to embed sustainability into their business models. For this reason, we are committed not only to adopting responsible business practices but also to actively supporting social and community initiatives that can generate a positive impact. Collaboration with stakeholders and institutions is, for us, a key element in creating an ecosystem capable of generating shared value.



# BH's Mission

BH's mission is ambitious: to support companies on their journey toward sustainability by providing tools and solutions that enable them to tackle environmental, social, and governance challenges with a concrete and measurable approach. In a context where regulations and stakeholder expectations are constantly evolving, businesses need reliable and innovative tools to monitor and improve their ESG performance.

To meet this need, we have developed a suite of proprietary tools designed to help companies measure, manage, and enhance their ESG performance. **Impactis, Clyra, SustHealth ESG, and Wideclusive** are advanced tools built on solid scientific foundations and aligned with international standards. They enable organizations to collect and analyze data with precision, offering valuable insights for developing effective improvement strategies. These tools not only help companies comply with current regulations—such as the Corporate Sustainability Reporting Directive (CSRD) and the EU Taxonomy—but also provide a competitive edge, enabling transparent and credible communication of their ESG progress.

The adoption of a continuous monitoring and analysis system allows companies to identify areas for improvement, set realistic targets, and track progress over time. This evidence-based approach is essential to ensure that sustainability strategies are effective and lead to concrete results. We strongly believe that sustainability should not be seen merely as a regulatory obligation, but as an opportunity to create economic value, enhance corporate reputation, and strengthen relationships with clients, investors, and communities..



# Common Benefit Objectives

As a Benefit Corporation, Breathe Happiness is committed to pursuing positive impact objectives across several key areas—each fundamental to our mission of fostering a sustainable future.

**Promoting Environmental Sustainability:** We are dedicated to maintaining a low environmental impact in our business operations by adopting practices and processes that reduce our ecological footprint. This commitment goes beyond regulatory compliance; it involves actively implementing innovative strategies that encourage efficiency and conservation.

**Inclusion and Social Well-being:** We firmly believe that diversity and inclusion are essential values for the long-term success and sustainability of any organization. To this end, we strive to foster an inclusive work environment that celebrates differences and promotes equal opportunities for all. Our inclusion policies aim to ensure that every employee, collaborator, and stakeholder feels valued and respected, contributing positively to the workplace culture. Our commitment to this area is also reflected in the development of **Wideclusive**, our advanced tool for assessing building accessibility and inclusivity.

**Responsible Innovation:** In a rapidly evolving world, it is crucial to continuously develop and update technological solutions that meet companies' sustainability needs. Our approach to innovation is strongly rooted in ethics: we promote transparent and responsible resource management by developing tools and technologies that help businesses operate more sustainably. This means not only creating innovative solutions but also regularly updating our offerings to ensure alignment with the latest scientific findings and industry best practices.



**Transparency and Accountability:** We adopt governance practices that place a strong emphasis on transparency in managing and communicating the results of our social and environmental impact. We believe accountability must underpin all our actions and business decisions. That's why we are committed to ensuring that all our practices are accessible and understandable not only to our partners and clients but also to the broader community. Transparency not only strengthens trust in our organization but also fosters open and constructive dialogue with all stakeholders.



# What We Accomplished in 2024

Throughout 2024, we worked to expand and strengthen our impact. We invested in the research and development of new features for our tools, making them even more precise and user-friendly. Thanks to these updates, client companies can now monitor their ESG performance with greater accuracy, accessing detailed reports and interactive dashboards that offer a clear and comprehensive picture of their sustainability status.

At the same time, we strengthened our partnerships with research institutions, public bodies, and industry players, creating a collaborative network where best practices are shared and implemented. These collaborations have enabled us to broaden our reach and develop even more effective solutions for companies looking to integrate sustainability into their decision-making processes.

We also focused on expanding our team. Attracting talent with diverse skill sets has allowed us to further improve the quality of our services, providing increasingly specialized and personalized support to our clients. The growth of the BH team is not only a sign of our business expansion but also represents an investment in human capital—an element we consider central to our success and to that of the companies we work with.

In 2024, we also broadened our target market, making our tools accessible to a wider range of industries and businesses of all sizes. Our goal is to **democratize access to ESG tools**, enabling even small and medium-sized enterprises to benefit from advanced solutions to improve their sustainability performance. This inclusive approach is a core part of our vision: we want



sustainability to become a widespread and accessible practice for all businesses, regardless of their size or industry.



# Our Tools for Measuring Impact

All BH tools are evidence-based and equipped with measurable performance indicators and in-depth analyses, enabling an objective assessment of a company's impact. We provide our clients and the analyzed facilities with detailed reports that highlight strengths and weaknesses, accompanied by an action plan for continuous improvement in the short, medium, and long term. These reports not only offer an overview of ESG performance but also include practical recommendations and strategies to tackle future challenges. In addition, we offer a performance certification and a document designed to support stakeholder communication regarding the company's sustainability achievements—ensuring a transparent and responsible approach.

## Clyra

With a specific focus on the real estate sector, Clyra monitors the environmental impact of property portfolios by analyzing data on energy consumption, emissions, and resource management. This tool is designed to help stakeholders understand not only how their operations affect the environment but also how they can optimize resources for greater efficiency. With its detailed analysis, Clyra offers a practical approach to sustainability, encouraging the adoption of better and more responsible practices in the sector.

## Impactis

Impactis measures the ESG performance of client companies, providing a detailed and sector-specific rating across all ESG areas, in accordance with ESRS and GRI standards. It not only enables companies to obtain an accurate score of their sustainability practices, but also provides



a baseline for tracking progress over time. The insights derived from this tool help organizations identify areas for improvement and set realistic, measurable goals.

### **SustHealth ESG**

With the introduction of the CSRD, healthcare facilities are increasingly challenged to monitor their sustainability performance. SustHealth ESG is a holistic, evidence-based monitoring system developed by the Politecnico di Milano and implemented by BH, designed to assess ESG factors in hospital facilities. This innovative tool not only enhances overall sustainability but also improves global performance, leading to higher patient satisfaction and improved corporate reputation. SustHealth ESG is grounded in robust scientific principles and internationally tested methodologies, ensuring accurate and reliable assessments.

### **Wideclusive**

Wideclusive focuses on physical, sensory-cognitive, and social accessibility of buildings, in line with the principles of Universal Design and the Design for All approach. Accessibility and inclusion are essential to ensure that everyone can fully participate in social, professional, and cultural life without barriers. Wideclusive is not only a certification tool but also supports the development of improvement strategies through its performance-based approach, aiming to meet the needs of a broad spectrum of users.



# Our Current and Future Impact

As a young and recently established company, we recognize that our direct impact on the environment is currently limited. However, this does not prevent us from having a clear and ambitious vision for the future. We are aware that every step we take must be oriented towards sustainable and responsible development.

Our daily operations are driven by the pursuit of solutions that, even in these early stages, aim to limit resources and consumption, thus laying the foundation for responsible growth. We are mindful that achieving significant change will require expanding our activities and capabilities in a sustainable manner. Certification by recognized external bodies will not only validate our commitment but also provide valuable guidelines to improve our ESG practices.

Furthermore, we plan to implement dedicated monitoring tools that will enable us to measure and analyze our progress. These tools will help us identify areas for improvement and set clear objectives, ensuring that our growth is always aligned with sustainability principles. At the same time, we are committed to staying at the forefront of emerging sustainability regulations and standards, such as the CSRD and ESRS, to ensure that our practices are always in line with market and stakeholder expectations.

Our vision of sustainability also extends to the internal culture of the company. We believe that an inclusive and positive work environment is essential for attracting and retaining motivated and creative talent. Therefore, we invest in internal training initiatives that prepare our employees to understand and implement sustainable practices in their daily work. Promoting a



company culture focused on sustainability not only improves employee satisfaction but also fuels innovation and progress—key elements for effectively addressing future challenges.

Our commitment to sustainable growth is strong and determined. We are ready to embark on our journey, learn from partners and institutions, and implement best practices to ensure that, as we grow, we can make a concrete contribution to a better future for our planet. Over time, we aim to become a positive example of how a small company can face sustainability challenges, with the ambition to influence other businesses to adopt a similar vision.



# Conclusions

In an increasingly complex and interconnected global context, sustainability has become a critical issue for modern businesses. **Breathe Happiness** positions itself not just as a player in the ESG consulting market but as a catalyst for change, committed to transforming sustainability challenges into concrete opportunities for organizations. Our identity as a Benefit Corporation reflects our belief that profit and social responsibility can coexist within an effective and sustainable business model.

Our commitment to sustainable development translates into tangible actions. Through our proprietary tools, we offer cutting-edge, science-based solutions. These tools not only provide accurate assessments of environmental, social, and governance performance but also push businesses to implement continuous improvement strategies. With the evolution of regulations and the emergence of new expectations from stakeholders and consumers, flexibility and innovation are key to facing both current and future scenarios.

However, we are now confronted with the recent EU Omnibus package, a regulatory proposal that has sparked heated debates. While the package aims to simplify certain reporting requirements, it also carries the risk of undermining transparency and corporate responsibility, potentially drastically reducing the number of companies subject to reporting and due diligence obligations. It is crucial that our voice joins that of investors and citizens calling for stricter and more ambitious regulations to ensure that the progress made in sustainability is not compromised.



Our willingness to build strong, collaborative relationships with research institutions, public bodies, and industry partners allows us to develop an effective and integrated sustainability ecosystem. These alliances not only enrich our offering but also strengthen our role as a reference point for businesses looking to navigate responsibly on their sustainability journey. We are convinced that working together, sharing knowledge and resources, leads to more significant results and long-lasting impacts, both locally and globally.

Equally important is our focus on creating an inclusive work environment that prioritizes the well-being of our employees. We know that the quality of our team is fundamental to the success of our mission. Continuous training and individual support represent strategic investments in our human capital. By promoting a corporate culture that values diversity and inclusion, we not only improve employee morale and satisfaction but also fuel innovation and creativity—key elements in a rapidly evolving sector like sustainability.

In the long term, our goal is to turn our vision of sustainability into reality, not only for BH but for all the businesses we have the privilege of supporting. We firmly believe that, through dedication and expertise, we can contribute to a future where sustainable practices are an integral part of every organization's strategy. We want to become the partner of choice for businesses aspiring to make a tangible difference and build responsible, innovative entrepreneurship.

Our actions, strategies, and tools are designed to equip businesses with the skills and knowledge needed to face current and future challenges with confidence.



With our experience and commitment, we aim to guide organizations towards a more sustainable world, where economic success and social well-being can coexist in harmony. With the support of businesses and our stakeholders, we are ready to make a difference, writing a new chapter in sustainability and corporate responsibility, keeping a keen focus on the regulations that affect us and actively contributing to the debate to ensure the path toward sustainability remains strong and unstoppable.

