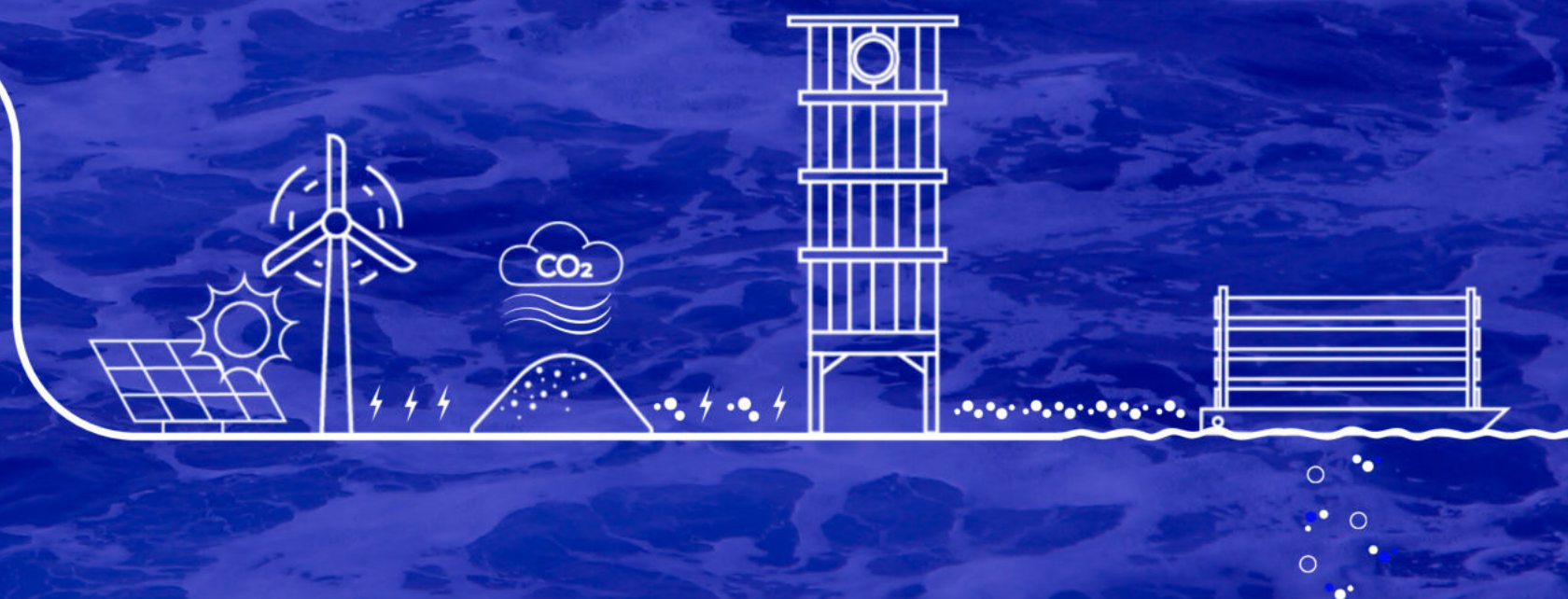


Impact Report

2024 edition



We are on a mission to defend our climate

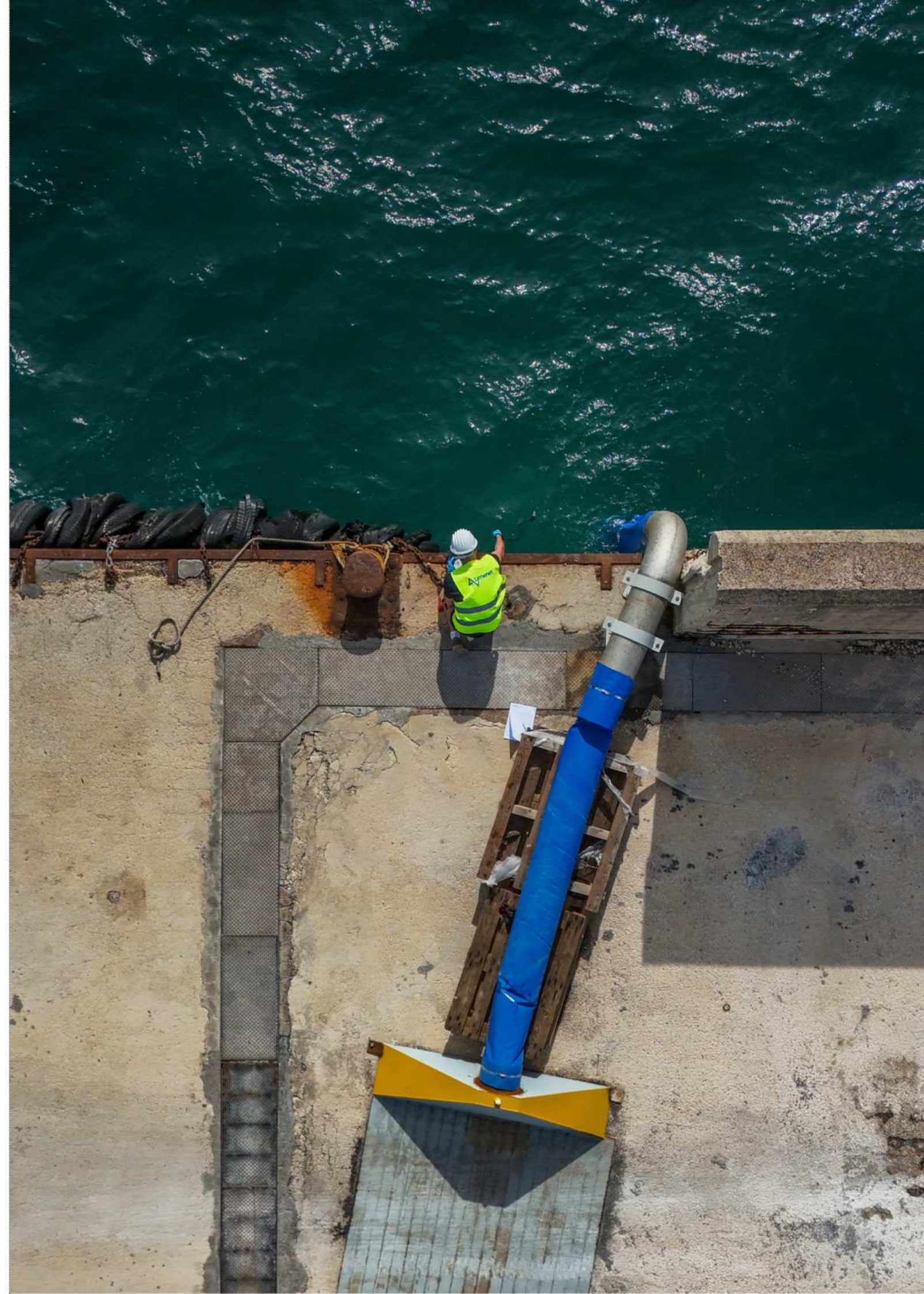


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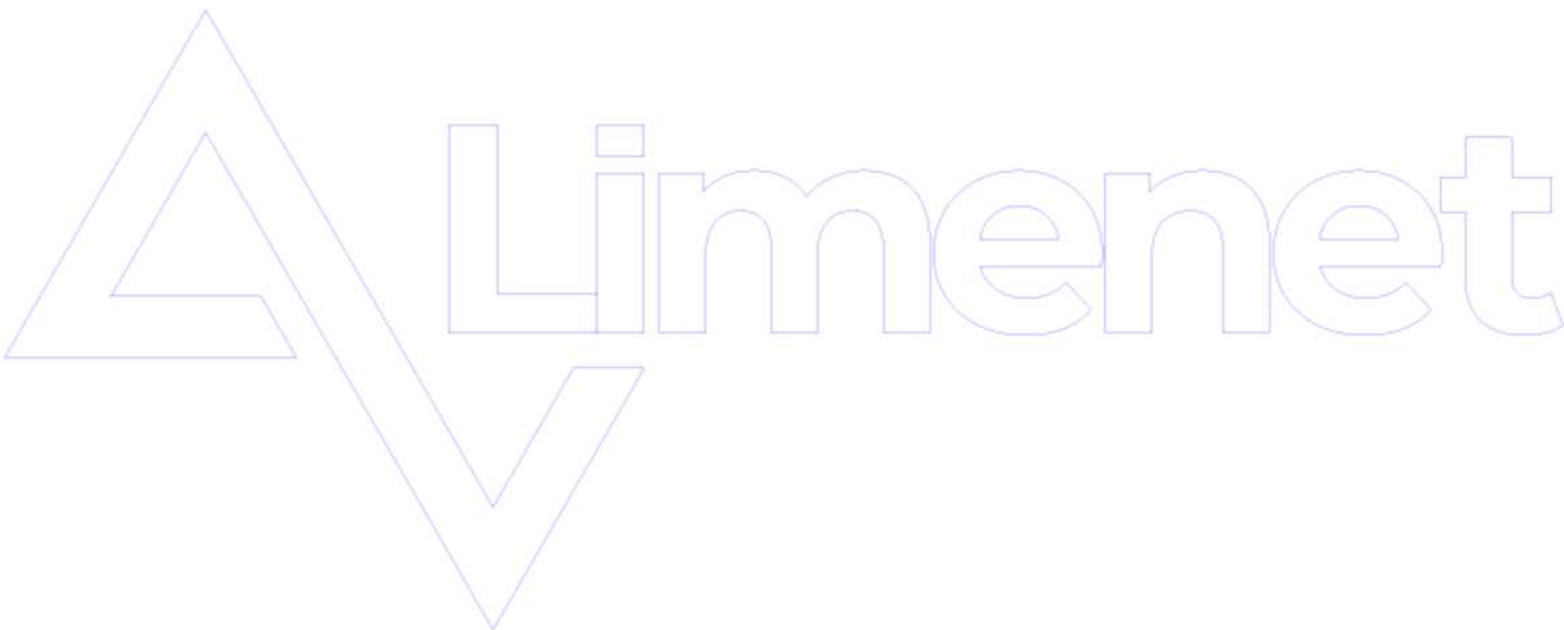
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Letter to our stakeholders

“We were born to fight climate change”

In 2024, global temperature exceeded 1.5°C of increase over pre-industrial levels, marking the hottest year ever recorded. This alarming milestone urgently reminds us of the need to act decisively: drastically reduce emissions of climate-altering gases and develop effective solutions to remove excess carbon already present in the atmosphere.

However, 2024 was also the year in which Limenet took a decisive step forward: the industrialization of its technology. This achievement was made possible by a solid foundation of scientific research, developed in collaboration with professors and researchers from Politecnico of Milan, University of Milano-Bicocca, University of Parma, and Euro-Mediterranean Centre for Climate Change (CMCC). Our ambition goes beyond developing innovative technology: we strive to bridge scientific knowledge gaps related to ocean-based carbon storage techniques. For us, scientific progress is not just a goal but the foundation upon which all our activities are built.

None of these results would have been possible without the dedication and extraordinary commitment of our team, as well as the trust placed in us by investors and institutions. Thanks to this support, we have been able to reach ambitious goals, driven by the vision of establishing Italy's first CO₂ removal project.

Being pioneers in this sector also means taking responsibility for creating the necessary conditions for its growth. That is why Limenet actively engages with national and international institutions to define a regulatory framework that enables the scalability of carbon removal techniques and their integration into States' decarbonization plans. But our impact goes further: we aim to generate local benefits by involving local communities in our projects and helping to mitigate ocean acidification in the areas where we operate.

The foundations of our growth journey are outlined in this Impact Report. With our first report, published in 2023, we introduced Limenet, its history, and its mission as a Benefit Corporation. Today, we are excited to share the progress and achievements of 2024, driven by our commitment to generating positive impacts for society and the Planet.

The industrialization of our technology is not an endpoint, but a launchpad: a first step toward large-scale scalability with the goal of removing millions of tons of carbon dioxide. It is a step that brings us closer to our shared dream of defending the future of our Planet.

Stefano Cappello

*CEO &
Responsible of the shared benefit of Limenet*



Our identity and mission

Limenet is a climate-tech startup that operates in the Carbon Dioxide Removal (CDR) sector.

Mission

Inspired by nature, we transform carbon dioxide into calcium bicarbonate to fight climate change.

Vision

Enable a world free from excess CO₂ to preserve life on Earth.

Our activities

With a technology inspired by the geological carbon cycle, Limenet removes carbon dioxide from the atmosphere and stores it in the ocean as calcium bicarbonate, a natural compound that, when dissolved in seawater, plays a crucial role in mitigating ocean acidification.

Limenet is eager to collaborate with businesses and organizations looking to compensate their emissions and achieve their net-zero goals through the purchase of high-quality carbon credits.

Why we exist

To limit global temperature rise, it is essential to drastically reduce carbon dioxide and other greenhouse gas emissions.

However, the scientific community agrees that emission reductions alone are not sufficient to meet climate targets. Even if we were to completely eliminate emissions in the short term, the anthropogenic CO₂ accumulated over past decades would continue to warm the planet for centuries. For this reason, technological solutions that remove carbon dioxide from the atmosphere and store it permanently play a crucial role in counteracting climate change. [1]

Moreover, these technologies are essential for achieving full decarbonization across all economic sectors by 2050, compensating for emissions that are hard to abate[2].

[1] https://www.ipcc.ch/report/ar6/wg3/downloads/outreach/IPCC_AR6_WGIII_Factsheet_CDR.pdf

[2] <https://eur-lex.europa.eu/legal-content/it/ALL/?uri=CELEX:52024DC0062>

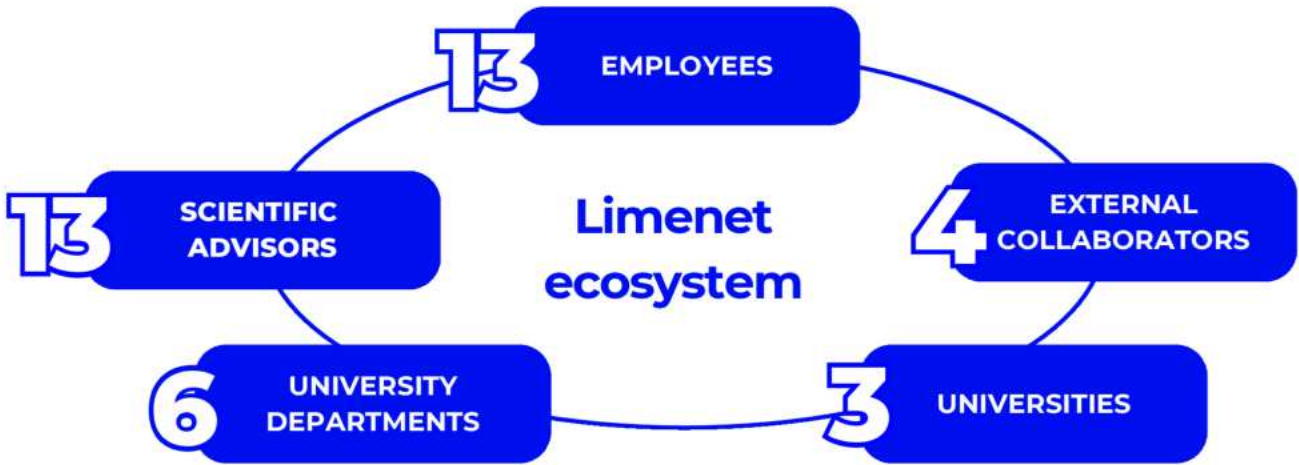
Limenet becomes operational

2024 was a year of launch and growth for the Company. **Limenet became operational by establishing a plant** in Augusta (Sicily) **capable of removing 800 net tons of carbon dioxide**. This milestone marks a significant step in the industrialization of technology and has strengthened Limenet's role within the CDR ecosystem. In fact, the plant developed is not only the first in Italy capable of removing carbon dioxide from the atmosphere, but it is also currently one of the largest in the world for storing CO₂ in the oceans.

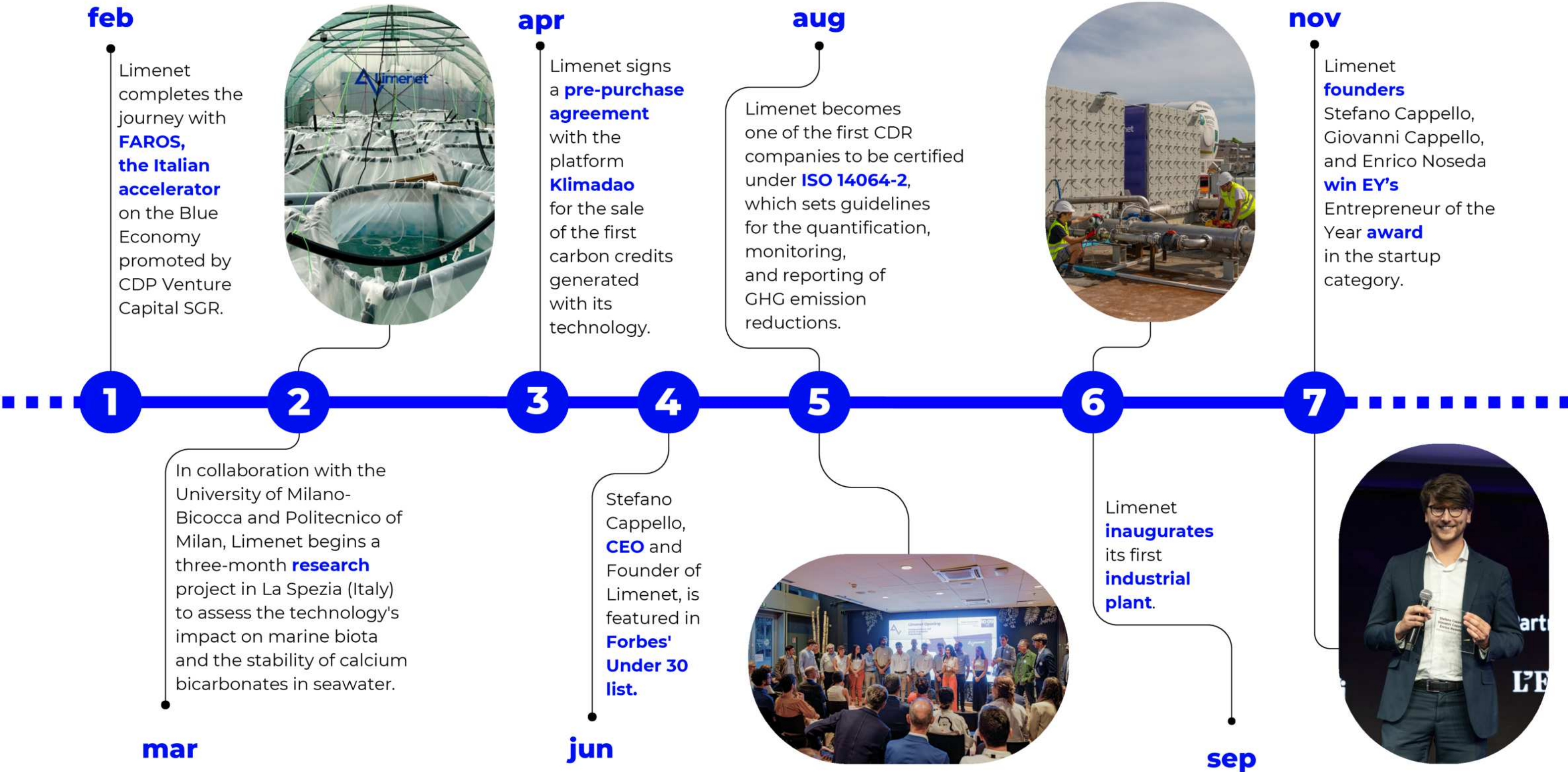
This result represents a tangible action in chasing the common benefit purpose *Pursue intergenerational equity*, which embodies Limenet's mission to turn carbon dioxide into calcium bicarbonate to fight climate change and ocean acidification.

The installation was made possible by Limenet's **investment in research and development on techniques for storing CO₂ in the oceans**. Also in 2024, this commitment was translated into action through collaborations with Politecnico of Milan and University of Milano-Bicocca aimed at advancing scientific research on these methods. Through these activities, Limenet seeks to continue strengthening the scientific basis of its technology and become a benchmark for other companies in the CDR sector.

In this launch year, the Limenet team grew significantly, expanding from 7 employees to 13.



Roadmap 2024



Our stakeholders

The results achieved have been the outcome of the relationships that Limenet has built with all its stakeholders.

Collaboration with **universities and research centers**, which represents one of the key themes of this report, is a fundamental pillar for the scientific foundation on which Limenet's technology is based.

Another driving force of the company is the **people** who work at Limenet: without their commitment and passion, none of the results achieved would have been possible.

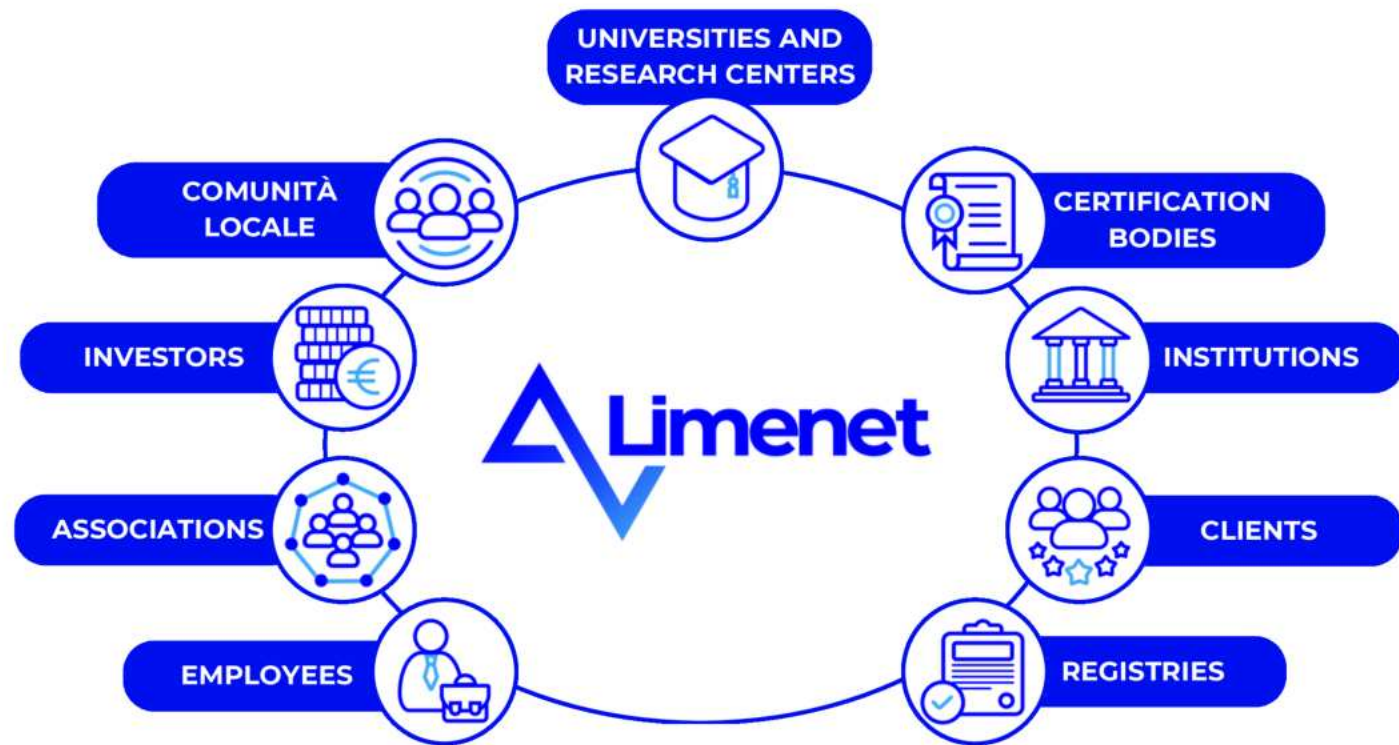
Equally vital are the relationships Limenet has established with **institutional entities** and **investors**. In this context, the Faros acceleration program, promoted by CDP Venture Capital SGR, has been a significant growth lever for Limenet, both financially and in terms of know-how development. This path ended with further investment and the participation of Stefano Molino, head of accelerator fund at CDP Venture Capital SGR, at the event Limenet Opening, during which the industrial facility was presented to industrial partners, members of the scientific community and potential new investors.

On the institutional level, engagement with **national and international entities** is essential to defining a regulatory framework that facilitates the scalability of carbon removal techniques. In this process, dialogue with local institution, and **industry and environmental organizations** plays a key role. In particular, at the local level, the support of the Municipality of Augusta, the Port Authority of the Eastern Sicilian Sea, and the Harbor Master of Augusta has been crucial for the implementation of the project. This collaboration has enabled Limenet to bring the first CO₂ removal initiative to Italy and establish a direct relationship with the **local community** in Augusta. Engaging local citizens in the areas where Limenet operates is a priority, with a continuous commitment to involving them from the early stages of the project.

Within Limenet's stakeholder ecosystem, **certification bodies** play a key role in ensuring transparency in our activities, strengthening the trust that clients place in us.

Finally, carbon removal **Registries** play a fundamental role in the traceability, verification, and certification of carbon credits generated by CO₂ removal projects, ensuring that they are scientifically robust, verifiable, and transparent. These entities also ensure that the carbon credits generated by companies comply with registry standards and ISO 14064-2.

Below is a comprehensive overview of Limenet's stakeholders:



Testimonials from stakeholders with whom Limenet collaborated during 2024:

"Here in Augusta, we are very proud to be part of such an innovative journey that starts right from our city. We see this as a sign of everything that needs to be done in our territory. We will stand by Limenet to see this initiative through, as it also represents, in some way, a form of social redemption for Augusta."

Giuseppe Di Mare - Mayor of Augusta



From the left, Stefano Cappello and Giuseppe Di Mare



From the left, Stefano Cappello and Francesco Di Sarcina

"Our institution's role is also to protect the sea, as well as the surrounding territory. We must view the sea as a vital center for our economy and commerce. For these reasons, we welcomed Limenet's initiative with great interest. It gives the Port of Augusta a world record in air-to-sea carbon dioxide transfer and could serve as an inspiration for other Italian — and international — ports to adopt powerful and effective tools for the protection of the marine environment."

Francesco Di Sarcina - President of the Port System Authority of the Eastern Sicilian Sea



Our commitment to shared value

Since its inception, Limenet has chosen to adopt the legal form of a Benefit Corporation. This decision stems from the company's commitment to generate a positive impact on society, its employees, and the environment by operating responsibly and transparently.

As a Benefit Corporation dedicated to fighting climate change, Limenet is committed to pursuing common benefit purposes. These goals embody the company's specific purposes and ethical values that guide its actions and decisions toward creating a positive impact on society, the environment, and the economy.

Limenet has defined its common benefit purposes in the following areas:

- Limenet is committed to **pursue intergenerational equity**, ensuring that future generations have the same opportunities as past generations to live on a planet with climate conditions compatible with human life and the necessary resources for sustainable and equitable development.
- Limenet aims to **become a leader in CDR** to support corporate decarbonization and contribute to the advancement of scientific research on carbon removal techniques.
- Limenet seeks to **foster a shared scientific climate awareness** regarding the causes and consequences of climate change, as well as emerging technological solutions to address it.

The methodology adopted to identify Limenet's areas of impact is based on the Theory of Change, a theoretical framework that allows the identification of the relationships between an organization's resources, actions, and specific long-term impact areas. This approach was chosen as it highlights the connections between activities and the impacts Limenet aims to contribute to.

Part 1

Pursue intergenerational equity

THE CHALLENGE

Climate change is threatening the ability of future generations to live on this planet under climate conditions acceptable for human life.

For Limenet, generational equity means ensuring that future generations have the same opportunities as past generations to inhabit a planet with climate conditions compatible with human life and the necessary resources for sustainable and equitable development.

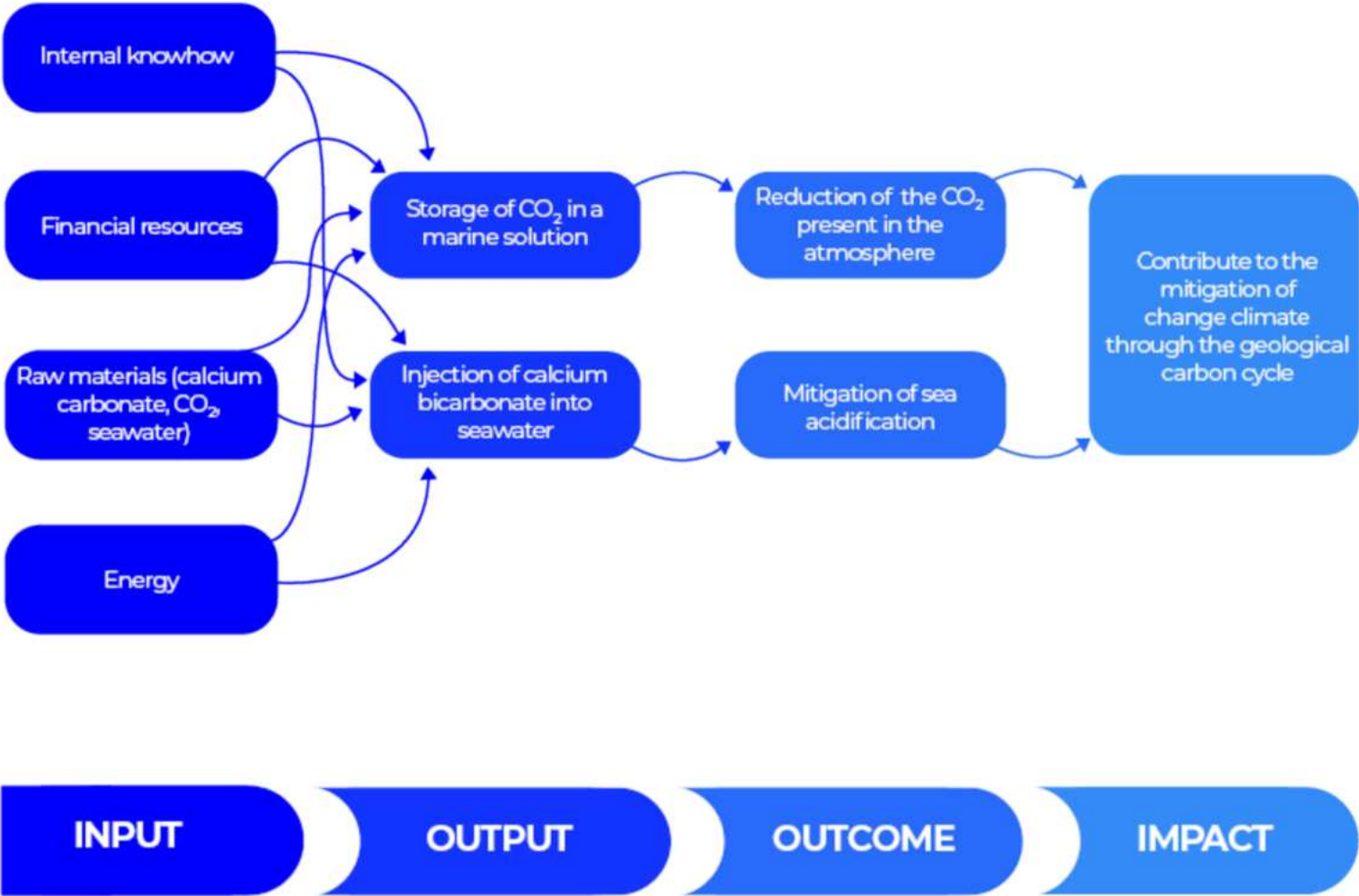
In 2024, Limenet took its first step in tackling climate change and ocean acidification by **successfully testing its first industrial-scale plant**. The initial tests will be certified by the verification body RINA in early 2025.

Additionally, in 2024, RINA certified that the methodology underlying Limenet's technology complies with **ISO 14064-2**, making Limenet one of the first startups in the CDR sector to align with this standard.



Mattia Fasoli (left), 27-year-old designer and Saverio Rocchi (right), 25-year-old management engineer, start up the sensors of the plant of Limenet in the port of Augusta (South Italy)

Figure 1. Theory of Change (ToC) applied to the purpose *Pursue intergenerational equity*

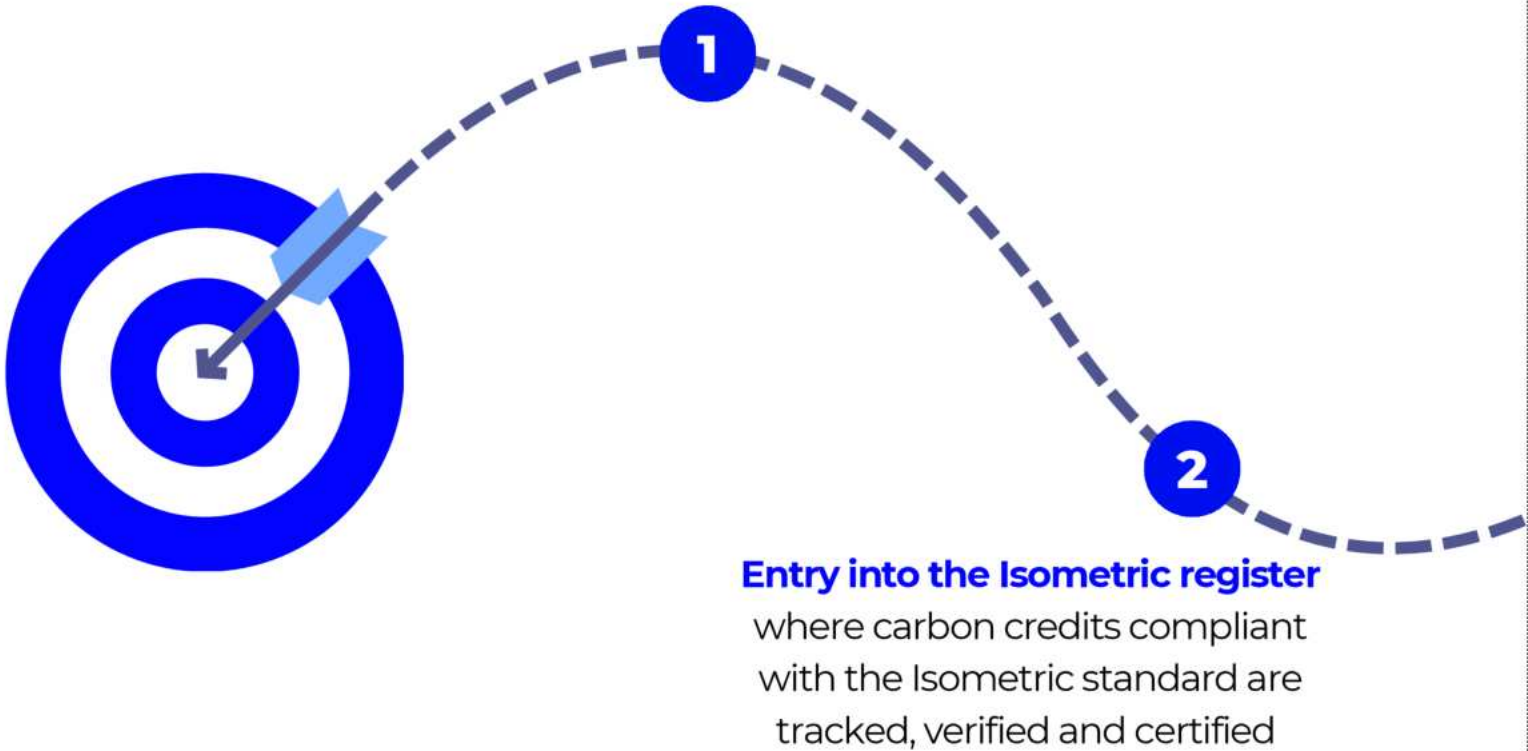


Review of 2024 targets

| Target | Status | Notes |
|--|--------|---|
| Removal of 10 net tons of CO ₂ certified by a third-party under ISO 14064-2 | 0 % | Limenet has removed as a test the first tons of CO ₂ that will be certified in 2025 by RINA. |
| Release of 26 tons of bicarbonates | 0 % | Limenet injected bicarbonates from carbon dioxide storage tests. |

Targets for 2025

Certification by RINA of the tons of CO₂ removed in the 2024 tests



Become a leader in CDR

THE CHALLENGE

It is necessary to develop and deploy technological solutions in the short term that effectively address the root causes of climate change.

To contribute to achieving a net-zero economy, Limenet aims to support business decarbonization by selling carbon credits to companies seeking to compensate their hard-to-abate emissions.

Limenet is actively working in two key areas to establish itself as a leader in the CDR sector: advancing its technology and furthering scientific research.

In 2024, Limenet made significant progress in developing its solution by building its **first industrial-scale facility**, thus reaching Technology Readiness Level (TRL) of 7/8. This plant has a CO₂ storage capacity of 100 kg/h, a major leap from the TRL 6 facility in La Spezia, which had a storage capacity of just 1 kg/h. Within the configuration of Limenet technology, the plant developed includes the mixer, which is the place where the chemical reaction that transforms CO₂ into calcium bicarbonate occurs. This module represents the core innovation that enables Limenet to remove carbon from the atmosphere.

By 2025, Limenet aims to construct an electric calciner, completing the testing of the entire carbon storage process.

Alongside technological development, Limenet has continued its scientific research in collaboration with Politecnico of Milan and the University of Milano-Bicocca. These studies focus on improving the understanding of ocean-based carbon storage techniques, rigorously evaluating their effectiveness and potential environmental impacts. Through these efforts, Limenet aspires to become a scientific benchmark in the sector, contributing to build a solid and transparent knowledge framework to guide the responsible development of CO₂ removal technologies.

Limenet has carried out two lines of research: the chemical stability of calcium bicarbonates in sea water and the potential impacts on marine biota associated with the use of technology. These experimental studies were conducted at Limenet's facility in La Spezia (Italy), resulting in two scientific publications.

The first paper, entitled *Assessing the Limit of CO₂ Storage in Seawater as Bicarbonate-Enriched Solutions* and authored by researchers from Politecnico di Milano, analyzes the chemical stability of calcium bicarbonates produced using Limenet's process. The study confirms that CO₂ storage as bicarbonate in seawater is stable over time and does not harm the marine environment.

The second paper, *The response of phytoplankton to pH-equilibrated ocean alkalization: a mesocosm experiment with harbour water*, written by researchers from the University of Milano-Bicocca and set to be published in 2025, presents experimental studies on the potential ecological impact of Limenet's technology on marine biota. The study evaluated the effects of the technology on phytoplankton communities in the Gulf of La Spezia, showing that bicarbonate enrichment enhances plankton resilience. Moreover, the results suggest that this technology is particularly well-suited for port environments. These findings were presented to the international scientific community during the European Geosciences Union (EGU) General Assembly Conference.

The doctoral and post-doc fellowships, co-financed by Limenet at the Politecnico of Milan and the University Milan-Bicocca, have made a fundamental contribution to this scientific research.

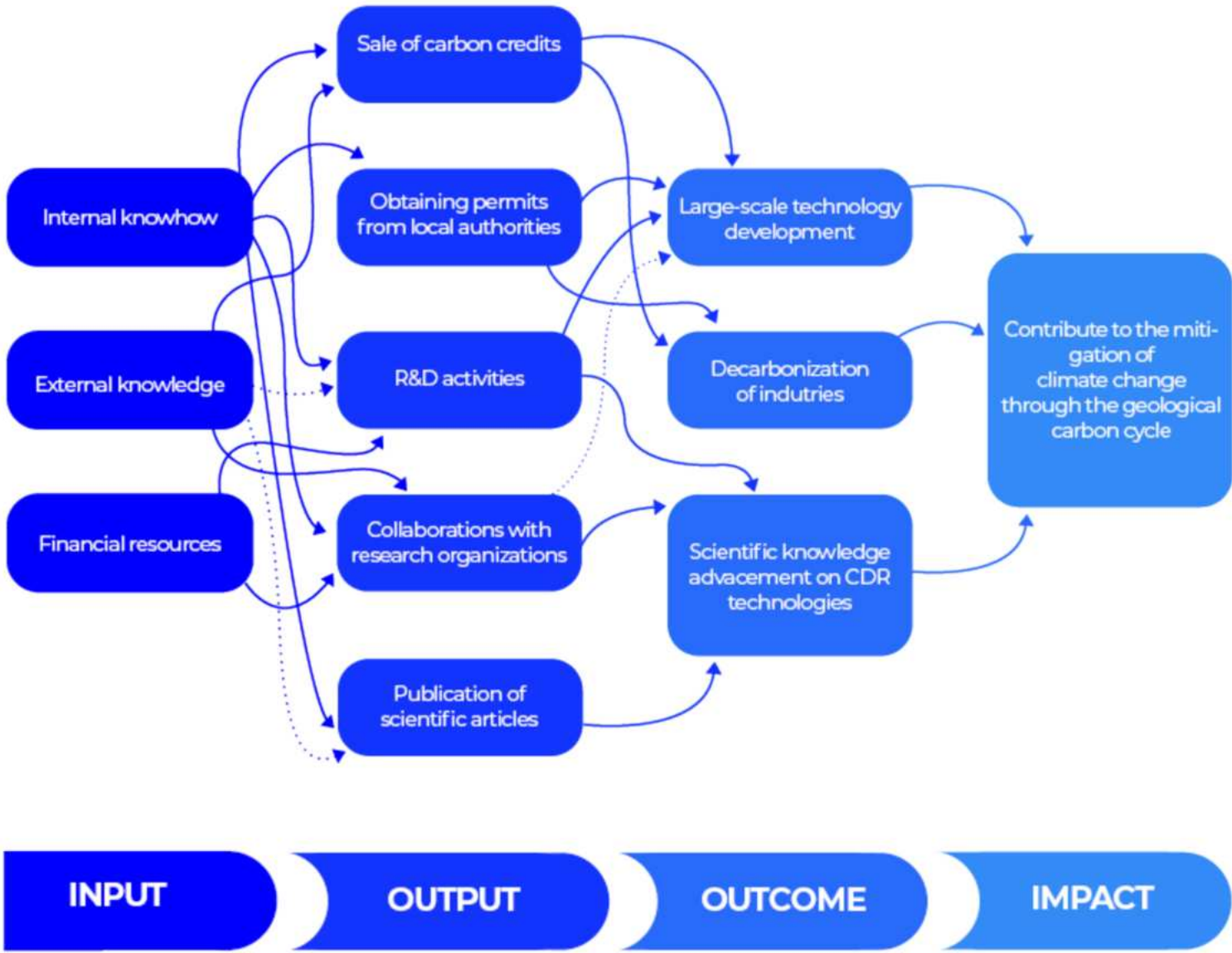


Federico Comazzi, chemical researcher, analyses samples of sea water to assess the electrical conductivity

Finally, Limenet's CEO, Stefano Cappello, represented the company at COP29 in Baku, strengthening Limenet's international presence, networking with industry leaders, and contributing to strategic discussions on carbon removal technologies.

This participation also provided an opportunity to showcase Limenet's innovative solutions, actively engaging in the global climate change debate.

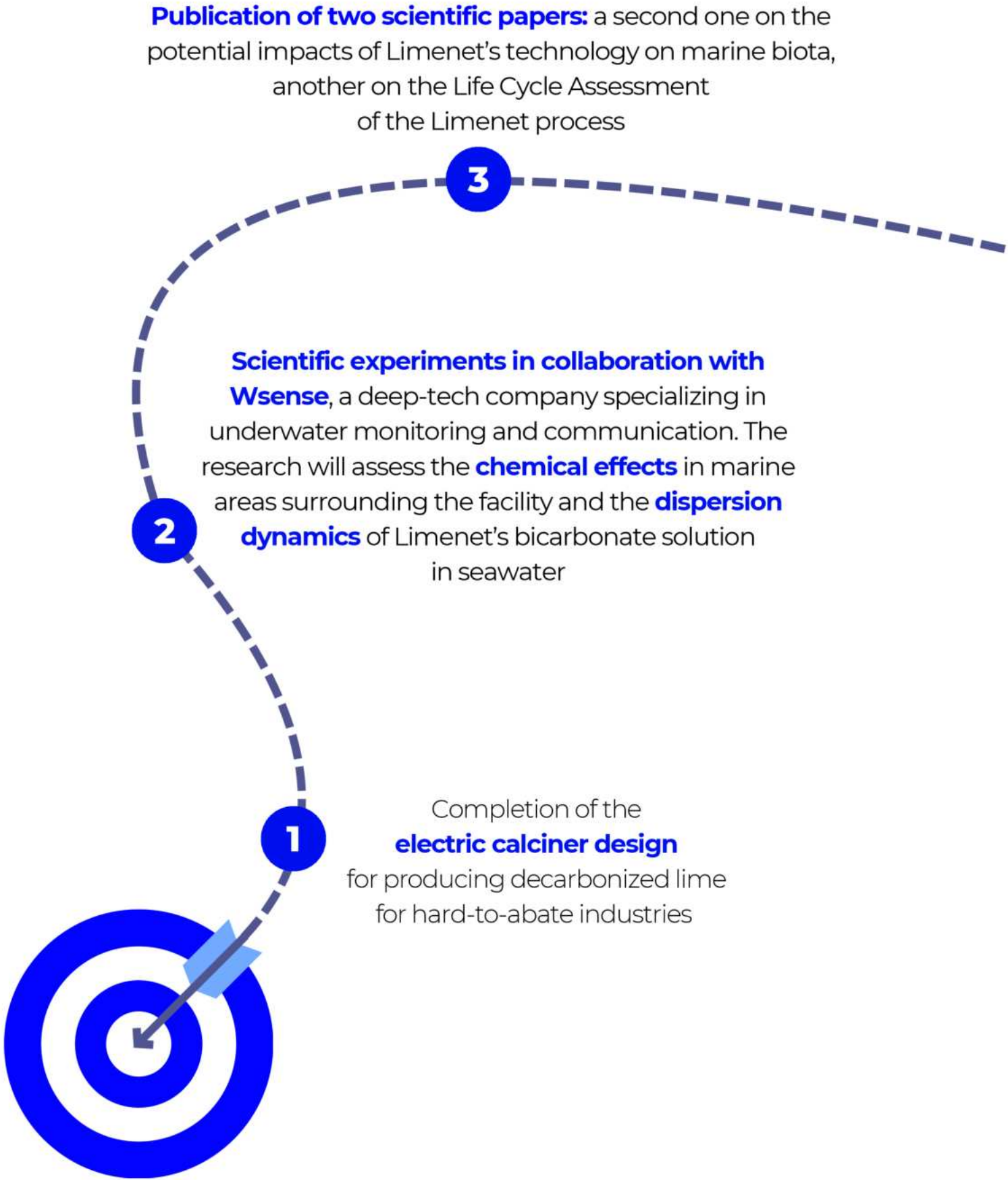
Figure 2. Theory of Change (ToC) applied to the purpose *Become a leader in CDR*



Review of 2024 targets

| Target | Status | Notes |
|--|--------|---|
| Achievement of TRL 7/8 | 100 % | Limenet built its Augusta facility, with an annual CO ₂ storage capacity of 800 net tons. |
| Publication of a scientific paper on calcium bicarbonate stability in marine environments | 100 % | The paper <i>Assessing the Limit of CO₂ Storage in Seawater as Bicarbonate-Enriched Solutions</i> , developed with Politecnico of Milan, was published in <i>Molecules</i> in September 2024. |
| Continued collaborations with Politecnico of Milan and the University of Milan-Bicocca | 100 % | Limenet continued research with both institutions. The findings were published in <i>Assessing the Limit of CO₂ Storage in Seawater as Bicarbonate-Enriched Solutions</i> (2024) and <i>The Response of Phytoplankton to pH-Equilibrated Ocean Alkalinization: A Mesocosm Experiment with Harbour Water</i> , set for publication in 2025. |
| Co-funding of two PhD scholarships at the University of Milan-Bicocca, two at Politecnico of Milan, and a one-year postdoc at Politecnico of Milan | 100 % | These scholarships support R&D in ocean carbon removal techniques, focusing on the chemical stability of calcium bicarbonates in seawater and potential impacts of Limenet's technology on marine biota. |

Targets for 2025



Foster a shared scientific climate awareness

THE CHALLENGE

Raising awareness and fostering widespread knowledge about climate change is essential to effectively tackling this challenge.

Climate change is a global issue that requires a shared understanding of its causes and consequences to be addressed effectively. In Augusta, where Limenet installed its first industrial plant, the company organized two **scientific dissemination events with the local community** in 2024.

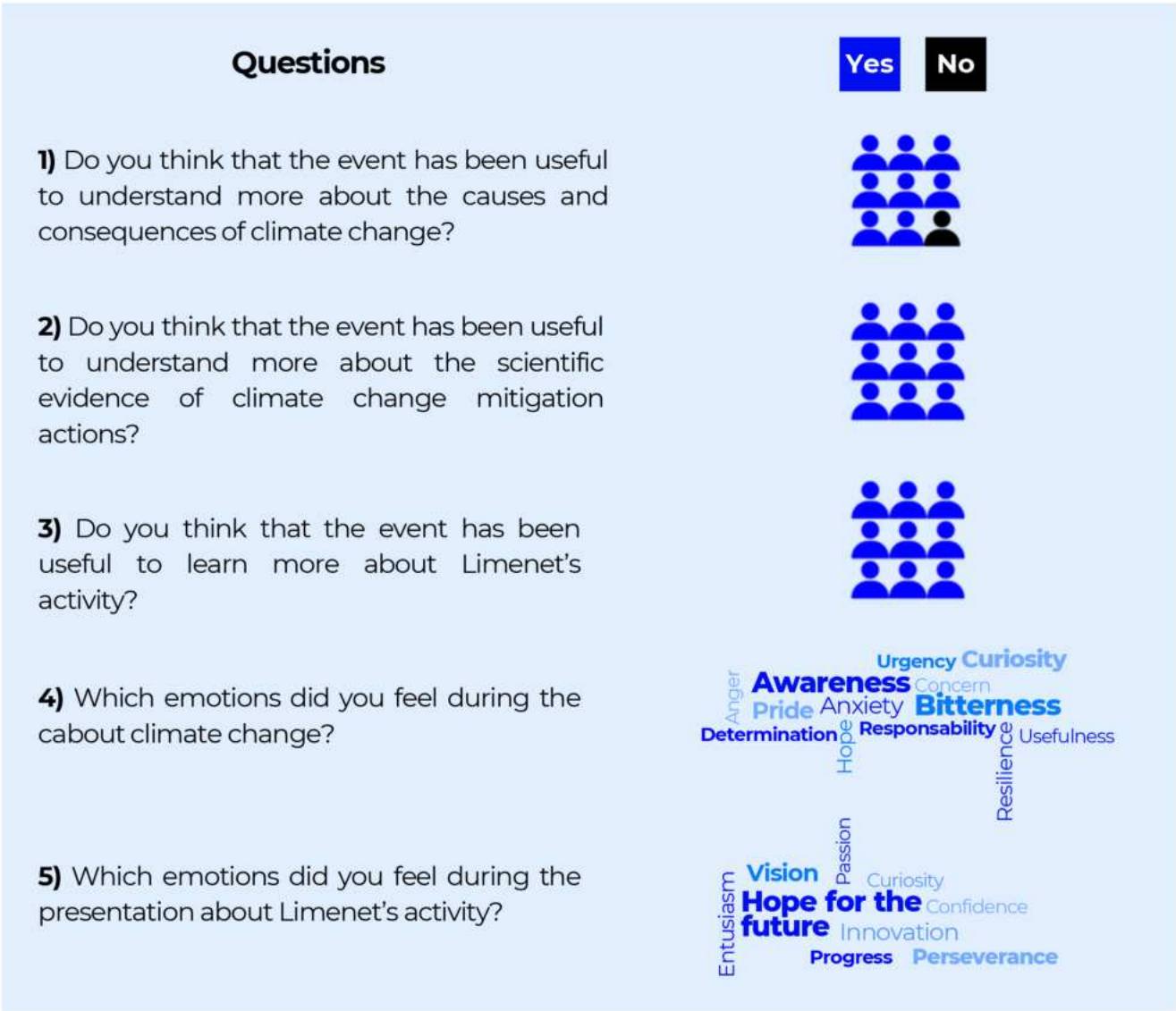
During the first event, Limenet Meets Augusta, organized for the adult population, Limenet was joined by Associate Professor Stefano Caserini from the University of Parma, which analysed the causes and consequences of climate change and gave an overview of the potential role that CDR technologies can play in combating the climate crisis. The moment also served as an opportunity for Limenet to present the plant project to local residents.

The second event was organized in collaboration with the local high school A. Ruiz as part of an educational program. The meeting had a twofold objective: on the one hand, to promote scientific dissemination on climate issues; on the other hand, to offer students a guided tour of the plant to illustrate its operation.

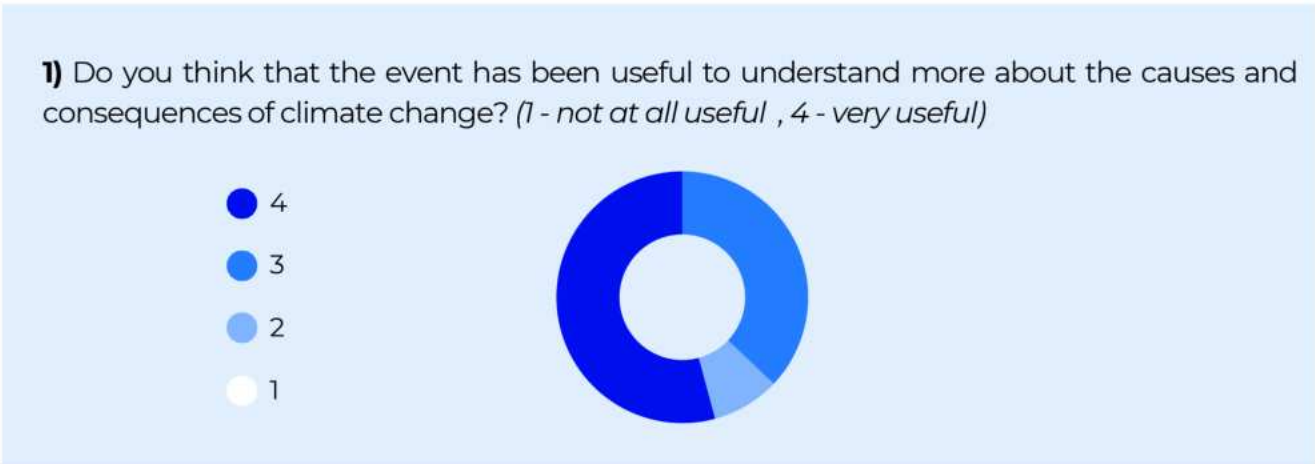
Participants in both events provided very positive feedback, highlighting that CDR technologies remain largely unknown to the general public and underscoring the importance of strengthening climate science outreach efforts.

Survey Results from the first public event with Augusta residents:

Event *Limenet meets Augusta*



Event *Limenet meets A. Ruiz high school*



2) Did you think the event was useful in learning more about the solutions that are emerging to fight climate change? (1 - not at all useful, 4 - very useful)



3) Did you find interesting the visit to Limenet's plant? (1 - not at all, 4 - a lot)

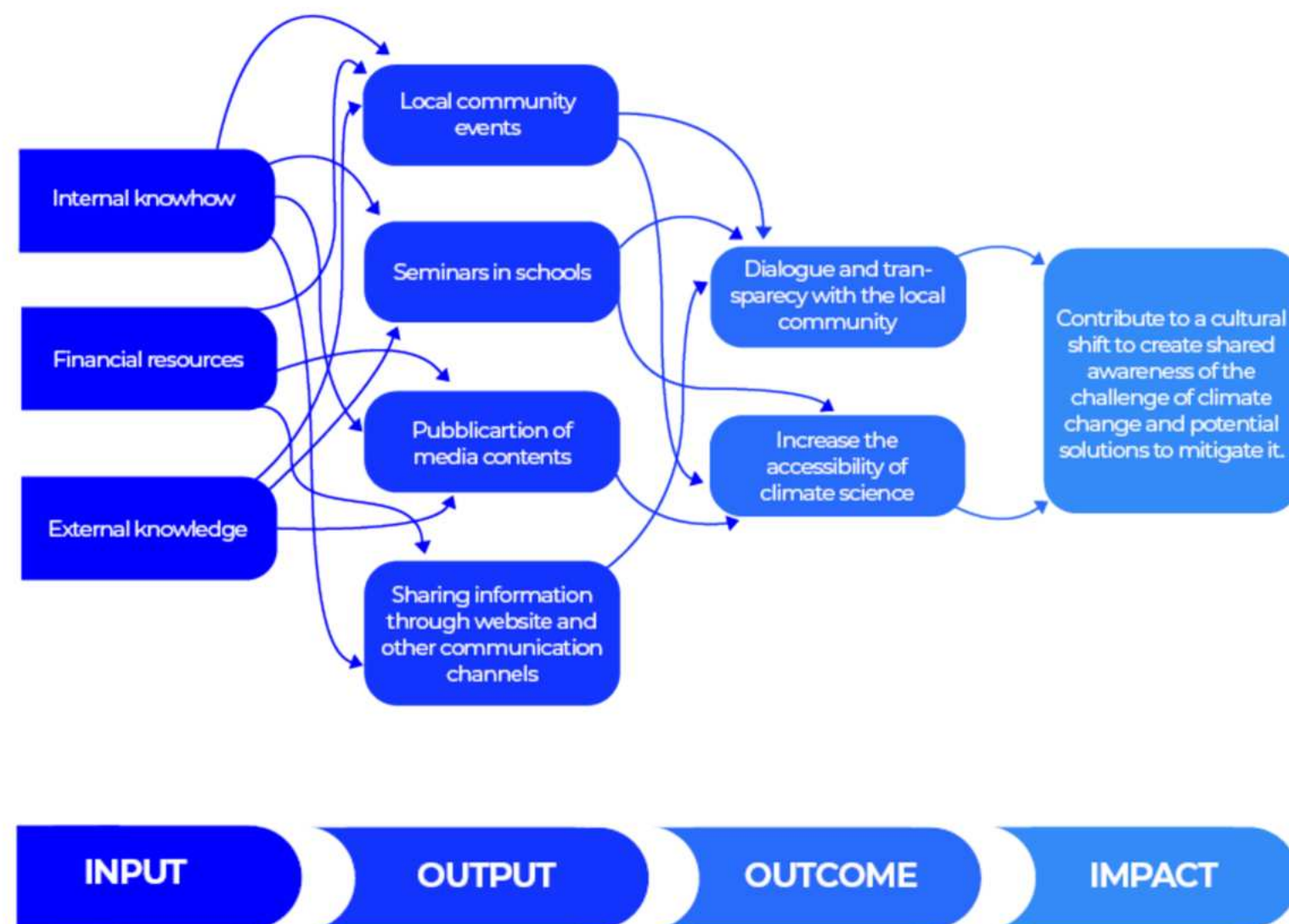


Limenet has also carried out similar scientific outreach initiatives in areas closer to its offices. Two events were organized in Milan, one in February for adults and another in March for high school students. A third event was held in La Spezia, site of the first pilot plant of Limenet. These meetings provided an opportunity to test communication strategies and explore potential questions and concerns that might arise from the public regarding Limenet's technology.

In parallel, Limenet also held two meetings within a master's degree course at the University of Bologna in which it deepened the carbon credit market and presented its technology as one of the CDR solutions that can help tackling climate change and ocean acidification.

To further expand its impact, Limenet produced a **video in collaboration with the media outlet Geopop** to raise awareness about carbon removal and introduce Limenet's technology. This digital outreach initiative (with a total reach of 2.5 million users and over 10,000 likes across various platforms) aims to engage a broader audience and strengthen Limenet's commitment to scientific dissemination.

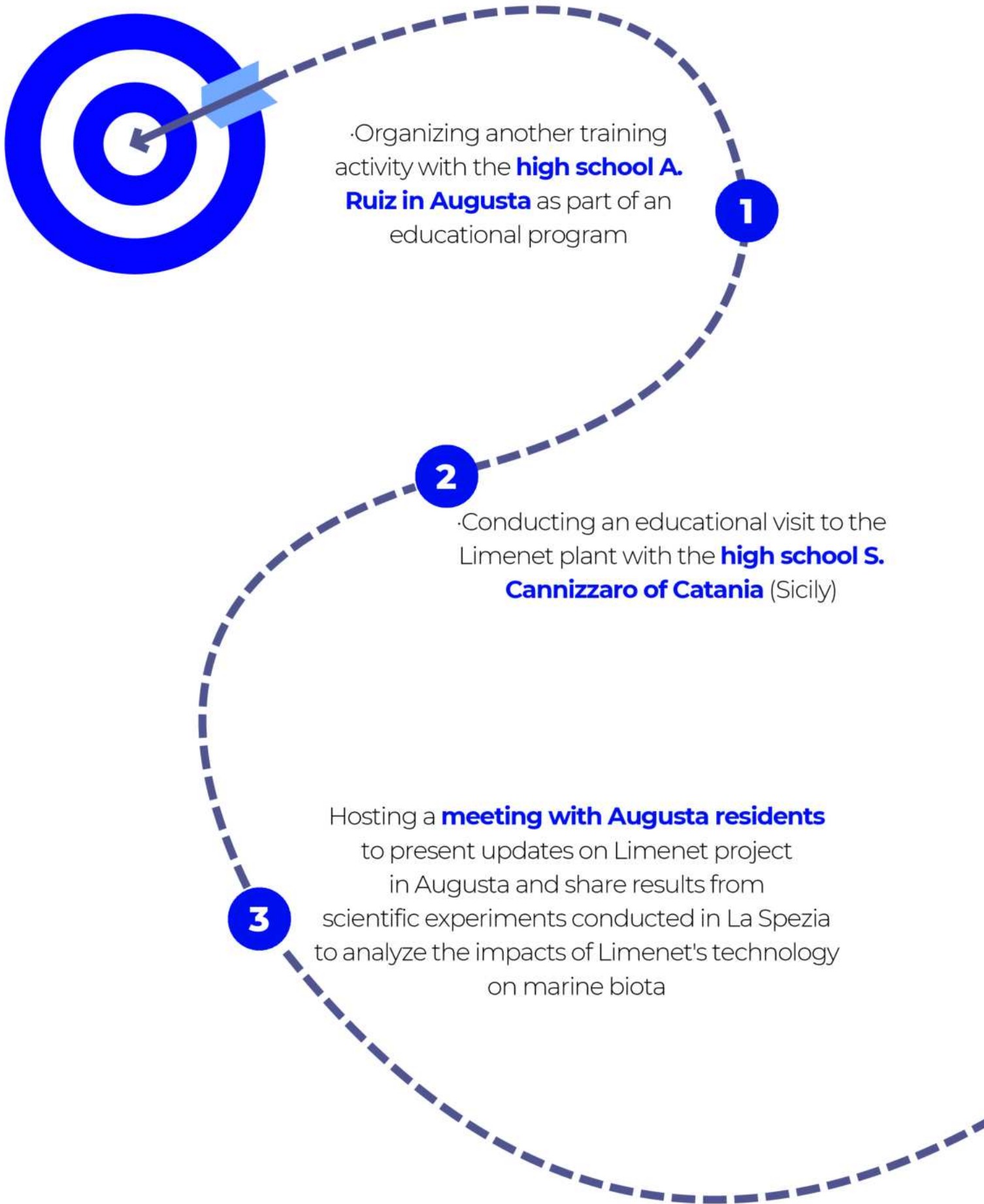
Figure 3. Theory of Change (ToC) applied to the purpose *Foster a shared scientific climate awareness*



Review of 2024 targets

| Target | Status | Notes |
|---|--------|---|
| Organizing an event in collaboration with Augusta schools to promote action against climate change and ocean acidification. | 100 % | The event was held at the high school A. Ruiz as part of an educational program. |
| Producing a video in collaboration with Geopop to increase awareness about the importance of active carbon removal and ocean deacidification. | 100 % | The video was produced in the second half of 2024 and will be published in early 2025. |
| Organizing a public meeting with Augusta residents for scientific outreach on climate change and the presentation of Limenet's technology. | 100 % | The meeting was held in March 2024 in collaboration with the Municipality of Augusta and the Port System Authority of the Eastern Sicilian Sea. |
| Integrating a blockchain tracking system with the company's website to enhance transparency for all stakeholders. | 50 % | The system was partially tested as other priorities emerged during the year |

Targets for 2025





Conclusions and future steps

This Impact Report has outlined the initial results achieved by Limenet the activities carried out with the intention of generating a positive impact on society and the planet. The analysis was based on the theoretical framework of the Theory of Change, a methodology that has highlighted the connections between the actions undertaken and the impacts Limenet seeks to contribute to.

The year 2024 marked a milestone for Limenet, demonstrating the industrial feasibility of its solution and positioning the company among the leaders in the Carbon Dioxide Removal (CDR) sector at the European level. Scientific research has been a fundamental pillar in achieving this goal and serves as the means through which Limenet aims to bridge the knowledge gaps related to carbon dioxide storage techniques in the oceans. Among this, together with the universities with which it collaborates, in 2025 Limenet intends to conduct:

- Experimental studies to assess impacts of their solution on marine biota in the Vigo Estuary (Spain);
- Fluid dynamic, experimental and numerical analyses of bicarbonate dispersion in the marine environment;
- Toxicity tests to verify the absence of harmful effects, together with environmental impact assessments on the life cycle of the process and studies on social and environmental impacts.

In line with the company's core value of transparency, Limenet has become one of the first organizations in the CDR sector to obtain ISO certification for the quantification, monitoring, and reporting of greenhouse gas reductions. This decision reflects the company's commitment to ensuring a rigorous measurement of its technology's impact and producing high-quality carbon credits.

At the same time, the company has continued the technical development of its solution, laying the groundwork for the construction of the **calciner**—an essential component for testing the entire storage process.

As part of its growth journey, Limenet has initiated collaborations with national institutional bodies and the local community in Augusta, with the goal of generating tangible benefits for the region.

These activities serve as the starting point for Limenet's future growth, which aims to be built on solid scientific research and strong institutional and local relationships, **establishing the company as a benchmark in the sector.**



Part 3

Methodological notes

In compliance with the reporting obligations for Benefit Corporations, Limenet has adopted the B Impact Assessment (BIA) standard developed by B Lab to evaluate its generated impact. In accordance with this standard, the assessed areas are as follows: corporate governance, workers, other stakeholders, and the environment.

This second Impact Report aims to present the initial results, highlighting how they have contributed to the Common Benefit goals that Limenet has set as a Benefit Corporation.

The data and information included in the Impact Report refer to the period from January 1, 2024, to December 31, 2024, in alignment with the reporting scope of Limenet Srl Società Benefit's financial statements.

Impact reports are published annually.

Offices

Via Giovanni Amendola 4/6 – 23900 – Lecco (LC)

Legal headquarter

Via Filanda Maggiore 5 – 23851 – Galbiate (LC)

Detail of indicators

Table 1. Breakdown of employees by gender and type of employment as at 31.12.2024

| FULL TIME / PART TIME | WOMEN | MEN | TOTAL |
|-----------------------|-------|-----|-------|
| Full-time | 3 | 10 | 13 |
| Part-time | 0 | 0 | 0 |
| Total | 3 | 10 | 13 |

Table 2. Employees by age group, gender and type of contract as at 31.12.2024

| FULL TIME / PART TIME | WOMEN | | | | MEN | | | |
|--------------------------|-------------------|--------------------|-------------------|-------|-------------------|--------------------|-------------------|-------|
| | ≤ 30 years old | 31-50 years old | ≥ 50 years old | Total | ≤ 30 years old | 31-50 years old | ≥ 50 years old | Total |
| Permanent contract | 1 | 1 | 0 | 2 | 6 | 2 | 0 | 8 |
| Apprenticeship | 1 | 0 | 0 | 1 | 2 | 0 | 0 | 2 |
| Internship | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 2 | 1 | 0 | 3 | 8 | 2 | 0 | 10 |

Table 3. Number of Limenet employees over the years

| NUMBER OF EMPLOYEES | WOMEN | | | MEN | | | Total |
|------------------------|-------------------|--------------------|-------------------|-------------------|--------------------|-------------------|-------|
| | ≤ 30 years old | 31-50 years old | ≥ 50 years old | ≤ 30 years old | 31-50 years old | ≥ 50 years old | |
| At 31.12.2023 | 1 | 0 | 0 | 6 | 0 | 0 | 7 |
| At 31.12.2024 | 2 | 1 | 0 | 8 | 2 | 0 | 13 |

Table 4. Breakdown of external employees by gender and category as at 31.12.2024

| EXTERNAL EMPLOYEES | WOMEN | MEN | TOTAL |
|--------------------|-------|-----|-------|
| Work for equity | 1 | 3 | 4 |
| Total | 1 | 3 | 4 |

Table 5. Board members by age group and gender

| NUMER OF COMPONENTS | WOMEN | MEN | TOTAL |
|------------------------|-------|-----|-------|
| ≤ 30 years old | 0 | 1 | 1 |
| ≥ 50 years old | 0 | 2 | 2 |
| Total | 0 | 3 | 3 |

Table 6. Number of members of the Scientific Committee by affiliation and gender at 31.12.24

| UNIVERSITY DEPARTMENT | UNIVERSITY OF MEMBERSHIP | WOMEN | MEN | TOTAL |
|---|---------------------------------|-------|-----|-------|
| Chemistry, Material and Chemical Engineering G. Natta | Politecnico of Milan | 1 | 2 | 3 |
| Aerospace Science and Technology | Politecnico of Milan | 1 | 0 | 1 |
| Civil and Environmental Engineering | Politecnico of Milan | 1 | 1 | 2 |
| Energy | Politecnico of Milan | 0 | 5 | 5 |
| Engineering and architecture | University of Parma | 0 | 1 | 1 |
| Department of Earth and Environmental Sciences | University of Milano-Bicocca | 1 | 0 | 1 |
| Total | | 4 | 9 | 13 |

Table 7. Winners of the PhD and post-doc scholarships co-funded by Limenet by affiliation and gender

| UNIVERSITY DEPARTMENT | UNIVERSITY OF MEMBERSHIP | WOMEN | MEN | TOTAL |
|---|---------------------------------|------------------------------|-----|-------|
| Chemistry, Material and Chemical Engineering G. Natta | Politecnico of Milan | 2 (one of which post doc) | 0 | 2 |
| Aerospace Science and Technology | Politecnico of Milan | 0 | 1 | 1 |
| Department of Earth and Environmental Sciences | University of Milano-Bicocca | 1 | 1 | 2 |
| Total | | 3 | 2 | 5 |



To those who defend the future of our planet

On our way towards

NET ZERO