GRUPPO PONTIGGIA

Sustainability Report

Index

LETTER TO OUR STAKEHOLDERS

Dear Stakeholders,

Last year has been a period of growth, consolidation and transformation for our company. We have strengthened our position in our market through significant investments in new industrial machineries and, above all, thanks to the contribution of the people who bring their expertise, energy and passion to the Group every day.

This collaboration between technology and human capital has created a valuable synergy that has supported our development. Over the course of the year, our workforce also grew with the addition of new colleagues. These results reflect the company's commitment to building a solid working environment, focused on people's well-being and the development of their skills.

However, the environment in which we operate continues to present complex challenges. 2025 was marked by uncertainty, market contraction and political and economic instability. In a climate often characterised by tension and a lack of confidence, it was not easy to manage day-to-day operations with the stability and peace of mind we would have hoped for.

Despite this, we did not stop.

We have taken part in new challenges. These images show "Le Schuylkill" complex in Monaco, for which we built the external structures using recycled aluminium. Every statement we make is followed by concrete action.

We therefore look to the new year with determination, aware that sustainability and stakeholder well-being must increasingly be at the heart of our decisions.

Employees, customers, suppliers, partners and local communities are an integral part of our identity and play a decisive role in the Group's activities and choices. Without listening to them and involving them, it would not be possible to define a truly sustainable development strategy capable of understanding the needs, expectations and impacts generated by our actions. For this reason, we are deeply proud of the relationships we have built with each of them over time. These relationships grow stronger year after year and are founded on mutual trust, collaboration and shared goals.

It is on these foundations that we intend to continue building the future of Gruppo Pontiggia.

CORPORATE **IDENTITY**

The history of Gruppo Pontiggia began in 1963 with the establishment of Pontiggia Antonio Carpenterie, a family-run craft business founded in Alzate Brianza, in the province of Como, by the father of the current owners: Giuliano, Mariella, Carlo and Matteo.

The Pontiggia family's strong capacity for innovation led to rapid growth and the subsequent creation of new companies.

In 1990, Metal P srl was established, specialising in the development and production of industrial safety guards. In 1997, the family founded Allplex srl, whose core business is the machining of metals and plastics using CNC equipment.

In 2004, the Group expanded further: Pontiggia Antonio Carpenterie evolved into 3DP srl, a company dedicated to light and medium-light metal fabrication, while FP Technology, specialising in machine assembly, was founded in 2012.

Today, all these companies are brought together under a single organisation: Gruppo Pontiggia srl.

In 2019, the Pontiggia family acquired and redeveloped a 40,000-square-metre site in the municipality of Figino Serenza, in the province of Como, where the new headquarters was built at the end of 2021. The historic Alzate Brianza site, which houses the laser cutting, bending and metal fabrication departments, was nevertheless retained. Today, Gruppo Pontiggia is a rapidly expanding company with more than 170 employees, a leader in its sector and unique in its field: it is the only fully integrated supply chain in Europe for machine subcontracting.

The Group's business network also includes Insafe srl, formerly SLM srl, established in 2011 and specialising in machinery safety consultancy, and Como-Lighting, founded in 2014 and focused on developing lighting solutions.

These companies have remained independent and today form the Group's business network.

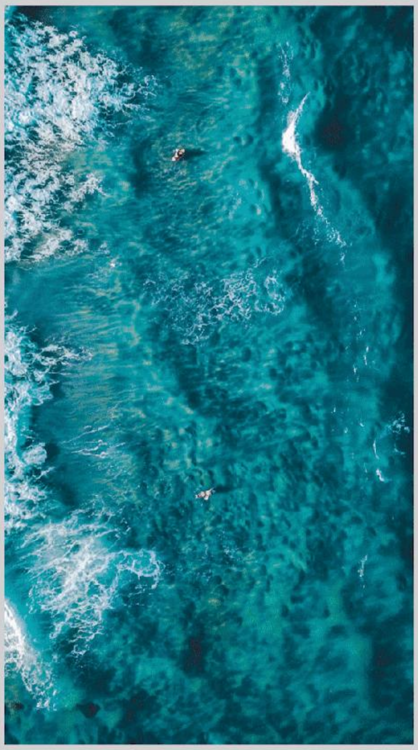
The Group's achievements are the result not only of a well-defined long-term strategy, but above all of the commitment of every employee and stakeholder involved in the value chain. Our principles have always guided every decision we make. Over time, we have embedded them in our Code of Conduct, enabling us to build and maintain strong, lasting relationships with our stakeholders.

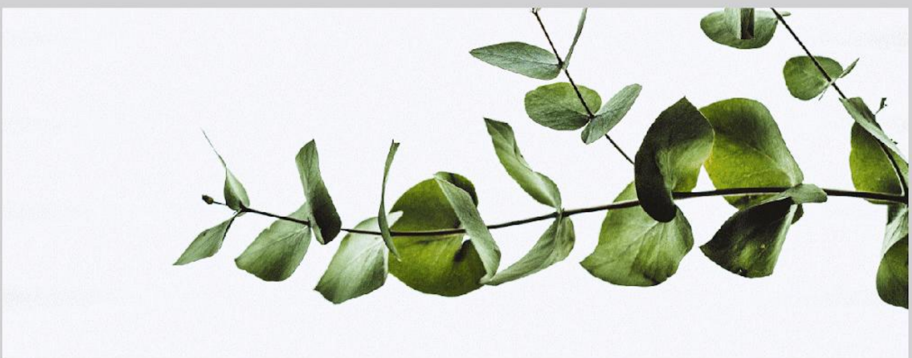
Our corporate vision has always been focused on the future, evolving over time and allowing us to recognise the changes taking place in the wider ecosystem and turn them into opportunities for growth.

Slogan: "Being Gruppo Pontiggia"
It is no coincidence that the slogan which has accompanied us for many years is the result of careful reflection. At its core, it means being a major organisation guided by fundamental principles: loyalty, honesty, commitment and determination. Our image has evolved alongside us over time, supported by a targeted communication strategy founded on sound values.

REPORT HIGHLIGHTS

Renewable raw materials





Renewable energy usage

PRINCIPLE OF

GOVERNANCE

GOVERNANCE

Alongside the principles of responsible governance, which are essential to ensuring informed and proper management, businesses are placing increasing importance on the ability to generate long-term value and define objectives that take into account economic, environmental and social impacts, both those produced directly and those experienced indirectly through business activities.

As a company, we fully recognise the central role of governance in achieving these objectives. It provides a framework for responsible decision-making not only from an economic and financial perspective, but also in relation to social and environmental considerations, thereby helping to strengthen the company's credibility and legitimacy in the eyes of its stakeholders.

Within this framework, it is essential to guide business decisions towards a more informed assessment of environmental and social impacts, considering them alongside economic impacts. This means analysing the related risks, protecting stakeholders' interests and carefully assessing the financial consequences of the decisions taken.

RELEVANT SUSTAINABILITY TOPICS

Sustainability issues are of crucial importance to any company committed to operating responsibly and with a long-term perspective. Integrating these aspects enables companies to address global challenges such as climate change, the scarcity of natural resources and social inequalities, while at the same time creating opportunities for innovation, growth and competitiveness.

Our company has undertaken a significant process to identify the sustainability topics most relevant to its business strategy, using its long-term objectives as the starting point for the analysis. As part of this process, we drew on multiple sources and methodologies, including in-depth materiality assessments, due diligence evaluations, stakeholder engagement and benchmarking against industry best practices.

The company is committed to continuously engaging its stakeholders on the sustainability issues most relevant to the parties concerned through shared internal procedures applied across the organisation. The functions most directly involved in this activity are Human Resources, Marketing, Quality and the company's General Management. In addition to the procedures mentioned above, we engage customers and suppliers through specific ESG questionnaires, with the aim of establishing constructive dialogue and obtaining a comprehensive, overall assessment of our relationships with counterparties.

Stakeholder engagement activities are essential for guiding and holding the company's management bodies accountable for prioritising sustainability issues over the long term. To ensure the effective involvement of all parties, the company has identified the main stakeholder groups within its network of established relationships and defined procedures for engaging each of them. They can be grouped into the following categories:

- Employees
- Suppliers and workers in the value chain
- Customers and workers in the value chain
- Banks
- Local communities

Our company therefore carried out an internal double materiality assessment focused on our operational scope. Recognising the importance of identifying the ESG aspects most relevant to our sector, we focused on the specific issues that directly affect our business and our stakeholders. More specifically, we mapped the main impacts of the company's activities on environmental and social matters ("impact materiality"), as well as how those same matters may produce an economic impact ("financial materiality") and influence the company's operations. This analysis was conducted using the Open-es Navigator, supported by an internal company assessment tool structured in accordance with the ESRS standards.

Through the materiality assessment, we identified two relevant *Governance* topics:

- Workers throughout the value chain: the company is continuously committed to promoting decent working standards across the entire supply chain, with particular attention to areas such as training, health and safety protection, inclusion and employment stability.
- Company employees: careful management of our people, focused on health, safety and equal opportunities, combined with continuous programmes for growth and the development of both technical and soft skills, reflecting the central role of employee well-being in the company's vision.

The following table presents the ESG aspects considered relevant to each stakeholder category:

G-T 1	Relevant ESG topics
Employees	Dignity and equality
Employees	Competencies for the future
Workers along the value chain	Safe working conditions
Local communities	Employment
Local communities, customers, suppliers and Earth	Circular Economy
Employees, local communities, customers, suppliers, Earth	Products and services innovation

The company has also launched concrete initiatives to address the issues identified as relevant, with particular involvement from its employees. These initiatives include providing safe working conditions, continuous improvement programmes, and regular training and skills development sessions, directly addressing some of the topics that the materiality assessment identified as being of crucial importance to the company.

Initiatives have also been launched to engage the affected communities. As it does every year, the company took part in the "Young" fair, an initiative dedicated to bringing together businesses, schools and younger generations, with the aim of presenting young people with concrete opportunities for professional growth and career development.

Taking part in Young means, above all, investing in the future by opening the company's doors to young people preparing to enter the world of work. It is a valuable opportunity to explain who we are, highlight the skills required by the manufacturing sector, and show how technology, experience and innovation can translate into stimulating career paths with strong prospects.

As will be explained in greater detail in the following sections of the report, the company has launched, or maintained, further significant initiatives, focusing in particular on raw material consumption and energy efficiency, with the resulting impacts on pollution and climate change. Additional biodiversity-related initiatives are also currently under consideration.

STRATEGY AND BUSINESS MODEL

Integrating ESG topics into a company's vision is now essential for organisations seeking to demonstrate a concrete commitment to sustainability and social responsibility. In this section, we will explore how the company's organisational model and objectives are designed to promote sustainable growth and a positive social and environmental impact.

The company is able to describe its business model, the main characteristics of its value chain and its role within it:

Gruppo Pontiggia operates in the following sectors:

- Manufacture of machinery and equipment
- Manufacture of metal products

Our company's main activities are:

- Manufacture of machine tools
- Manufacture of machinery for special purposes, including parts and accessories
- Manufacture of machinery for the food and beverage industry
- Manufacture of machinery for the metallurgical industry
- Construction of other civil engineering works
- Manufacture of components for the aerospace sector

The following table provides an overview of the objectives achieved over the past year and those to be pursued in the coming year, thereby offering a clear view of the company's sustainability journey.

G-T 2	Targets achieved in 2025	Targets for the future
Environment	Securing public funding for the installation of a photovoltaic system at the Alzate Brianza site and purchasing new industrial machinery with improved energy performance.	Achieve 50% energy self-sufficiency by 2027.
Social	Zero workplace accidents.	Keep the workplace accident rate below 0.5%.

Social	Obtaining Gender Equality Certification.	Maintaining Gender Equality Certification.
Governance	Obtaining Legality Rating.	

These sustainability objectives are fully integrated into the company's strategies and policies, as they are directly aligned with its long-term goals. Within the company's sustainability framework, they are monitored through quantitative and measurable KPIs.

The company has implemented a comprehensive system for collecting data, measuring results and reporting on sustainability objectives. A technology platform specifically designed to manage non-financial data efficiently is used to monitor progress and communicate sustainability performance transparently. The company also has designated personnel responsible for managing sustainability matters.

The company publishes its ESG performance in its Sustainability Report, although the report is not subject to independent third-party assurance. Nevertheless, we are committed to providing accurate and transparent information on our sustainability actions and performance.

The information disclosed by the company is prepared on an individual basis for Gruppo Pontiggia as a standalone entity. This approach provides a detailed view of its performance and commitment to sustainability, enabling greater transparency and accountability at local level.

Results relating to sustainability matters are regularly reported to the company's senior management and governing bodies. This ensures appropriate transparency and accountability in addressing challenges and implementing sustainability-related initiatives within the company.

The company is able to provide details on the composition and organisation of its administrative, management and supervisory bodies, including information on the key members of these bodies, their roles and their specific responsibilities within the corporate structure.

In the current global economic environment, an increasing number of companies are directing their investments towards socially responsible initiatives. This transition reflects not only a commitment to the environment and society, but also recognition of the importance of a sustainable approach in ensuring long-term business stability and success. In line with this approach, Gruppo Pontiggia has also directed its investments towards environmental and social initiatives.

At present, the company's management performance assessment system does not include specific sustainability-related indicators affecting remuneration mechanisms, nor is there an internal management control system covering the sustainability reporting process. However, sustainability matters are fully integrated into the company's system of objectives and aligned with its long-term strategy. They are always considered, at least from a qualitative perspective, during the strategic decision-making process.

Although the company does not assess whether its economic activities are aligned with the EU Taxonomy, it carries out due diligence activities and is able to assess the breakdown of its revenue sources in accordance with ESRS standards.

All of the company's revenue is generated by the manufacturing sector, in line with the ESRS classification. The company therefore does not generate revenue from the following sectors:

- fossil fuels;
- manufacture of chemical products;
- controversial weapons;
- tobacco cultivation or production.

As evidence of its concrete commitment to sustainability, the company has obtained the following ESG-related certifications:

- ISO 45001;
- ISO 9001;
- UNI/PdR 125:2022.

The company uses the ESG Navigator available on the Open-es platform to monitor and assess its sustainability performance through the measurement tools provided by the platform. In particular, the Navigator is used to identify ESG-related risks and opportunities connected with the company's business, strengthening and supplementing the materiality assessment carried out internally.

The platform is also used to define processes and objectives relating to the eight ESG priorities and the corresponding two-year action plans.

Finally, the company frequently participates in sustainability initiatives promoted by the platform and by the business association Confindustria Como.

IMPACTS, RISKS AND OPPORTUNITIES

The analysis of ESG impacts, risks and opportunities is essential for guiding business decisions, promoting transparency and accountability, and supporting the company's sustainability and long-term success.

Starting from the initial list of relevant sustainability topics, the company assessed the impacts of the organisation's activities on environmental, social and governance matters through a double materiality assessment.

The company is able to describe the process implemented to identify and assess the impacts, risks and opportunities relating to ESG topics and stakeholders. First, the significance of the impacts on costs, revenues and resource use was assessed for each ESG topic.

	Impact on Costs	Impact on Revenues	Impact on Resources
Pollution	Absent	Absent	Absent
Biodiversity and Ecosystems	Absent	Absent	Absent
Circular Economy and Resources Usage	Relevant	Relevant	Relevant
Employees	Relevant	Relevant	Relevant
Workers in the value Chain	Relevant	Relevant	Relevant
Local Communities	Relevant	Relevant	Relevant
Business Conduct	Relevant	Relevant	Relevant
Climate Change	Relevant	Relevant	Absent
Water and Marine Resources	Absent	Absent	Absent
Consumers and End Users	Absent	Absent	Absent

This assessment shows that the ESG topics most relevant to the company are:

- Employees
- Workers throughout the value chain
- Affected communities
- Circular economy and resource use
- Business conduct

The company is able to provide details of the main sustainability-related risks and opportunities it faces within its sector, thereby offering an in-depth understanding of the environmental, social and governance dynamics affecting its activities.

In this regard, the company identifies and monitors the following material risks:

- General risks, including some references to sustainability matters
- Risks related to environmental matters, including physical risks and transition risks
- Governance risks, including corruption and issues related to data management
- Risks related to social matters, including human rights violations, critical events concerning workers' health and safety, accidents and similar events

These risks were identified through specific assessment procedures, which include defining the scope of the analysis and the assessment objectives, in alignment with the CSRD requirements.

The assessment is carried out annually, updating the relevance of potential risks and opportunities for each ESG topic, both in terms of likelihood and the significance of the related impacts.

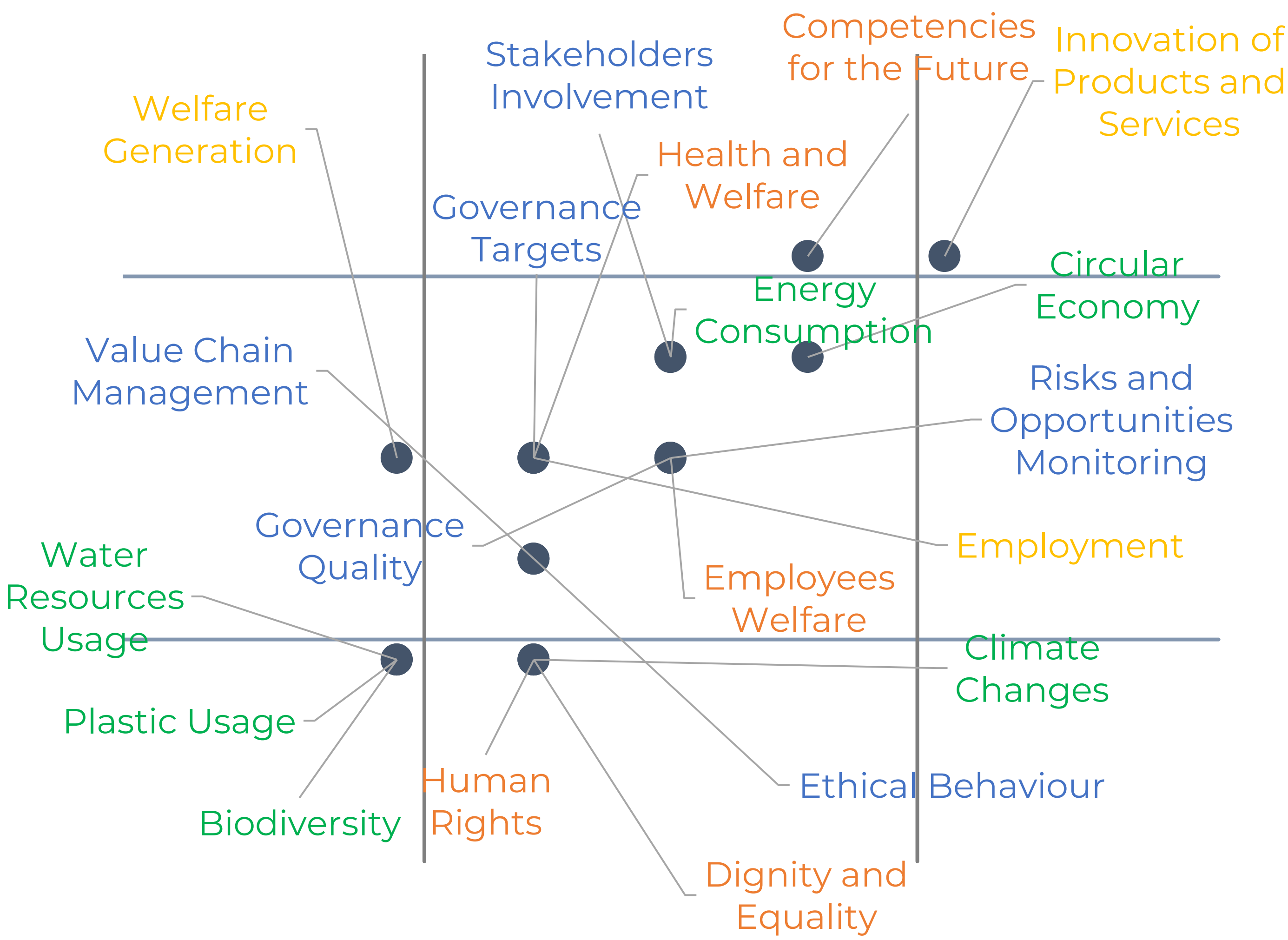
The development of these risks is then monitored over time in relation to the mitigation and prevention objectives defined by the company.

As part of this analysis, when assessing the impacts associated with each ESG topic, the company considered the implications and consequences arising from its involvement in business activities.

The relevance of ESG topics to the company is detailed below, based on the materiality assessment carried out internally in accordance with the GRI Standards. As previously mentioned, this assessment was conducted in parallel with the evaluations performed through the Open-es reporting platform used by the company and therefore includes additional sustainability topics not considered in the previous assessment. This second internal analysis is therefore intended to supplement and broaden the earlier one.

For each topic, an assessment was carried out in terms of risks and opportunities, evaluating both the likelihood that the company may face an issue or opportunity related to that topic and the significance of the potential issue or benefit for the company.

MATERIALITY FOR THE FIRM



The materiality analysis highlights the importance of additional ESG topics:

- Promoting research, development, and product and process innovation activities in order to seize new market opportunities and anticipate the demands of a constantly evolving industrial and regulatory environment.
- Promoting the responsible management of raw materials and waste by encouraging recovery and recycling activities and integrating circular economy initiatives.
- Promoting the continuous development of technical and soft skills in order to seize the opportunities offered by the environment in which the company operates, including through reskilling programmes based on new working models.

ETHICS AND INTEGRITY

Ethics and integrity are of fundamental importance to any company, as they influence every aspect of its operations and relationships with stakeholders. They define how a company behaves, makes decisions and manages its relationships with employees, customers, suppliers and investors.

Ethical conduct, in compliance with applicable laws and shared standards of business behaviour, is a critical component in creating long-term value.

The company has implemented anti-corruption procedures through corporate processes designed to identify and report unlawful conduct or behaviour that does not comply with the company's ethical principles.

In addition, within the company, investigators and the investigation committee have roles that are separate from those responsible for managing the activity concerned by the report, thereby ensuring objectivity and fairness in both the investigation process and the handling of the report.

The company has introduced a training programme on anti-corruption procedures. This programme is designed to raise awareness and train employees on corruption-related risks and on the procedures required to prevent and manage them effectively. In particular, training and information on the anti-corruption policy, including whistleblowing procedures, are provided to each employee whenever the policy is updated and at the time of recruitment.

Below we report the percentages of members of the executive body and employees who have received training on anti-corruption policies and procedures.

G-T 3	Percentage %
Executive Body	100,00
Employees	85,47

In addition, to monitor and measure corruption risk and the effectiveness of the anti-corruption initiatives implemented, the company has introduced dedicated tools and processes.

The company is able to describe its internal and external mechanisms for verifying that its employees act ethically and lawfully, and for tracking unlawful or unethical conduct or a lack of integrity.

The number of corruption incidents that occurred within our company, broken down by year, is reported below:

G-T 4	2025	2024	2023
Corruption incidents	0,00	0,00	0,00

The company implements initiatives to develop and promote its corporate culture; however, these initiatives are currently presented only internally and therefore do not involve external parties.

The company provides full transparency regarding payment terms and schedules for its various business partners. This information is clearly defined in our contracts, ensuring clear and transparent management of commercial transactions. In particular, the company applies a standard average payment term of 90 days to all its suppliers. This payment term is met in 100% of cases, and there are currently no legal proceedings relating to late payments.

The company does not engage in financial lobbying activities and does not provide any financial contributions to political organisations.

During the year, the company received public funding amounting to €346,295 in the form of tax credits for training, Industry 4.0 for its investments in CAPEX.

Within the administrative, management and supervisory bodies, there are no members who, during the two years preceding their appointment in the current reporting period, held a comparable position in the public administration.

VALUE CHAIN MANAGEMENT

The value chain represents the entire life cycle of our products and services, from design and production through to distribution and product consumption.

Gruppo Pontiggia has always been aware of the importance of creating positive interconnections throughout the entire value chain, particularly in relation to sustainability and corporate responsibility.

With regard to sustainability matters, the company plans to measure the ESG performance of its suppliers through the Open-es platform over the coming year. We are currently using a digital platform to measure performance, involve suppliers in development plans and provide access to supporting services, with the aim of engaging our suppliers and assessing their sustainability performance.

The company engages its first-tier suppliers and customers on sustainability matters. This is carried out through specific internal stakeholder engagement procedures and detailed ESG questionnaires. In particular, supplier qualification processes include preferential criteria for more sustainable companies.

The company is also able to communicate its sustainability principles to its most strategic lower-tier suppliers.

In addition, our company has implemented a supplier qualification and pre-selection system, under which supplier performance is continuously monitored and updated.

The company has also implemented initiatives to assess and reduce risks associated with business partners.

With regard to customers, the company communicates and measures the impacts of its products in relation to the following sustainability topics:

- Circular economy and resource use
- Climate change

ENHANCE

SOCIAL

SOCIAL

People are an essential part of our organisation. Employees, collaborators, customers, suppliers, distributors, sales representatives and banking institutions all contribute to the company's operations and development. For this reason, their growth in terms of skills, well-being and prosperity is a key factor in our collective success.

Social matters also affect the company's reputation and trust in its brand, directly influencing its ability to attract and retain talent, ensure a safe and inclusive working environment, and generate a positive impact on the communities in which it operates.

Therefore, the company has chosen to invest in the value of people, both in terms of human capital, understood as the combination of individual knowledge, abilities and skills, and social capital, linked to the sharing of common principles, values and rules. Particular attention is given to employees, who are one of the main pillars on which the company's activities are built. Each person is guaranteed a safe, stimulating and merit-based working environment that respects individual rights and is free from discrimination. The company also supports the professional development of its people and promotes initiatives aimed at improving their well-being.

We believe that a concrete commitment to social responsibility not only is the right choice from an ethical perspective, but it is also a factor capable of generating competitive advantage and lasting value for the organisation.

Every new employee follows a personalised induction programme designed to support their onboarding within the Group. From the very first day, new employees receive all the information, training and equipment required for the role and duties they will perform. The term onboarding refers to all the activities needed to welcome and integrate a new employee into the organisation. The programme includes specific health and safety training, with dedicated explanations and guidance, the signing of documentation relating to the machinery to be used, and the provision of personal protective equipment and workwear.

The initial phase concludes with an orientation tour of the company, during which the main operational areas, safety noticeboards and the locations of first-aid equipment are presented. At the end of the induction process, an assessment meeting is organised to evaluate the new employee's level of integration, adjustment and awareness of their role and of the company environment.

Each stage of the induction process is therefore managed with care, with the aim of continuously improving every person's experience and long-term retention within Gruppo Pontiggia, starting from their very first day.

DIVERSITY AND INCLUSION

Diversity and inclusion are key ESG considerations for companies focused on creating long-term value. Promoting a corporate culture that recognises, embraces and values differences in gender, age, background, ability and personal experience is not only consistent with the company's ethical principles, but also helps strengthen productivity, innovation and corporate reputation.

The company has adopted a specific policy for managing diversity, inclusion and equal opportunity matters across the different categories of employees. This policy is also made publicly available and communicated externally through the company website.

The data below illustrate the composition of the company's workforce, highlighting the percentage distribution of employees by gender.

S-T 1	Men %	Women %
Employees by gender	87,21	12,79

The data below relate to our employees, broken down by contract type and gender. The figures show the percentage of men and women employed by our company on permanent contracts, fixed-term contracts and variable-hours contracts.

S-T 2	Men	Women
Employees by gender with permanent contracts	79,65 %	11,05 %
Employees by gender with time-dependent contracts	7,56 %	1,74 %
Employees by gender with time-variant contracts	0,00 %	0,00 %
Full-time employees	86,63 %	8,72 %
Part-time employees	0,58 %	4,07 %

Our company continuously monitors trends in new hires and employee turnover through a periodic reporting process submitted to the management bodies. This system makes it possible to assess the effectiveness of human resources management strategies and, where necessary, introduce corrective measures aimed at maintaining a stable workforce flow.

Each year, specific recruitment indicators are also calculated and analysed, broken down according to significant characteristics such as gender, age group, geographical area, professional background and other relevant factors.

The data below relate to employee hires and turnover, broken down by gender and age group. This information makes it possible to examine recruitment and workforce management processes in depth, providing a complete and accurate picture of the composition of the workforce.

The following table shows the distribution of employees by age group, broken down by gender.

S-T 3	Women	Men
Age < 30 years	2,91 %	28,49 %
30 years < Age < 50 years	4,07 %	46,51 %
Age > 50 years	5,81 %	12,21 %

Below, we present the number of employees hired and the turnover rate for men and women, broken down into three age groups: under 30, between 30 and 50, and over 50.

S-T 3	New Hires Men	Turnover Men %	New Hires Women	Turnover Women %
Age < 30 years	27,00	7,23 %	0,00	0,00 %
30 years < Age < 50 years	8,00	3,01 %	0,00	0,00 %
Age > 50 years	1,00	2,41 %	2,00	0,01 %

A further relevant indicator is the ratio of women's average remuneration to men's average remuneration within the company. This figure makes it possible to assess the level of pay equity and reflects the organisation's commitment to promoting an inclusive working environment.

The company also analyses the ratio between the starting remuneration offered to new hires and the locally applicable minimum wage, with the data broken down by gender. This information makes it possible to verify the fairness of the economic conditions applied upon entry and to assess their adequacy in relation to the relevant local context.

The values relating to the ratio between starting remuneration and the local minimum wage, broken down by gender, are reported below.

S-T 4	2025
Ratio between entry level wage and minimum wage (Men)	1,18
Ratio between entry level wage and minimum wage (Women)	1,09

At present, the company does not have sufficient data to calculate this metric with reference to other relevant categories beyond gender, such as nationality. However, it is committed to developing suitable tools in the future to extend the analysis to these dimensions as well.

The ratio between the Chief Executive Officer's annual remuneration and the median total remuneration of employees is also monitored, excluding the administrators. This indicator makes it possible to assess the level of pay balance within the organisation and how financial resources are distributed. The ratio recorded is 1.83.

With reference to the composition of senior management, the gender distribution is as follows:

S-T 4	Men (%)	Women (%)
Gender distribution at top management level	100.00	0.00

There are no women on the administrative, management or supervisory bodies.

The company also monitors and reports on additional relevant aspects of diversity.

These include the total number of non-employee workers included in the company's workforce. This category covers both self-employed workers or individuals engaged under temporary agency work arrangements, and people supplied by companies specialising in recruitment, selection and staffing services. At present, there are no non-employee workers engaged under direct labour supply contracts, while 16 people are working within the company through firms specialising in recruitment, selection and temporary staffing services.

The company also promotes the inclusion of disadvantaged workers through specific employment pathways aimed at people from ethnic minority backgrounds who need to strengthen their language skills, professional capabilities or work experience. The objective is to reduce language and employment barriers and foster a more inclusive and diverse working environment.

Dedicated programmes have also been introduced for people who have not been in regular paid employment for at least six months or who are over 50 years of age. The company has also developed an integration programme for protected categories, going beyond the minimum requirements established by law.

In 2025, Gruppo Pontiggia obtained UNI/PdR 125:2022 certification on gender equality. Through this initiative, the company aims to provide concrete support for women's empowerment and to promote women's emancipation and independence in society.

The percentage of employees with disabilities within the company, broken down by gender, is reported below. This information represents an important indicator for assessing the level of inclusion and equity within the workplace.

S-TR1	Men	Women
Employees with disabilities by gender (%)	3,48	2,91

The company also collects data on the percentage of employees entitled to family-related leave and the percentage of employees who have actually exercised this right, broken down by gender. These data are essential for assessing the company's support for work-life balance.

S-TR2	Total
Women with right to parental leave (%)	3,49
Women who exercised parental leave (as a % of eligible employees)	100
Men with right to parental leave (%)	6,40
Men who exercised parental leave (as a % of eligible employees)	100

At present, the company does not plan to implement programmes aimed at supporting youth entrepreneurship.

HUMAN RIGHTS

Respect for human rights is an essential principle for any company seeking to operate ethically and responsibly. Protecting these rights is not only a moral obligation, but also helps preserve stakeholder trust and the company's reputation.

The company has adopted a specific policy for managing human rights matters and the related risks, including the prevention of accidents, workplace discrimination, child labour and forced labour. This policy is publicly available on the company website and complies with internationally recognised standards in the areas concerned.

The company also has dedicated tools and channels for reporting incidents of discrimination or human rights violations. Reports may be submitted through a specific stakeholder communication channel, available on the company website and open to everyone.

Measures have also been introduced to protect individuals who use the grievance channels from any form of retaliation. This approach reflects the company's commitment to ensuring a safe and inclusive working environment in which employees can report concerns or violations without fear of negative consequences.

The company's human rights policy is primarily focused on protecting employee well-being, as employees are the stakeholder category for which the company has the greatest responsibility and ability to intervene directly in the event of violations or issues. Consequently, with the exception of employees, other stakeholders were not involved in defining the company's human rights policy.

Employees participated in the development of the intranet platform used to report human rights violations, as well as in defining anti-corruption procedures and whistleblowing training activities. These initiatives are the core elements of the human rights training programme promoted by the company.

Overall, the company's human rights policy applies to the following categories:

- employees;
- workers throughout the value chain;
- affected local communities.

The company takes action to address material impacts on employees, manage risks and assess the effectiveness of the initiatives adopted through internal processes, procedures linked to the ISO 9001 standard and cross-functional audits conducted by the Human Resources department.

At the same time, the company recognises that human rights risks connected with the value chain represent an additional aspect to be considered. However, most of the companies with which it has direct business relationships are based and operate mainly in Italy or other European countries, which generally provide stronger safeguards for the protection of human rights.

Consequently, none of the company's direct suppliers is currently classified as being at risk of incidents or violations in this area.

With regard to risks arising from potential human rights issues, the company has not yet defined specific reduction targets. However, it is committed to introducing them within the following year, with the aim of preventing possible violations and limiting their potential negative effects.

The company also recognises the relevance, in the countries where it operates directly, of risks relating to gender and pay equality, as well as potential human rights violations connected with the use of information technology, personal data protection and Artificial Intelligence.

The company collects and monitors information relating to human rights incidents attributable to its activities. During 2025, no reports or complaints concerning the company's workforce were received, and no penalties were imposed or compensation claims made. Monitoring is carried out through a dedicated intranet platform and internal training activities designed to raise employee awareness of the issue.

The company also analyses the activities and supplier categories potentially exposed to human rights violation risks. This process provides a clearer understanding of potential issues throughout the supply chain and helps verify that suppliers operate in compliance with applicable principles and regulations. During the year under review, the checks carried out identified no incidents or events connected with human rights violations, and the total number of grievances recorded was zero.

No complaints relating to discrimination or harassment against employees were received, and no penalties were imposed or compensation awarded for such reasons.

The company carefully verifies the minimum age of candidates during the recruitment process. This control is essential to ensure compliance with child labour regulations and to guarantee that all recruitment takes place in accordance with applicable laws and human rights protection principles.

The company also excludes all forms of forced labour and is committed to respecting workers' fundamental rights by avoiding coercive, abusive or degrading practices. This commitment is reflected in the continuous monitoring of working conditions and the adoption of policies designed to ensure a safe, fair and respectful working environment.

Periodic reviews are also carried out to assess the adequacy of employee remuneration. This process makes it possible to verify that employees receive fair compensation consistent with their roles and responsibilities. The company is committed to maintaining competitive salary levels while respecting workers' rights and applicable legislation.

At present, 100% of employees are covered by collective bargaining agreements.

The company also makes use of overtime and regularly monitors the number of hours worked in order to assess its effects on employee well-being and working conditions. For the year under review, the average number of overtime hours worked per week across the entire company, comprising 172 employees, was 153.32.

Overtime hours are paid at a premium above the standard hourly rate. This approach confirms the company's commitment to respecting workers' rights and ensuring fair financial treatment.

The company also recognises employees' full freedom to join trade unions. It protects the right of association and supports workers' ability to represent their interests and negotiate fairer working conditions.

Further initiatives launched during 2025 include obtaining gender equality certification and carrying out the activities required to maintain it. Flexible and remote working arrangements were also introduced at employees' request.

EMPLOYMENT

Promoting decent, fair and inclusive employment not only improves employees' quality of life, but also contributes to social cohesion and economic progress.

Our company does not currently provide any social protection schemes in addition to existing public programmes or those established under collective bargaining agreements.

The company has developed internal guidelines and instructions regarding employee training policies. It provides regular training courses for its employees, involving all business areas and covering both role-specific topics related to individual functions and cross-functional topics concerning the operation of the company as a whole.

In particular, the company also offers some ESG-related training courses for its employees, although there is no structured programme in place. Meetings are organised to raise employees' general awareness of sustainability, so that the company's approach and values are shared and understood at all levels. This commitment reflects our interest in providing employees with learning opportunities on these topics, even through a more informal and ad hoc approach.

The table below presents information on the average number of training hours provided to and completed by each employee, broken down by gender.

S-T 7	Men	Women
Average Training Hours by Gender	49.5	22.5

In the context of corporate sustainability, investment in training and development expenditure is of crucial importance. This average expenditure represents the total investment made by the company to improve employees' skills and knowledge on topics relevant to our sector or to develop leadership capabilities.

The number of employees who participated in periodic performance and career development reviews, broken down by gender, is reported below.

S-T 7	Men	Women
Employees who took part in periodic performance reviews, by gender (%)	7.44	10.00

The company has defined a clear commitment and a structured strategy regarding employee well-being. To this end, internal guidelines and instructions have been established and are also communicated externally to stakeholders.

In particular, employees are offered access to the support of an occupational psychologist and to healthcare services through the METASALUTE fund provided under the applicable collective bargaining agreement. The company canteen service is also included among the employee benefits.

The company has identified specific parameters to measure and monitor employee well-being. Particular importance is given to the assessment of work-related stress, carried out in accordance with Article 28, paragraph 1-bis, of Italian Legislative Decree 81/2008. Where the level of risk is low, as in the company's case, the legislation requires the assessment to be updated every two years. However, in line with the requirements of ISO 45001, the company carries out this assessment annually.

Additional indicators considered include the number of deaths caused by occupational diseases, recordable cases of occupational illness, the main types of illnesses identified among employees, the percentage of workers involved in health and well-being programmes, the best practices adopted, the absenteeism rate, the number of remote working days granted per employee, and the welfare initiatives promoted.

The company has also established a series of objectives aimed at improving employee well-being, including:

- investments in ergonomics and workplace safety;
- professional refresher courses and skills development programmes;
- the introduction of additional benefits, such as meal vouchers, healthcare coverage and transport support;
- measures to improve air quality, lighting and equipment within the company;
- the provision of psychological counselling and psychosocial support sessions;
- periodic medical check-ups and agreements with healthcare professionals and facilities.

Finally, we examined the employee absenteeism rate, an important indicator of workforce management and organisational well-being. This figure represents the percentage of hours not worked compared with total working hours, providing an indication of employees' attendance and engagement in the workplace. For the current year, the absenteeism rate was 4.32%.

The company's strategy contributes to generating significant positive impacts on its workforce by improving employee engagement, containing the overall turnover rate (which, as shown by the data, remains relatively low) and supporting long-term employee retention. This has positive effects on the learning curve, sense of belonging and alignment with the company's values.

HEALTH

Occupational health and safety are fundamental issues for any company, regardless of the sector in which it operates. Protecting them is not only a regulatory obligation, but also an essential condition for creating a safe and healthy working environment, strengthening employee engagement, reducing absenteeism and accident-related costs, and consolidating a positive reputation among stakeholders. For Gruppo Pontiggia, which operates in the manufacturing sector, workplace safety is an essential commitment and one of the organisation's most significant material topics.

The company has defined a clear strategy and a structured system of policies and rules for managing occupational health and safety. This system applies both to employees and to non-employee workers whose work or workplace is under the organisation's control. The strategy is also publicly communicated to the main stakeholders.

The company monitors and assesses workers' health and safety through qualitative tools used to analyse working conditions and identify potential areas for improvement.

Alongside these methods, quantitative systems based on measurable KPIs are also adopted. The data collected are also subject to external audits. Monitoring and measurement activities are carried out in accordance with UNI 7249, the standard relating to occupational accident statistics.

The company has an integrated occupational health and safety management system, supported by an internal Head of the Prevention and Protection Service and external consultants. It also applies ISO 45001 alongside the requirements of Italian Legislative Decree 81/2008 and carries out periodic audits aimed at verifying and improving the effectiveness of its safety management system.

These matters are managed by a fully dedicated central team responsible for defining procedures, guidelines and standards applicable throughout the organisation. Internal communication takes place through periodic meetings, regular reports and dedicated digital platforms.

The company has also established specific occupational health and safety objectives, which are communicated internally. In the long term, the objective is to achieve the highest realistically attainable level of safety, while recognising that zero risk cannot be materially achieved. The aim is to achieve and maintain a zero rate of incidents and accidents over time.

The company is also able to describe the tools made available to facilitate workers' access to medical and healthcare services that are not strictly related to their work activities, recognising the importance of ensuring adequate and accessible services for personal needs as well.

The company has a workplace emergency plan and provides health surveillance for all employees. Each worker is provided free of charge with appropriate personal protective equipment. Access to drinking water, suitable sanitary facilities and appropriate food storage areas is also ensured. Employees also participate in training activities covering health and safety risks and correct operating practices.

The company periodically assesses occupational health and safety risks and adopts procedures designed to ensure the proper implementation of the measures identified. Risks are identified through a formalised and periodic process managed by the dedicated central team.

The main risks identified are:

- physical risks, including exposure to high noise levels, vibrations and flying materials;
- ergonomic risks, particularly musculoskeletal disorders;
- exposure to chemical substances, such as solvents, gases and corrosive materials;
- psychosocial risks, including work-related stress and burnout.

Control and audit activities are governed by a specific procedure that also applies to subcontractors and the activities they carry out. This procedure establishes intervention priorities, reviews the actions to be implemented to eliminate or reduce risks, and verifies the proper closure of corrective actions initiated following the issues identified.

Auditors are required to hold specific qualifications. Checks are carried out periodically in compliance with both applicable legislation and the stricter requirements established by ISO 45001.

All employees also attend periodic occupational health and safety training courses aimed at promoting correct behaviour and good working practices.

As previously indicated, the company provides psychological counselling through an occupational psychologist and supplementary healthcare support through the METASALUTE fund.

Finally, periodic meetings are held with customers and suppliers to share how occupational health and safety matters are managed. Third parties are informed about company rules, the emergency plans in place and the main risks present in the workplace.

The following table presents the main occupational safety data, distinguishing between employees and non-employee workers whose work or workplace is under the company's control. The information covers fatalities resulting from occupational accidents, serious occupational accidents excluding fatalities, and recordable occupational accidents.

S-T 8	2025
Fatalities resulting from work-related accidents	0,00
Fatalities resulting from work-related illnesses	0,00
Injuries with serious consequencies	0,00
Total injuries recorded	0.00
Injuries rate recorded	0.00 per million
Workdays lost	0.00
Total working hours	363.968

The following table provides a detailed analysis of reported occupational diseases and recordable cases of occupational disease, specifically among the company's employees. Reported occupational diseases refer to cases submitted as illnesses recognised as being related to the work performed. The other cases include occupational diseases that have been officially recognised and recorded, requiring appropriate documentation and reporting to the relevant authorities.

S-T 9	2025
Number of occupational disease reports among employees only	0,00
Number of recordable occupational disease cases among employees only	0,00

The following table provides a detailed analysis of the number of occupational accidents, broken down by employees and non-employee workers and classified by type: temporary, permanent and fatal accidents.

S-T 11	Employees	Non-Employees
Temporary Injuries	0,00	0,00
Permanent Injuries	0,00	0,00
Fatal Injuries	0,00	0,00

Specifically, the company recorded no occupational accidents across its three production sites during the entire calendar year. Furthermore, the company is not currently involved in any legal proceedings, official investigations or sanctions imposed by the competent authorities for breaches of occupational health and safety regulations.

Overall, all employees are covered by the company's occupational health and safety management system, in accordance with legal requirements and recognised standards.

RESPECT

ENVIRONMENT

ENVIRONMENT

As a company, we are fully aware of the fundamental importance of the environment and of the potential negative consequences that business activities may generate, including climate change, pollution, excessive consumption of natural resources, ecosystem degradation and biodiversity loss.

We consider it essential to manage these issues effectively in order to ensure business continuity without causing significant harm to the environment and the communities that depend on it. This responsibility cannot be confined to the company's own operations, but must extend across the entire value chain to ensure that the commitment is comprehensive and effective.

Companies are therefore expected to integrate sustainability principles and practices into all their activities in a structured manner. This means adopting policies and procedures aimed at reducing environmental impacts, improving energy efficiency, limiting greenhouse gas emissions, reducing the use of non-renewable natural resources and developing models inspired by the circular economy.

We therefore believe that a consistent and tangible commitment to environmental issues can enable our company to make a meaningful contribution to tackling climate change, protecting natural resources and promoting more sustainable production and consumption models, while safeguarding the planet for future generations.

CLIMATE CHANGE AND ENERGY EFFICIENCY

The latest scientific reports point to unprecedented changes in the global climate. Rising temperatures are driving changes across every region of the planet, some of which may be irreversible. At the same time, global warming and the increasing frequency of extreme weather events are generating significant economic consequences.

The company has adopted a dedicated policy for managing climate change mitigation and adaptation. This policy is publicly available and communicated to stakeholders through the company website.

To reduce its climate impact in practical terms and contribute to climate action goals, the company has established specific greenhouse gas emission reduction targets. It has introduced structured monitoring and management processes and set reduction targets for both direct and indirect emissions, corresponding respectively to Scope 1 and Scope 2.

The company measures and monitors its greenhouse gas emissions by distinguishing between:

- direct Scope 1 emissions, generated by the energy sources used by the company in carrying out its core operational activities;
- indirect Scope 2 emissions, associated with purchased energy used for supporting activities, such as heating and other energy services.

To reduce energy consumption, in 2025 the company installed a new photovoltaic system at its historic Alzate Brianza production site. The initiative is intended not only to reduce energy consumption, but also to limit pollutant emissions. It represents tangible evidence of the company's commitment to reducing its environmental impact and supporting the ecological transition, in line with the goal of achieving net zero emissions by 2050.

The investments made by the company during 2025 concerned not only overall energy efficiency, achieved through the installation of the new photovoltaic system, but also the core of its production operations. Thanks to the incentives provided under Italy's Transition Plan 5.0, Gruppo Pontiggia upgraded its production machinery by introducing new Mazak CNC machining centres and next-generation pantograph machines. Their improved performance enables a reduction in electricity consumption during processing, thereby lowering the environmental impact of both the company and the products it manufactures.

The following table presents, where available, data on greenhouse gas emissions falling within Scope 1, Scope 2 and Scope 3, expressed in tonnes of CO_2 equivalent and calculated in accordance with the GHG Protocol.

E-T 1	Total CO2 emissions 2025
Total GHG emissions under Scope 1	137.47
Of which emissions from vehicles	55.31
Of which emissions from infrastructures and buildings	82.16
Total GHG emissions under Scope 2 (*location-based*)	392.56
Total GHG emissions under Scope 2 (*market-based*)	285.86
Total GHG emissions under Scope 3	na

None of the company's Scope 1 GHG emissions are covered by regulated emissions trading schemes. Furthermore, none of these GHG emissions consist of biogenic CO_2 emissions resulting from the combustion or biodegradation of biomass.

The following table shows greenhouse gas emissions by year, expressed in tonnes of CO_2 equivalent (tCO_2e).

E-T 2	2025	2024	2023
Total GHG emissions under Scope 1	137.5	105.9	na
Total GHG emissions under Scope 2 (*location-based*)	392.56	420.62	273,52
Total GHG emissions under Scope 2 (*market-based*)	285.86	288.28	235.59

Specific GHG emission reduction targets have also been established for both Scope 1 and Scope 2, in line with the goal of achieving net zero emissions by 2050.

Within our company, the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) have been carefully reviewed and discussed by the management team. We consider their adoption essential to improving the management of climate-related risks and aligning our business strategies with global sustainability objectives. We are currently working to define a clear and effective strategy for fully implementing the TCFD recommendations across the company. This process requires a considered and inclusive approach involving different departments and business functions to ensure consistent and integrated implementation.

The company is also actively committed to accurately measuring and monitoring its energy consumption, demonstrating a strong commitment to and awareness of environmental sustainability. A corporate energy policy focused on managing energy efficiency has also been introduced and is publicly available on the company website. The policy naturally includes measures relating to the adoption and use of renewable energy sources.

The table below presents energy consumption and production, expressed in megawatt-hours (MWh), from various renewable and non-renewable sources.

E-T5	*Value (MWh)*
Total energy consumption from fossil fuels	1287
Total energy consumption from nuclear sources	0,00
Total energy consumption from renewables	1126
***Of which* total energy production from renewables**	479
***Of which* total energy production acquired from renewables**	647
Total energy production from fossil fuels	0,00
Total energy consumption	2.413

In particular, we are able to identify the following sources:

E-T5	*Value (MWh)*
Fossil fuels consumption for heating	401
Fossil fuels consumption from corporate fleet	237
Total electric energy consumption	1774

As a direct result of our company's energy efficiency and energy-saving initiatives, we achieved a reduction in energy consumption equal to 478.86 MWh. This saving was achieved through self-generation, without resorting to fuels of any kind.

Thanks to the mitigation and adaptation actions addressing the effects of climate change that were implemented, the company was able to achieve savings of €136,200 and €60,000, respectively, during 2025.

Our company has also defined targets for the reduction of Scope 1 and 2 emissions. These targets were outlined by assuming a linear reduction in greenhouse gas emissions, so as to achieve the net-zero target by 2050. To achieve this target, an average and constant annual reduction of 8.2% in GHG emissions for Scope 1 and 3.8% for Scope 2 is required. As can be seen from the results illustrated above, 2025 constitutes a deviation from the path towards achieving the target, due to the increase in energy consumption, which was higher than in 2024.

E-T 2	2025	2030	2050
Scope 1 Emissions Target	137	81	0
Scope 2 Emissions Target (*market-based*)	285	222	0
Scope 2 Emissions Target (*location-based*)	392	323	0

Currently, the company is able to identify the physical or transition risks related to climate change to which it is exposed (indicated in the previous materiality analysis presented at the beginning of the report), but it is able to analyse the financial effects only for physical risks related to climate change. However, internal assessments are underway regarding the resilience of its strategy and business model to climate change, although they have not yet resulted in a specific and detailed transition plan for climate change mitigation. These assessments are still at the level of internal guidelines.

The company believes that none of the assets held is currently exposed to significant physical risks arising from climate change or from adaptation actions related to it, just as it believes that no part of its commercial revenues is subject to significant physical risks connected to climate change.

Our company does not use carbon credits and, at present, has not defined direct actions to offset CO2 emissions and other gases emitted through its activities. At present, carbon pricing systems have not been implemented, and the company is not able to allocate its emissions to customers based on the level of goods and services provided during the year. Furthermore, the company is not part of an EU benchmark aligned with the Paris Agreement and is not able to assess the impact of the life cycle of its products and services on climate change. All of the company's GHG emissions are included within the reporting scope. Scope 1 emissions are currently not covered by regulated emission allowance trading systems.

Furthermore, the company has not made any type of fixed capital investment (CAPEX) in economic activities related to coal, oil or gas. During the year, however, the company consumed 237.55 MWh of energy derived from petroleum products and 401.55 MWh of energy produced from natural gas.

Overall, the company records an energy intensity equal to 92.43 MWh/M€.

BIODIVERSITY AND ECOSYSTEMS

Among the main environmental challenges, the protection of ecosystems and biodiversity is of central importance. Biodiversity is, in fact, an essential element for life on Earth, as it contributes to human health and to food and water security. Moreover, it strengthens the ability of ecosystems to adapt and respond, playing a significant role in addressing the climate crisis.

Our company is not involved in activities that may cause negative consequences for threatened species. The operations carried out therefore do not entail direct risks to the survival or well-being of species considered vulnerable.

Currently, the company does not have a structured policy for managing aspects related to biodiversity and ecosystems. Specific tools have not yet been implemented to monitor the effects of the company's activities on biodiversity, nor have any significant current or potential negative impacts been identified in connection with land degradation, desertification or soil sealing. Furthermore, no specific objectives have been defined in this area. The company has not yet carried out an analysis of the resilience of its strategy and business model with regard to biodiversity and ecosystem matters.

The company's activities do not cause harm and do not produce effects on threatened species included in the IUCN Red List or in the Red List published by the European Commission. The company also does not make use of biodiversity offsetting measures and does not carry out activities within or near protected areas or areas recognised as significant for biodiversity, such as Key Biodiversity Areas.

The company does not carry out a preliminary quantification of the expected financial effects before assessing any initiatives related to biodiversity and ecosystems. Furthermore, no significant current or potential impacts attributable to these matters have been identified at the relevant sites where it operates.

However, the company intends to define specific objectives in this area by next year.

In addition, during the 2026–2027 period, the company plans to launch a project dedicated to the protection of biodiversity at its main production site in Figino Serenza. The area covers a total of four hectares, two of which are already paved, and the project provides for the creation of a large green area with a space specifically dedicated to biodiversity.

WATER AND MARINE RESOURCES

Water is a primary resource to be preserved and, in this regard, it is necessary to commit to limiting consumption and reducing environmental impacts on the local area.

At present, the company does not have a formal policy on this matter and, for the time being, has not implemented actions or initiatives concerning the management of marine resources, nor allocated resources for their implementation. This is essentially due to the fact that the company does not operate in a region subject to water stress and therefore, pursuant to the materiality analysis carried out internally, while recognising the central importance of the issue for the future of the planet, it does not consider it a material topic in relation to its business activities.

Therefore, the company does not quantify expected financial effects before considering actions connected to water resources.

However, the company measures and monitors the use of water resources, obtaining a precise identification of the levels of use of such resources and the related trends over time. In particular, during 2025, 2,725 m^3 of water were withdrawn and consumed, resulting in a water intensity, defined as total water consumption in own operations in m^3/million EUR of net revenues × 100, equal to 10.334 m^3/€ million.

In this regard, we will adopt specific objectives connected to the management of water resources by next year. Our company is working to adopt monitoring processes for the consumption of water resources within its value chain.

RESOURCES USAGE AND CIRCULAR ECONOMY

It is necessary to rethink production processes according to eco-design principles, with the aim of extending the lifespan of products, facilitating their recycling and postponing their final disposal for as long as possible. However, for this approach to be implemented effectively, further interventions and policy tools are still required. A more efficient use of raw materials, accompanied by careful waste management, contributes to limiting the environmental impact of production activities.

In this direction, our company has adopted an internal policy dedicated to waste management and the introduction of practices inspired by the principles of the circular economy. This policy provides for the progressive replacement of virgin resources with secondary and renewable materials, as well as greater attention to the management of hazardous waste.

The company has also introduced specific methodologies to identify and monitor the quantities of waste generated. These tools make it possible to identify possible areas for improvement and to define targeted actions aimed at reducing waste production and accumulation. On a voluntary basis, objectives have also been established concerning the increase in the material circularity rate, the reduction in the use of virgin raw materials, the improvement of waste management, and the sourcing and use of renewable resources.

Our company also has tools and methodologies suitable for measuring resource inflows into production processes and business activities. These systems make it possible to obtain a complete and reliable overview of procurement, promoting more responsible resource management and supporting the integration of environmental sustainability principles into business operations.

The following table presents the quantities of waste, expressed in kilograms, broken down by type and destination, as well as the percentage of waste sent for recycling compared with the total amount produced by the company.

E-T 9	2025
Total waste (KG)	443.530
Total by typology	
Dangerous waste (KG)	3.390
Non dangerous waste (KG)	440.140
Radioactive waste (KG)	0,00

The following table reports the quantity (kg) of waste sent for disposal, by type of treatment.

E-T 10	2025 (kg)
Non dangerous waste by destination (KG)	
Total non dangerous waste destined to reusage	0,00
Total non dangerous waste destined to recycle	4.800
Total non dangerous waste destined to other recovery operations	435.120
Total non dangerous waste destined to incineration	0.00
Total non dangerous waste destined to landfill	0.00
Total non dangerous waste destined to other disposal operations	220,0
Total dangerous waste by destination (KG)	
Total dangerous waste destined to reusage	0,00
Total dangerous waste destined to recycle	0,00
Total dangerous waste destined to other recovery operations	1460.0
Total dangerous waste destined to incineration	0,00
Total dangerous waste destined to landfill	0,00
Total dangerous waste destined to other disposal operations	1930.00

The table below shows the recyclable content rate of the products and their packaging.

E-T 11	2025 (%)
Recyclable material in manufactured products	90,00
Recyclable material in packaging	95,00

Overall, the company, operating in the manufacturing sector, which requires a significant flow of materials, is able to measure the total quantity of materials used. This quantity amounts to 1.391.424,97 kg.

The company has also internally set precise objectives regarding the circular economy, including objectives concerning the increased circular use of materials, with the consequent minimisation of raw material consumption. Furthermore, the company plans to increase the sourcing of renewable raw materials and further improve waste management. Currently, the overall recovery rate for waste produced by the company is 99,52%.

Our company has also implemented practices relating to the careful use of resources and the circular economy and intends to expand such practices in the future. The company already separates waste in a detailed and precise manner, distinguishing it according to its hazardousness and the relevant material, as demonstrated by the high recycling rate. The company has an active by-product contract for the supply of aluminium bar offcuts and end pieces resulting from the company's industrial activities, aimed at their recovery and subsequent use in other production processes. Based on this contract, we are able to quantify the expected financial effect of the initiatives carried out by the company in relation to the circular economy. These effects amount to €69.631.

These initiatives found concrete application in what is, in all probability, the most prestigious project launched by our company during 2025. In fact, we contributed to the construction of the façade of the "Le Schuylkill" complex in Monte Carlo, for which we manufactured and installed the external structures. As part of this project, we also used recycled aluminium obtained under the framework agreement relating to the by-product. This is tangible evidence of Gruppo Pontiggia's attention to the environmental aspects of its flagship projects and of its ability to adapt to new market demands.

Currently, the company is not able to describe the main characteristics of the products manufactured—durability, reusability and repairability—but it is working towards this goal in order to provide such information to its customers by next year.

When indicating the composition of waste, the company specifies the waste streams relevant to its sector or activities and the materials contained in the waste, separating the waste in a detailed and precise manner.

POLLUTION

Environmental pollution is one of the most urgent and complex issues of our time, with significant consequences for human health, biodiversity and climate change. For this reason, it is essential for companies to understand and manage their environmental footprint, in order to reduce negative effects on ecosystems and contribute to building a more sustainable future.

Considering the importance of this issue for our company, we are introducing tools and methodologies aimed at measuring and monitoring pollutant emissions into the air, water and soil, as well as the quantities of substances of concern and substances of very high concern generated.

The company is also defining a specific corporate environmental policy. At the same time, it is able to identify any incidents or deposits of particular severity that could cause negative impacts on the environment or produce adverse effects on financial flows in the short and long term. At present, no events of this kind have occurred.

By next year, the company will establish clear objectives regarding pollution management, although it currently already has objectives related to GHG emissions.

Our company has already launched specific initiatives in this area and has allocated resources to their implementation, extending the scope of intervention beyond company boundaries and also involving the value chain. In particular, a pilot project with a raw material supplier has already been launched, and further projects are expected to be activated during 2026.