

Sustainability Report 2024

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Business

	€ 80,9 MILLION	REVENUE
	€ 8,2 MILLION	EBITDA

Governance

	      UNI/PdR 125:2022 Parità di genere	CERTIFICATIONS
	0 CASES	OF CORRUPTION
	0 CASES	OF NON-COMPLIANCE

Environment

	ISO 14001	CERTIFICATION
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Social

	440*	EMPLOYEES
	4.510,50 HOURS	OF TRAINING
	41,8%	FEMALE WORKFORCE

*440 represents the average number of employees of the IAMET Group as reported in the consolidated financial statements.

About us

About us

IAMET S.r.l. (hereinafter "IAMET") is a Group based in Northern Italy established in autumn 2015 with the objective of seizing growth opportunities in the cold metal forming sector and building a nationally relevant group operating in the field of metal fasteners.

IAMET started its manufacturing operations through the acquisition of three established Italian companies: SIAC Industria Accessori Cavarina S.p.A., located in Cavarina con Premezzo (VA), Capica Minuterie S.p.A., located in Albignasego (PD), and Castiglioni Giovanni S.p.A., located in Varese. In 2019, IAMET decided to extend its activities to hot metal forming through the acquisition of RAD

S.r.l., based in Bernareggio (MB), which today hosts IAMET's third production facility following the merger by incorporation of RAD S.r.l.

Finally, in December 2022, IAMET expanded its presence in the automotive sector through the acquisition of the Italian company **Cromaplast S.p.A.** (hereinafter "Cromaplast"). Cromaplast operates two production facilities with a total surface area of approximately 32,000 square metres in Valdagno (VI) and represents a benchmark company in the production of chrome-plated and painted plastic aesthetic components for the exterior of passenger cars, trucks, buses and motorcycles.





1. Letter to Stakeholders

(GRI 2-22)

1. Letter to Stakeholders

(GRI 2-22)

Dear Stakeholders,

We are pleased to present our ESG (Environmental, Social & Governance) Report. This document represents a first concrete outcome of the commitment undertaken by our Group towards environmental sustainability, social responsibility and transparent governance. It is part of a broader journey in which sustainability is not merely an objective, but a set of shared values that guide every strategic decision and daily operational activity. In recent years, starting from significant investments in self-generated renewable energy, we have defined a

ment of natural resources and the promotion of circular economy models. These actions reflect our commitment to continuously improving our environmental performance while ensuring long-term operational resilience.

At the same time, we have actively fostered a corporate culture based on inclusion, active listening and the enhancement of all people who collaborate and grow together with us. We firmly believe that true value for our companies and for society as a whole stems from the synergy between economic growth, environmental protection and respect for people. In parallel, we have strengthened our social commitment through dedicated training programmes aimed at promoting employee well-being and professional development. The achievement of the Gender Equality Certification (UNI/PdR 125:2022) in December 2024, for both IAMET S.r.l. and Cromaplast S.p.A., further confirms our strong conviction in adopting an organizational model that places people at the centre. From a governance perspective, we have implemented increasingly robust control systems, ensuring maximum transparency in decision-making processes and full compliance with national and international regulations. We believe that ethics is a non-negotiable pillar upon which to build solid relationships founded on trust and mutual respect.

We are aware that the sustainability challenge is complex and continuously evolving. For this reason, we carefully listen to the expectations of our stakeholders, convinced that only through open, constant and constructive dialogue can we effectively address the changes that lie ahead. We look to the future with determination and optimism, committed to continuously improving our ESG performance, fully aware that even small steps forward can generate a positive and lasting impact.

Thank you for your attention, collaboration and support throughout our growth journey.



Eng. Giuseppe Toia - CEO IAMET S.R.L.

clear and ambitious pathway aimed at integrating ESG principles across all areas of the organization. First and foremost, we have implemented a wide range of initiatives to reduce the environmental impact of our operations. Among these initiatives, particular emphasis has been placed on investments in low-impact technologies, energy efficiency projects, the responsible manage-

Eng. Giuseppe Toia
Chief Executive Officer
IAMET S.r.l.

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2. Group Key Performance Indicators

(GRI 2-6)

2. Group Key Performance Indicators

(GRI 2-6)

Group figures

5	PRODUCTION SITES
52	COUNTRIES SERVED BY THE GROUP'S EXPORTS
440*	EMPLOYEES
€ 80,9 MILLION	REVENUE
€ 8,2 MILLION	EBITDA

*440 represents the average number of employees of the IAMET Group as reported in the consolidated financial statements.



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3. The Group's Business Areas

(GRI 2-1, 2-2, 2-6)

3. The Group's business areas

(GRI 2-1, 2-2, 2-6)

Group Companies

Following the aforementioned acquisitions, **IAMET** has structured its organization around three main divisions: the **automotive division**, with production activities based at the Cavarina con Premezzo site, the **fashion division**, located in Albignasego for customer-designed products and in Cavarina con Premezzo for **standard metal fasteners**. And then, hot metal forming for **industrial applications**, carried out at the Bernareggio site.

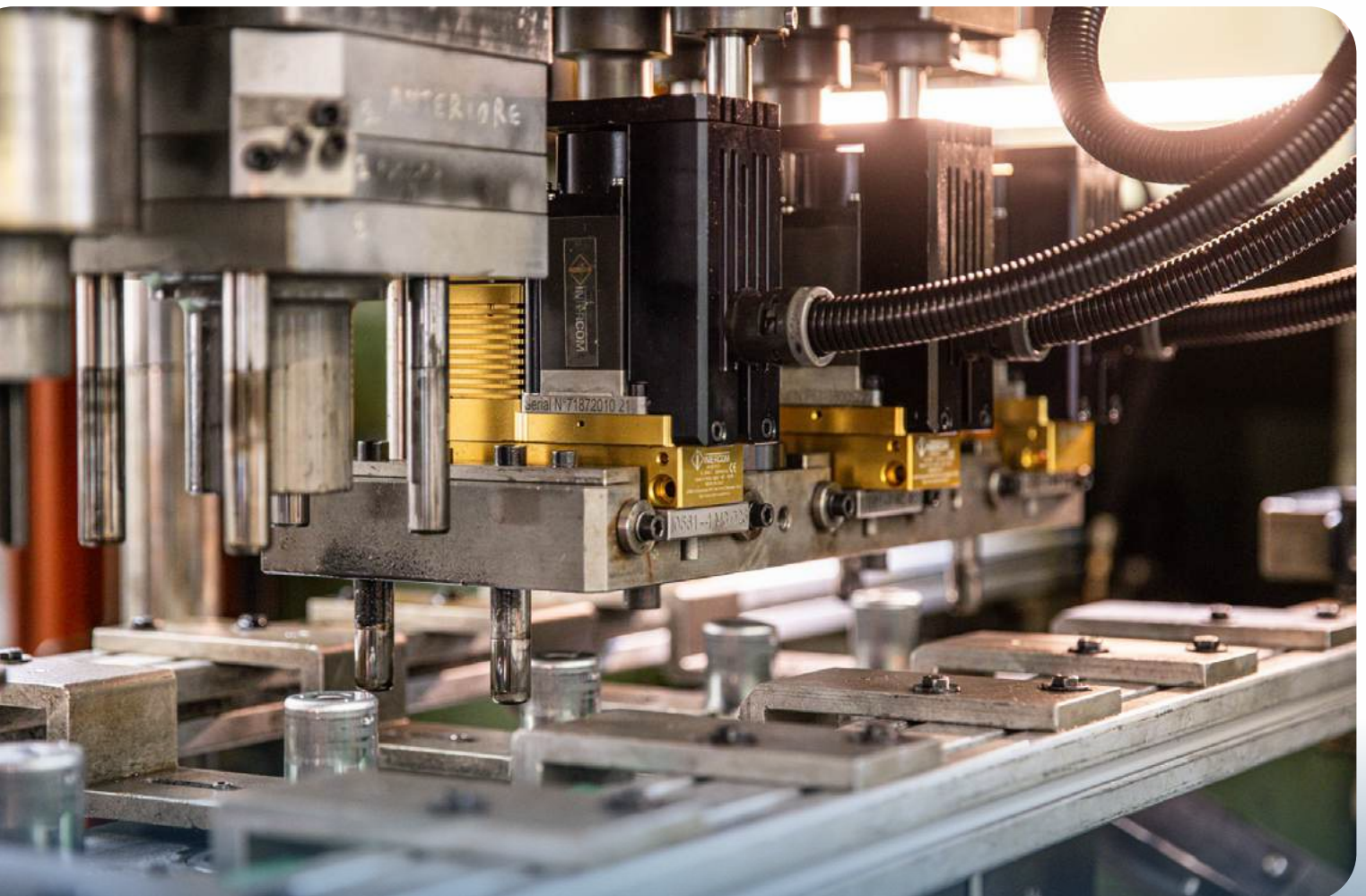
Cromaplast is rooted in a strong culture of innovation and resilience. Founded in 1967 with the ambitious vision of developing **advanced plastic solutions**, the company has embarked on a path of continuous growth, facing challenges with determination and seizing opportunities with a pioneering spirit. Since its inception, Cromaplast has distinguished itself through the adoption of innovative manufacturing processes, building a solid reputation for high product quality. Over time, the company has expanded its offering by investing in state-of-the-art technologies and developing a team of professionals united by a shared commitment to excellence.

In December 2022, Cromaplast and IAMET entered into a strategic agreement aimed at creating a centre of excellence in metal and plastic forming, chrome plating and painting processes, with a specific focus on the automotive industry.

To this end, IAMET acquired a majority stake in the share capital of Cromaplast, with the objective of progressively integrating the respective activities and business lines. This integration process is currently nearing completion and is expected to be finalized in 2025.

The new industrial Group resulting from this transaction achieves a **production Value exceeding €80 million**, with **EBITDA of over €8 million**, and operates through five production facilities located in Italy.

The synergy between the two companies strengthens the Group's position as a technologically advanced and highly reliable partner for leading European and international players in the automotive sector.



3.1 Reporting sites



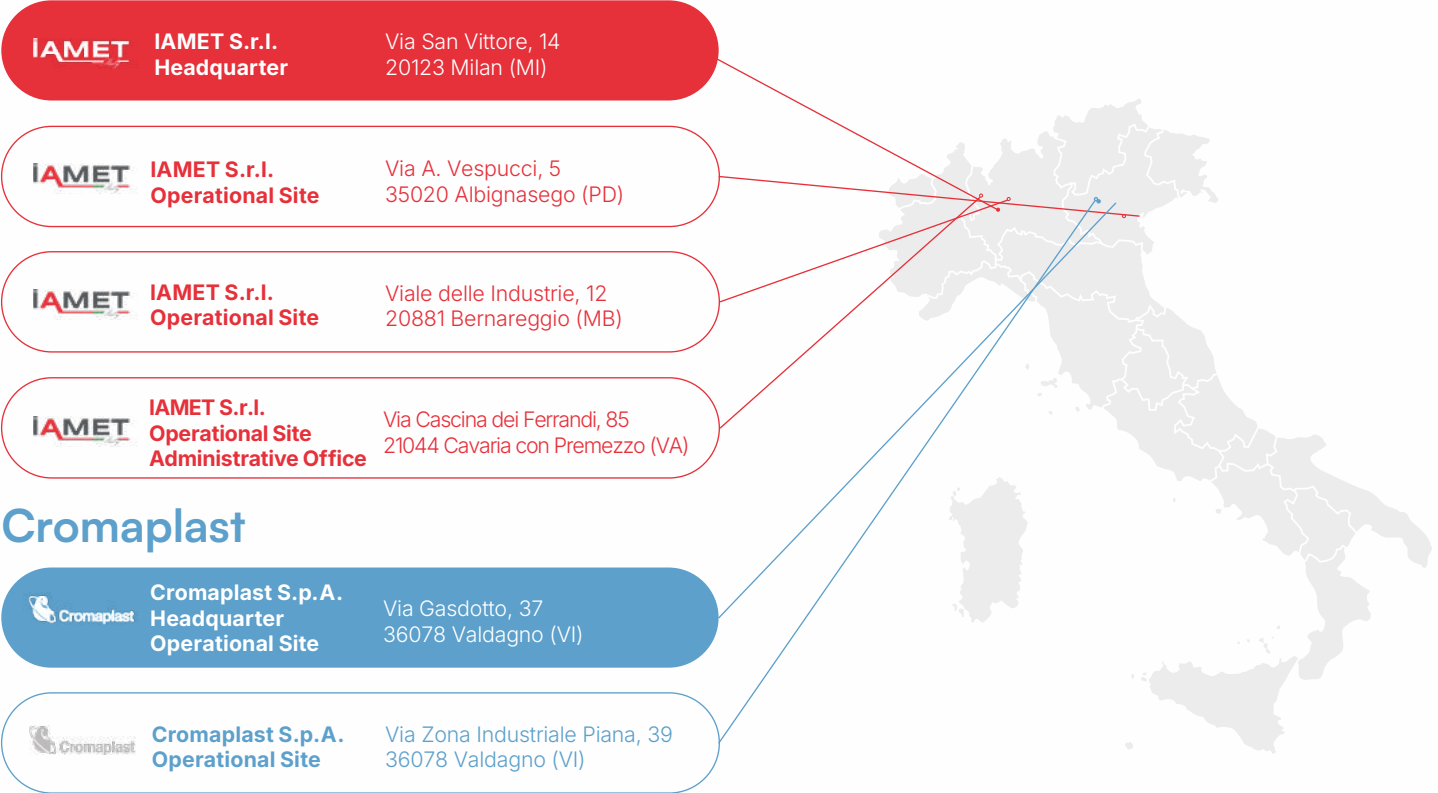
3.1 Reporting sites

Group Sustainability Report, for the financial year 2024, has been prepared in accordance with the **GRI Standards** and the **ESRS Standards** and represents a voluntary reporting exercise that the Group intends to communicate to its Stakeholders¹. With regard to the companies included within the reporting perimeter, the Group comprises three locations relating to IAMET and two locations relating to Cromaplast.

IAMET's registered office is located in Milan, while its operational headquarters are located at Via Cascina dei Ferrandi no. 85, in the municipality of Cavarina con Premezzo (VA), at the production site dedicated to the automotive sector.

Cromaplast's registered office is located at Via Gasdotto, 37, in the municipality of Valdarno (VI), where the company's main production facility is also situated. The location of these sites, together with the other operational sites, is shown in the map below.

IAMET



Cromaplast

Ownership Structure

Companies included in the consolidated financial statements	Shareholders	2022	2023	2024
IAMET S.r.l.	Bodes Capital S.r.l.	45,0%	45,0%	45,0%
	Tendercapital Alternative Funds Plc (for the Tendercapital Alternative IV Fund)	45,0%	45,0%	45,0%
	Giuseppe Toia	10,0%	10,0%	10,0%
Cromaplast S.p.A.	IAMET S.r.l.	75,0%	75,0%	75,0%
	Alvetec S.r.l.	25,0%	25,0%	25,0%

¹ According to European regulations, the IAMET Group does not fall within the employee and financial thresholds (assets/revenue) that would require mandatory sustainability reporting.

Sites and Certifications

During 2024, the Group achieved an important milestone in the field of sustainability and corporate responsibility by obtaining the **UNI/PdR 125:2022 Certification**. This certification, issued by the certification body **Bureau Veritas**, is one of the most relevant international recognitions relating to gender equality and applies to measures aimed at ensuring gender equality in the workplace. In recent years, gender equality has become a key priority within corporate policies and sustainability strategies. The UNI/PdR 125:2022 certification provides IAMET and Cromaplast with a concrete tool to **promote gender equality**, delivering significant benefits in terms of competitiveness, reputation and access to economic incentives. Adopting an inclusive working model makes it possible to:

- Reduce the gender gap and improve the corporate image;
- Foster a more inclusive corporate culture;
- Increase business competitiveness;
- Obtain advantages when participating in public and private tender procedures.

The UNI/PdR 125:2022 certification is therefore not merely a formal recognition, but a true strategic investment for the future, capable of generating lasting social

and economic value. In addition, the Group holds further certifications, in particular **ISO 9001:2015**, **EN ISO 14001:2015** and **IATF 16949:2016**, which relate respectively to quality management systems, the requirements for environmental management systems and quality management specifically applicable to organizations operating within the automotive supply chain. In particular, the IATF 16949:2016 standard is the only quality management standard globally recognized in the automotive sector and enables the achievement of several key benefits:

- Demonstrating organizational maturity and the adoption of a Quality Management System compliant with the most recent standards required by the automotive industry;
- Ensuring effective change management with particular attention to risk identification and control;
- Maintaining a strong focus on continuous improvement through defect prevention, reduction of process variability and scrap, and optimization of operating costs.

Further details on the benefits of the EN ISO 14001:2015 certification are provided below.



BENEFITS OF EN ISO 14001:2015

1. Communicating to the market that products and services are developed through processes designed to minimize environmental impacts;
2. Ensuring compliance with applicable environmental regulations;
3. Actively promoting pollution prevention;
4. Reducing the consumption of natural resources and energy;
5. Strengthening corporate credibility and enhancing the company's image among customers, partners and Stakeholders;
6. Fostering positive and transparent relationships with institutions at both national and local level;
7. Demonstrating a concrete and responsible commitment to environmental protection;
8. Engaging and motivating employees on environmental issues, thereby promoting a corporate culture oriented towards sustainability.

CERTIFICATION

DESCRIPTION

ISO 14001:2015	Environmental management
ISO 9001:2015	Quality standard
DNV IATF 16949:2016	Quality management system for the automotive sector
UNI/PDR 125:2022	Gender equality

Cromaplast

CERTIFICATION

DESCRIPTION

ISO 14001:2015	Environmental management
ISO 9001:2015	Quality standard
ISO 45001	Occupational Health and Safety
UNI-CEI-EN-ISO-IEC-17025: 2018	Testing and calibration laboratory competence
DNV IATF 16949:2016	Quality management system for the automotive sector
UNI/PDR 125:2022	Gender equality
TISAX® (Trusted Information Security Assessment Exchange)	Information security in the automotive sector



3.2 Vision, Mission and Corporate Values

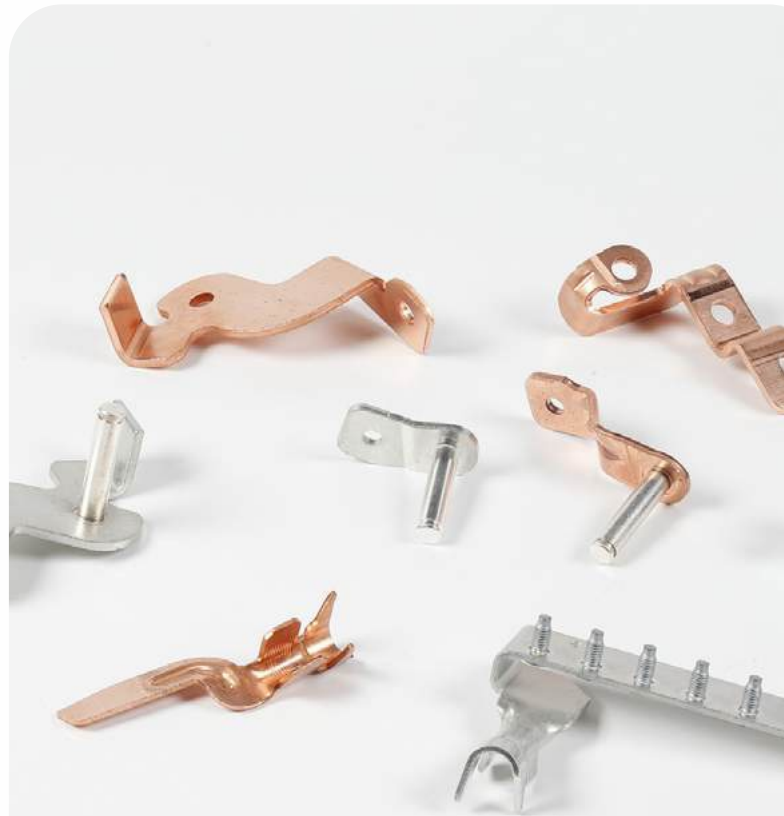
IAMET

🔍 VISION

Creating products of excellence in the field of **metal fasteners for the automotive sector, high-end fashion** and **industry** at large.

🎯 MISSION

- IAMET aims to be a **reliable partner** in the field of mechanical processing and protective and aesthetic surface treatments for metal and plastic components in the automotive and high-end fashion sectors. Its objective is to become a strategic supplier by strengthening relationships with customers in the development of new projects in the automotive, luxury fashion and other industrial sectors, leveraging its industrialization capabilities and a constant focus on quality and comprehensive service.
- In recent years, the automotive sector has been facing transformations of epochal significance, including the advent of electric mobility, digitalization and autonomous driving. IAMET aims to act as a **point of reference for the leading players in this market** by contributing to the development of numerous essential components within the re-engineering process of the automobile.
- The high-end fashion sector is also undergoing profound changes, driven not so much by evolving consumer tastes, but rather by a deeper shift in the perception of luxury value among a significant and growing segment of the public, namely younger generations. This evolution is taking place within an increasingly globalized context, where certain trends may develop simultaneously across multiple countries, involving millions of consumers at the same time. In this scenario, IAMET supports its customers by **sharing new reference parameters**—such as simplicity, linearity, sustainability and cost awareness—required to **reposition the value of high-end fashion** within an increasingly complex market.
- IAMET seeks to create an industrial model that **respects both the environment and people's rights**.
- IAMET considers the growth of the Company to be intrinsically linked to the growth of its people, as evidenced by its commitment to **individual attention, talent development**, and the **protection of human rights**, in accordance with shared corporate values.
- At the core of IAMET's mission lies an increasing commitment to **environmental sustainability**, which increasingly permeates corporate decisions relating to investments, production and energy efficiency, process management and product development.



3.2 Vision, Mission and Corporate Values

Cromaplast

VISION

Cromaplast is a forward-looking company operating in the production of **innovative and sustainable thermo-plastic solutions**. For over three decades, it has been developing and manufacturing top-quality products tailored to customer requirements.

MISSION

Cromaplast's mission is to generate long-term value through:

- **Sustainable innovation** – The Company is at the forefront of integrating innovation with sustainability. Its continuous research into eco-compatible materials and processes enables the delivery of advanced solutions that meet present needs without compromising future generations.
- **Operational excellence** – From design to production and beyond, the pursuit of operational excellence is embedded in Cromaplast's DNA. The Company adopts advanced technologies and optimized processes to ensure maximum quality and efficiency at every stage of operations, delivering products and services that exceed expectations.
- **Collaborative partnerships** – Customer relationships are central to everything Cromaplast does. The Company works closely with its clients, building partnerships based on trust, transparency and a deep understanding of their needs. Cromaplast is responsive and ready to overcome challenges together, offering tailored solutions that foster mutual success.



3.3 Business Units and End-Use Sectors

IAMET

The versatility and sustainability of the metal raw materials used, combined with the wide range of products and markets served, represent one of the Group's main strengths, enabling it to adapt its business strategies in response to market dynamics. IAMET's companies are structured into **three Business Units**:

AUTOMOTIVE BUSINESS UNIT

Production of components for the automotive, electronics and household appliance sectors.

FASHION AND STANDARD FASTENERS BUSINESS UNIT

Transforming ideas and sketches into exclusive metal accessories.

INDUSTRIAL AND HOT METAL FORMING BUSINESS UNIT

Products are mainly manufactured according to customer specifications. IAMET manages the entire project life-cycle, supporting customers from the early development stages, through the design and manufacture of the required tooling, and up to the production of the finished component. Metal fastener components intended for the four reference sectors are mainly used in the following end-use markets:

AUTOMOTIVE

A wide range of components for engine ignition systems, electric motors, alternators and starter motors, air conditioning and lighting systems, control units, seats and many other ancillary parts.

FASHION

Collaboration with leading high-end fashion brands to transform the ideas of stylists and designers into exclusive metal accessories for leather goods, footwear and apparel. Thanks to a fully integrated production cycle, from raw material selection to packaging, maximum quality and customization are ensured.

STANDARD FASTENERS

Production and marketing of a wide range of standard fasteners for leather goods, apparel and paper products.

Design and manufacture of application machines for the precise fastening of buttons, eyelets, rivets and other accessories.

INDUSTRY

Production, through hot metal forming, of customized brass and aluminium components for taps and fittings, household appliances, automotive applications and sports equipment, manufactured using advanced mechanical presses. Products include valves, components for household appliances, vehicles and sports equipment, all manufactured according to customer specifications.



3.3 Business Units and End-Use Sectors

Cromaplast

At the core of Cromaplast’s manufacturing activities lies a constant commitment to quality and efficiency. The Company employs state-of-the-art technologies, rigorous quality controls and optimized processes to ensure that every product leaving the factory represents excellence. Cromaplast operates through **a single Business Unit**:

AUTOMOTIVE BUSINESS UNIT

Below is an overview of the activities carried out by Cromaplast to ensure the highest quality of services provided to its customers:

CO-DESIGN DESIGN AND MANAGEMENT

of dedicated tooling (moulds) for products, ensuring the best technical and aesthetic solutions, as well as the development of dedicated packaging.

PAINTING

of products as an alternative to, or in combination with, galvanization, carried out through external suppliers under Cromaplast’s careful supervision.

MOULDING

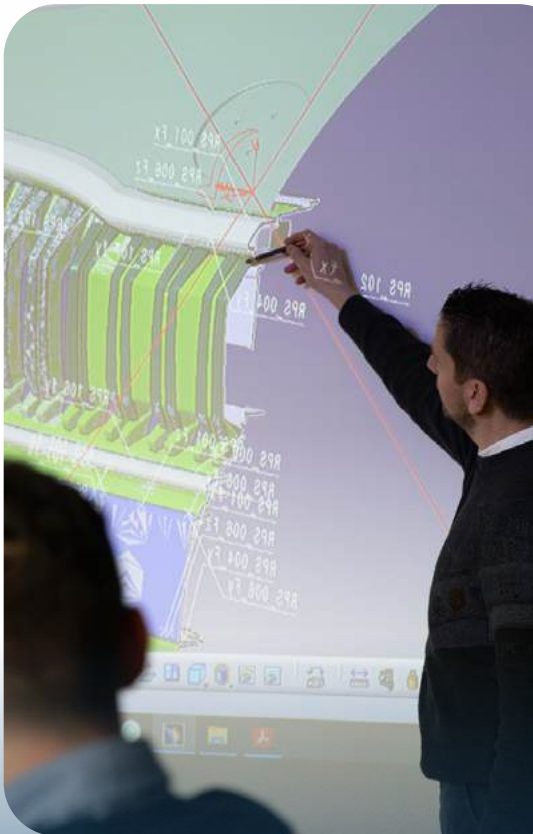
of engineering polymers for high aesthetic-value products, followed by galvanization.

GALVANIZATION

of moulded products using the most advanced technologies, with continuous process evolution towards solutions with lower environmental impact.

DESIGN AND INDUSTRIALIZATION

of ancillary solutions, such as the assembly of complex components and the application of adhesive systems.



3.4 Strategic Objectives of the Group

The Group's main strategic priorities in the area of environmental sustainability are as follows:

- Promoting a **sustainable production cycle** through the full recovery and recycling of metal scrap, reducing environmental impacts and supporting a zero-waste model;
- Ensuring the **responsible management of special waste** arising from galvanic finishing, painting and PVD processes, in full compliance with applicable environmental regulations;
- Investing in **state-of-the-art wastewater treatment and purification technologies**, with the aim of maintaining facilities that are increasingly efficient and sustainable, in line with the highest industry standards.



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4. Double Materiality Assessment

4. Double Materiality Assessment

Pursuant to the European Corporate Sustainability Reporting Directive (CSRD) and the ESRS Standards, the double materiality assessment requires undertakings to evaluate sustainability matters from two complementary perspectives:

- **Impact materiality (Inside-Out):** assessing how the company's activities affect the environment, people and society, considering actual and potential impacts across the entire value chain;
- **Financial materiality (Outside-In):** assessing how environmental, social and governance factors may generate financial risks or opportunities for the com-

pany, affecting costs, revenues, reputation and market access.

The double materiality approach therefore enables the **identification of ESG topics** that are truly relevant for the organization and **supports the definition of priorities, objectives and KPIs** consistent with the corporate strategy and with the reporting obligations set out by European regulation. Below is a list of potential impact and financial material topics affecting the IAMET Group's business, categorized by environmental, social and governance aspects.

Environmental Aspects

Energy consumption and greenhouse gas emissions

Impact materiality (Inside-Out)

The Group's activities, particularly those related to galvanic processes and ventilation/extraction systems, require significant consumption of electrical and thermal energy. This results in direct emissions (Scope 1) related to fuel use and indirect emissions (Scope 2) associated with purchased electricity. In addition, upstream and downstream supply chain impacts generate significant contributions to Scope 3 emissions, particularly in relation to metal extraction, transportation and disposal of treated products.

Financial materiality (Outside-In)

Dependence on energy represents a significant risk in a context of volatile energy prices and increasingly stringent decarbonization regulations (ETS, EU 2030–2050 targets). The Company may be required to invest in energy efficiency initiatives, renewable self-generation, GHG monitoring systems and environmental certifications. At the same time, reduced energy consumption represents an opportunity for structural cost savings and improved competitive positioning.

Management of chemical and hazardous substances

Impact materiality (Inside-Out)

Production activities require the use of heavy metals, acids, solvents and substances classified as hazardous (surfactants and galvanic additives). These substances may pose potential impacts on workers' health, soil and water in the event of accidental releases or improper storage. Inefficient management may lead to persistent pollution and environmental contamination risks.



Financial materiality (Outside-In)

The Company is exposed to significant regulatory risks arising from regulations such as REACH (Regulation EC No. 1907/2006), CLP (Directive 2012/18/EU) and Seveso (Regulation EC No. 1272/2008). Non-compliance may result in financial penalties, production shutdowns, remediation obligations and reputational damage. In addition, the progressive restriction of certain substances may require investments in research and alternative chemical solutions.

Air emissions, water discharges and waste management

Impact materiality (Inside-Out)

Galvanic processes generate channelled emissions (acid vapours, metal microparticles) and industrial wastewater containing metals and contaminants requiring neutralization. Production activities also generate hazardous special waste — including galvanic sludge, filters and exhausted baths — requiring authorized disposal. Any spills or inefficiencies in treatment systems may result in significant impacts on air, water and soil.

Financial materiality (Outside-In)

The Company incurs costs related to environmental permits (AUA/AIA), maintenance of abatement systems, waste disposal and periodic analytical monitoring. Exceeding authorized limits may lead to operational suspension, penalties and extraordinary compliance costs. Conversely, optimization of treatment processes may generate savings and reduce operational risks.

Efficient use of water resources

Impact materiality (Inside-Out)

Water consumption is significant during washing phases, galvanic baths and rinsing cycles. Inefficient use may place pressure on local water resources, contributing to overall water consumption in the area and increasing the volume of wastewater requiring treatment.

Financial materiality (Outside-In)

In scenarios of water scarcity or tariff increases, the Company may face higher costs and potential operational restrictions. Investments in recirculation systems, consumption reduction and advanced wastewater treatment can mitigate risks and generate economic benefits.

Circular economy and material recycling

Impact materiality (Inside-Out)

Process optimization enables the recovery of metals from exhausted baths, reduction of production scrap and reuse of materials. These practices reduce waste generation and demand for virgin raw materials, contributing to an overall reduction in environmental impact.

Financial materiality (Outside-In)

Circular economy practices generate economic benefits through lower raw material procurement and waste disposal costs. Furthermore, they respond to customer requirements favouring suppliers with superior environmental performance, improving access to sustainable markets and supply chains.

Social Aspects

Occupational health and safety

Impact materiality (Inside-Out)

Production activities expose workers to risks related to chemical substances, manual handling of loads, slips, burns and ergonomic hazards. Inadequate management may increase workplace injuries, occupational diseases and impacts on employees' physical and psychological health.

Financial materiality (Outside-In)

Accidents and incidents may generate direct costs (insurance, compensation, production downtime) and indirect costs (reputational damage, operational inefficiencies). Investments in training, advanced PPE and prevention systems improve operational continuity and reduce risk-related costs.

Working conditions and corporate welfare

Impact materiality (Inside-Out)

A safe working environment, fair remuneration policies, continuous training and welfare programmes positively influence employee well-being, workplace climate and employment stability.

Financial materiality (Outside-In)

Companies offering better working conditions more easily attract and retain qualified personnel, reducing turnover and training costs while ensuring higher productivity. This is a key competitiveness factor in technical and manufacturing sectors.



Human rights in the supply chain

Impact materiality (Inside-Out)

The sourcing of metals and chemical substances may be associated with global risks related to exploitation, non-compliant working conditions and human rights violations. Lack of due diligence may indirectly contribute to unethical practices.

Financial materiality (Outside-In)

If a supplier violates ethical standards, the Company risks customer loss, reputational damage and supply chain disruptions. Increasing regulatory and contractual requirements for traceability necessitate rigorous supplier oversight.

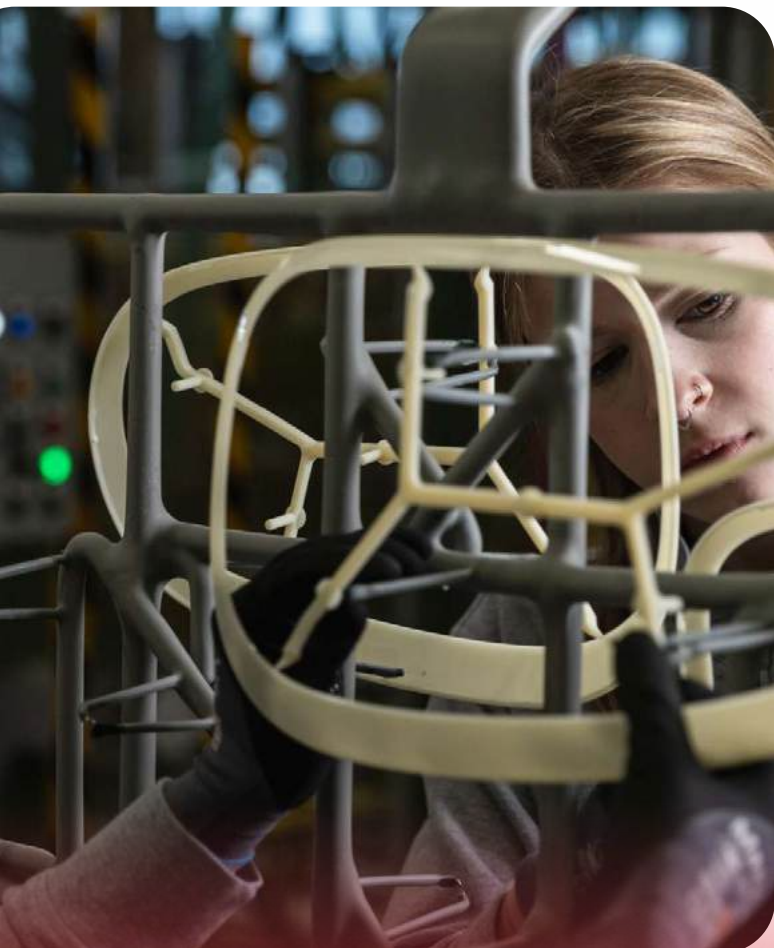
Impact on the local community

Impact materiality (Inside-Out)

Odorous emissions, logistics-related traffic, water resource use and potential noise may affect the quality of life of surrounding communities. A perceived negative impact may compromise community relations.

Financial materiality (Outside-In)

Issues with local communities may slow authorization procedures, generate opposition and increase the likelihood of inspections and penalties. Transparent engagement improves reputation and stabilizes operations.



Governance

Regulatory compliance and ESG risk management

Impact materiality (Inside-Out)

Failure to comply with environmental, safety or chemical regulations may lead to incidents or negative impacts on the environment and workers.

Financial materiality (Outside-In)

Regulatory breaches may result in sanctions, operational suspensions, legal costs and contractual losses. A well-structured ESG risk management system reduces the likelihood of critical events.



Business ethics and transparency

Impact materiality (Inside-Out)

Unethical behaviour, corruption or lack of transparency in decision-making processes may erode stakeholder trust and compromise commercial and institutional relationships.

Financial materiality (Outside-In)

Transparent governance practices reduce audit risks, litigation and customer loss, ensure contractual stability and enhance credibility with partners and financial institutions.

Sustainability planning and ESG integration

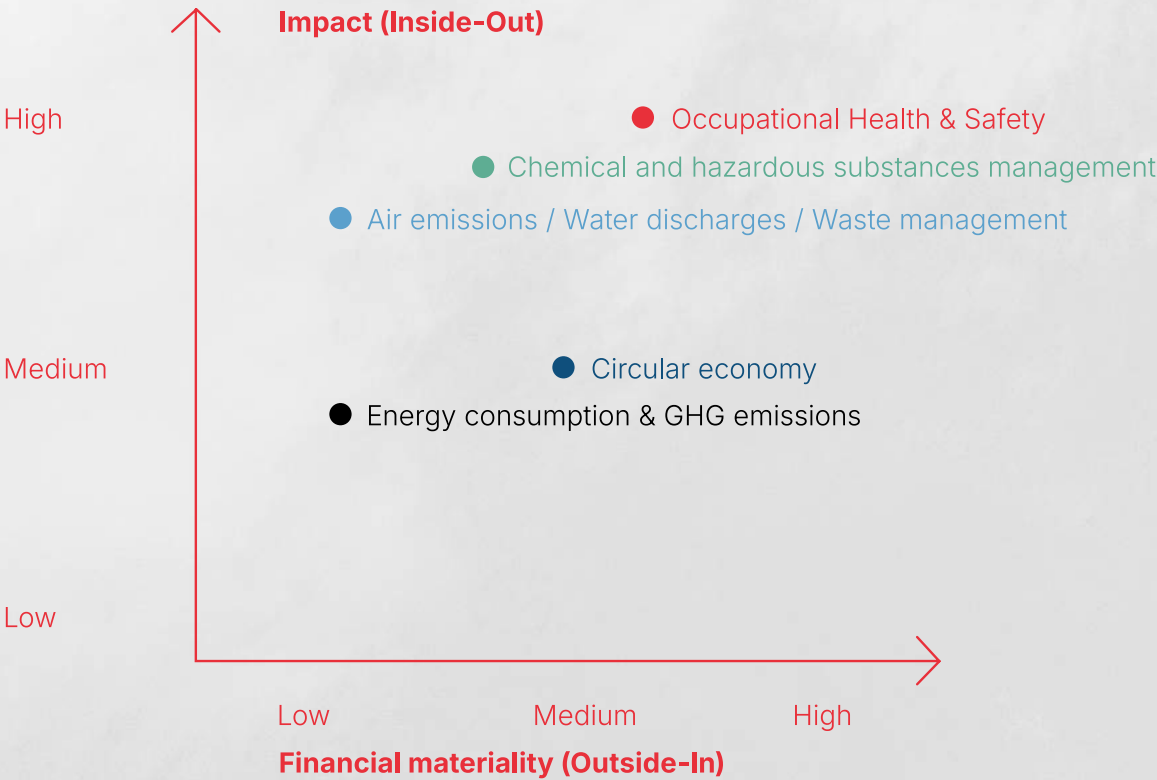
Impact materiality (Inside-Out)

Integrating ESG aspects into corporate strategy enables the reduction of environmental and social impacts and supports the adoption of a more resilient and responsible business model.

Financial materiality (Outside-In)

Sustainability-oriented governance facilitates access to preferential financing, tax incentives and European funding programmes, while enhancing competitiveness and responding to the expectations of sustainability-focused customers.

Double Materiality Matrix



Legend – represented topics

- Occupational Health & Safety: high material topic across both dimensions;
- Chemical substances management: high regulatory risk and environmental impact;
- Air emissions / Water / Waste: significant impact on the environment and regulatory compliance;
- Circular economy: opportunity to improve efficiency and competitiveness;
- Energy consumption & GHG emissions: exposure to energy cost risk and increasing regulatory pressure.

5

5. Environmental Sustainability

(GRI 2-30, 3-3, 202-2, 401-1, 401-3, 404-1, 404-3)

5. Environmental Sustainability

(GRI 2-30, 3-3, 202-2, 401-1, 401-3, 404-1, 404-3)

The automotive sector and the surface finishing industry play a strategic role in the transition towards a low-carbon economy. Both sectors are characterized by energy-intensive production processes and significant use of raw materials and chemical products, factors that make them particularly sensitive to issues related to greenhouse gas (GHG) emissions.

A strategic and regulatory requirement

Accurate **reporting of GHG emissions** is a critical requirement for the IAMET Group, not only to ensure regulatory compliance – particularly in relation to the European CSRD (Corporate Sustainability Reporting Directive) and the EU Taxonomy Regulation – but also as a strategic driver of competitiveness and innovation.

Sector-specific characteristics

Within IAMET and Cromaplast's operations, the main sources of GHG emissions arise from:

- Energy consumption for heating production facilities (Scope 1 and Scope 2);
- Use of solvents and organic-based materials with potential releases of VOCs and GHGs;
- Production, transportation and disposal of raw and auxiliary materials (Scope 3).

Monitoring these emissions enables the identification of the most impactful areas and supports the allocation of investments towards cleaner technologies, such as high-efficiency polymerization systems, heat recovery solutions and low-solvent or water-based auxiliary materials.



A shared commitment across the value chain

In the automotive sector, **decarbonization of the value chain** requires a collaborative approach among manufacturers, component suppliers and surface treatment companies. Through structured GHG emissions reporting, the Group contributes to:

- Improving transparency of environmental data across the supply chain;
- Supporting automotive customers in achieving their Net Zero targets.

Creating value through measurement

Systematic reporting of **greenhouse gas emissions** is not merely a compliance obligation, but a value-creation driver. It enables the Group to:

- Quantify the benefits arising from energy efficiency initiatives and technological innovation;
- Facilitate access to sustainable finance instruments and decarbonization-related incentives;
- Enhance corporate reputation and strengthen trust among stakeholders, customers and industrial partners.

Long-term vision

Through regular and transparent reporting of GHG emissions, IAMET and Cromaplast aim to **consolidate a production model oriented towards climate neutrality**, in line with European emission reduction targets for 2030 and 2050. It reflects the Group's commitment to integrate environmental sustainability as a lever for innovation, competitiveness and industrial responsibility within the automotive sector.



Methodological approach

In line with the principles of the Greenhouse Gas Protocol and the recommendations of GRI Standard 305 – Emissions, IAMET and Cromaplast have defined a structured approach to measuring, managing and reducing climate-altering emissions generated by both their operational activities and along the value chain. GHG emissions reporting is structured across three distinct scopes – **Scope 1**, **Scope 2** and **Scope 3** – allowing for a comprehensive representation of the Group's overall carbon footprint.

Scope 1 – Direct emissions

Direct emissions (Scope 1) arise from sources owned or directly controlled by the Group. These include:

- Stationary combustion at production facilities (furnaces, boilers, heat generators);
- Mobile combustion from company vehicles and internal logistics;
- Potential leaks of refrigerant gases or other industrial processes involving direct GHG releases.

Scope 1 emissions are monitored through energy consumption tracking systems and converted into CO₂ equivalent using standardized emission factors (e.g. IPCC, IS-PRA). The Group's objective is the **progressive reduction of direct emissions** through energy efficiency measures, adoption of lower-impact technologies and substitution of fossil fuels with alternative energy sources.

Scope 2 – Indirect emissions from purchased energy

Indirect emissions (Scope 2) include greenhouse gases associated with the generation of purchased electricity, heating or cooling consumed at IAMET and Cromaplast facilities. Scope 2 emissions are calculated using both the location-based approach (national grid average mix) and the market-based approach (based on specific supply contracts). The Group **has embarked on a path of energy decarbonization** that includes:

- Increasing the share of energy sourced from renewable sources;

- Potential further installation of photovoltaic systems and self-generation solutions;
- Evaluation of energy audits and continuous monitoring systems to optimize consumption.

Scope 3 – Indirect emissions along the value chain

Scope 3 emissions include all other indirect emissions resulting from activities not directly controlled by the Group but connected to upstream and downstream processes within the value chain. The main categories considered include:

- Procurement of raw materials and components;
- Capital goods;
- Fuel- and energy-related activities not included in Scope 1 and Scope 2;
- Inbound and outbound transportation and logistics;
- Business travel and employee commuting;
- Waste management.

Measuring Scope 3 emissions represents a fundamental step in understanding the extended impact of business activities and promoting sustainable management across the entire value chain. IAMET and Cromaplast are developing collaborative models with suppliers and partners to **collect primary data** and **integrate ESG criteria** into procurement processes and product innovation.

Commitments and objectives

The Group is committed to:

- Strengthening data management systems and emissions traceability;
- Integrating the carbon dimension into industrial planning and investment strategies;
- Promoting a corporate culture oriented towards sustainability and climate neutrality.

Through accurate measurement and transparent reporting of Scope 1, 2 and 3 emissions, IAMET and Cromaplast aim to **consolidate a responsible growth model**, aligned with international best practices and consistent with the objectives of the European Green Deal and the United Nations 2030 Agenda.



5.1 Greenhouse Gas (GHG) Emissions

(GRI 305-1, 305-2, 305-3)

IAMET

ALBIGNASEGO

2024	t CO2e
SCOPE 1	315,523
SCOPE 2 – MARKET-BASED	189,131
SCOPE 2 – LOCATION-BASED	407,093
SCOPE 3	4.328,510
TOTAL EMISSIONS (SCOPE 1+2+3) – MARKET-BASED	4.833,164
TOTAL EMISSIONS (SCOPE 1+2+3) – LOCATION-BASED	5.051,126

CAVARIA CON PREMEZZO

2024	t CO2e
SCOPE 1	763,529
SCOPE 2 – MARKET-BASED	187,98
SCOPE 2 – LOCATION-BASED	378,96
SCOPE 3	3.632,902
TOTAL EMISSIONS (SCOPE 1+2+3) – MARKET-BASED	4.584,411
TOTAL EMISSIONS (SCOPE 1+2+3) – LOCATION-BASED	4.775,391

BERNAREGGIO

2024	t CO2e
SCOPE 1	274,484
SCOPE 2 – MARKET-BASED	60,903
SCOPE 2 – LOCATION-BASED	131,090
SCOPE 3	1.223,663
TOTAL EMISSIONS (SCOPE 1+2+3) – MARKET-BASED	1559,050
TOTAL EMISSIONS (SCOPE 1+2+3) – LOCATION-BASED	1629,237

IAMET (aggregated)

2024	t CO2e
SCOPE 1	1.353,536
SCOPE 2 – MARKET-BASED	438,014
SCOPE 2 – LOCATION-BASED	917,043
SCOPE 3	9.185,076
TOTAL EMISSIONS (SCOPE 1+2+3) – MARKET-BASED	10.976,626
TOTAL EMISSIONS (SCOPE 1+2+3) – LOCATION-BASED	11.455,655

2024	t CO2e
SCOPE 1	491,925
SCOPE 2 – MARKET-BASED	2.396,269
SCOPE 2 – LOCATION-BASED	3.668,080
SCOPE 3	7.381,054
TOTAL EMISSIONS (SCOPE 1+2+3) – MARKET-BASED	10.269,248
TOTAL EMISSIONS (SCOPE 1+2+3) – LOCATION-BASED	11.541,059



Energy consumption - IAMET

In 2024, total energy consumption amounted to 6.927.290,385 kWh. IAMET purchased Guarantees of Origin (GOs) to cover the electricity consumption of its production facilities, in order to certify the renewable origin of the electricity supplied from the grid. In particular:

- The Albignasego plant purchased Guarantees of Origin for 908.136 kWh;

- The Bernareggio plant purchased Guarantees of Origin for 242.394 kWh;
- The Cavarina con Premezzo plant purchased Guarantees of Origin for 914.570 kWh.

The purchased Guarantees of Origin certify that the electricity consumed was generated from renewable sources, in compliance with applicable regulations.

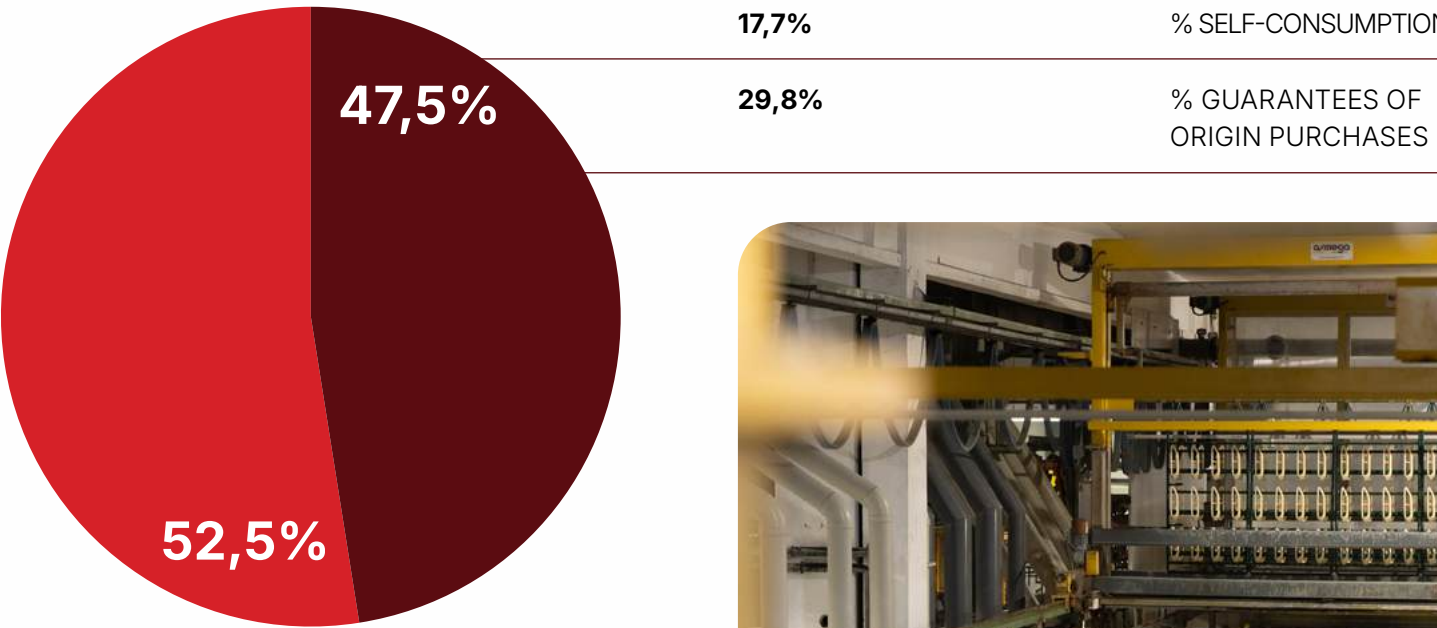
TOTAL ENERGY CONSUMPTION (kWh) - 2024

6.927.290,385

QUANTITY OF RENEWABLE ENERGY PURCHASED AND CERTIFIED THROUGH GUARANTEES OF ORIGIN

SITE	GUARANTEES OF ORIGIN PURCHASED (kWh)
ALBIGNASEGO	908.136
BERNAREGGIO	242.394
CAVARIA CON PREMEZZO	914.570
TOTAL	2.065.100

ENERGY MIX 2024



Legend:

- % Energy from renewable sources;
- % Energy from energy mix (fossil fuels + renewable energy sources).



In addition to electricity purchased from the grid, photovoltaic systems are operational at the Albignasego and Cavar-ia con Premezzo sites and contribute to covering energy needs through self-generation from renewable sources.

Specifically, in 2024:

- The Albignasego photovoltaic system, commis-sioned only partially in September 2024, generat-ed 7.382 kWh;
- The Cavar-ia con Premezzo photovoltaic system generated 1.215.346 kWh.

ELECTRICITY GENERATED FROM PHOTOVOLTAIC SYSTEMS IN 2024

SITE	kWh
ALBIGNASEGO	7.382
CAVARIA CON PREMEZZO	1.215.346
TOTAL	1.222.728

The integration of renewable self-generation and the purchase of Guarantees of Origin allows for a reduction in the overall environmental impact of energy consump-tion and supports IAMET’s sustainability and decarboni-zation objectives.

In 2024, IAMET self-generated 7.382 kWh of electricity from the photovoltaic system at the Al-bignasego site and 1.215.346 kWh from the photo-voltaic system at the Cavar-ia con Premezzo site.



Energy Consumption - Cromaplast

Total energy consumption in 2024 amounted to 8,943,610.00 kWh. The Company has actively committed to reducing its impact on climate change by adopting emission mitigation strategies, such as the purchase of **Guarantees of Origin** (GOs). This commitment becomes evident when comparing two scenarios based on the location-based and market-based approaches. The location-based and market-based approaches provide two different perspectives for calculating greenhouse gas emissions related to electricity consumption. The location-based approach is based on the average energy **mix of the geographical area in which the Company operates**, at local or regional level, regardless of procurement choices, thus reflecting the energy reality of the territory. Conversely, the market-based approach takes into ac-

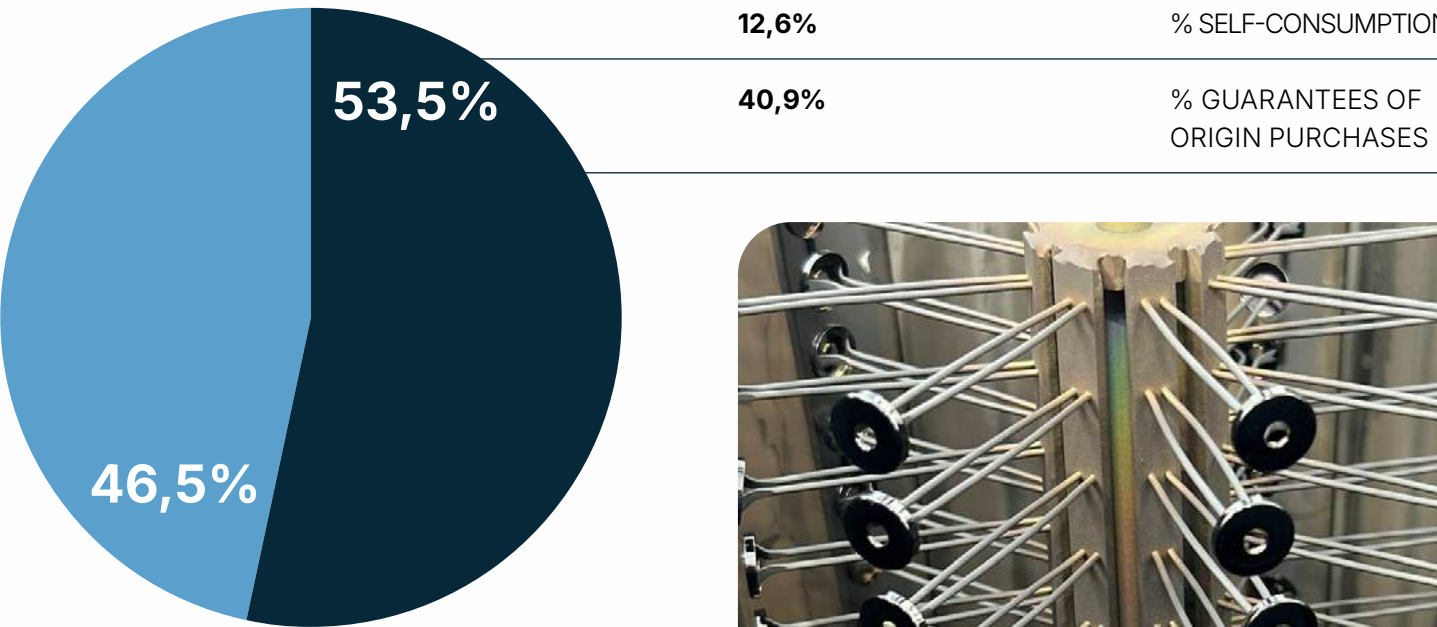
count **corporate decisions** such as energy supply contracts, the purchase of certified renewable energy (PPAs, RECs, etc.) or Guarantees of Origin. By highlighting the market-based approach, it is therefore possible to concretely recognize Cromaplast's efforts to use renewable energy and to enhance its sustainability-oriented choices. The Company has chosen to present scenarios that give value to both approaches, as together they provide a comprehensive view of Scope 2 emissions, offering both a **context-based estimate** and an **analysis of specific corporate initiatives**. The renewable energy purchased derives 100% from hydroelectric plants located in Bannio Anzino (28871), Verbano-Cusio-Ossola, Piedmont, Italy, and was purchased for the first five months of 2024.

TOTAL ENERGY CONSUMPTION (kWh) - 2024	8.943.610,00
---------------------------------------	--------------

QUANTITY OF RENEWABLE ENERGY PURCHASED AND CERTIFIED THROUGH GUARANTEES OF ORIGIN

CONSUMPTION	UNIT	TOTAL
Electricity produced by hydroelectric plants and certified through Guarantees of Origin	kWh	3.661.000,00

ENERGY MIX 2024



Legend:

- % Self-generated energy;
- % Energy from energy mix (fossil fuels + renewable energy sources).



Self-generation

Energy self-generation systems are becoming increasingly important in the metal forming sector, where electricity consumption is high and continuous. **Producing energy autonomously** – through photovoltaic systems, cogeneration or hybrid solutions – enables companies to **reduce operating costs, stabilize production** even in the event of grid fluctuations and **improve competitiveness**. Furthermore, self-generation contributes to **reducing the environmental impact** of forming processes,

supporting sustainability objectives and access to certifications and incentives. In an evolving market, investing in autonomous energy solutions is not only a strategic choice, but also a concrete lever for efficiency, quality and production continuity. The stamping facility located in Via Gasdotto is equipped with a photovoltaic system. In 2024, Cromaplast partially used the electricity produced, as shown in the table below.

TOTAL ELECTRICITY SELF-GENERATED IN 2024

CONSUMPTION	UNIT	TOTAL
Electricity self-generated from photovoltaic system and UTF	kWh	1.127.943

Electricity consumption generated by the photovoltaic system installed at the stamping facility was characterized using the dataset "Electricity, low voltage {IT} | Electricity production, photovoltaic, 3kWp slanted roof installation, multi-Si, panel, mounted | Cut-off, U".

In 2024, Cromaplast **self-generated 1.127.943 kWh of electricity from the photovoltaic system and UTF.**



5.2 Waste Management

(GRI 301-1,306-2,306-3)

Introduction

For several years, the Group has been committed to promoting technologies aimed at:

- Reducing the quantity of waste generated;
- Encouraging the reuse of materials;
- Strengthening recovery activities.

The **Waste Management** sector plays a central role in the Group's environmental sustainability policies. In addition to initiatives aimed at preventing and reducing environmental impacts, particular attention is also devoted to improving the relationship between people and the environment. Within this framework, the Group aims not only to limit and prevent environmental impacts, but also to opti-

mize the entire system governing the interaction between people and the environment.

Reducing waste generation and its hazardousness represents a continuous improvement objective pursued by the Group, also through significant investments in effective and sustainable production and plant technologies. The Group's commitment to adopting waste management policies oriented towards the maximum technically achievable recovery and recycling is reflected in actions aimed at improving the economic and environmental efficiency of production activities.



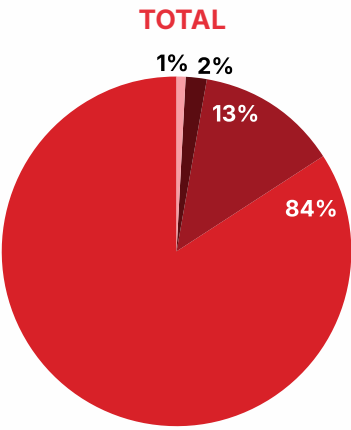
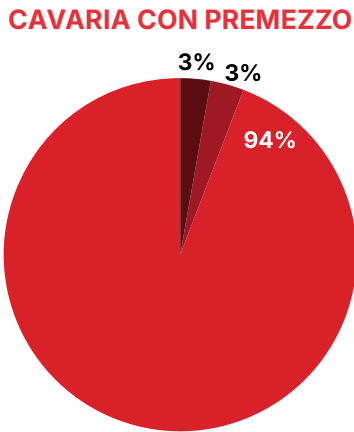
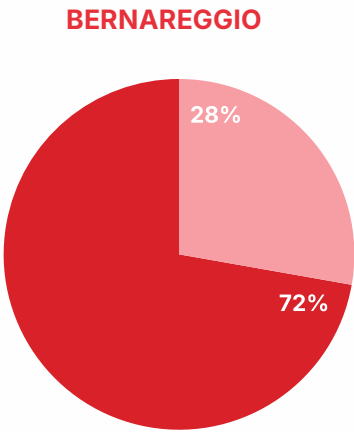
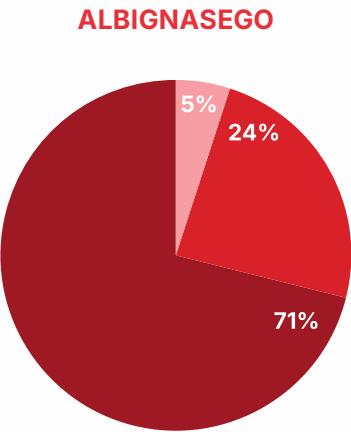
Waste types

The tables below provide an overview of the waste generated by IAMET and Cromaplast split by tipology for the financial year 2024.

IAMET

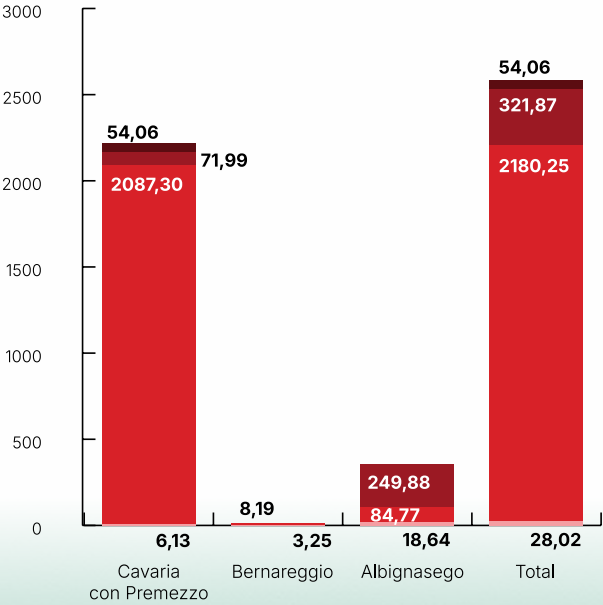
TOTAL WASTE GENERATED 2024 (tonnes/year)

WASTE TYPE	ALBIGNASEGO	BERNAREGGIO	CAVARIA CON PREMEZZO	TOTAL
Hazardous waste destined for recovery	18,641	3,247	6,131	28,019
Non-hazardous waste destined for recovery	84,767	8,187	2087,296	2180,25
Total waste destined for recovery	103,408	11,434	2093,427	2208,269
Hazardous waste destined for disposal	249,88	-	71,99	321,87
Non-hazardous waste destined for disposal	-	-	54,06	54,06
Total waste destined for disposal	249,88	-	126,05	375,93
Total waste	353,288	11,434	2219,477	2584,199



- Legend:
- Hazardous waste destined for recovery;
 - Non-hazardous waste destined for recovery;
 - Hazardous waste destined for disposal;
 - Non-hazardous waste destined for disposal.

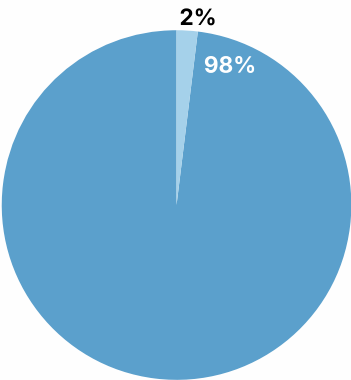
WASTE GENERATION - 2024 (tonnes/year)



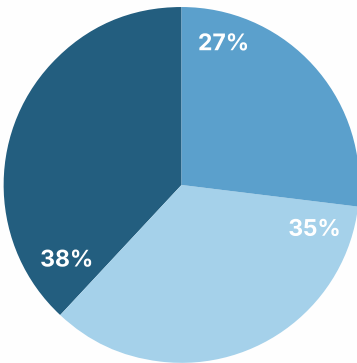
TOTAL WASTE GENERATED 2024 (tonnes/year)

WASTE TYPE	VIA GASDOTTO, 37	VIA ZONA INDUSTRIALE PIANA, 39	TOTAL
Hazardous waste destined for recovery	5,3	156,345	161,645
Non-hazardous waste destined for recovery	247,249	120,31	367,559
Total waste destined for recovery	252,549	276,655	529,204
Hazardous waste destined for disposal	-	170,750	170,750
Non-hazardous waste destined for disposal	-	-	-
Total waste destined for disposal	-	170,750	170,750
Total waste	252,549	447,405	699,954

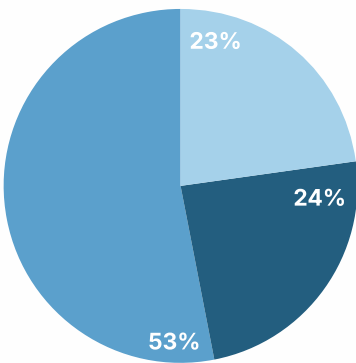
VIA GASDOTTO, 37



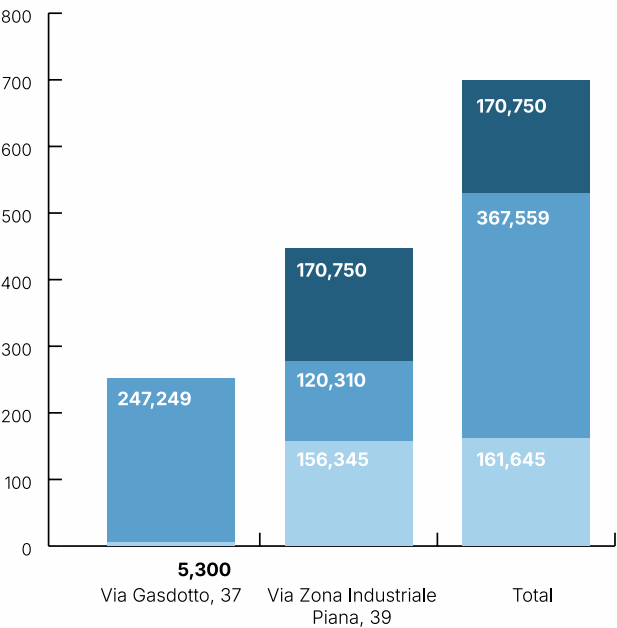
VIA ZONA INDUSTRIALE PIANA, 39



TOTAL



WASTE GENERATION - 2024 (tonnes/year)



Legend:

- Light blue: Hazardous waste destined for recovery;
- Medium blue: Non-hazardous waste destined for recovery;
- Dark blue: Hazardous waste destined for disposal;
- Black: Non-hazardous waste destined for disposal.



Material Recovery

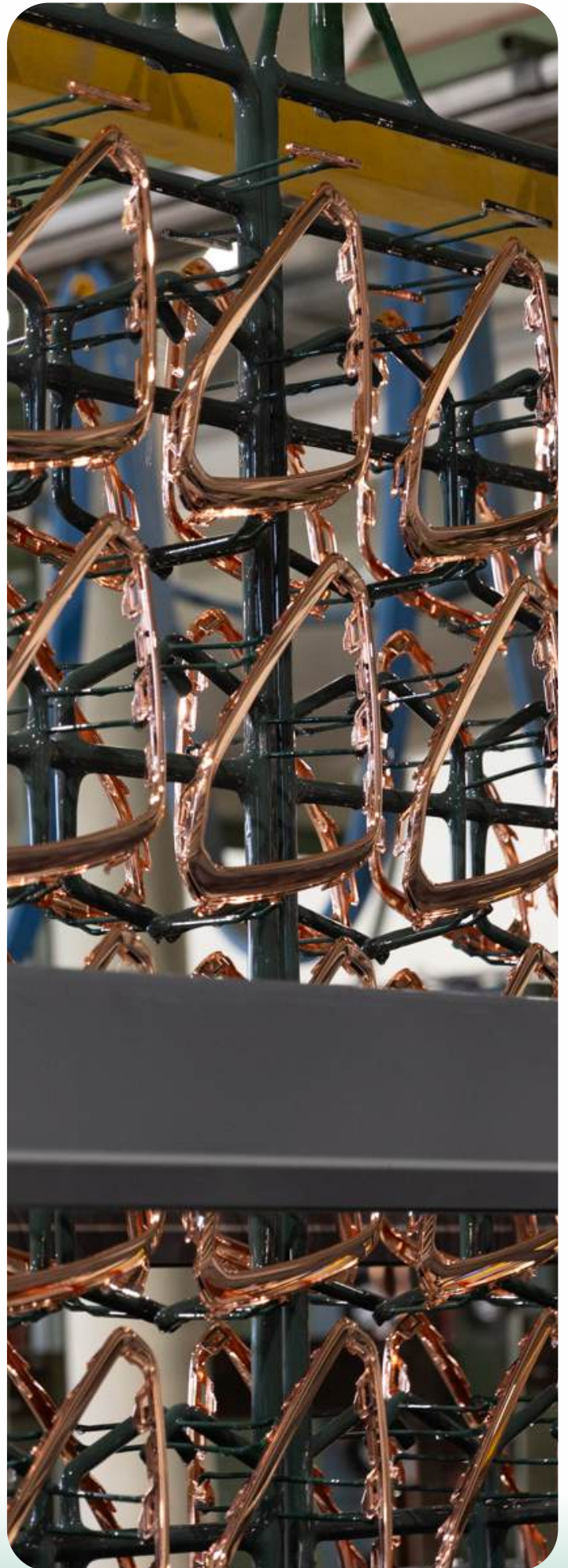
Within **IAMET's waste management framework**, particular emphasis is placed on the following material recovery aspects:

- **Metal scrap** generated from stamping operations represents the largest share of total waste produced each year (1,987.52 tonnes at Cavaria; 56.07 tonnes at Albignasego; 8.19 tonnes at Bernareggio, for a total of 2,051.77 tonnes). Although classified as waste, these materials are fully recovered and reintroduced into the production cycle as raw materials in the form of metal strips;
- **Nickel** used in galvanic processes is concentrated through a dedicated treatment plant and subsequently reused for surface finishing operations;
- **Machine washing water** is conveyed to an evaporator system that allows the recovery of water for subsequent washing phases, limiting disposal exclusively to the resulting concentrate.

In relation to **Cromaplast**, the following aspects are considered particularly relevant:

- Since 2019, a project known as "**ABS Loop**" has been launched in collaboration with the Research Centre of the University of Padua, enabling plastic waste to be transformed into a second-life product, even when intended for applications other than automotive. The objective is to recover the largest possible quantity of plastic waste, thereby reducing environmental impact and promoting a more responsible use of resources. Through efficient and controlled processes, waste materials are converted into new opportunities, making a concrete contribution to the circular economy and environmental protection;
- **Copper** used in galvanic processes is concentrated through a dedicated system that allows its recovery and subsequent reuse;
- Approximately half of the **water used in the galvanic process** is directed to a treatment system based on selective resins and evaporators, enabling its reuse within the production process.

Each year, the Group defines environmental objectives that also include targets related to waste management, continuously monitoring performance over time against the planned activities.





6. People

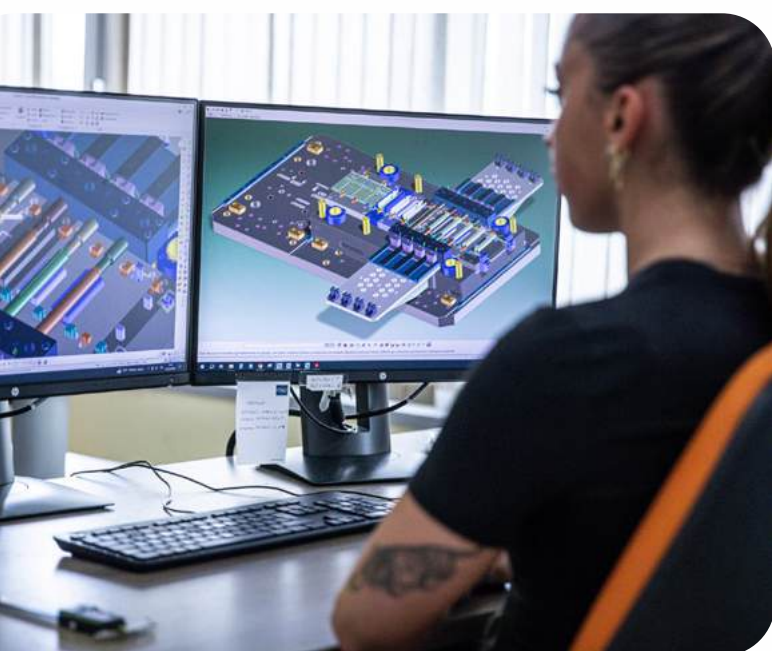
(GRI 2-30, 3-3, 202-2, 401-1, 401-3, 404-1, 404-3)

6. People

(GRI 2-30, 3-3, 202-2, 401-1, 401-3, 404-1, 404-3)

Introduction

IAMET and Cromaplast recognize the central role of people, whose professionalism, commitment, sense of belonging, and collaboration contribute daily to the Group's growth. Sustainability for the Group extends beyond environmental protection to include **respect for and the enhancement of human capital**. In this context, the Group is firmly committed to **promoting gender equality** and ensuring equal opportunities for growth and professional development for all employees, regardless of gender.



IAMET and Cromaplast pay particular attention to **supporting parenthood** through inclusive policies that involve both parents. In this context, the Group is particularly proud to have obtained the **Gender Equality Certification** in December 2024. This important milestone is the result of a shared journey involving the entire organization and represents a moment of growth not only for the corporate identity, but also for the social awareness of all the people involved.

More broadly, social responsibility represents a fundamental pillar of the Group's activities. The Group maintains a continuous commitment to **ethical conduct** and **respect for human rights**, including the **application of national collective labour agreements**, the **protection of child and young workers**, the **promotion of women's rights**, and the **prevention of all forms of discrimination**.



Employees and Agency Workers by Plant and Site - IAMET

EMPLOYEES [GRI 2-7]	2022	2023	2024
ALBIGNASEGO	85	96	103
BERNAREGGIO	20	18	19
CAVARIA	155	156	159
TOTAL	260	270	281

AGENCY WORKERS [GRI 2-8]	2022	2023	2024
ALBIGNASEGO	37	16	2
BERNAREGGIO	1	1	-
CAVARIA	18	12	2
TOTAL	56	29	4

EMPLOYEES AND AGENCY WORKERS BY GENDER (2022)	EMPLOYEES		AGENCY WORKERS	
	MEN	WOMEN	MEN	WOMEN
ALBIGNASEGO	51	34	7	30
BERNAREGGIO	17	3	1	-
CAVARIA	119	36	6	12
TOTAL	187	73	14	42

EMPLOYEES AND AGENCY WORKERS BY GENDER (2023)	EMPLOYEES		AGENCY WORKERS	
	MEN	WOMEN	MEN	WOMEN
ALBIGNASEGO	50	46	4	12
BERNAREGGIO	16	2	1	-
CAVARIA	109	47	9	3
TOTAL	175	95	14	15

EMPLOYEES AND AGENCY WORKERS BY GENDER (2024)	EMPLOYEES		AGENCY WORKERS	
	MEN	WOMEN	MEN	WOMEN
ALBIGNASEGO	49	54	1	1
BERNAREGGIO	17	2	-	-
CAVARIA	110	49	2	-
TOTAL	176	105	3	1

EDUCATIONAL LEVEL 2024	UNIVERSITY DEGREE	UPPER SECONDARY SCHOOL DIPLOMA	LOWER SECONDARY SCHOOL	PRIMARY SCHOOL	TOTAL
EXECUTIVES	-	1	-	-	1
CLERICAL STAFF AND MIDDLE MANAGEMENT	14	45	12	-	71
BLUE-COLLAR WORKERS	5	58	144	2	209
TOTAL	19	104	156	2	281

LENGTH OF SERVICE (YEARS) 2024	0-2	3-10	11-15	16-20	21-30	>30	TOTAL
EXECUTIVES	-	-	-	1	-	-	1
CLERICAL STAFF AND MIDDLE MANAGEMENT	9	12	6	12	19	13	71
BLUE-COLLAR WORKERS	57	27	5	46	50	24	209
TOTAL	66	39	11	59	69	37	281

EMPLOYEES AS AT 31/12/2024	ALBIGNASEGO		BERNAREGGIO		CAVARIA		TOTAL	
	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN	WOMAN
EXECUTIVES	1	-	-	-	-	-	1	-
CLERICAL STAFF AND MIDDLE MANAGEMENT	10	13	4	2	20	22	34	37
BLUE-COLLAR WORKERS	38	41	13	-	90	27	141	68
TOTAL	49	54	17	2	110	49	176	105

AGENCY WORKERS AS AT 31/12/2024	ALBIGNASEGO		BERNAREGGIO		CAVARIA		TOTAL	
	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN
EXECUTIVES	-	-	-	-	-	-	-	-
CLERICAL STAFF AND MIDDLE MANAGEMENT	-	1	-	-	-	-	-	1
BLUE-COLLAR WORKERS	1	-	-	-	2	-	3	-
TOTAL	1	1	-	-	2	-	3	1

EMPLOYEES BY CONTRACT TYPE (EXCLUDING AGENCY WORKERS)

2024	ALBIGNASEGO		BERNAREGGIO		CAVARIA	
	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN
PERMANENT CONTRACTS	49	54	17	2	109	49
FIXED-TERM CONTRACTS	-	-	-	-	1	-
FULL TIME	49	52	17	1	110	35
PART TIME	-	2	-	1	-	14
TOTAL	49	54	17	2	110	49

TURNOVER [GRI 401-1]	2022	2023	2024
ALBIGNASEGO	4,71%	7,29%	5,83%
BERNAREGGIO	-	11,11%	-
CAVARIA	8,39%	11,54%	7,55%
TOTAL	6,54%	10,0%	6,41%

ABSENTEEISM BY GENDER [GRI 403-2]	2022		2023		2024	
	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN
ALBIGNASEGO	6,4%	5,9%	6,2%	6,9%	8,2%	5,4%
BERNAREGGIO	7,1%	7,3%	4,1%	6,6%	3,3%	10,1%
CAVARIA	7,6%	7,0%	6,6%	7,6%	8,5%	11,0%
TOTAL	7,0%	6,7%	5,6%	7,0%	6,7%	8,8%

Employees and Agency Workers by Plant and Site - Cromaplast

EMPLOYEES [GRI 2-7]	2022	2023	2024
VIA GASDOTTO, 37	74	72	74
VIA ZONA INDUSTRIALE PIANA, 39	72	73	64
TOTAL	146	145	138

AGENCY WORKERS [GRI 2-8]	2022	2023	2024
VIA GASDOTTO, 37	12	8	9
VIA ZONA INDUSTRIALE PIANA, 39	15	22	8
TOTAL	27	30	17

EMPLOYEES AND AGENCY WORKERS BY GENDER (2022)	EMPLOYEES		AGENCY WORKERS	
	MEN	WOMEN	MEN	WOMEN
VIA GASDOTTO, 37	38	36	8	4
VIA ZONA INDUSTRIALE PIANA, 39	32	40	6	9
TOTAL	70	76	14	13

EMPLOYEES AND AGENCY WORKERS BY GENDER (2023)	EMPLOYEES		AGENCY WORKERS	
	MEN	WOMEN	MEN	WOMEN
VIA GASDOTTO, 37	39	33	5	3
VIA ZONA INDUSTRIALE PIANA, 39	32	41	9	13
TOTAL	71	74	14	16

EMPLOYEES AND AGENCY WORKERS BY GENDER (2024)	EMPLOYEES		AGENCY WORKERS	
	MEN	WOMEN	MEN	WOMEN
VIA GASDOTTO, 37	38	36	6	3
VIA ZONA INDUSTRIALE PIANA, 39	29	35	4	4
TOTAL	67	71	10	7

EDUCATIONAL LEVEL 2024	UNIVERSITY DEGREE	UPPER SECONDARY SCHOOL DIPLOMA	LOWER SECONDARY SCHOOL	PRIMARY SCHOOL	TOTAL
EXECUTIVES	-	1	-	-	1
CLERICAL STAFF AND MIDDLE MANAGEMENT	11	21	-	-	32
BLUE-COLLAR WORKERS	1	58	46	-	105
TOTAL	12	80	46	-	138

LENGTH OF SERVICE (YEARS) 2024	0-2	3-10	11-15	16-20	21-30	>30	TOTAL
EXECUTIVES	-	1	-	-	-	-	1
CLERICAL STAFF AND MIDDLE MANAGEMENT	4	17	3	2	5	1	32
BLUE-COLLAR WORKERS	14	30	16	21	18	6	105
TOTAL	18	48	19	23	23	7	138

EMPLOYEES AS AT 31/12/2024	VIA GASDOTTO, 37		VIA ZONA INDUSTRIALE PIANA, 39		TOTAL	
	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN
EXECUTIVES	1	-	-	-	1	-
CLERICAL STAFF AND MIDDLE MANAGEMENT	14	10	5	3	19	13
OPERAI	23	26	24	32	47	58
TOTAL	38	36	29	35	67	71

AGENCY WORKERS AS AT 31/12/2024	VIA GASDOTTO, 37		VIA ZONA INDUSTRIALE PIANA, 39		TOTAL	
	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN
EXECUTIVES	-	-	-	-	-	-
CLERICAL STAFF AND MIDDLE MANAGEMENT	-	-	-	-	-	-
OPERAI	6	3	4	4	10	7
TOTAL	6	3	4	4	10	7

CONTRACT TYPE	2022			2023			2024		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
PERMANENT CONTRACTS	69	74	143	70	74	144	66	71	137
FIXED-TERM CONTRACTS	1	2	3	1	-	1	1	-	1
FULL TIME	67	70	137	68	65	133	64	61	125
PART TIME	3	6	9	3	9	12	3	10	13
TOTAL	70	76	146	71	74	145	67	71	138

TURNOVER [GRI 401-1]	2022	2023	2024
VIA GASDOTTO, 37	9,46%	18,06%	5,41%
VIA ZONA INDUSTRIALE PIANA, 39	15,28%	9,59%	9,38%
TOTAL	12,33%	13,79%	7,25%

ABSENTEEISM BY GENDER [GRI 403-2]	2022		2023		2024	
	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN
VIA GASDOTTO, 37	6,01%	7,58%	4,54%	11,28%	3,59%	7,82%
VIA ZONA INDUSTRIALE PIANA, 39	3,3%	10,18%	2,51%	7,08%	1,72%	5,85%
COMPANY AVERAGE	4,66%	8,88%	3,53%	9,18%	2,66%	6,84%



6.1 Diversity, Inclusion and Equal Opportunities

(GRI 401-3, 405-1, 406-1)

The Group **prohibits any form of discrimination** against individuals who, in any capacity, work within the Group’s companies or apply for employment opportunities. In particular, **any form of discrimination based on gender, sexual orientation, age, health status, nationality or ethnic origin, political opinions or religious beliefs is not tolerated**. The adoption of an Organizational Model pursuant to Italian Legislative Decree No. 231/2001, implemented by Cromaplast several years ago and soon to be extended to the entire Group, together with a confidential and anonymous whistleblowing system, provides all individuals working with the Group with a tool to report any unlawful conduct or violations to the designated Supervisory Body.

During 2024, no confirmed cases or reports relating to discrimination or harassment incidents were recorded.

In recent years, the Group has also been increasing the **presence of female employees in areas traditionally dominated by male workers**, not only in clerical roles but also in technical and production functions. In 2021, the Group launched a project aimed at hiring female blue-collar workers. An important indicator in this respect is the ability to **benefit from maternity and paternity leave**, reducing the risk of employees leaving the workforce following the birth of a child. Both the return-to-work rate after maternity/paternity leave and the job retention rate one year after returning to work demonstrate that almost all employees who made use of such leave returned to work and remain employed by the Group.

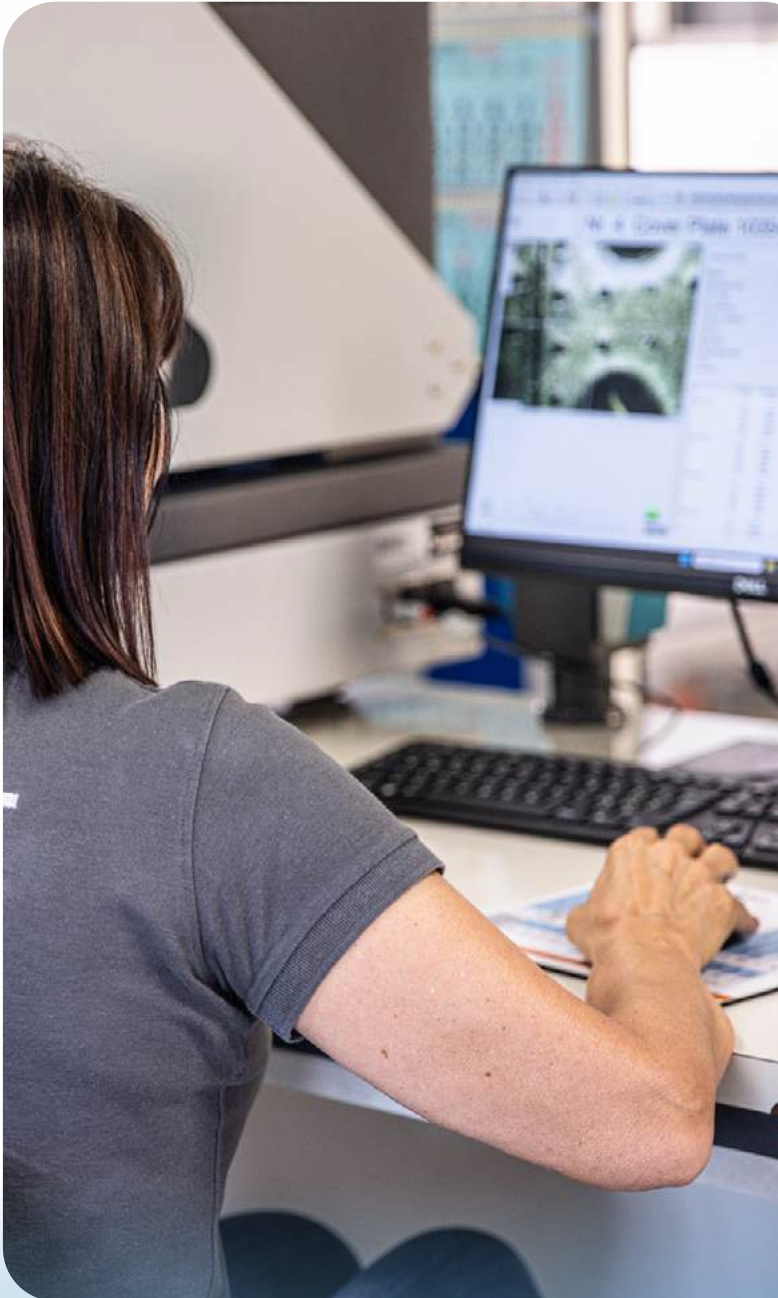
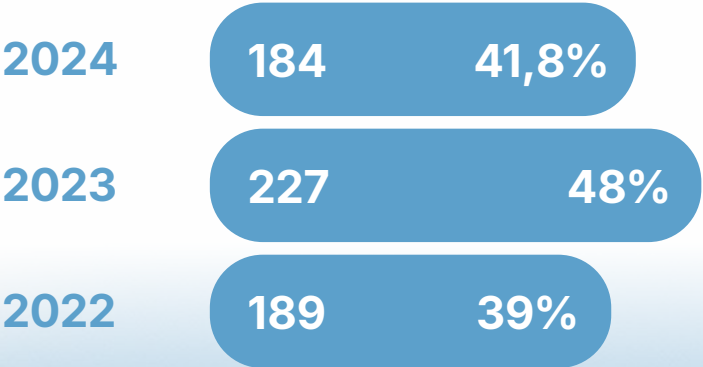
The Group guarantees a fair, safe working environment that respects human dignity. Its Code defines clear rules to prevent all forms of discrimination, prohibit child labour and combat any form of workforce exploitation, both internally and throughout the entire supply chain.

The Group **rejects all forms of discrimination and violence** and firmly **condemns any practices involving discrimination against minors or forced labour**. It guarantees **fair remuneration** for its employees, ensuring stable and balanced economic conditions.

INCIDENCE

Female employment within the IAMET Group

EMPLOYEES AND AGENCY WORKERS



Female representation (employees and agency workers) - IAMET

2022	ALBIGNASEGO	BERNAREGGIO	CAVARIA	TOTAL
WOMEN	64	3	48	115
PERCENTAGE	52,5%	14,3%	27,7%	36,4%
2023	ALBIGNASEGO	BERNAREGGIO	CAVARIA	TOTAL
WOMEN	58	2	50	110
PERCENTAGE	51,8%	10,5%	29,8%	36,8%
2024	ALBIGNASEGO	BERNAREGGIO	CAVARIA	TOTAL
WOMEN	55	2	49	106
PERCENTAGE	52,4%	10,5%	30,4%	37,2%

Female representation (employees and agency workers) - Cromaplast

2022	VIA GASDOTTO, 37	VIA ZONA INDUSTRIALE PIANA, 39	TOTAL
WOMEN	40	49	89
PERCENTAGE	46,5%	56,3%	51,4%
2023	VIA GASDOTTO, 37	VIA ZONA INDUSTRIALE PIANA, 39	TOTAL
WOMEN	36	54	90
PERCENTAGE	45,0%	56,8%	51,4%
2024	VIA GASDOTTO, 37	VIA ZONA INDUSTRIALE PIANA, 39	TOTAL
WOMEN	39	39	78
PERCENTAGE	47,0%	54,2%	50,3%



Parental leave and return-to-work by gender - IAMET

PARENTAL LEAVE AND RETURN-TO-WORK BY GENDER [GRI 401-3]	2022		2023		2024	
	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN
ELIGIBLE	100%	100%	100%	100%	100%	100%
USED LEAVE	-	1	2	2	3	6
RETURNED TO WORK	-	1	2	2	3	6
EMPLOYED 12 MONTHS AFTER RETURN	-	1	2	2	3	4
RETURN-TO-WORK RATE RETENTION RATE	-	100%	100%	100%	100%	67%

Parental leave and return-to-work by gender - Cromaplast

PARENTAL LEAVE AND RETURN-TO-WORK BY GENDER ITALY	2022		2023		2024	
	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN
ELIGIBLE	100%	100%	100%	100%	100%	100%
USED LEAVE	-	6	-	3	-	1
RETURNED TO WORK	-	5	-	3	-	1
EMPLOYED 12 MONTHS AFTER RETURN	-	5	-	3	-	1
RETURN-TO-WORK RATE RETENTION RATE	-	83%	-	100%	-	100,0%



6.2 Training

(GRI 404-1, 404-3)

Training represents a strategic pillar for the development of IAMET and Cromaplast. The Group continuously invests in people’s growth by promoting technical upskilling programmes, occupational health and safety training and the development of transversal skills. Through structured programmes and targeted initiatives, training becomes a concrete tool to enhance internal talent, foster innovation and strengthen business competitiveness. The shared objective is to create a dynamic, skilled workplace oriented towards continuous improvement, where every person can contribute their capabilities to the Group’s success.

Cromaplast considers internal training a key strategic lever to support the Company’s competitiveness, foster innovation, promote sustainability and ensure continuous improvement of processes.

Investing in the development of employees’ skills is an integral part of the Company’s policy, with training programmes systematically planned and aimed at both technical-professional and managerial development. Over the most recent period, the main training activities have focused on:

- **Environment and sustainability** – updates on the MUD, waste management, assessment and monitoring of environmental impacts, regulatory updates and training on opportunities for delivery for reuse and post-industrial recovery;
- **Accounting, administration and management control** – training paths dedicated to reporting, ad-

ministrative management and economic-financial analysis activities;

- **Human Resources** – training on HR processes, personnel management and organizational development;
- **Foreign languages** – strengthening language skills to facilitate communication with international partners and customers;
- **Managerial training and PDG** – development of leadership, organization, team management and decision-making skills;
- **Project management** – methodologies and operational tools for effective management of corporate projects;
- **Effective communication** – techniques to improve internal communication and cross-functional collaboration;
- **Occupational health and safety** – general and specific courses, mandatory refresher training for supervisors, employee safety representatives (RLS) and health and safety managers (RSPP), as well as specialist training for equipment operators;
- **Specialist technical training** – targeted professional updates aimed at optimizing production processes and technologies;
- **Compliance, ethics and transparency** – training on whistleblowing, Legislative Decree 231/2001, harassment prevention, the use of inclusive language and the promotion of a corporate culture of transparency.

The following tables provide a company-level breakdown for the three-year period 2022–2024, considering training type and participants’ gender.



TRAINING HOURS BY TYPE – EMPLOYEES – ITALY		2022	2023	2024
ALBIGNASEGO	TECHNICAL-PROFESSIONAL	-	96,0	542,0
	MANAGERIAL	-	-	16,0
	LANGUAGE TRAINING	-	-	-
BERNAREGGIO	TECHNICAL-PROFESSIONAL	138,0	20,0	122,0
	MANAGERIAL	-	-	-
	LANGUAGE TRAINING	160,0	-	-
CAVARIA	TECHNICAL-PROFESSIONAL	701,0	593,0	852,5
	MANAGERIAL	11,5	8,5	-
	LANGUAGE TRAINING	32,0	-	180,0
TOTAL	TECHNICAL-PROFESSIONAL	839,0	709,0	1.516,5
	MANAGERIAL	11,5	8,5	16,0
	LANGUAGE TRAINING	192,0	-	180,0

TRAINING HOURS BY GENDER – EMPLOYEES – ITALY		2022	2023	2024
ALBIGNASEGO	MEN	-	66,0	281,0
	WOMEN	-	30,0	277,0
BERNAREGGIO	MEN	266,0	20,0	103,5
	WOMEN	32,0	-	18,5
CAVARIA	MEN	664,5	302,5	586,0
	WOMEN	80,0	299,0	446,5
TOTAL	MEN	930,5	388,5	970,5
	WOMEN	112,0	329,0	742,0

TRAINING HOURS BY CONTRACT CATEGORY – EMPLOYEES – ITALY		2022	2023	2024
ALBIGNASEGO	EXECUTIVES	-	-	32,0
	CLERICAL STAFF	-	30,0	115,0
	BLUE-COLLAR WORKERS	-	66,0	411,0
BERNAREGGIO	EXECUTIVES	-	-	-
	CLERICAL STAFF	182,0	-	50,0
	BLUE-COLLAR WORKERS	116,0	20,0	72,0
CAVARIA	EXECUTIVES	-	-	-
	CLERICAL STAFF	263,5	199,5	517,5
	BLUE-COLLAR WORKERS	481,0	402,0	515,0
TOTAL	EXECUTIVES	-	-	32,0
	CLERICAL STAFF	445,5	229,5	682,5
	BLUE-COLLAR WORKERS	597,0	488,0	998,0

TRAINING HOURS BY TYPE – EMPLOYEES – ITALY		2022	2023	2024
VIA GASDOTTO, 37	TECHNICAL-PROFESSIONAL	2.588,5	1.045,0	1.549,5
	MANAGERIAL	16,0	32,0	39,0
	LANGUAGE TRAINING	-	-	-
VIA ZONA INDUSTRIALE PIANA, 39	TECHNICAL-PROFESSIONAL	1.411,0	1.173,5	1.209,5
	MANAGERIAL	-	-	-
	LANGUAGE TRAINING	-	-	-
TOTAL	TECHNICAL-PROFESSIONAL	3.999,5	2.218,5	2.759,0
	MANAGERIAL	16,0	32,0	39,0
	LANGUAGE TRAINING	-	-	-

TRAINING HOURS BY GENDER – EMPLOYEES – ITALY		2022	2023	2024
VIA GASDOTTO, 37	MEN	1.431,5	1.077,0	1.184,0
	WOMEN	1.173,0	-	404,5
VIA ZONA INDUSTRIALE PIANA, 39	MEN	1.085,0	977,0	881,5
	WOMEN	326,0	196,5	328,0
TOTAL	MEN	2.516,5	2.054,0	2.065,5
	WOMEN	1.499,0	196,5	732,5

TRAINING HOURS BY CONTRACT CATEGORY – EMPLOYEES – ITALY		2022	2023	2024
VIA GASDOTTO, 37	EXECUTIVES	16,0	229,0	39,0
	CLERIAL STAFF	2.538,5	848,0	1.410,0
	BLUE-COLLAR WORKERS	50,0	-	139,5
VIA ZONA INDUSTRIALE PIANA, 39	EXECUTIVES	-	-	-
	CLERIAL STAFF	1.062,0	990,0	684,0
	BLUE-COLLAR WORKERS	349,0	183,5	525,5
TOTAL	EXECUTIVES	16,0	229,0	39,0
	CLERICAL STAFF	3.600,5	1.838,0	2.094,0
	BLUE-COLLAR WORKERS	399,0	183,5	665,0

6.3 Corporate Welfare and Trade Union Relations

(GRI 2-30)

IAMET and Cromaplast have obtained the Gender Equality Certification in accordance with UNI/PdR 125:2022, a process that includes policies supporting parenthood, generational transition and the use of inclusive language.

With regard to family welfare, Cromaplast has introduced a **"Baby bonus" of €1.000** since 2017 and has long adopted policies to support the return to work after childbirth, flexible working hours during the first three years of a child's life and measures extended to fathers as well. Similar initiatives are also in place at IAMET. Furthermore, the measures described (baby bonus, flexible working hours and support for parenthood) form part of a corporate welfare system that goes beyond minimum regulatory requirements, with a strong focus on work-life balance.

The Company's Code of Ethics states that "The Company guarantees the application of a collective labour agreement and company-level agreements to all employees, including freedom of association and collective consultation." The Code of Ethics further specifies that "any direct or indirect contributions to trade union organizations are prohibited" on the part of the Company.

The Group has established several **partnerships with universities** located in the areas where its sites operate, including Padua, Trento, Verona, the Vicenza branch, Varese and Milan. The objective of these partnerships is to

involve young students in curricular internships. In addition, every year numerous students from local secondary schools carry out Pathways for Transversal Skills and Guidance (**PCTO**) at the Group's production sites. Research activities and **co-training** programmes are also planned with the University of Padua within projects funded by resolutions of the Veneto Region (DGR).

The Chief Executive Officer of Cromaplast is a member of the Board of Directors of a network of nursery schools located within a 5 km radius of the production facility. Within this context, the Group is assessing the possibility of establishing a **dedicated agreement with summer centres** for children aged 3–6.

Since 2023, Cromaplast has promoted the **"Natale solidale"** (Solidarity Christmas) initiative, whereby each Group member places a "surprise gift" under the Christmas tree for children in need within the local community. The gifts are delivered directly to families – approximately 45 each year – on the Sunday preceding Christmas. At IAMET, **Christmas gifts are distributed annually to employees and their families** as a sign of care and closeness on the part of the Company.

The Group implements processes to assess, monitor and continuously improve working conditions from an inclusive perspective.



N. OF EMPLOYEES BY TRADE UNION MEMBERSHIP	2022			2023			2024		
	CGIL	CISL	UIL	CGIL	CISL	UIL	CGIL	CISL	UIL
ALBIGNASEGO	24	19	1	23	19	1	26	17	2
BERNAREGGIO	5	-	-	6	-	-	4	-	-
CAVARIA	20	74	24	17	71	24	15	67	17
TOTAL	49	93	25	46	90	25	45	84	19

	HOURS WORKED	2022	2023	2024
ALBIGNASEGO	ORDINARY HOURS	163.288	192.424	173.386
	OVERTIME HOURS	7.796	2.684	2.244
	STRIKE HOURS	3	136	277
	SHARE OF ORDINARY HOURS / TOTAL HOURS	95,44%	98,62%	98,72%
BERNAREGGIO	ORDINARY HOURS	32.602	32.368	32.070
	OVERTIME HOURS	2.157	707	975
	STRIKE HOURS	-	24	-
	SHARE OF ORDINARY HOURS / TOTAL HOURS	93,79%	97,86%	97,05%
CAVARIA	ORDINARY HOURS	260.878	271.350	259.389
	OVERTIME HOURS	5.031	4.930	6.644
	STRIKE HOURS	20	72	208
	SHARE OF ORDINARY HOURS / TOTAL HOURS	98,11%	98,22%	97,5%
TOTAL	ORDINARY HOURS	456.768	496.142	464.845
	OVERTIME HOURS	14.984	8.321	9.863
	STRIKE HOURS	23	232	485
	SHARE OF ORDINARY HOURS / TOTAL HOURS	96,82%	98,35%	97,92%

N. OF EMPLOYEES BY TRADE UNION MEMBERSHIP	2022			2023			2024		
	CGIL	CISL	UIL	CGIL	CISL	UIL	CGIL	CISL	UIL
VIA GASDOTTO, 37	3	2	3	3	2	3	4	1	3
VIA ZONA INDUSTRIALE PIANA, 39	8	2	4	6	2	4	5	2	2
TOTAL	11	4	7	9	4	7	9	3	5

	HOURS WORKED	2022	2023	2024
VIA GASDOTTO, 37	ORDINARY HOURS	123.580	136.317	124.933
	OVERTIME HOURS	564	489	298
	STRIKE HOURS	-	-	-
	SHARE OF ORDINARY HOURS / TOTAL HOURS	99,55%	99,64%	99,76%
VIA ZONA INDUSTRIALE PIANA, 39	ORDINARY HOURS	133.033	125.981	122.958
	OVERTIME HOURS	1.084	1.188	753
	STRIKE HOURS	-	-	-
	SHARE OF ORDINARY HOURS / TOTAL HOURS	99,19%	99,07%	99,39%
TOTAL	ORDINARY HOURS	256.613	262.298	247.892
	OVERTIME HOURS	1.648	1.677	1.051
	STRIKE HOURS	-	-	-
	SHARE OF ORDINARY HOURS / TOTAL HOURS	99,36%	99,36%	99,58%



7. Health and Safety

(GRI 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10)

7. Health and Safety

(GRI 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10)

The protection of employees' health and safety is a core pillar of the sustainability strategy of IAMET and Cromaplast and constitutes a tangible commitment within the ESG framework. This commitment is closely aligned with the United Nations Sustainable Development Goals (SDGs), in particular Goal 3 – Good Health and Well-being and Goal 8 – Decent Work and Economic Growth, as well as with the requirements set out in Italian Legislative Decree No. 81/2008.

An integrated and certified system

With regard to the Occupational Health and Safety Management System, IAMET and Cromaplast are inspired by the **principles of ISO 45001**, with the objective of ensuring continuous improvement in performance and in the corporate safety culture. This structured approach enables the systematic monitoring of risks, the implementation of preventive measures, and the transparent assessment of achieved results.

Prevention and safety culture

Prevention lies at the core of the corporate strategy: production and organizational activities are continuously analysed in order to **identify potential critical issues and develop targeted corrective measures**. IAMET and Cromaplast foster a participatory safety culture, emphasizing the active engagement of all employees and raising awareness of each individual's role in protecting collective health.

Training and people development

Continuous training represents one of the most effective tools for **consolidating safe and responsible behaviours**. Each year, the Group implements tailored training programmes, refresher courses and awareness-raising initiatives on topics such as accident prevention, correct use of personal protective equipment (PPE), emergency management and psycho-physical well-being. Particular attention is devoted to new hires and key safety roles, in order to ensure a consistent and widespread approach throughout the organization.

Innovation and continuous improvement

IAMET and Cromaplast continuously invest in **technologies, facilities and ergonomic solutions** aimed at improving operational safety and workplace comfort. The commitment to continuous improvement is reflected in periodic internal audits, updated risk assessments and action plans shared with area managers, with the goal of preventing incidents and promoting organizational well-being.



A commitment to sustainable well-being

For IAMET and Cromaplast, safety is not merely a regulatory requirement but an ethical and social value. Ensuring healthy and safe workplaces means contributing to the creation of shared value, supporting the professional and personal growth of employees and strengthening trust across the entire corporate community.

The following tables provide a detailed company-level overview of key indicators, including number of hours worked, severity rate, frequency rate, as well as the type of injuries and fatalities recorded.



7.1 Health and Safety in the Workplace

IAMET

	UNIT OF MEASUREMENT	2022	2023	2024	2024/2023
Number of hours worked	HOURS	471.752	504.463	474.708	-5,9%
Severity rate (SR)	Days of injures* 100/h worked	0,4	0,6	1,0	78,7%
Frequency rate (FR)	No. of injuries* 1000000/h worked	12,7	19,8	25,3	27,5%
Total number of recordable injuries	n°	6	10	12	20,0%
Of which: serious injuries resulting in more than 40 days of absence	n°	2	2	4	100,0%
Of which: serious injuries resulting in more than 6 months of absence	n°	-	-	-	-
Number of near misses [any event that could have caused an injury or harm to health (illness) but did not occur]	n°	n.d.	n.d.	n.d.	-
Number of fatalities*	n°	1	-	-	-
Number of recordable occupational diseases	n°	-	-	-	-
Number of fatalities from occupational diseases	n°	-	-	-	-

*Following the conducted checks and review of the available documentation, no evidence of the Company’s liability has been identified. Accordingly, it is clarified that IAMET bears no responsibility for the confirmed fatality. It should be noted, however, that commuting accidents (in itinere) have had a significant impact on the Company’s overall safety figures.

INJURIES BY GENDER – MEN		Agency workers' hours	Employees' hours	Number of injuries	Injury days	Frequency rate	Severity rate
ALBIGNASEGO	2022	3.509	88.398	-	-	-	-
	2023	8.283	86.083	1	9	10,6	0,1
	2024	1.869	82.176	1	176	11,9	2,1
BERNAREGGIO	2022	757	29.850	-	-	-	-
	2023	1.665	27.404	1	24	34,4	0,8
	2024	0	29.904	1	9	33,4	0,3
CAVARIA	2022	3.702	204.135	4	176	19,2	0,8
	2023	12.104	190.111	5	195	24,7	1,0
	2024	4.267	187.432	7	212	36,5	1,1
TOTAL	2022	7.968	322.383	4	176	12,1	0,5
	2023	22.052	303.598	7	228	21,5	0,7
	2024	6.136	299.512	9	397	29,4	1,3



INJURIES BY GENDER – WOMEN		Agency workers' hours	Employees' hours	Number of injuries	Injury days	Frequency rate	Severity rate
ALBIGNASEGO	2022	19.660	59.517	2	13	25,3	0,2
	2023	25.394	75.348	-	-	-	-
	2024	1.665	89.920	-	-	-	-
BERNAREGGIO	2022	-	4.152	-	-	-	-
	2023	-	4.006	-	-	-	-
	2024	-	3.141	-	-	-	-
CAVARIA	2022	2.294	55.778	-	-	-	-
	2023	9.933	64.132	3	64	40,5	0,9
	2024	4.906	69.428	3	94	40,4	1,3
TOTAL	2022	21.954	119.447	2	13	14,1	0,1
	2023	35.327	143.486	3	64	16,8	0,4
	2024	6.571	162.489	3	94	17,7	0,6

AGGREGATED		Agency workers' hours	Employees' hours	Number of injuries	Injury days	Frequency rate	Severity rate
ALBIGNASEGO	2022	23.169	147.915	2	13	11,7	0,1
	2023	33.677	161.431	1	9	5,1	0,0
	2024	3.534	172.096	1	176	5,7	1,0
BERNAREGGIO	2022	757	34.002	-	-	-	-
	2023	1.665	31.410	1	24	30,2	0,7
	2024	-	33.045	1	9	30,3	0,3
CAVARIA	2022	5.996	259.913	4	176	15,0	0,7
	2023	22.037	254.243	8	259	29,0	0,9
	2024	9.173	256.860	10	306	37,6	1,1
TOTAL	2022	29.922	441.830	6	189	12,7	0,4
	2023	57.379	447.084	10	292	19,8	0,6
	2024	12.707	462.001	12	491	25,3	1,0



7.1 Health and Safety in the Workplace

Cromaplast

	Unit of measurement	2022	2023	2024	2024/2023
Number of hours worked	HOURS	258.262	263.975	248.941	-5,7%
Severity rate (SR)	Days of injuries* 1000/h worked	0,9	0,9	0,4	-56,0%
Frequency rate (FR)	No. of injuries* 1000000/h lav	34,8	18,9	24,1	27,2%
Total number of recordable injuries	n°	9	5	6	20,0%
Of which: serious injuries resulting in more than 40 days of absence	n°	3	3	2	-33,3%
Of which: serious injuries resulting in more than 6 months of absence	n°	-	-	-	-
Number of near misses [any event that could have caused an injury or harm to health (illness) but did not occur]	n°	2	2	2	-
Number of fatalities*	n°	-	-	-	-
Number of recordable occupational diseases	n°	-	-	-	-
Number of fatalities from occupational diseases	n°	-	-	-	-

* It should be noted that, following the checks carried out and the analysis of the available documentation, no evidence of liability on the part of the Company has emerged.

INJURIES BY GENDER – MEN		Agency workers' hours	Employees' hours	Number of injuries	Injury days	Frequency rate	Severity rate
VIA GASDOTTO, 37	2022	12.621	59.465	2	12	27,7	0,2
	2023	10.222	65.047	2	208	26,6	2,8
	2024	10.009	61.918	3	42	41,7	0,6
VIA ZONA INDUSTRIALE PIANA, 39	2022	10.889	52.614	4	159	63,0	2,5
	2023	11.262	50.600	2	35	32,3	0,6
	2024	11.508	49.435	1	14	16,4	0,2
TOTAL	2022	23.510	112.079	6	171	44,2	1,3
	2023	21.484	115.647	4	243	29,2	1,8
	2024	21.517	111.353	4	56	30,1	0,4



INJURIES BY GENDER – WOMEN		Agency workers' hours	Employees' hours	Number of injuries	Injury days	Frequency rate	Severity rate
VIA GASDOTTO, 37	2022	7.303	44.756	-	-	-	-
	2023	5.670	55.867	1	5	16,2	0,1
	2024	4.999	48.303	2	47	37,5	0,9
VIA ZONA INDUSTRIALE PIANA, 39	2022	15.754	54.860	3	69	42,5	1,0
	2023	12.709	52.598	-	-	-	-
	2024	10.483	52.286	-	-	-	-
TOTAL	2022	23.057	99.616	3	69	24,5	0,6
	2023	18.379	108.465	1	5	7,9	0,0
	2024	15.482	100.589	2	47	17,2	0,4

AGGREGATED		Agency workers' hours	Employees' hours	Number of injuries	Injury days	Frequency rate	Severity rate
VIA GASDOTTO, 37	2022	19.924	104.221	2	12	16,1	0,1
	2023	15.892	120.914	3	213	21,9	1,6
	2024	15.008	110.221	5	89	39,9	0,7
VIA ZONA INDUSTRIALE PIANA, 39	2022	26.643	107.474	7	228	52,2	1,7
	2023	23.971	103.198	2	35	15,7	0,3
	2024	21.991	101.721	1	14	8,1	0,1
TOTAL	2022	46.567	211.695	9	240	34,8	0,9
	2023	39.863	224.112	5	248	18,9	0,9
	2024	36.999	211.942	6	103	24,1	0,4



8

8. Supply chain

(GRI 2-6, 204-1 3-3)

8. Supply chain

(GRI 2-6, 204-13-3)

IAMET and Cromaplast adopt an **integrated and sustainable supply chain management approach** based on the principles of quality, traceability, social responsibility and environmental protection. The objective is to ensure efficient and secure procurement while minimizing environmental impacts and promoting shared growth throughout the entire value chain.

A management model focused on quality and transparency

Both Companies operate in compliance with the main international management standards, including:

- **ISO 9001** – Quality Management System;
- **ISO 14001** – Environmental Management System;
- **ISO 45001** – Occupational Health and Safety Management System;
- **IATF 16949:2016** – Quality Management System for the automotive sector.



The adoption of these systems makes it possible to oversee every stage of the supply cycle, ensuring accurate controls, full traceability and continuous improvement of production and logistics performance.

Supplier selection and assessment

IAMET and Cromaplast apply **rigorous criteria for supplier qualification, monitoring and auditing**. Suppliers are selected based on product quality, delivery reliability, regulatory compliance and adherence to ethical and environmental principles. Strategic partners are invited to sign codes of conduct and to share a commitment to:

- Reducing the environmental impact of production processes;
- Protecting workers' rights;
- Complying with health and safety regulations;
- Ensuring transparency in business relationships.

Innovation, digitalization and traceability

The Group is progressively implementing digital tools to improve supply chain visibility and ensure **traceability of materials and components**. Through integrated information systems, IAMET and Cromaplast can monitor in real time key performance indicators (KPIs) related to delivery times, material quality, scrap rates and environmental impacts.

Sustainability and continuous improvement

In line with ESG principles and Sustainable Development Goals (SDGs) No. 8, 9, 12 and 13, the Group promotes an ethical and resilient supply chain oriented towards **process decarbonization** and **efficient use of resources**. Priority actions include:

- Enhancing local suppliers to reduce transport-related emissions;
- Optimizing logistics flows and reducing material waste;
- Actively collaborating with partners to develop lower environmental impact solutions.



The supply chain as a driver of shared value

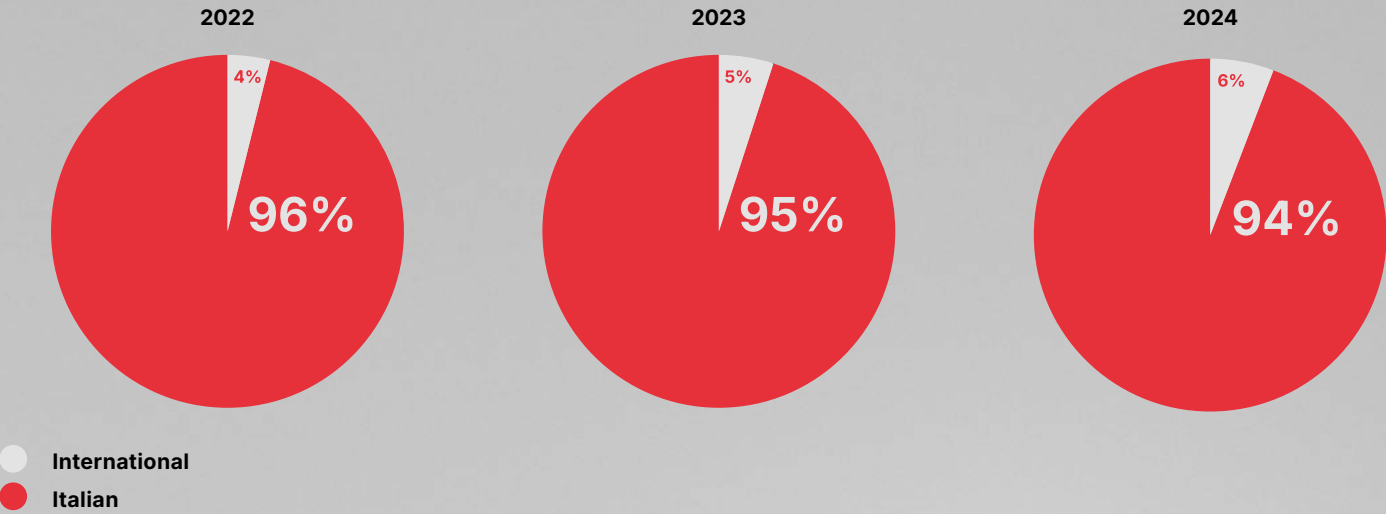
For IAMET and Cromaplast, the supply chain is not merely a set of operational processes, but an **ecosystem of responsible partnerships**. Shared objectives, transparency and commitment to sustainability form the basis for generating long-term value and contributing to the overall competitiveness of the production system.



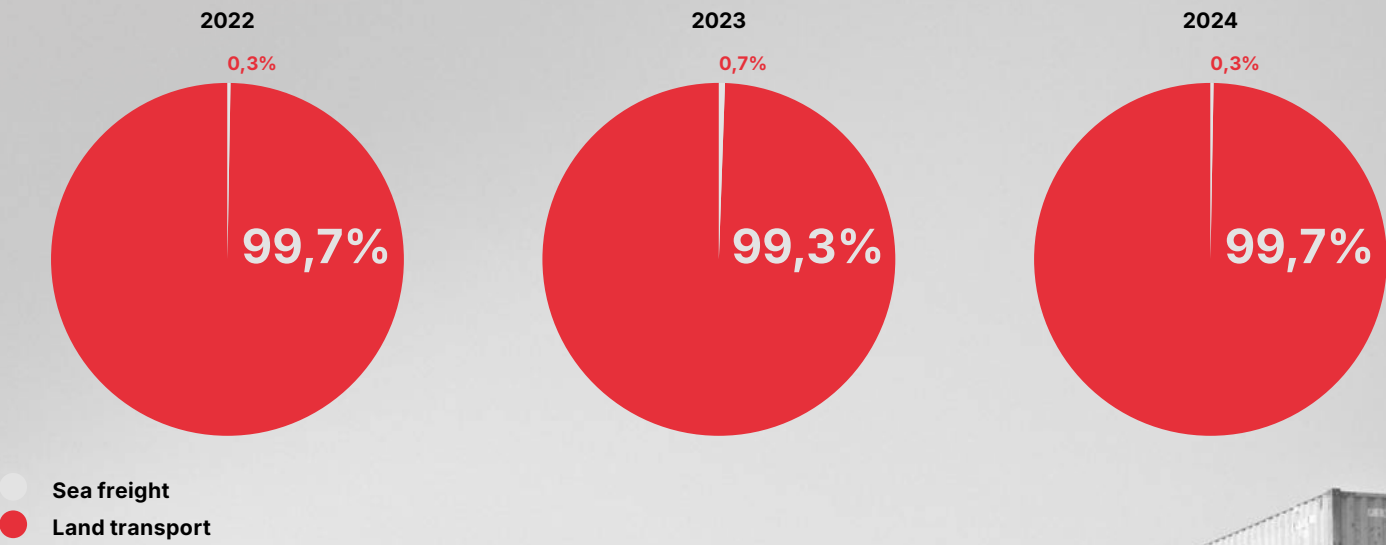
8.1 Supply chain management

IAMET

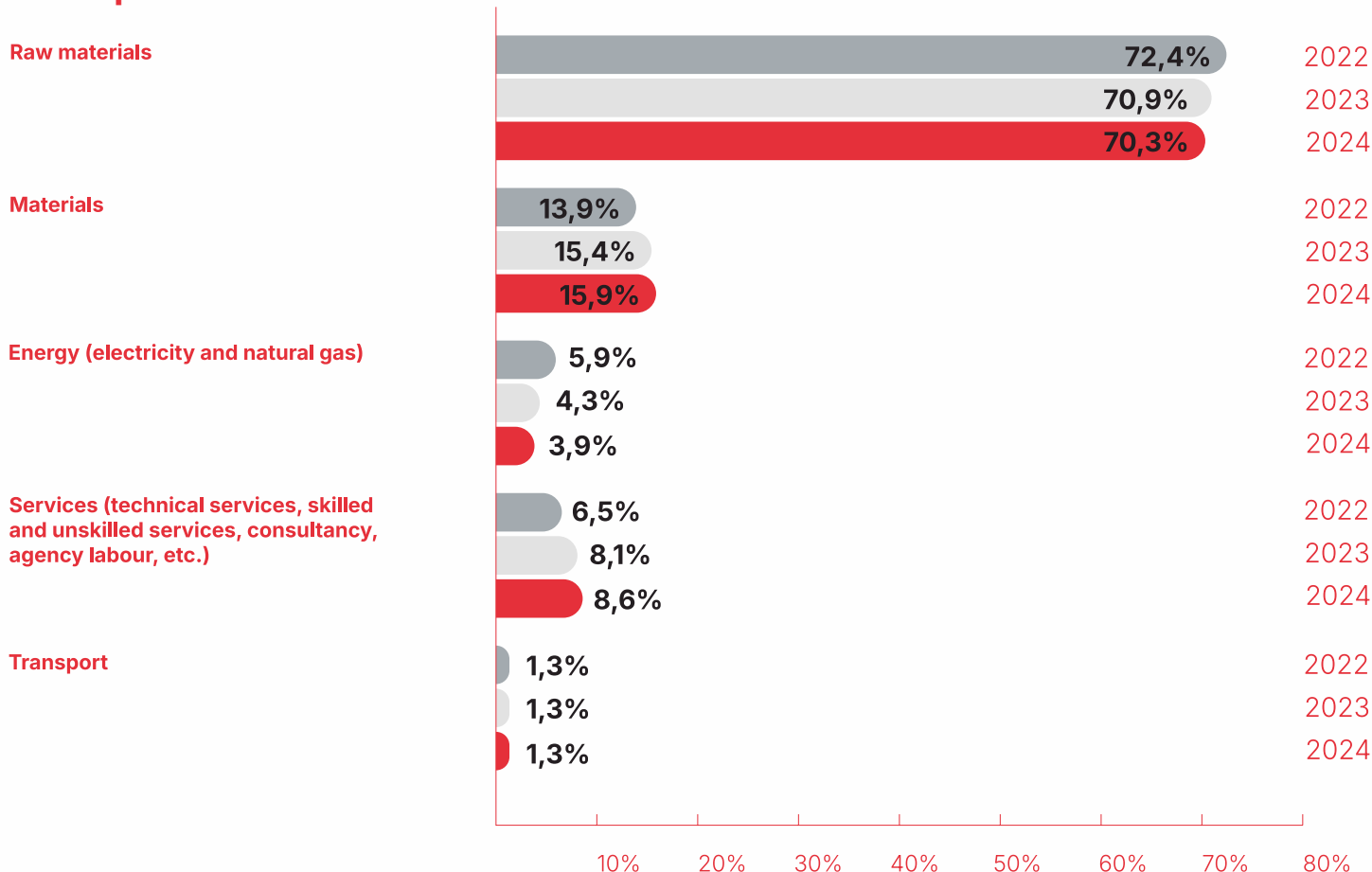
Suppliers by origin



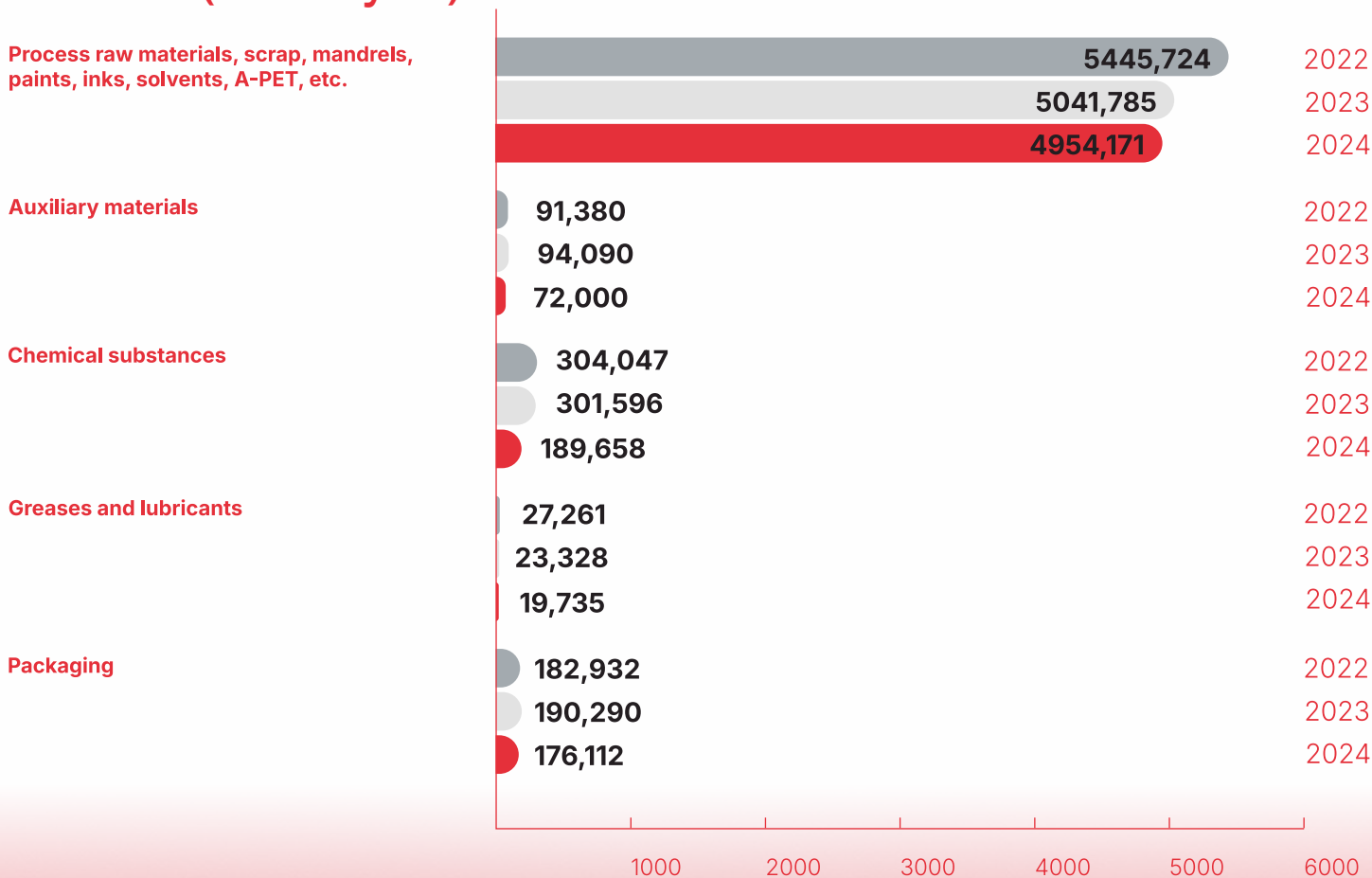
% of supply by transport mode



% of purchases



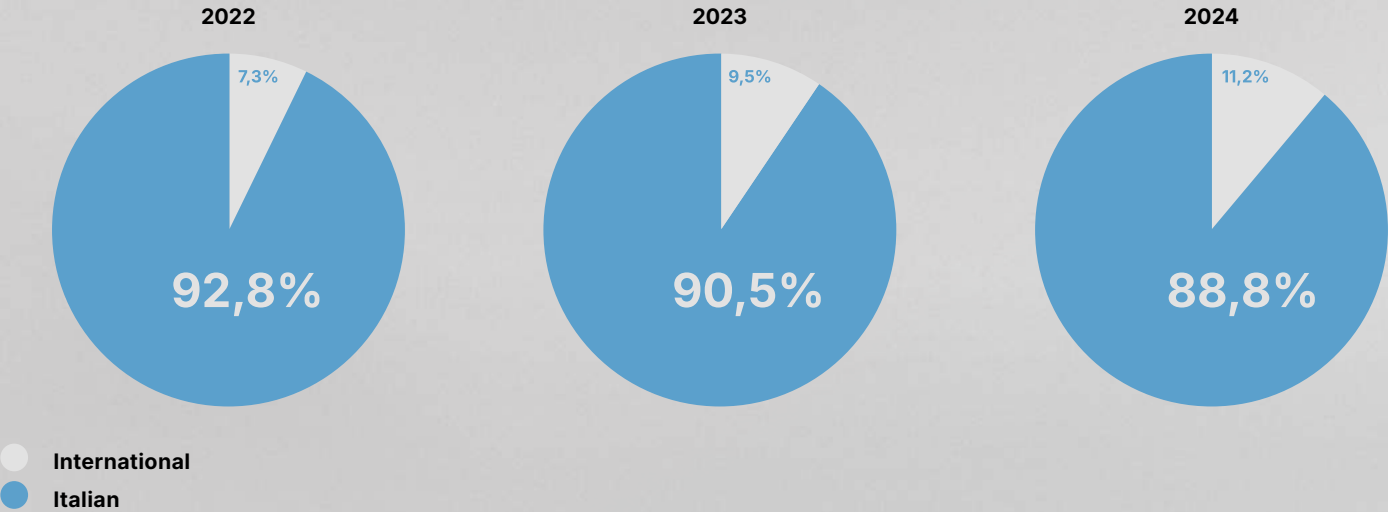
Materials (tonnes/year)



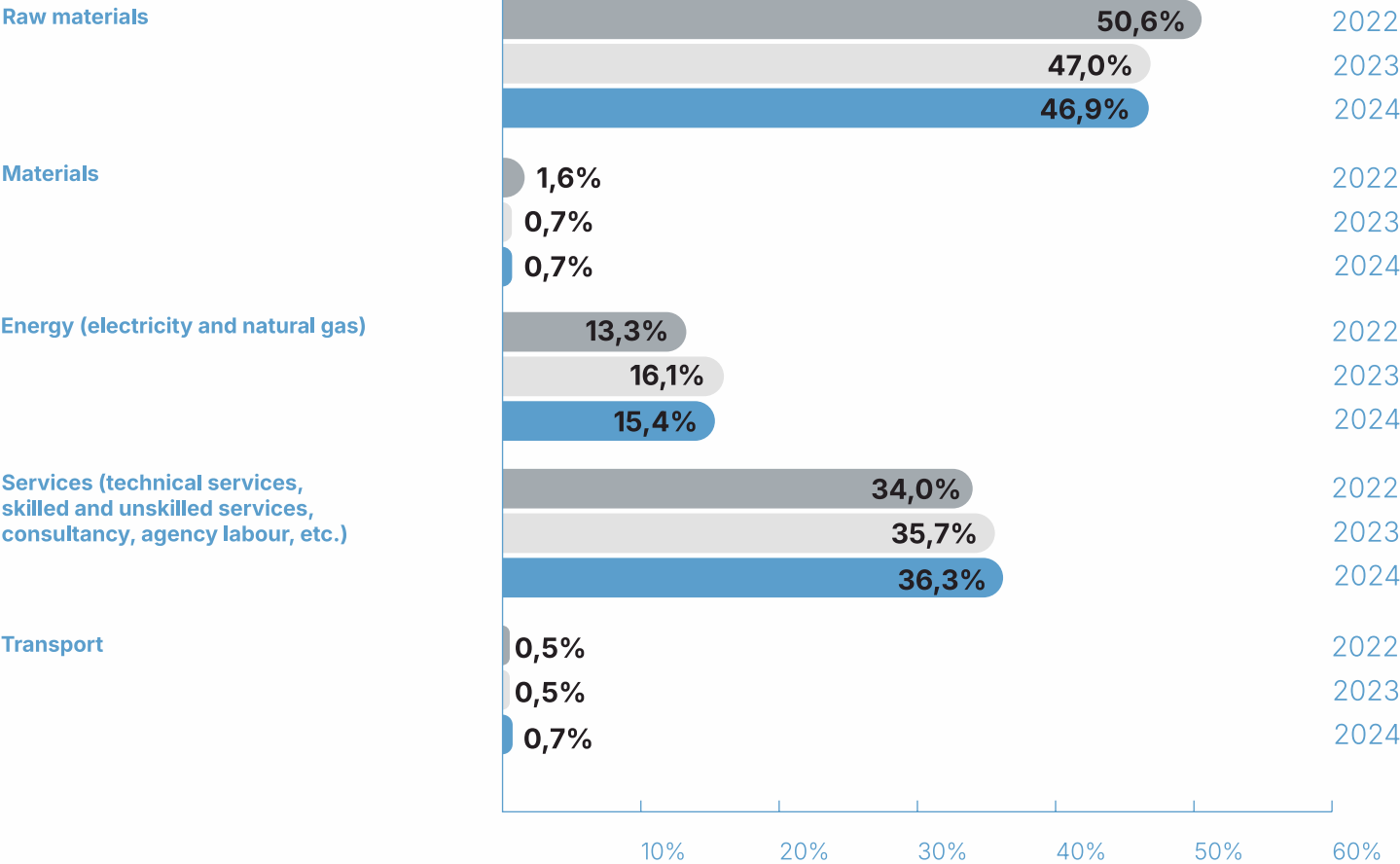
8.1 Supply chain management

Cromaplast

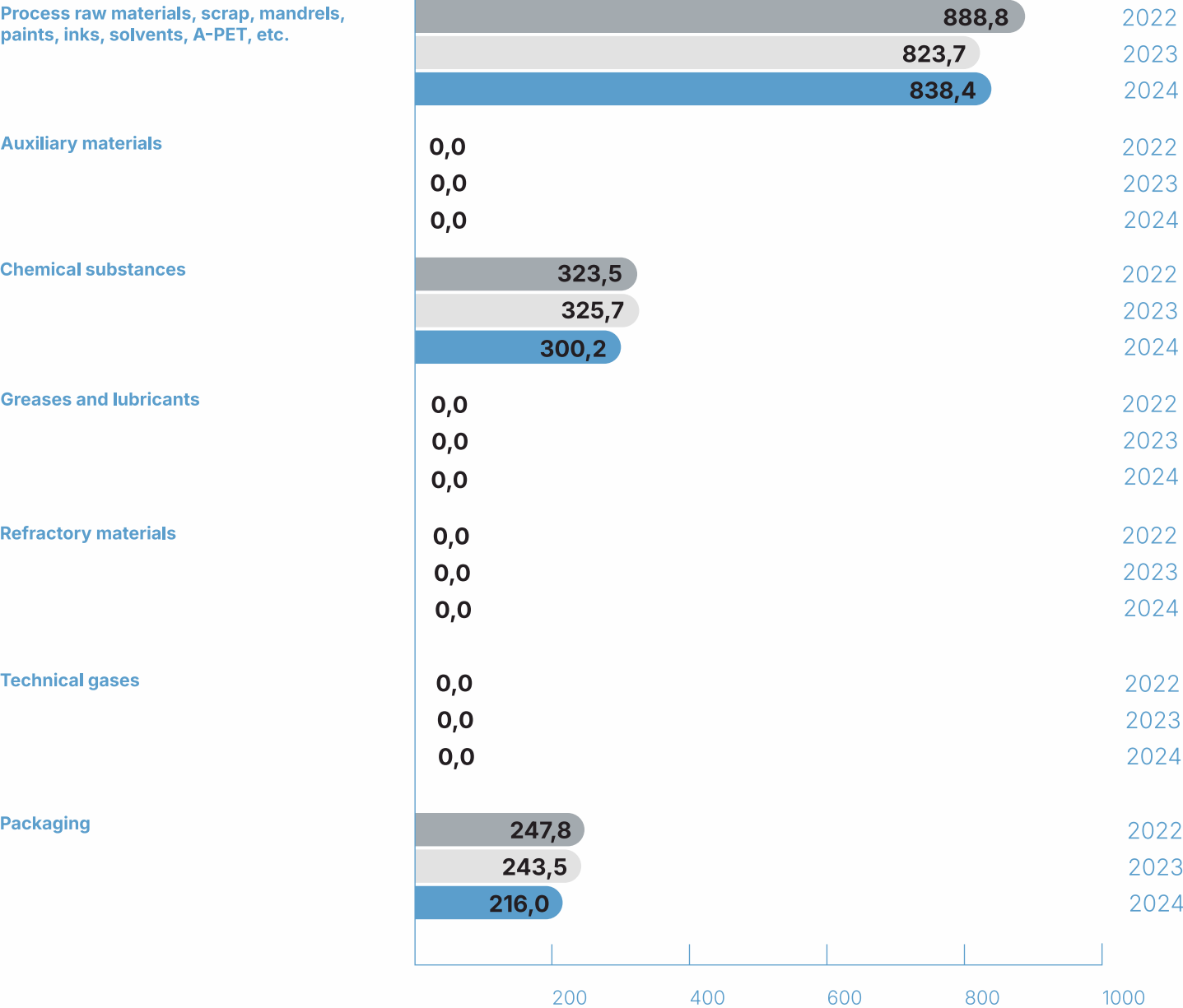
Suppliers by origin



% of purchases



Materials (tonnes/year)



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9. Stakeholders, Local Communities and Associations

(GRI 2-29)

9. Stakeholders, Local Communities and Associations

(GRI 2-29)

IAMET and Cromaplast emphasize the importance of sustained and transparent stakeholder dialogue, aimed at building relationships founded on trust, responsibility, and collaboration.

With customers and first-tier suppliers, the Group **adopts and shares the principles of the Code of Ethics**, ensuring maximum transparency and quality throughout the entire value chain. Shareholders are involved in ongoing and informed dialogue on the development of the business, also through formal engagement opportunities such as the Shareholders' Meeting, which provides a forum for sharing strategies and results. With trade union organizations, the Group maintains continuous dialogue aimed at safeguarding employee well-being and ensuring proper application of regulations, through periodic meetings with union representatives. Customers represent a strategic stakeholder for the Company's growth: in addition to compliance with the Code of Ethics, dialogue is promoted through the corporate website and social media channels, which support the sharing of innovation and corporate values. In relations with regulators and in matters relating to environmental

and safety regulations, the Company maintains constant dialogue with certification bodies, ensuring full compliance with requirements and continuous improvement of its standards. Suppliers are key partners in the Group's growth and innovation journey. Within the context of expansion also driven by mergers and acquisitions (M&A), the Group collaborates with financial advisors, credit institutions and law firms, ensuring transparency and integrity in business relationships. Lastly, the relationship with local communities is expressed through open communication via the website and social media, through which the Group promotes its social and environmental commitment.



Stakeholder communication and expectations

STAKEHOLDER	COMMUNICATION
Customers / first-tier manufacturers	Code of Ethics.
Shareholders	Ongoing dialogue; Shareholders' Meeting.
Trade union organizations	Continuous dialogue; meetings with union representatives.
Customers	Code of Ethics; workshops; website and social media.
Regulators / environmental and safety regulations	Continuos dialogue; meeting with trade union representatives
Suppliers	In the context of growth and M&A, interaction with financial advisors, banks and law firms.
Local communities	Participation in cultural, sports and solidarity events; website and social media.

Cromaplast promotes a **conscious and sustainable working environment** by encouraging employee participation in initiatives that strengthen individual and collective responsibility with regard to environmental protection and resource use. Among the most significant initiatives is the internal campaign "10 good practices for the responsible use of resources at work", designed to raise awareness among all employees on waste reduction and more efficient use of natural and energy resources. The poster provides practical guidance on low environmental impact daily behaviours, such as:

- 

As part of its employee awareness initiatives, Cromaplast promotes **activities dedicated to health and well-being**. These include the information campaign "Cromaplast helps you take care of your health", disseminated through a themed poster encouraging healthy eating and lifestyles. The initiative illustrates, in a simple and visual way, the benefits of consuming fruit and vegetables.



Chiedi le finestre più locali climatizzate

Spirituali e condonatori non locali non utilizzarli

Modera la temperatura sia d'inverno (min 20°) che d'estate (max 19°)

Utilizza sempre e tutti per il tuo beneficio l'aria condizionata

Chiedi sempre il miglior prezzo possibile

Imposta il PC e gli altri apparecchi in modalità di risparmio energetico

Spegni il PC e gli altri apparecchi a termine di lavoro

Stampa solo documenti necessari ed in modalità fronte/retro

Limita l'uso del computer: tutte le volte che ti puoi togliere il computer

Preferisci i ritiri negli uffici centrali

- chiudere il rubinetto dell'acqua lavando le mani evita in un minuto l'inutile scorrimento di almeno 6 litri d'acqua
- se lasciamo scorrere l'acqua lavando i denti, sprechiamo fino a 30 litri; consumiamo solo 1,5 litri se non la lasciamo scorrere
- segnalare eventuali perdite: con un rubinetto che gocciola si sprecono fino a 5 litri al giorno
- abbassare la temperatura del riscaldamento di 1°C si traduce nel 6% circa di risparmio energetico: analogo risultato se si aumenta di 1°C la temperatura dell'aria condizionata.
- soponere le luci se la stanza è inutilizzata: le luci al LED installate riducono i consumi elettrici del 90%, ma è un apporto l'asciugare la doccia

***insieme possiamo fare la
differenza!***



Cromaplast
Automotive Exterior

CROMAPLAST ti aiuta a prenderti cura della tua salute

Cibi rossi: SALUTE IMMUNITARIA

Cibi arancioni: SALUTE RIPRODUTTIVA

Cibi gialli: SALUTE DIGESTIVA

Cibi verdi: SALUTE CARDIACA

Cibi viola e blu: INVECCHIAMENTO SANO

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Codice Fiscale e Partita IVA: IT00168340248. Capitale sociale: € 300.240,00 i.v.

Associations

IAMET is a member of Confindustria Varese, Confindustria Padua and Federmeccanica, the main industry associations representing the metalworking sector.

Welfare and Trade Union Relations

IAMET currently has active **agreements with local universities** (the University of Insubria and Politecnico di Milano) to provide internship opportunities for students. In parallel, **it collaborates with local upper secondary schools** by activating training placements in response to requests from educational institutions, contributing to the development of young people's technical skills.

Training

To support these collaborations, IAMET and Cromaplast continuously invest in internal training, considered a strategic lever for innovation, sustainability and continuous improvement. Recent training activities have focused on:

- Environment: MUD, waste management, environmental impact analysis, regulatory updates and opportunities for reuse and post-industrial recovery;
- Accounting, administration, reporting and management control;
- Human Resources (HR);
- Foreign languages;
- Managerial training and PDG;
- Project management;
- Effective communication;
- Occupational health and safety: general and specific courses, refresher training for supervisors, RLS, RSPP and equipment operators;
- Specialist technical training;
- Whistleblowing, Legislative Decree 231/2001, harassment prevention, inclusive language and transparency culture.

These initiatives demonstrate the Group's commitment to maintaining active relationships with the associative and educational systems, within a framework of sustainable development, human capital enhancement and responsibility towards local communities.



Associations

Collaborations and sponsorships with sports organizations

Cromaplast supports the local community through sports and cultural sponsorship initiatives, including **collaboration with the local football team ASD Muzzolon**, which the Company supports as a sponsor.

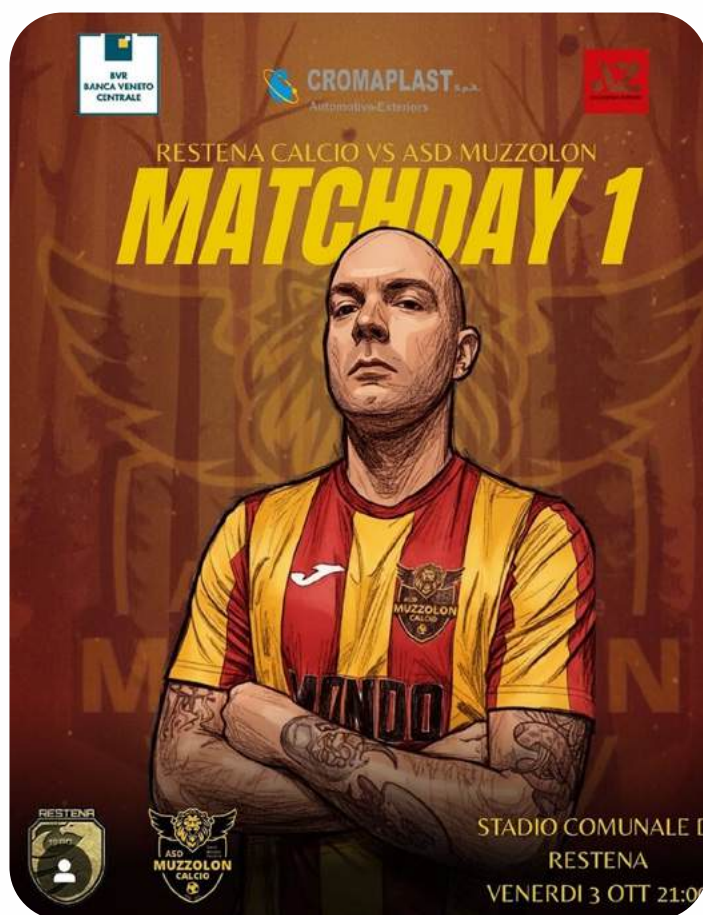
IAMET and Cromaplast also support **Futura Volley Giovani**, a women's volleyball team based in Busto Arsizio (VA) competing in Serie A2 of the national championship.

These collaborations form part of the Group's social responsibility strategy, aimed at strengthening ties with local communities, promoting participation in sporting events and encouraging the spread of positive values such as teamwork, cooperation and community spirit. This also includes the **distribution of free season tickets to company employees**.

Collaboration among associations, communities, governments and the private sector is essential to **achieving the SDGs**. Associations and communities can facilitate such partnerships by ensuring that initiatives are locally grounded and responsive to local needs.

Prevention and well-being initiatives

Cromaplast's General Management personally supports the association "**Amici del Cuore**", which carries out cardiovascular prevention activities and health screenings at the Company. Specialists from the association conduct checks and screenings twice a year, offering employees a concrete opportunity for health monitoring and well-being promotion.



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10. ESG Highlights

10. ESG Highlights

IAMET - 2024

	10.976,626 tCO2e	TOTAL EMISSIONS (SCOPE 1, 2 E 3) MARKET – BASED
	1.222.728 kWh	SELF-GENERATED ENERGY
	2.065.100 kWh	RENEWABLE ENERGY PURCHASED WITH GUARANTEES OF ORIGIN
	2.208,269 ton	TOTAL WASTE DESTINED FOR RECOVERY

Cromaplast - 2024

	10.269,248 tCO2e	TOTAL EMISSIONS (SCOPE 1, 2 E 3) MARKET – BASED
	138.223 kWh	SELF-GENERATED ENERGY
	3.661.000,00 kWh	RENEWABLE ENERGY PURCHASED WITH GUARANTEES OF ORIGIN
	529,204 ton	TOTAL WASTE DESTINED FOR RECOVERY

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11. Methodological Note and GRI—ESRS Cross-Reference Table

Methodological Note

In 2025, the IAMET Group voluntarily prepared its first **Sustainability Report**, covering the 2024 reporting period (1 January – 31 December). The Report includes data relating to IAMET and Cromaplast. No cases of non-compliance with laws or regulations were recorded in the social and economic areas. All information contained in this Sustainability Report refers, for each appli-

cable standard, to the **GRI Standards 2016** (some updated in 2021 and 2022), published in Italian on 23 January 2023, and, where applicable, to the corresponding ESRS standards developed at European level by the European Financial Reporting Advisory Group (EFRAG). The list of GRI and ESRS disclosures used is presented in the following section.



GRI—ESRS Cross-Reference Table

General disclosures

GRI	ESRS	EXPLANATION
2-1	See requirements of Directive 2013/34/EU	Organizational details
2-2	ESRS 1 5.1 ESRS 2 BP-1 §5 (a) and (b)	Entities included in the organization's sustainability reporting
2-3	ESRS 1 §73	Reporting period, frequency and contact point

Activities and workers

GRI	ESRS	EXPLANATION
2-6	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)	Activities, value chain and other business relationships
2-7	ESRS 2 SBM-1 §40 (a) iii ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52	Employees

Strategy, policies and practices

GRI	ESRS	EXPLANATION
2-22	ESRS 2 SBM-1 §40 (g)	Statement on sustainable development strategy
2-23	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f) ESRS S1 S1-1 §19 to §21, and §AR 14 ESRS S2 S2-1 §16 to §17, §19, and §AR 16 ESRS S3 S3-1 §14, §16 to §17 and §AR 11 ESRS S4 S4-1 §15 to §17, and §AR 13 ESRS G1 G1-1 §7 and §AR 1 (b)	Policy commitments
2-25	ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31 ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c) ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c) ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)	Processes to remediate negative impacts
2-27	ESRS 2 SMB-3 §48 (d) ESRS E2 E2-4 §AR 25 (b) ESRS S1 S1-17 §103 (c) to (d) and §104 (b) ESRS G1 G1-4 §24 (a)	Compliance with laws and regulations
2-28	"Political engagement" is a sustainability matter for G1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M	Membership associations

Stakeholder engagement

GRI	ESRS	EXPLANATION
2-29	ESRS 2 SMB-2 §45 (a) i to (a) iv ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28 ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23 ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22 ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21	Approach to stakeholder engagement
2-30	ESRS S1 S1-8 §60 (a) and §61	Collective bargaining agreements

Disclosures on material topics

GRI	ESRS	EXPLANATION
3-1	ESRS 2 BP-1 §AR 1 (a) IRO-1 §53 (b) ii to (b) iv	Process to determine material topics
3-2	ESRS 2 SBM-3 §48 (a) and (g)	List of material topics
3-3	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR- A, MDR-M, and MDR-T ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c) ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c) ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c) ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	Management of material topics

Anti-corruption

GRI	ESRS	EXPLANATION
205-1	ESRS G1 G1-3 §AR 5	Operations assessed for risks related to corruption
205-3	ESRS G1 G1-4 §25	Confirmed incidents of corruption and actions taken

Anti-competitive behaviour

GRI	ESRS	EXPLANATION
206-1	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

Materials

GRI	ESRS	EXPLANATION
301-1	ESRS E5 E5-4 §31 (a)	Materials used by weight or volume
301-2	ESRS E5 E5-4 §31 (c)	Recycled input materials used

Energy

GRI	ESRS	EXPLANATION
302-1	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)	Energy consumption within the organization
302-2	"Energy" is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M	Energy consumption outside of the organization
302-3	ESRS E1 E1-5 §40 to §42	Energy intensity
302-4	"Energy" is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M	Reduction of energy consumption

Emissions

GRI	ESRS	EXPLANATION
305-1	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)	Direct (Scope 1) GHG emissions
305-2	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)	Energy indirect (Scope 2) GHG emissions
305-3	ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)	Other indirect (Scope 3) GHG emissions
305-5	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56	Reduction of GHG emissions

Waste

GRI	ESRS	EXPLANATION
306-2	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)	Management of significant waste-related impacts
306-3	ESRS E5 E5-5 §37 (a), §38 to §40	Waste generated

Employment

GRI	ESRS	EXPLANATION
401-1	ESRS S1 S1-6 §50 (c)	New employee hires and employee turnover
401-3	ESRS S1 S1-15 §93	Parental leave

Occupational health and safety

GRI	ESRS	EXPLANATION
403-1	ESRS S1 S1-1 §23	Occupational health and safety management system
403-2	ESRS S1 S1-3 §32 (b) and §33	Hazard identification, risk assessment, and incident investigation
403-3	"Health and safety" and "Training and skills development" are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity- specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M	Occupational health services
403-4		Worker participation, consultation, and communication on occupational health and safety
403-5		Worker training on occupational health and safety
403-6	"Social protection" is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity- specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M	Promotion of worker health
403-7	ESRS S2 S2-4 §32 (a)	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships
403-8	ESRS S1 S1-14 §88 (a); §90	Workers covered by an occupational health and safety management system
403-9	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82	Work-related injuries
403-10	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82	Work-related ill health

Training and education

GRI	ESRS	EXPLANATION
404-1	ESRS S1 S1-13 §83 (b) and §84	Average hours of training per year per employee
404-3	ESRS S1 S1-13 §83 (a) and §84	Percentage of employees receiving regular performance and career development reviews

Diversity and equal opportunities

GRI	ESRS	EXPLANATION
405-1	ESRS 2 GOV-1 §21 (d) ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79	Diversity of governance bodies and employees

Local communities

GRI	ESRS	EXPLANATION
413-1	ESRS S3 S3-2 §19; S3-3 §25; S3- 4 §AR 34 (c)	Operations with local community engagement, impact assessments, and development programs

Customer privacy

GRI	ESRS	EXPLANATION
418-1	ESRS S4 S4-3 §AR 23; S4-4 §35	Substantiated complaints concerning breaches of customer privacy and losses of customer data



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