MINIFABER
METAL MASTERPIECES

Sustainability report 2024

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ENVIRONMENT

SOCIAL

BUSINESS CONDUCT

Letter to stakeholders

Dear Stakeholders,

Like every year, preparing the Sustainability Report provides an opportunity to calmly and carefully review the entire journey undertaken on such a crucial topic for Minifaber, highlighting the positive aspects that have been achieved while also defining clear objectives for what remains to be achieved on the path toward a sustainable industrial model. We are convinced that sustainability is a journey of collective transformation, and with this in mind, Minifaber is committed to contributing to this change, promoting values and, above all, actions that lead to the creation of a model of capitalism that is attentive to social and environmental concerns. We strongly believe that profit and environmental responsibility, economic growth and collective well-being, can work together synergistically. The Sustainability Report is therefore a space for open discussion, where we highlight the goals achieved and the challenges that still lie ahead, with the understanding that every improvement is possible thanks to our capacity for dialogue, the wise use of collective intelligence, and the creativity that has always distinguished Minifaber—all powerful tools for accelerating virtuous decisions and actions. In a sector like the metalworking industry in which we operate, historically tied to energy- and resource-intensive processes, we have resolutely chosen to operate in a "clean" and transparent manner: we invest in more efficient technologies, reduce emissions from our plants, and optimize the use of raw materials, adopting circular economy solutions wherever possible. In full continuity with our past and with the relationship style that distinguishes Minifaber, we have fully committed ourselves not only to environmental protection, but also to people and communities.

For this reason, we have strengthened our workplace safety policies, promoted ongoing training for our staff, the latter targeted to specific needs raised by management through ongoing and constructive discussions with our workforce, and supported social initiatives in the communities where we operate. Aware that this is an ongoing and challenging journey, we remain focused on constant process improvement and our responsibilities towards the environment and society. This Report is the result of everyone's contributions: employees, partners, customers, and suppliers. We thank each of you for your trust and for the role you play in our responsible growth.

Vision and Mission

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Vision

We are a family-run business that has been transforming sheet metal into products since the 1950s. We pass down our experience and develop our know-how from generation to generation. We serve the international market, and our clients are world-leading companies in sectors such as electromechanical, household appliances, medical, gas distribution, vending machines, and lighting.
The values that have allowed our company to grow have been a passion for technical preparation, tenacity, and the constant pursuit of new challenges. The power of a dream come true, the fascination of being captivated by the new, are the energy that guides our actions and inspires the future of our team.
We seek the satisfaction that comes from successfully completing a project for us and our clients. Consistency and intellectual honesty allow us to grow over time and become a credible and reliable partner.
We aim to become a leading international player, cultivating an increasingly high-quality team leveraging the most innovative technologies. We intend to expand into new markets, strengthen our research and development structure, and invest in ongoing training, unleashing the unique resources that are our essence.
We want to be bearers of well-being, understood as the valorization of the individual, the work environment, and the local area, ensuring our presence over time.

Mission

We can conceive of Minifaber as a system in which each area is interdependent, creating a single organism in which one guarantees the success and well-being of the other. To achieve this goal, we want to build fleet-wide communication using procedures that are known, embodied, and implemented by every person who works at Minifaber.

We want to provide scheduled and shared opportunities for discussion to stay up-to-date and aligned with the path we've taken.

We want to create more and more opportunities to share our successes, so that the entire team feels a sense of ownership over what has been achieved.

We want people who proudly choose to be part of the Minifaber system and who are enthusiastic about changes because our company is capable of constantly reaching new goals.

We want to build a team where people recognize the power of each other and therefore ask themselves the question every day: "How can I help my colleague win?"

We want all this to be a source of attraction for our customers who, by choosing us, know they are going for success.

The story

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Who we are

Minifaber specializes in cold sheet metal working and the design and construction of molds, and is a recognized international leader in the sector.

From design to semi-finished or finished product, over 65 years of business, Minifaber has acquired the technologies, experience, and skills necessary to carry out every single phase of the production process in-house: from feasibility studies to design, through prototyping and small and large-scale production.

Over time, we have also built a dense network of suppliers specializing in surface finishing and heat treatments, with the aim of providing a comprehensive service to our customers.

This is because Minifaber believes it's important to be at its customers side as a partner and supplier, taking care of the entire project, from feasibility study to production and beyond.

Family Global Player

Minifaber is a family-run company that builds its strength on a customer-oriented approach. It listens to and understands its customers' needs, and knows how to interact with markets around the world.

The value and professionalism of our people combined with a highly innovative industrial culture.

An Italian excellence that invests in the internal training of its resources to develop professionals capable of carrying out processes and manufacturing that few can do.

This approach has allowed it to provide a highly valuable response to the needs of companies in the most important industrial sectors. The company understands the markets of the most important global regions, speaks its clients' language, and understands their specific needs. Minifaber knows how to approach Italian and international markets professionally and proactively.

Exports account for 60% of its turnover. Furthermore, with its production facility in Romania, it can offer customers delocalized and cost-effective production.

This combination of factors allows Minifaber to create semi-finished and finished products, carrying out the entire process in-house, from design to production.

For this reason, Minifaber is a preferred supplier to prestigious national and international industrial groups operating in the electromechanical, kitchen robotics, energy distribution, medical, vending, professional lighting, home/professional appliances, and gas distribution sectors.

The story

1960 Minifaber was founded in 1960 as a company specializing in cold sheet metal working, shearing, drawing, and metal welding.

1975 Introduction of a tooling department that includes a Technical Design Office, dedicated to the design and construction of molds.

1986 Transformation into a joint stock company

1996 Construction of a new 56,000 m2 headquarters in Seriate, a production hub housing the tooling, metal cutting and stamping, light carpentry, welding, and assembly departments, as well as the technical, sales, administrative, and management offices.

2012 Development of production lines dedicated to the production of components for world-leading food processors.

2020 Management transformation and adoption of international ERP

Our Values

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Our Values

The founding values of our company are mainly:

- **INNOVATION:** Minifaber is committed to continuous technological innovation of its products and working methods, fully sharing its technical knowledge with its customers.
- **HUMAN RESOURCES:** Minifaber's actions are geared towards the growth, training, and development of its people, through daily attention to the quality of the work environment and human relationships.
- **SAFETY:** Minifaber designs and implements high safety standards to ensure the health and well-being of workers in the workplace.
- **INTEGRITY:** Minifaber acts responsibly and works with the utmost commitment, adhering to rigorous principles of ethics, loyalty, and professional correctness.
- **CUSTOMER FOCUS:** Minifaber places the customer at the centre of its daily business, proposing itself as a credible and reliable partner.

2024 in numbers

91 M€ turnover (+12% vs 2023)

8% EBITDA

345 employees

14.000 tons of metal purchased

60% average annual export rate

4% of revenues reinvested in new technologies

5.450 hours of annual training

The Headquarter

Minifaber's headquarter is strategically located in Northern Italy. Just 15 minutes from Orio al Serio Airport, the Seriate facility is served by an easily accessible infrastructure network, facilitating customer-supplier contact and delivery of finished parts.

Minifaber S.p.A.

Headquarter:
Via Brusaporto, 35, 24068, Seriate,
Bergamo, Italy

Telephone: +39 035 4237211

Fax: +39 035 4237224

Email: contact@minifaber.com

Business Model

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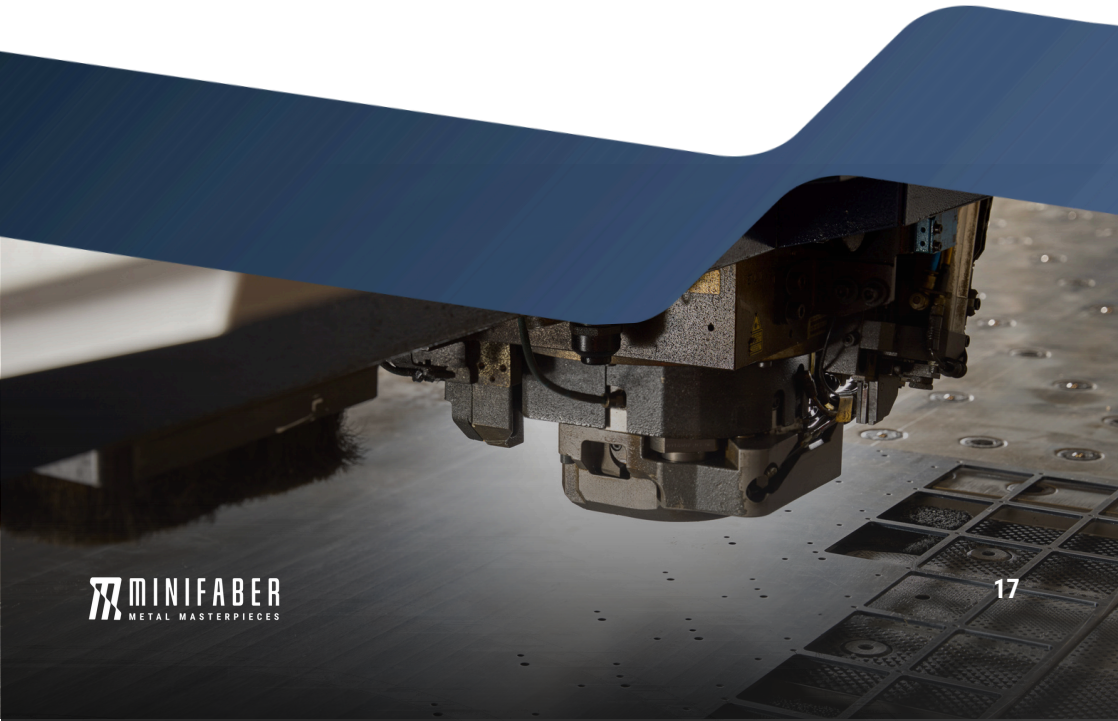
Business model

Minifaber develops its strategy based on its customers' needs and requests. It's essential to support them as a partner and supplier, taking care of the entire project, from feasibility studies to production and beyond. Over the years, the company has acquired the technologies, experience, and expertise needed to manage every single phase of the production process in-house: from feasibility studies to design, through prototyping and small- and large-scale production: this is the significant added value we provide to our customers.

Furthermore, Minifaber is very attentive to developing profitable relationships with suppliers, aiming to create a close and solid supply chain, the foundation of a successful business.

For this reason, Minifaber is a preferred supplier to prestigious national and international industrial groups operating in the electromechanical, kitchen robotics, energy distribution, medical, vending, professional lighting, household appliances, and gas distribution sectors.



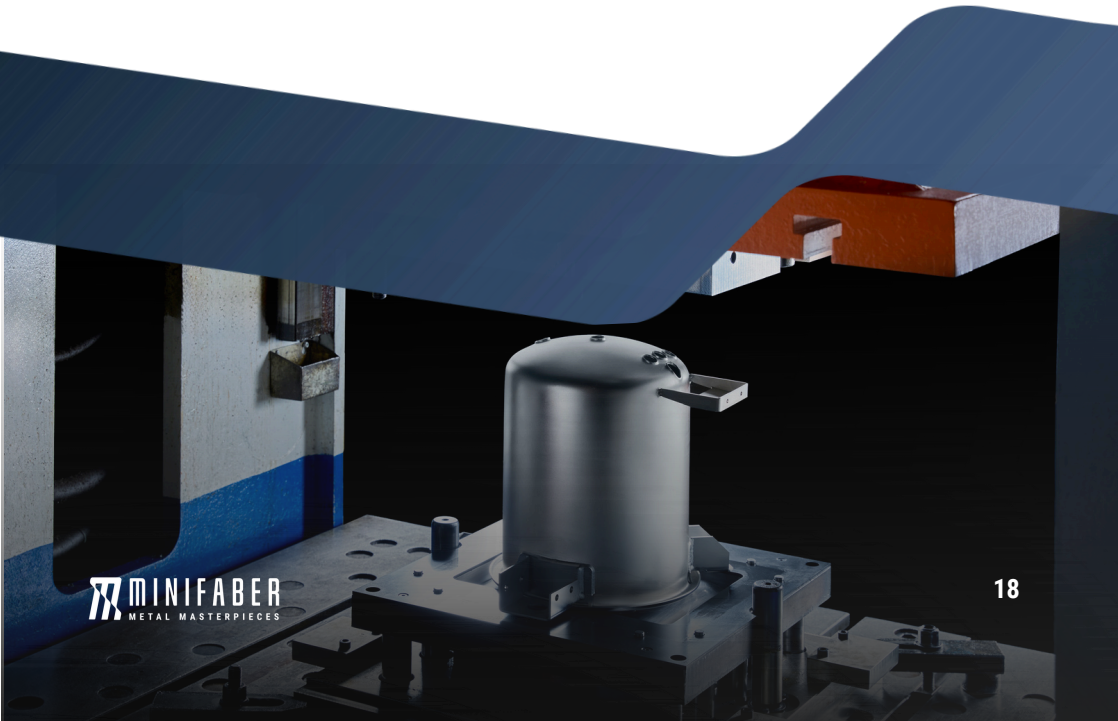
Core Business

At Minifaber, we use cold forming techniques to shape sheet metal without losing its intrinsic properties, while simultaneously improving its surface finish. The main sheet metal processing operations performed in-house are: shearing, stamping, deep drawing, laser cutting, punching, welding, bending, and hydroforming.

Minifaber offers a wide range of complete solutions that combine advanced technologies and a deep knowledge of materials.

An in-house team of sheet metal working experts, from engineers to operators and technicians who physically carry out the project, allows Minifaber to manage all phases of the process in-house, optimizing time, costs, and quality. Thanks to this experience, Minifaber is now one of the most reliable players on the market for all sheet metal working processes.

Furthermore, Minifaber also designs and manufactures tools for cold working sheet metal and equipment for welding and component assembly.



Sectors and products

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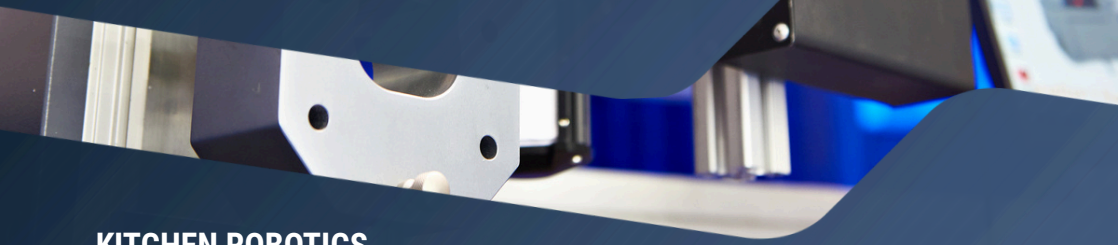
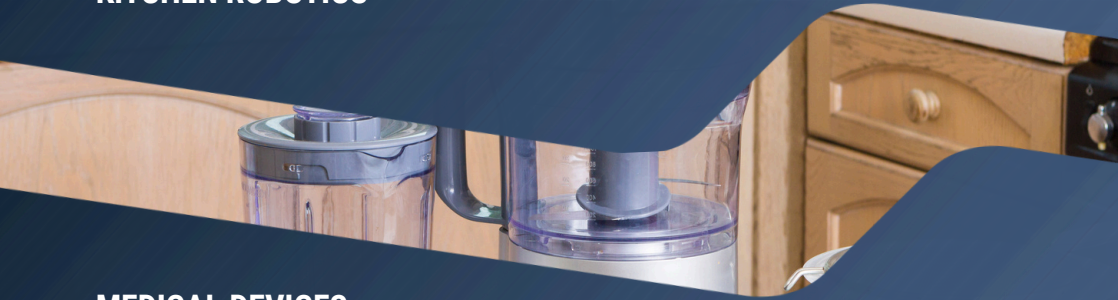
The sectors

ELECTROMECHANICAL



KITCHEN ROBOTICS



MEDICAL DEVICES

GAS DISTRIBUTION

The sectors

HOME APPLIANCES

PROFESSIONAL EQUIPMENT

VENDING MACHINES

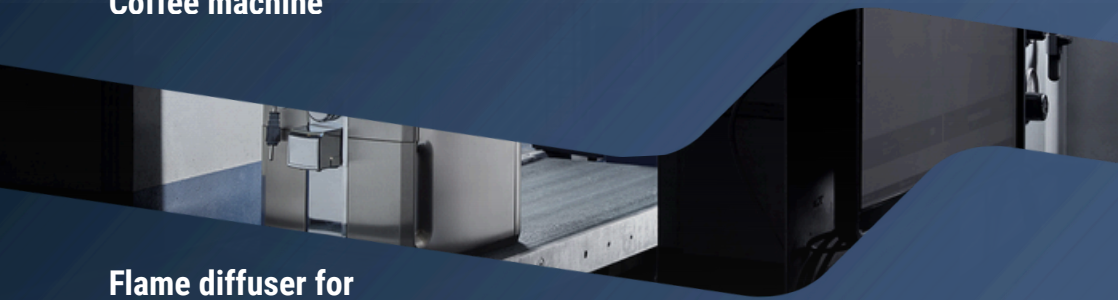
ENERGY DISTRIBUTION

The products

Professional Lighting Projector

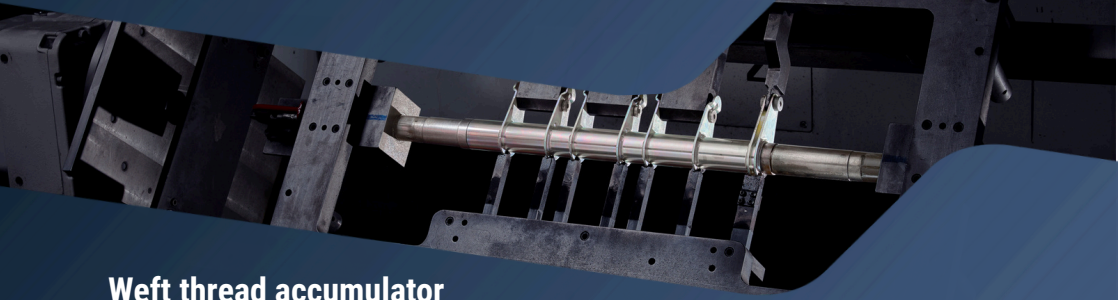
Food processor bowl

Coffee machine



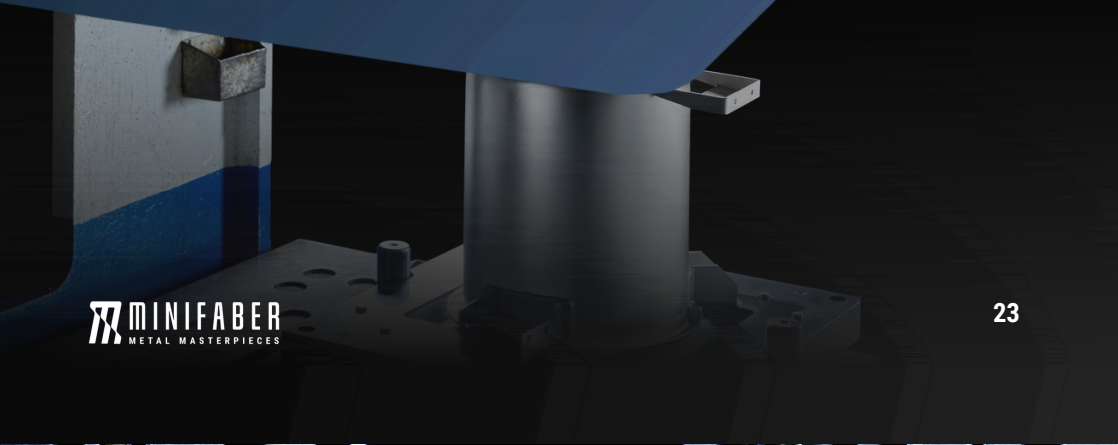
Flame diffuser for boilers

Electrical cabin control shaft



Weft thread accumulator for textile looms

Sterilizer



Governance

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Governance

Corporate structure

The company is owned 50% by Raffaello Melocchi and 50% by Gianfrida S.r.l.

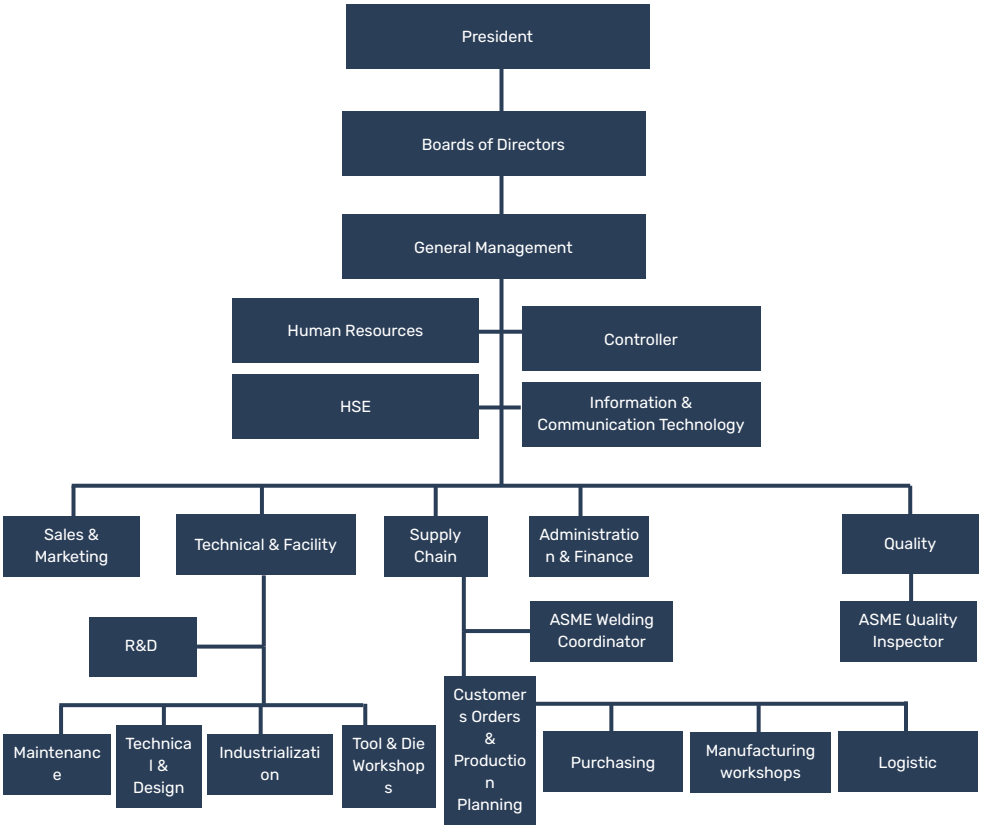
The social charges are:

- MELOCCHI RAFFAELLO Chairman of the Board of Directors
- MELOCCHI ANGELA Managing Director
- MELOCCHI MATTEO Managing Director

Company profile and reporting scope

This Sustainability Report covers the period from 1 January to 31 December 2024.
This document is prepared in accordance with Directive (EU) 2022/2464 (CSRD) and the European Sustainability Reporting Standards (ESRS). For sustainability reporting purposes, the quantitative data reported in this document refers exclusively to Minifaber S.p.A.

Organizational chart



Double materiality analysis

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Double materiality analysis

Double materiality assessment process

Minifaber's 2024 dual materiality analysis was conducted in accordance with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), which require companies to assess the relevance of ESG issues from two complementary perspectives:

1. Impact materiality (inside-out): the effects that the company generates on the environment and society.
2. Financial materiality (outside-in): the effects that environmental, social, or regulatory conditions may have on the company's financial performance.

To ensure a transparent, structured process fully aligned with the ESRS, Minifaber has adopted the Greenly methodology and digital system, which allows for a standardized assessment of all ESG issues required by law. Each manager of the E, S, and G areas responded to the relevant sections of the questionnaire. The activity was coordinated by the internal ESG Committee and involved the company's main customers and suppliers.

1. Evaluation of the 1,564 points required by the ESRS

The analysis was based on the complete completion of all disclosures required by the regulation. For each ESRS question, Greenly requires completion at three levels:

1. Minifaber Evaluation
2. Evaluation of the customers involved
3. Evaluation of the suppliers involved

2. Model for Impact Materiality (inside-out)

For each topic, the Impact Materiality is calculated by combining:

- SCALE – severity of impact (0–5)
- EXTENSION – geographical extent and number of people involved (0–5)
- REMEDIABILITY – difficulty in restoring the initial state (only for negative impacts, 0–5)
- PROBABILITY – realistic expectation of occurrence (0%–100%)

3. Financial Materiality (outside-in)

In parallel, each topic includes an assessment of the company's dependencies on critical resources, environmental conditions, and regulatory constraints.

Four aspects were evaluated:

- Availability or access to the resource
- Quality or deterioration of the resource over time
- Increased management or replacement costs
- Regulatory tightening related to the resource

4. Aggregation of results and generation of the Double Materiality Matrix

For each question in the ESRS, Greenly collects ratings from:

- Minifaber (weight 50%)
- Selected customers (weight 25%)
- Selected suppliers (weight 25%)

The weights are applied automatically by the system, which integrates the three perspectives into a single normalized value. Subsequently, using a proprietary algorithm, Greenly aggregates the responses within the ESG categories (E, S, G) and their respective thematic subcategories to determine the level of materiality for each topic required by regulation. Based on these results, the platform generates the Dual Materiality Matrix, where:

- the Y-axis represents the impact materiality (inside-out),
- the X-axis represents financial materiality (outside-in).

A topic is classified as material if it exceeds the internally defined relevance threshold in both dimensions. In this case, the relevance threshold was set at 60%.

5. Directional validation

The matrix and final list of material topics were:

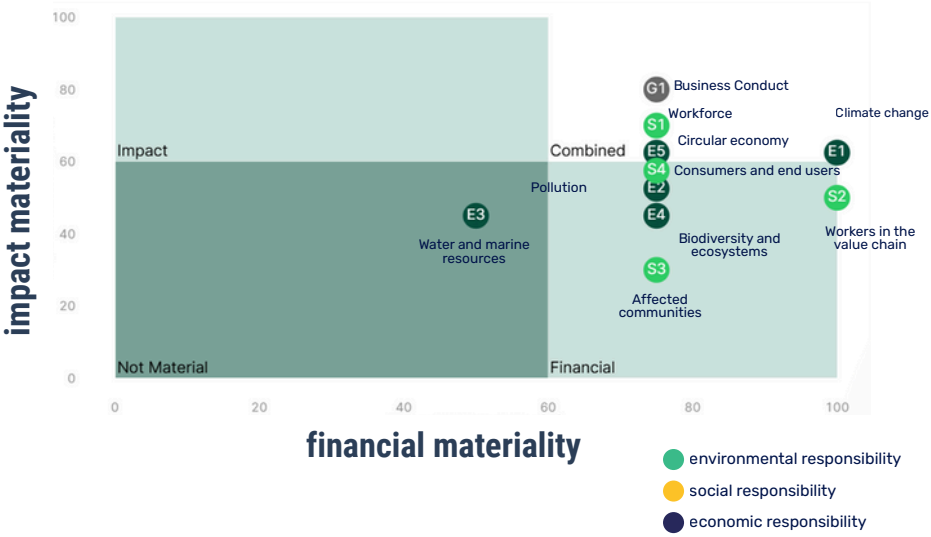
- analyzed by the ESG Commission,
- discussed with the Management,
- approved as the basis for defining the 2025–2027 ESG objectives.

6. Annual review

The analysis will be repeated and updated every year for:

- intercept new emerging risks;
- monitor regulatory developments;
- adapt the materiality profile to changes in the competitive and regulatory context.

Results of the 2024 dual materiality analysis



For this reporting year, a 60% threshold was set for Financial Materiality (X-axis) and Impact Materiality (Y-axis), which led to the definition of the material topics (top right). The impacts, risks, and opportunities (IROs) of each thematic area (including non-material ones) were identified in accordance with the ESRS and integrated into the thematic chapters E, S, and G. Details on the material topics are provided below.

Material Topics

E1 – Climate change

For Minifaber, climate change represents a risk and transition priority rather than a direct impact. The company is not emissions-intensive, but operates in an energy-intensive sector and is therefore highly exposed to the regulatory and cost risks associated with European climate policies. Full financial materiality (100%) reflects the fact that every energy decision affects industrial margins, CapEx planning, and relationships with customers and stakeholders. The environmental impact, although more moderate (63%), is expressed through the contribution to mitigating CO_2 emissions and the commitment to a more efficient production model.

Scope	Topic	Impact materiality	Financial materiality
E1	Adaptation to climate change	51,67%	100%
E1	Climate change mitigation	62,50%	100%
E1	Energy	62,50%	100%

- **Adaptation (51.7% impact – 100% financial)**

Physical climate risk, while not yet critical, is becoming increasingly important for the production and logistics continuity of Minifaber and its suppliers. Extreme events such as heat waves, floods, and water shortages can interrupt supply flows (steel, metal components) or reduce plant productivity. Minifaber also relies on Italian and European suppliers who operate with highly energy-intensive production.

- **Mitigation (62.5% impact – 100% financial)**

Climate change mitigation is at the core of Minifaber's industrial decarbonization strategy and its value chain. Mitigation is the primary driver of industrial competitiveness. The ability to reduce emissions and improve energy efficiency directly impacts operating costs, reputation, and the likelihood of being chosen as a preferred supplier in European B2B markets.

- **Energy (62.5% impact – 100% financial)**

Energy is the most crucial economic driver for Minifaber and the metalworking industry. Energy consumption in metal treatment processes accounts for a significant portion of industrial costs and impacts overall environmental performance. The main risk is dependence on volatile electricity prices, exacerbated by regulations. Energy has a 100% financial impact, as every percentage point of efficiency impacts operating margins.

E5 – Circular economy and use of resources

For Minifaber and its supply chain, the circular economy is a lever for efficiency and reduced dependence on virgin raw materials. The cost and availability of metals, combined with customers' growing focus on material traceability, make this a two-pronged issue: operational and strategic.

Financial materiality (75%) reflects the strong correlation between circularity, margins, and security of supply. Environmental impact (63%) is linked to the company's ability to optimize material flows and collaborate with the supply chain to maximize reuse.

Scope	Topic	Impact materiality	Financial materiality
E5	Resource inflows, including resource use	62,5%	75%
E5	Outflows of resources related to products and services	52,5%	75%
E5	Waste	57,50%	75%

- **Resource inflows (62.5% impact – 75% financial):**

Minifaber relies on energy-intensive steels and metals, which can lead to price volatility. Selecting suppliers with recovery and reuse processes improves environmental performance and cost stability.

- **Resource outflows (52.5% impact – 75% financial)**

Production processes generate high-value metal scrap, which is largely recycled. Increasing the recovery rate reduces waste and generates indirect margins.

- **Waste (57.5% impact – 75% financial)**

Efficient metal and packaging waste management reduces disposal costs and strengthens environmental reputation among corporate customers.

S1 – Own workers

The S1 theme is fully material for Minifaber, reflecting the strategic importance of human capital in a highly specialized manufacturing environment. The company operates with production processes that require advanced technical skills and guarantees high standards of safety and well-being in the workplace. Workforce stability and training are essential factors for product quality and operational continuity. Impact materiality (70%) highlights Minifaber's responsibility to protect the health and safety of its workers and to promote a culture of widespread well-being. Financial materiality (75%) reflects how the continuity, competence, and motivation of its staff directly impact productivity, product quality, and innovation capacity.

Scope	Topic	Impact materiality	Financial materiality
S1	Working conditions	70,0%	75%
S1	Equal treatment and equal opportunities for all	70,0%	75%
S1	Other work-related rights	70,0%	75%

- **Working conditions (70% impact – 75% financial)**

Safety in production departments, accident prevention, and environmental monitoring are constant priorities.

- **Equal treatment and opportunities (70% impact – 75% financial)**

Attention to equality and inclusion is guaranteed by compliance with the National Collective Bargaining Agreement and by internal growth policies based on skills and merit.

- **Other work-related rights (70% impact – 75% financial)**

Effective engagement with social partners and an inclusive environment support staff stability and a quality internal climate.

G1 – Business Conduct

The G1 topic emerges as highly material for Minifaber, as ethical conduct and transparency in business relationships form the basis of trust along the value chain. In a B2B industrial context, where customers require evidence of ESG compliance, governance is a factor in competitiveness and market access. Impact (80%) reflects governance's ability to influence ethical behavior and sustainable practices throughout the supply chain, fostering transparency, due diligence, and corporate reputation. The financial component (75%) derives from the link between solid governance and reduced legal risk, improved access to credit, and preference among corporate clients.

Scope	Topic	Impact materiality	Financial materiality
S1	Management of supplier relationships, encompassing payment practices.	70%	75%

- **Supplier relationship management, including payment practices (80% impact – 75% financial)**

Minifaber maintains long-term relationships with suppliers, based on fairness and punctual payments.

Environment

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Climate Change

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E1 General framework and scope

Minifaber S.p.A. operates in the energy-intensive manufacturing sector (NACE C25.5 – Forging, stamping, and drawing of metals), classified as a sector with a high climate impact under European legislation. The company's activities do not involve the extraction or production of fossil fuels, nor the generation of electricity from coal, oil, or gas, and therefore are not among the sectors excluded from the EU Paris-Aligned Benchmarks pursuant to Regulation (EU) 2020/1818.
This chapter describes Minifaber's approach to climate change management, including governance, impacts, risks and opportunities, policies, mitigation and adaptation actions, emissions reduction targets, and energy and emissions indicators, in compliance with ESRS E1.

E1-1 Transition plan for climate change mitigation

Minifaber has defined a medium-term decarbonization roadmap, starting in 2023, as the first step towards aligning with the goals of the Paris Agreement and achieving climate neutrality by 2050.
The roadmap focuses on reducing direct and indirect energy-related emissions (Scope 1 and 2) through a progressive change in the energy and production model.
The plan's time horizons are consistent with the company's strategic and investment planning and allow for the gradual management of the main transition risks related to energy and regulatory requirements.
During the reporting period, the plan is in an initial implementation phase and will form the basis for a full formalization of the transition plan in the next reporting cycles.

E1-2 Policies related to climate change mitigation and adaptation

Minifaber has defined and implemented an integrated climate policy within its Environmental Management System compliant with UNI EN ISO 14001:2015, with the aim of mitigating climate impacts and increasing the company's resilience to physical and transition risks.

Climate change mitigation

Climate mitigation is pursued through:

- Carbon footprint measurement: Since 2023, Minifaber has been measuring its greenhouse gas emissions (Scope 1, Scope 2, and Scope 3) with the aim of monitoring and progressively reducing its climate impact.
- Definition of a decarbonization plan: the results of emissions measurements flow into a decarbonization plan aimed at reducing the overall climate impact.
- Reporting and transparency: starting in 2024, Minifaber will prepare a Sustainability Report based on 2023 data.
- The company also participates in EcoVadis assessments and the CDP questionnaire, tools that support transparency and comparison with industry best practices.

Adaptation to climate change

The Environmental Policy recognizes the role of technological innovation, human expertise, and environmental performance monitoring in fostering sustainable and resilient corporate development. Although no specific adaptation programs are envisaged, these elements contribute to creating more robust and informed operating conditions with respect to ongoing environmental changes.

Continuous improvement and stakeholder engagement

The Policy also provides:

- a commitment to continuous improvement of the Environmental Management System and the overall ESG strategy;
- Stakeholder engagement through periodic consultations and stakeholder engagement activities, which help identify shared priorities and strengthen collaboration along the value chain.

E1-3 | Climate change policy actions and resources

In 2024, Minifaber implemented a series of measures aimed at reducing its energy consumption and related greenhouse gas emissions, in line with the company's climate change mitigation policies. The actions implemented primarily focused on the energy efficiency of its systems and equipment, improved energy management, and the procurement of electricity from renewable sources through market-based instruments.

Climate change mitigation actions

1. Energy efficiency – compressed air systems

In 2024, Minifaber completed a campaign to identify and repair leaks in compressed air systems. The intervention allowed a measurable reduction in electricity consumption associated with the production and distribution of compressed air, directly contributing to the reduction of indirect Scope 2 (Location-Based) emissions.

2. Energy efficiency – replacement of industrial printers

During 2024, the company completed the replacement of traditional industrial printers with cold technology models, characterized by lower energy requirements than previous solutions.
The intervention generated a structural reduction in electricity consumption and related Scope 2 emissions.

3. Market-Based Scope 2 Emissions Zeroing through Guarantees of Origin

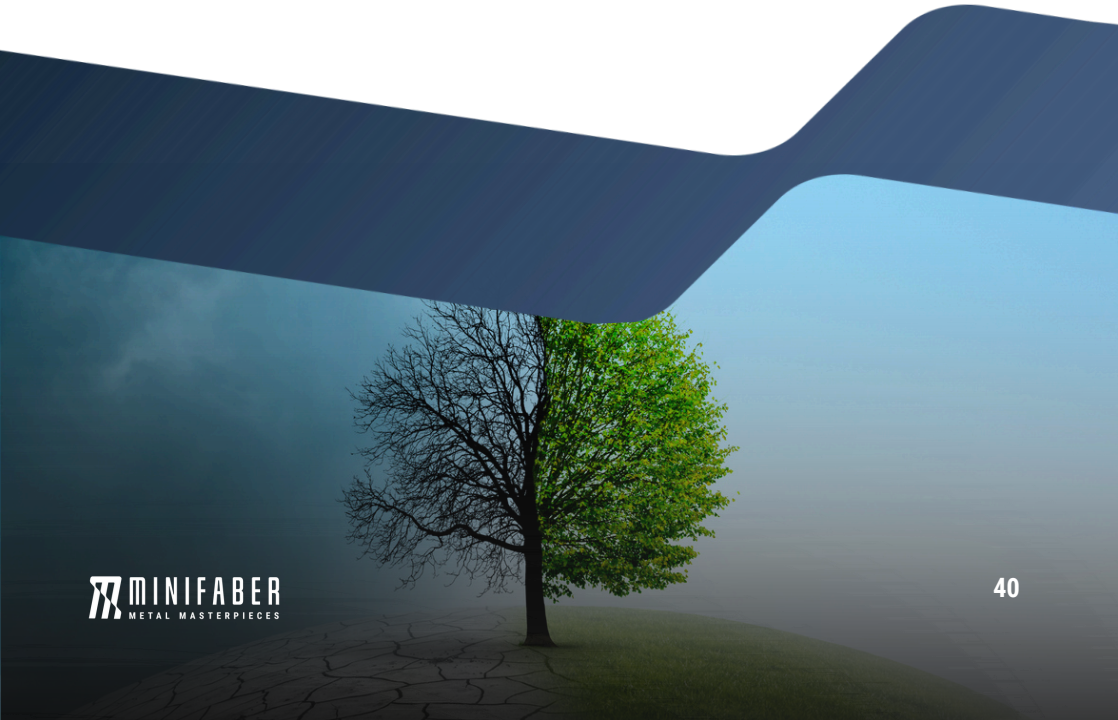
In 2024, Minifaber purchased Guarantees of Origin (GOs) to cover its electricity consumption. Thanks to this initiative, Scope 2 emissions, according to the Market-Based Approach, were reduced to zero for the reporting year.

The mitigation actions implemented in 2024 (compressed air and cold technology printers) allow for an estimated reduction of 50.4 tCO_2e of Scope 2 (Location-Based) compared to 2023, corresponding to approximately 3% of the overall Scope 1 + 2 (Location-Based) emissions of the base year.

The purchase of Guarantees of Origin in 2024 also allowed the total elimination of Scope 2 emissions according to the Market-Based approach.

Climate change adaptation actions

In 2024, Minifaber completed a qualitative assessment of physical and transition climate risks as part of its dual materiality process. This activity represents the only adaptation action implemented during the reporting period and provides the knowledge base for developing future quantitative assessments.



E1-4 | Objectives related to climate change mitigation and adaptation

Looking to the three-year period 2025–2027, Minifaber has set a quantitative greenhouse gas emissions reduction target of 380.6 tCO_2e/year, corresponding to a reduction of approximately –23.6% compared to the base year 2023, referring to Scope 1 and Scope 2 (Location-Based) emissions.
Achieving this goal is based on a combination of increasing the share of renewable energy, improving energy efficiency, and electrifying thermal consumption, which together determine the expected reduction in emissions.

The main actions planned include:

- Installation of a 211 kWp photovoltaic system for the production of renewable energy.
- Finalization of the agreement for the purchase of an additional 399 kWp photovoltaic system.
- Introduction of heat pumps to replace 70% of the heating needs currently covered by natural gas.
- Implementation of a power quality system to optimize electrical performance and reduce network losses.
- Evaluation of an additive capable of increasing the efficiency of on-site hydronic systems by 10–15%.

At the same time, Minifaber confirms its goal of sourcing electricity from renewable sources through Guarantees of Origin (GO), in order to reduce Scope 2 emissions according to the Market-Based approach, consistent with the progressive electrification of its operations.

Action / Solution	Type of intervention	Scope interested	Status of the action	Year of implement ation	Avoided emissions (tCO_2e/year)
53 kWp photovoltaic system	Production of electricity from renewable sources	Scope 2 (LB)	Implemented	2019	n.d.
Replacing lighting with LEDs	Energy efficiency	Scope 2 (LB)	Implemented	2019–2022	n.d.
Compressed air leak detection and repair	Energy efficiency	Scope 2 (LB)	Implemented	2024	≈ 50,0
Replacing printers with “cold” technology	Energy efficiency	Scope 2 (LB)	Implemented	2024	≈ 0,4
Purchase of Guarantees of Origin (GO)	Renewable electricity supply	Scope 2 (MB)	Continues	2024-2025 2026-2027	Scope Reset 2 MB
211 kWp photovoltaic system	Production of electricity from renewable sources	Scope 2 (LB)	Planned	2025	66,5
399 kWp photovoltaic system	Production of electricity from renewable sources	Scope 2 (LB)	Planned	2025	118,5
Power Quality	Improved electrical efficiency / reduced losses	Scope 2 (LB)	Planned	2025	33,7
Heat pumps	Electrification of thermal uses	Scope 1	Planned	2026	161,8
Total expected reductions at full capacity	–	Scope 1 + Scope 2	–	2027	380,6

E1-5 | Energy consumption and energy mix

In 2024, Minifaber recorded a total electricity consumption of 5,085,582 kWh.
The requirement was covered through two main sources:

- 5,005,292 kWh of electricity drawn from the national grid;
- 80,290 kWh of electricity self-produced through photovoltaic systems installed on the production site.

The purchased electricity was supplied with Guarantees of Origin (GO), certifying its provenance from renewable sources. Self-production from photovoltaic systems represents a further direct contribution to the company's renewable energy quota.

Energy mix 2024

Based on the quantities supplied and self-produced, the energy mix for the year is composed as follows:

- 98.4% purchased electricity
- 1.6% self-produced electricity from photovoltaic systems

The photovoltaic system contributes entirely to self-consumption, reducing dependence on the grid and increasing the share of energy coming from renewable sources.

Energy data summary 2024

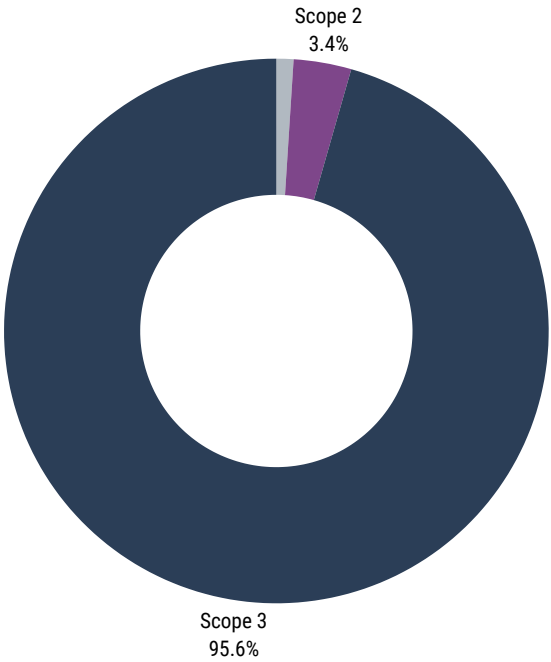
Voice	Quantity (kWh)	% of total
Acquired electricity	5.005.292	98,40%
Self-generated energy from photovoltaics	80.290	1,60%
Total electricity consumption	5.085.582	100%

E1-6 | — Gross GHS emissions from Scope 1, 2, 3 and total GHG emissions

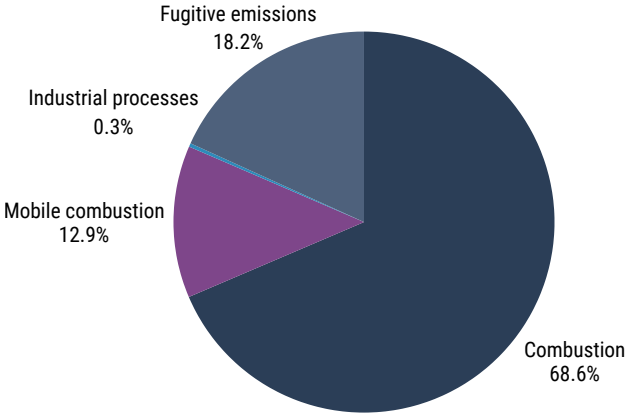
Greenhouse gas (GHG) emissions are commonly classified into different scopes according to the Greenhouse Gas (GHG) Protocol Corporate Reporting and Accounting Standard, an international standard for measuring and managing emissions.

The graph shows the breakdown of Minifaber's total emissions in 2024, equal to 42,904.4 tCO_2eq, according to the three categories defined by the GHG Protocol:

- Scope 1: 434.2 tCO_2eq (1%) – direct emissions (e.g. gas combustion and company vehicles)
- Scope 2: 1,469.8 tCO_2eq (3%) – indirect emissions from electricity
- Scope 3: 41,000.4 tCO_2eq (96%) – indirect emissions along the entire value chain



Scope 1



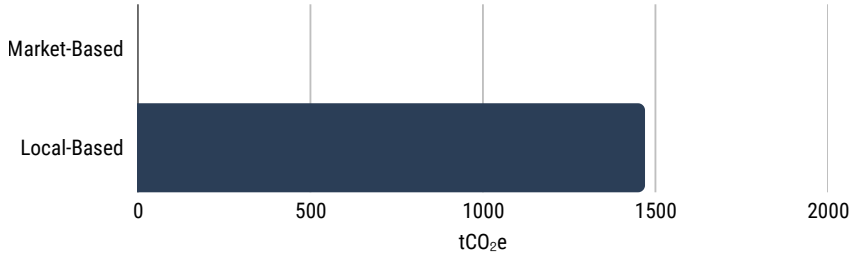
In 2024, Minifaber's Scope 1 emissions totaled 434.2 tCO_2e. The largest share (68.5%) is associated with stationary combustion, primarily from the use of boilers for space heating and, to a lesser extent, the combustion of propane and acetylene used in some processes. Mobile combustion contributes 12.9% and refers to company vehicles powered by fossil fuels used for operational and logistics activities. A significant portion of emissions, equal to 18.2%, derives from fugitive emissions associated with refrigerant gas leaks from air conditioning systems. Finally, a residual share (0.3%) is attributable to industrial processes, particularly the use of technical gases for welding activities.

Scope 2

In 2024, Minifaber purchased 5,005,292 kWh of electricity from the grid. This entire volume was covered by Guarantees of Origin (GOs) purchased from the supplier, thus eliminating the associated emissions according to the Market-Based Approach. Additionally, the company self-produced 80,290 kWh through photovoltaic systems, considered zero-emission on-site energy and therefore excluded from the Scope 2 calculation.

For the purposes of reporting indirect emissions from electricity (Scope 2), both approaches envisaged by the GHG Protocol were applied:

- Location-Based Approach: Using the average mix of the Northern Italy electricity grid (Electricity Maps data) with an emission factor of 0.2937 $kgCO_2e/kWh$, emissions are equal to 1,469.8 tCO_2e.
- Market-Based Approach: Since the electricity supply was entirely covered by Guarantees of Origin, emissions were equal to 0 tCO_2e.



Scope 3

For 2024, Minifaber has created an almost complete mapping of its Scope 3 emissions.

Scope 3 categories included in the calculation

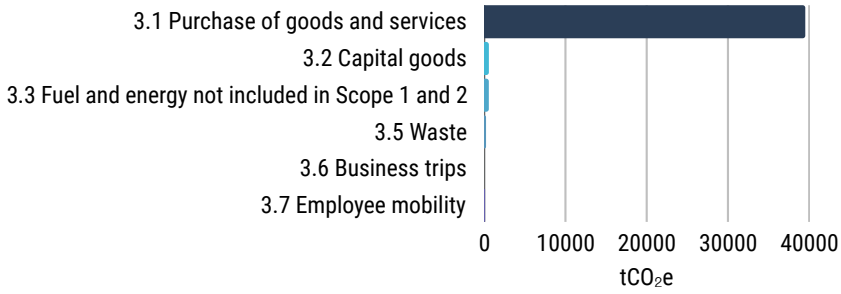
- Category 3.1 – Purchase of goods and services: this was one of the most significant items. The analysis was divided into raw materials (especially metals) and other operating costs (OPEX), to which specific emission factors were applied for each type of material or service.
- Category 3.2 – Capital goods: the calculation was carried out on the basis of company assets, considering the impact of machinery and equipment purchased during the year.
- Category 3.3 – Fuel and energy not included in Scope 1 and 2: upstream emissions related to the production and distribution of methane gas and electricity used by Minifaber have been included, therefore all indirect emissions generated before actual consumption.
- Category 3.5 – Waste generated by operational activities: the calculation included both waste generated by the company and that generated by employees. Emission factors were applied based on the type of waste and final treatment.
- Category 3.6 – Business travel: Data was collected through mileage reimbursements, travel expenses, and ticketing, allowing us to estimate emissions from cars, trains, and corporate flights.
- Category 3.7 – Employee commuting: An estimate was made based on questionnaires completed by 35% of the staff, then statistically extended to the entire workforce.
- Categories 3.8 and 3.14 – Operating leased assets (upstream and downstream): No operating leased assets were identified for 2024. However, the category was included in the analysis and reported with a zero value to ensure transparency and completeness.

Scope 3

Scope 3 categories not included

Some categories were not considered due to lack of data, irrelevance to the business model, or because they were not applicable. In particular:

- Category 3.4 – Upstream transport and distribution: data not available; analysis planned for the following year.
- Category 3.9 – Downstream transport and distribution: same motivation as category 3.4.
- Category 3.10 – Use of products sold: Minifaber products do not generate emissions during use.
- Category 3.11 – End-of-life of products sold: Minifaber does not sell finished products.
- Category 3.12 – Franchising: not applicable.
- Category 3.13 – Investments: negligible impact; the company does not own any equity investments.
- Category 3.15 – After-sales services: not applicable, as the company does not offer maintenance or assistance on the products.



In 2024, Minifaber's Scope 3 emissions will derive from various categories covered by the GHG Protocol, with extremely heterogeneous contributions across the various items. Category 3.1 – Purchase of goods and services is by far the dominant component, with 39,519 tCO_2e, equal to approximately 96% of total Scope 3 emissions. This item reflects the climate impact of the materials and products purchased by the company and their related supply chains, particularly metals, which are the primary driver of emissions. These are followed, with a much lower impact, by categories 3.2 – Capital goods (575 tCO_2e), linked to investments in equipment and machinery, and 3.3 – Fuel and energy not included in Scope 1 and 2 (569 tCO_2e), which consider upstream losses in the production and distribution of natural gas and electricity. Emissions from corporate waste management (category 3.5) amount to 227 tCO_2e, while those associated with business travel (3.6) are negligible (2 tCO_2e). Finally, employee mobility (3.7), calculated on the basis of home-work commuting, contributes 109 tCO_2e. Overall, the Scope 3 emissions profile highlights the strong influence of the supply chain on the company's climate results and the strategic importance of interventions aimed at purchasing lower-impact materials and collaborating with suppliers.

E1 IRO | Significant risks and opportunities related to climate change

RISK - Volatility in energy prices and rising operating costs

Minifaber's high dependence on electricity and thermal energy exposes it to energy price volatility and rising operating costs, potentially impacting its profitability in unstable energy markets.

Horizon: Short-medium term
Probability: High
Impact: High

RISK – Operational disruptions due to extreme weather events

Physical events related to climate change could compromise production continuity, logistics, and the performance of key suppliers, particularly at the Seriate site and along the supply chain.

Horizon: Medium-long term
Probability: Medium
Impact: Medium-High

OPPORTUNITY - Structural reduction of energy costs and emissions through electrification and renewables

The planned investments in heat pumps, photovoltaic systems, energy monitoring systems, and efficiency measures will enable a structural reduction in energy consumption and Scope 1 and 2 emissions, with positive effects on operating costs and the company's resilience to energy market volatility.

Horizon: Medium term
Probability: High
Impact: High

OPPORTUNITY - Reducing exposure to transition risks related to carbon pricing and energy

Reducing dependence on fossil fuels through electrification and self-production from renewable sources allows Minifaber to improve the predictability of energy costs in the long term, reducing exposure to carbon pricing and energy price volatility.

Horizon: Medium term
Probability: Medium-High
Impact: High

Pollution

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E2-1 | Pollution Policies

Minifaber has a set of policies integrated into its ISO 14001 EMS, aimed at preventing and controlling air, water, and soil pollution and ensuring regulatory compliance.

Air pollution prevention and control policy

The policy aims to prevent and control air pollution from combustion processes, diffuse emissions (e.g., welding), and refrigerant gases. The main objectives include:

- maintaining compliance with legal limits;
- minimizing emissions through periodic checks and preventative maintenance;
- reduction of emissions from combustion and welding operations;
- prevention of fluorinated gas leaks and progressive replacement of high-GWP refrigerants.

Monitoring includes annual tests on conveyed emissions, boiler efficiency checks, and periodic checks on equipment containing F-gases. The policy applies to operations at the Seriate (BG) site, and implementation is overseen by the HSE Manager. The policy is aligned with, among others, ISO 14001, Legislative Decree 152/2006 (Part V), Lombardy regional legislation, and European F-gas legislation, with internal procedures and staff training.

Water pollution prevention and control policy

The policy ensures that industrial and stormwater discharges do not harm the environment and remain compliant with the AUA limits. The objectives include:

- compliance with authorization limits;
- prevention of contamination of surface and groundwater;
- improving the efficiency of drainage infrastructure.

Monitoring activities include periodic discharge analyses, three annual samplings of stormwater wells, annual cleaning of priority oil separators and drains, and leak testing of underground tanks. The policy applies to all water and stormwater systems on the site, and the HSE Manager oversees its implementation.

Soil and waste pollution prevention policy

The policy protects soil and promotes circular resource management by applying the European waste hierarchy (prevention, reuse, recycling, recovery, and disposal). The objectives include:

- minimizing the risks of soil contamination;
- maximizing the recovery of production waste;
- prevention of leaks from underground systems.

Monitoring includes periodic inspections, waste segregation audits, and annual tank leak tests. The policy is communicated to external operators through training, operating procedures, and contractual requirements.

E2-2 | Pollution-Related Actions and Resources

Minifaber implements ongoing prevention, control, and response measures to manage air, water, and soil pollution, in accordance with applicable regulations and the ISO 14001 EMS.

Annual monitoring of atmospheric emissions

The company annually conducts emissions measurements from its main combustion plants and checks on fugitive emissions from welding through an accredited external laboratory. In 2024, the results were found to be compliant with legal limits.

Wastewater and rainwater monitoring

Periodic sampling of industrial and rainwater is conducted, as well as maintenance of collection and treatment systems (cleaning of oil separators and drainage). Three samplings and annual maintenance were performed in 2024, with no non-compliances detected.

Leakage testing of underground tanks

Minifaber performs integrity checks on underground tanks and connected pipes to prevent soil and groundwater contamination. In 2024, all tanks passed the inspections.

Cleaning of drains and oil separators

A drainage infrastructure maintenance program is implemented: annual cleaning of 20 priority drains and triennial cleaning of the remaining ones. The plan was completed as planned in 2024.

F-gas leak check and maintenance

Periodic inspections and maintenance of HVAC systems containing fluorinated gases are performed. In 2024, a refrigerant leak was detected, resulting in emissions of 79.2 tCO_2e; corrective action was taken immediately and the repair was performed by a certified technician.

Emergency preparedness and spill prevention

Minifaber maintains emergency response procedures, containment kits, and staff training to prevent and mitigate accidental events. No pollution incidents occurred in 2024; annual drills were conducted.

E2-3 | Pollution targets

Minifaber has defined quality targets aimed at reducing pollution, with a specific focus on noise and VOCs.

Objective	Description	Time horizon
Noise pollution mitigation strategies	Implementation of structural soundproofing measures and technical interventions in production facilities to mitigate noise impact on employees and the surrounding environment.	2025
VOC and oil mist mitigation strategy	Installation of containment boxes and technical solutions on designated machinery to mitigate VOC and oil mist emissions while enhancing indoor air quality.	2027

E2 IRO | Significant risks and opportunities related to pollution

RISK - Environmental non-compliance and pollution incidents

Potential non-compliance with authorization requirements (AUA) or environmental incidents could generate fines, cleanup costs, and reputational damage, impacting business continuity and relationships with customers and authorities.

Horizon: Short term
Probability: Low
Impact: Medium-High

OPPORTUNITY - Reducing operational risk and strengthening environmental reliability

The structured implementation of environmental monitoring, ISO 14001 audits, and preventative actions allows Minifaber to reduce the risk of non-compliance and accidents, improving operational reliability, production continuity, and the company's positioning.

Horizon: Short term
Probability: High
Impact: Medium

Water and marine resources

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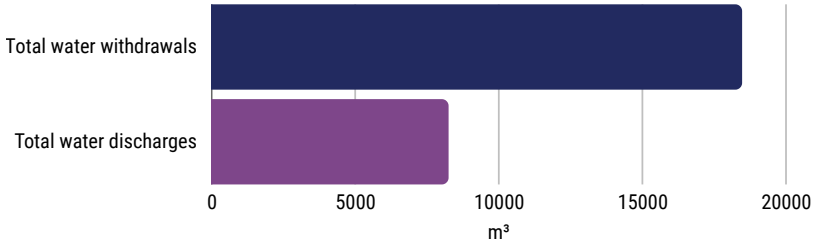
E3-1 | Policies related to water and marine resources

As of the reporting date, Minifaber has not adopted formal policies dedicated to the management of water and marine resources.
Water management is currently limited to measuring and monitoring water consumption, carried out through monthly readings of meters installed at the operational site, which allow us to determine the volumes of water withdrawn and consumed and their origin (company well and public water network).
No specific policies regarding sustainable water management, including targets for reducing withdrawals, reuse, or recycling, were formalized during the reporting period.

E3-2 | Actions and resources related to water and marine resources

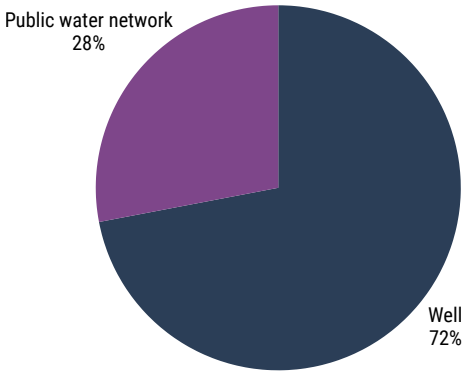
Minifaber monitors its water consumption through monthly readings of meters installed on site. As of the reporting date, no specific water reduction, reuse, or recycling measures, nor water storage systems, have been implemented. Available information regarding water resource management is limited to the measurement and monitoring of withdrawals and consumption.

E3-4 | Water withdrawals, discharges, and consumption



During the reporting period, Minifaber recorded total water withdrawals of 18,472 m³ and total water discharges of 8,252 m³. The company's total water consumption in 2024 was 18,472 m³; these data were obtained entirely through direct measurement, ensuring 100% coverage of reported water consumption.

Regarding the origin of the resource, in 2024, 72% of the water consumed was taken from a company well, while the remaining 28% was supplied by the public water network.



E3 IRO | Significant risks and opportunities related to water resources

RISK - Dependence on water resources and continuity of supply

Minifaber's dependence on water supplies, largely from its own well, exposes it to potential operational risks related to restrictions on resource use, regulatory changes, or critical issues with groundwater availability, with potential impacts on production continuity.

Horizon: Medium term
Probability: Medium
Impact: Medium

OPPORTUNITY - Improved water efficiency and reduction of withdrawals

By closely monitoring water consumption and concentrating withdrawals in specific departments, Minifaber can identify targeted water efficiency measures, reducing withdrawal volumes, improving water intensity, and strengthening the company's resilience to future pressures on water resources.

Horizon: Medium-term
Probability: High
Impact: Medium

Biodiversity and ecosystems

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E4 Biodiversity and ecosystems

As of the reporting date, biodiversity and ecosystems do not represent a material topic for Minifaber, given the nature of its business model and operating context. Minifaber's activities, focused on the production and processing of metal components, take place entirely within industrial sites located in already urbanized or industrial areas, without direct interaction with natural habitats or ecosystems. The company does not manage sites located within or near protected areas or key biodiversity areas, with a total surface area of 0 m² in such contexts. Consequently, biodiversity and ecosystem scenarios were not considered in the assessment of its business model. No specific policies were adopted, nor were actions implemented or targets defined in this area, and no biodiversity offsets were used. As of the reporting date, no ecological thresholds were considered, nor were land use analyses based on Life Cycle Assessments conducted. The company plans to gradually reevaluate this issue over time, also based on evolving regulatory requirements and stakeholder expectations, maintaining an approach proportionate to the actual level of impact.

E4 IRO | Significant risks and opportunities related to biodiversity and ecosystems

RISK - Regulatory developments and market expectations on biodiversity

Evolving European legislation and stakeholder expectations regarding biodiversity may require the integration of specific assessments and actions even for companies with limited direct impacts, resulting in additional compliance costs and burdens.

Horizon: Medium-long term
Probability: Low
Impact: Low

OPPORTUNITY - Progressive integration of biodiversity into ESG strategy

The absence of direct interaction with sensitive areas and the company's operations in industrialized contexts allow Minifaber to gradually and proportionately integrate biodiversity issues into its ESG strategy, strengthening the completeness of its reporting and positioning the company among environmentally conscious customers and stakeholders.

Horizon: Medium term
Probability: Medium
Impact: Low

Circular economy and use of resources

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E5-1 | Policies related to resource use and the circular economy

Minifaber has adopted a "resource use and waste management" policy, which regulates the management of resources and waste according to the principles of efficiency and recovery.
The policy applies to all activities carried out at the Seriate production site, including both administrative and industrial operations, and is implemented under the responsibility of the HSE Manager, with oversight by the ESG Committee.

Politics promotes:

- separate waste collection in common company areas;
- responsible management of industrial waste, with recovery of scrap metal through authorized recyclers;
- the correct disposal of paper, cardboard and wood through dedicated recovery chains.

The policy is communicated internally to employees involved in production and logistics activities through operational procedures and training, and externally to waste management service providers through contractual requirements.
Although a sustainable procurement policy has not yet been formalized, the company favors suppliers who comply with environmental and quality requirements. As of the reporting date, the policy does not include explicit references to the waste hierarchy or ecological thresholds.

E5-2 | Actions and resources related to resource use and the circular economy

As of the reporting date, Minifaber has implemented an ongoing material separation and recovery program, aimed at efficient waste management and material recovery.

The project involves the recovery of scrap metal, paper, cardboard, and wood through authorized operators, in compliance with Legislative Decree 152/2006, Part IV, and applies to the production and logistics areas of the Seriate site.

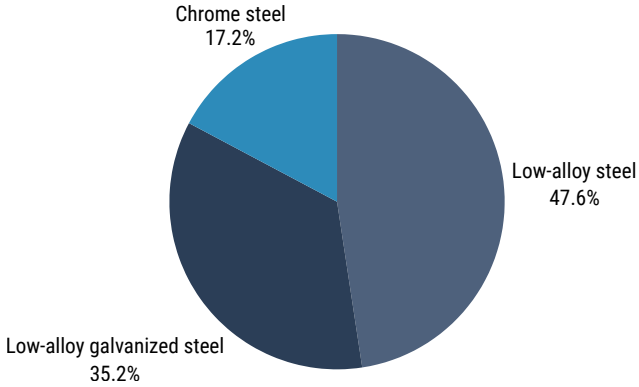
This action is ongoing and does not have a defined completion timeframe. As of the reporting date, no quantitative indicators are available to compare the progress of the action with previous years.

E5-3 | Objectives related to resource use and the circular economy

Minifaber has defined a series of medium-term objectives relating to the circular economy, with time horizons between 2026 and 2027.

Objective	Description	Time horizon
Launch of the recycling process for plastic production packaging	Implementation of a structured system for the collection and recycling of plastic packaging generated during production, through dedicated collection points and certified recovery channels.	2026
Scrap metal recycling project	Implementation of a project for the valorization of specific fractions of metal scrap through advanced recycling processes or higher-value transformation.	2027
Recovery of work uniforms, safety shoes and PPE	Introduction of a system for the collection, sorting, and recovery of end-of-life workwear and personal protective equipment, reducing disposal.	2027
Cigarette butt recovery	Implementation of a program dedicated to the collection and recovery of cigarette butts through the installation of collection devices in smoking areas.	2027
Life Cycle Assessment (LCA) of two main products	Completed LCA studies on two key products, including data collection, modeling, and reporting of the environmental footprint across the entire life cycle.	2027

E5-4 | Incoming Resource Flows



Minifaber's operations and supply chain are primarily based on the use of technical metal materials, particularly various types of steel used in precision machining.

Steel represents the main share of input materials and the main contributor to indirect emissions under Scope 3.1 – Purchase of goods and products.

In detail:

- low-alloy steel represents approximately 40.6% of the purchased mass;
- low-alloy steel galvanized approximately 30%;
- Chromium steel, although representing 14.7% of volumes, contributes significantly to emissions.

Other materials include aluminum, copper, brass, auxiliary chemicals, packaging materials, and capital goods.

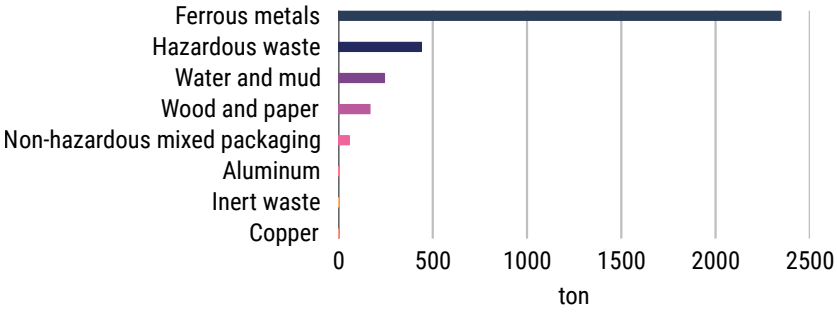
No critical raw materials or rare earths are used. No biological materials or biofuels are used for non-energy purposes.

E5-5 | Outgoing Resource Flows

In 2024, Minifaber generated primarily metal waste, consistent with its industrial business model based on the processing and stamping of metal components. The main waste fraction consists of ferrous metals, which represent approximately 71% of the total waste generated, equal to approximately 2,350 tons, including steel (ACC. 304, ACC. 316) and iron, sent for recovery through authorized supply chains.

Hazardous waste represents approximately 13% of the total, amounting to approximately 443 tons, and primarily includes contaminated aqueous solutions, sandblasting residues, oils and emulsions, filters, and glues. This waste is managed in compliance with current regulations and delivered to authorized operators for treatment and disposal.

Further waste fractions include water and sludge from treatment processes (approximately 7%, equivalent to 247 tonnes), wood and paper from packaging (5%, equivalent to 170 tonnes), mixed non-hazardous packaging (2%, equivalent to approximately 61 tonnes), as well as smaller quantities of brass and various metals (1%, equivalent to approximately 34 tonnes), aluminium (0.14%, equivalent to approximately 4.7 tonnes), copper (0.08%, equivalent to approximately 2.8 tonnes) and inert waste (0.14%, equivalent to approximately 4.7 tonnes, mainly spent coal).



In terms of waste treatment, in 2024 Minifaber recycled the vast majority of its waste, accounting for approximately 79% of the total, or 2,621 tons. Approximately 21% (681 tons) was sent for disposal without recycling, while only residual quantities underwent intermediate treatment (9 tons, or 0.3%) or were sent to landfill (5 tons, or 0.1%).

These data highlight a high incidence of material recovery, particularly for metal fractions, and confirm Minifaber's operational orientation towards waste management consistent with the principles of the circular economy, despite the absence, at the reporting date, of formalized quantitative targets.

79% of waste sent for recovery

E5 IRO | Significant risks and opportunities related to resource use and the circular economy

RISK - Volatility in prices and availability of metal raw materials

Minifaber is heavily dependent on metal raw materials, particularly steel and alloys, which account for over 90% of its incoming material flows. Price volatility, combined with potential tensions over the availability of primary and recycled steel, could increase procurement costs and impact operating margins in the short and medium term.

Horizon: Short-medium term
Probability: High
Impact: High

RISK – Increase in industrial waste management and treatment costs

A significant portion of the waste produced by Minifaber includes hazardous waste and process sludge, which are subject to stringent regulatory requirements. Tighter environmental regulations or a revision of waste classifications could lead to increased treatment and disposal costs, with significant economic and operational impacts.

Horizon: Medium term
Probability: Medium
Impact: Medium-High

E5 IRO | Significant risks and opportunities related to resource use and the circular economy

OPPORTUNITY - Economic valorization of scrap metal and material recovery

In 2024, approximately 79% of Minifaber's waste was recycled, primarily in the form of scrap metal. The high quality and quantity of recovered metals represents an opportunity for economic valorization, both through direct revenue from the sale of scrap and through the integration of recycled materials into the supply chain, reducing dependence on virgin raw materials.

Horizon: Short-medium term
Probability: High
Impact: High

RISK – Increase in industrial waste management and treatment costs

The development of circular economy initiatives, such as the recovery of scrap metal, the recycling of plastic packaging, the recovery of PPE, and the implementation of product Life Cycle Assessments, can strengthen Minifaber's competitive positioning among industrial customers who are increasingly attentive to the environmental impact of their suppliers, supporting access to new market opportunities and long-term business relationships.

Horizon: Medium term
Probability: Medium
Impact: Medium

Social

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Workforce

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S1-1 | Workforce Policies

Minifaber has adopted a set of internal policies and tools aimed at ensuring respect for human rights, equal treatment, and the protection of the health and safety of its workforce. Specifically, company policies explicitly prohibit any form of discrimination based on racial or ethnic origin, color, gender, sexual orientation, gender identity, disability, age, religion, political opinion, national or social origin, or other personal factors.

The Code of Ethics represents the main internal regulatory framework for conduct and labor relations. It defines the principles, values, and rules of conduct adopted by the company, placing the protection of human rights, respect for individuals, and fairness in internal and external relations at its core. The Code of Ethics also includes explicit provisions against human trafficking, forced or compulsory labor, and child labor.

In addition to its Code of Ethics, Minifaber has implemented welfare policies and training programs aimed at improving worker well-being, the organizational climate, and staff engagement, as well as supporting skills development and professional growth.

The company actively promotes the elimination of all forms of discrimination and assigns top management the responsibility of ensuring equal treatment and equal opportunities through shared corporate policies and procedures applied throughout the organization.

With regard to health and safety, Minifaber adopts specific measures to prevent accidents at work and, where necessary, adapts the physical environment to ensure safe working conditions for people with disabilities, including workers, customers, and visitors.

Regarding the management of complaints and reports, the company has implemented a whistleblowing procedure, also accessible via a dedicated online platform, which allows anonymous reporting of behavior that does not comply with the Code of Ethics or applicable regulations. This tool is supported by formal and informal channels for listening and discussion, including monitoring meetings with HR for specific roles. Since 2021, a whistleblowing center has also been operational as a free welfare service for all employees.
Relevant policies and communications are disseminated internally via email and through the company's digital noticeboard, accessible to all workers.

S1-2 | Engaging the workforce and representatives

Involvement also occurs through union representatives for the negotiation of the three-year supplementary agreement and through Workers' Safety Representatives (RLS). Individual monitoring interviews conducted by HR every six months are also planned, limited to white-collar workers.

S1-3 | Reporting and complaint handling mechanisms

Dedicated channels are available for reporting workforce issues and needs, in particular:

- Whistleblowing platform accessible from the website (including anonymous reporting), accessible to both internal and external users.
- There is an external Supervisory Body that analyzes and manages reports, ensuring a third-party and impartial mechanism.
- The company declares policies to protect against retaliation for those who raise concerns.

S1-4 | Workforce Actions

Reported actions include:

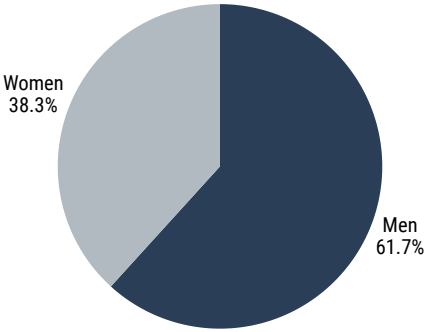
- Courses (inclusiveness and cultural and gender diversity): Course aimed at raising awareness of age, gender, and cultural diversity and promoting inclusive language.
- Employee welfare services: nutritionist, counseling desk, physiotherapist; monitoring through feedback and occasional questionnaires.
- Reporting platform (Model 231 and Code of Ethics): a tool for sending anonymous reports, also accessible to external stakeholders.

The company also states that practices to avoid negative impacts and promote positive ones include annual training (inclusion, diversity, psychological and physical well-being, safety) and initiatives on flexibility and skills development.

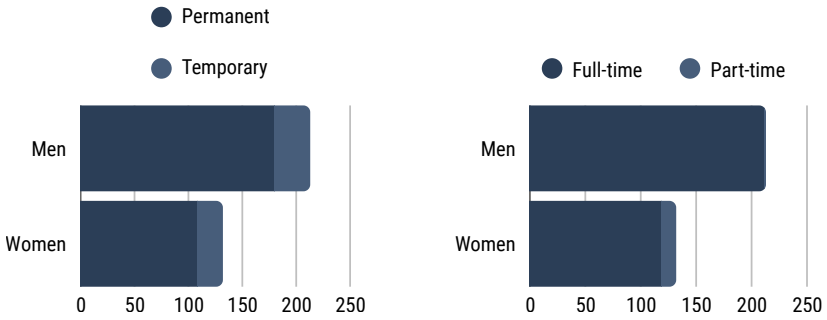
S1-5 | Workforce goals

Objective	Description	Time horizon
Sustainability training for all employees	Train 100% of employees on ESG/sustainability topics	2025: ≥50% trained; 2026: 100%
Diversity and Inclusion Plan	Draft and implement a diversity and inclusion plan	2025: analysis and priorities; 2026: plan approved and active
Biennial Employee Engagement Survey	Introduce biennial employee engagement questionnaire	Starting from 2026
Analysis of the gender pay gap and integration of pay equity policies	GPG analysis in 2025; process integration from 2026; review every 4–5 years	2025–2026 + subsequent cycles

S1-6 and S1-7 | Workforce Composition



At the end of the reporting period, Minifaber's workforce consisted of 213 men (180 with permanent contracts and 33 temporary; 212 full-time and 1 part-time) and 132 women (108 with permanent contracts and 24 temporary; 119 full-time and 13 part-time). Overall, there is a significant presence of fixed-term workers, equal to approximately 19.7%. In addition to employees, Minifaber also employs non-employees (S1-7), whose numbers are not reported as headcount: the most common types include freelancers employed for training and services, temporary workers from agencies, and external personnel dedicated to the maintenance of industrial machinery.



During the reporting period, 30 employees left the company, corresponding to a turnover rate of 10.4%. This figure reflects the natural dynamics of the workforce, also influenced by the presence of a significant portion of temporary contracts.

10,4% turnover

S1-8 | Coverage of collective bargaining and social dialogue

100% of Minifaber's employees are covered by collective bargaining agreements, for a total of 346 workers. This guarantees employment conditions aligned with the applicable regulatory and contractual framework and ensures uniform protections in terms of rights, compensation, and social security.

S1-9 | Diversity Metrics

Minifaber's workforce is predominantly concentrated in the 30-50 age group, comprising 155 employees, followed by the under-30 group with 55 employees; the remainder of the company's workforce falls within the over-50 age group. Among the top management team, which comprises a total of 17 people, gender representation includes 4 women and 13 men, highlighting the continued minority of women in senior management roles.

23.5% of women in managerial positions

S1-10 | Adequacy of wages

Minifaber applies the relevant national collective bargaining agreements, guaranteeing all employees compensation that complies with the minimum wages established by law and collective bargaining agreements. 100% collective bargaining coverage of workers helps ensure adequate wages consistent with the sector and local context in which the company operates.

S1-11 | Social Protection

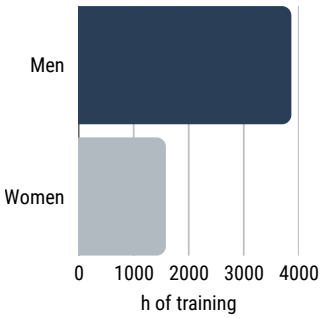
All Minifaber employees are covered by social security systems that guarantee income security in the event of illness, injury, disability, unemployment, parental leave, and retirement. This coverage ensures a uniform level of protection for the entire workforce, in line with applicable national legislation.

S1-12 | People with disabilities

In the reporting period, the overall percentage of employees with disabilities was 4% of the total workforce, of which 2.2% were men and 1.8% were women.

S1-13 | Training and Skills Development Metrics

During the reporting period, Minifaber invested in training and skills development for its employees. The total hours of training provided amounted to 3,865 hours for male employees and 1,585 hours for female employees. The training activities support both professional development and the strengthening of skills in the areas of safety, inclusion, well-being, and sustainability.



S1-14 | Health and Safety Metrics

During the reporting period, there were no deaths due to occupational accidents or diseases, either among employees or other workers present at company sites. Twenty workplace accidents and one case of occupational disease were recorded among employees, resulting in a total of 82 working days lost. The recordable injury rate is 39.4 per million hours worked, out of a total of 507,428 hours worked. All of the workforce is covered by a health and safety management system that complies with or is recognized by current legislation.

S1-15 | Work-Life Balance Metrics

Regarding family leave, during the reporting period, 2.5% of eligible men and 10.5% of eligible women took leave. This figure reflects a gender disparity in use, consistent with the social and family dynamics observed nationwide.

E5 IRO | Significant risks and opportunities related to resource use and the circular economy

RISK - Turnover and instability related to the presence of temporary workers

The turnover rate of 10.4% and the presence of a significant portion of temporary workers (~19.7%) may generate risks related to the loss of skills, the need for continuous training, and reduced organizational stability, with potential impacts on production efficiency.

Horizon: Medium term
Probability: Medium
Impact: Medium

RISK – Workplace accidents and impacts on health and safety

During the reporting period, 20 workplace accidents and 1 case of occupational disease, resulting in lost workdays, were recorded. Despite 100% workforce coverage through a health and safety management system, the risk of accidents remains a potential material impact with potential indirect costs.

Horizon: short term
Probability: Medium
Impact: High

OPPORTUNITY - Skills development and professional growth of the workforce

Investments in training, skills development, and professional growth programs, including those related to sustainability and energy transition projects, foster the acquisition of new technical and environmental skills. This strengthens human capital and supports the company's ability to adapt to technological and organizational developments.

Horizon: Medium term
Probability: Medium
Impact: Medium-High

OPPORTUNITY - Improved well-being, engagement and organizational climate

Corporate welfare initiatives (psychological support, nutritionist, physiotherapist), combined with listening mechanisms and a whistleblowing platform, contribute to improving employee well-being and the internal climate. This can translate into increased motivation, reduced absenteeism, and greater company attractiveness in the labor market.

Horizon: Medium term
Probability: High
Impact: Medium

Workers in the value chain

MINIFABER
METAL MASTERPIECES

S2-1 | Policies relating to workers in the value chain

As of the reporting period, Minifaber has not yet adopted a formal, independent policy specifically dedicated to workers employed along its value chain.

However, the company already integrates minimum social responsibility requirements into its supplier qualification and monitoring processes, requiring compliance with fundamental principles regarding:

- prohibition of child labor;
- prohibition of forced or compulsory labor;
- fight against human trafficking;
- protection of the health and safety of workers.

These requirements are consistent with International Labour Organization (ILO) standards and reflect Minifaber's approach to promoting responsible practices along the supply chain, particularly with regard to suppliers of raw materials and external treatments.

S2-4 | Actions related to workers in the value chain

The company applies minimum social responsibility requirements through:

- supplier qualification processes;
- the document monitoring activities of the main suppliers;
- the predominant selection of suppliers located in Italy and the European Union, contexts characterised by advanced regulatory frameworks regarding labour and human rights.

These practices represent a basic safeguard, but they do not yet constitute a structured system of social due diligence or a dedicated action plan for workers in the value chain.

S2-5 | Objectives related to workers in the value chain

Given the materiality of the S2 topic for Minifaber—linked to the significant impact of purchased raw materials on Scope 3 (approximately 96%)—the company has defined a priority objective aimed at strengthening the management of social issues throughout the supply chain. The objective aims to formalize common minimum requirements for all suppliers, in line with international standards on labor rights and corporate responsibility.

Objective	Description	Time horizon
Implementation of the Supplier Code of Conduct	Develop and implement a Supplier Code of Conduct that delineates minimum standards for labor rights, working conditions, health and safety, environmental stewardship, ethical practices, and regulatory compliance, applicable across the entire supply chain.	By 2026

S2-IRO | Significant risks and opportunities related to workers in the value chain

RISK - Social non-compliance in the supply chain

The lack of a formal policy and a structured social due diligence process can expose Minifaber to supplier non-compliance risks, with potential impacts on business continuity, procurement costs, and reputation.

Horizon: Medium term
Probability: Medium
Impact: Medium-High

OPPORTUNITY - Greater stability and reliability of the supply chain

Adopting structured social requirements for suppliers can strengthen supply chain stability, reduce the risk of disruptions, and improve cost predictability in the medium to long term.

Horizon: Medium-long term
Probability: Medium
Impact: Medium

Affected Communities

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S3 | Affected communities

During the reporting period, the topic of affected communities was not identified as material for Minifaber, as the company operates within existing industrial sites in already urbanized contexts, and no significant social impacts, disputes, or structured conflicts with local communities have emerged. Consequently, Minifaber has not yet adopted formalized policies, actions, or processes specifically dedicated to managing impacts, risks, and opportunities related to affected communities.

However, Minifaber recognizes that its industrial activities may generate limited local impacts, for example in terms of noise, and therefore believes it appropriate to strengthen its approach to managing relationships with the local community over time. While not a material issue, the company has decided to define a governance objective aimed at more clearly structuring its relationship and dialogue with local communities, in line with the requirements of ESRS S3.

S3-5 | Objectives relating to affected communities

Objective	Description	Time horizon
Local Community Policy	Approval and implementation of a policy dedicated to local communities, aimed at defining principles, responsibilities, and methods for managing territorial impacts (e.g., noise), as well as channels for dialogue and reporting with the affected communities.	2026

S3-IRO | Significant risks and opportunities related to affected communities

RISK - Unstructured local impacts (noise, disturbances, social perception)

In the absence of a formalized policy and channels for dialogue with local communities, any limited territorial impacts (e.g., noise or traffic) could generate complaints, local tensions, or requests from the authorities, with potential reputational or operational impacts.

Horizon: Medium term
Probability: Medium
Impact: Medium

OPPORTUNITY - Strengthening the relationship with the territory

Establishing a Local Community policy and structured engagement methods can improve relationships with local communities, strengthen the trust of local stakeholders, and reduce the risk of conflict, contributing to long-term operational stability.

Horizon: Medium-long term
Probability: Medium
Impact: Medium

Consumers and end users

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S4-1 | Consumer and end-user policies

Minifaber protects consumers and end users through well-established corporate policies that govern quality, product safety, and ethical behavior throughout the entire value chain. Specifically, these principles are formalized in the Code of Ethics and the Quality Policy certified according to the UNI EN ISO 9001:2015 standard.

Code of Ethics

The Code of Ethics establishes the company's commitment to ensuring that products placed on the market do not harm the health or physical integrity of consumers and end users. It defines the principles of honesty, fairness, transparency, and regulatory compliance in relationships with customers, partners, and suppliers, requiring them to also adhere to the same ethical standards.

The Code of Ethics applies to the entire organization, to all employees, management, external collaborators, and suppliers, covering the entire product life cycle: from procurement to production, through to customer relations and post-delivery activities.

Quality Policy (UNI EN ISO 9001:2015)

The Quality Policy aims to ensure product compliance, safety, and high quality throughout all stages of the production process. The company is committed to continuous improvement, defect prevention, and customer satisfaction.

The monitoring system includes internal audits, corrective and preventive actions, supplier performance evaluations, and customer feedback collection systems. The policy applies to all production processes, quality controls, supplier qualifications, and the delivery of finished products.

S4-4 | Actions on consumers and end-users

Minifaber has implemented structured actions to prevent and mitigate potential negative impacts on consumers and end users, with particular attention to product compliance, safety, and traceability.

The company undergoes an annual program of customer-led audits to verify product compliance, process robustness, traceability, and compliance with applicable regulatory requirements.
The audits involve all relevant departments (production, quality, logistics, purchasing, maintenance, tooling) and specifically concern products intended for regulated, safety, or food contact applications (MOCA).
During the reporting period, audits generated 155 corrective actions, of which 137 were closed and 18 were still open at year-end, all recorded in the internal system Io.04.002. Actions were prioritized based on their relevance to product compliance and consumer and end-user safety. No product recalls impacting consumers occurred during the year.

88% of corrective actions closed

S4-5 | Consumer and end-user objectives

Minifaber recognizes growing customer interest in transparent product information and the use of materials with a lower environmental impact. In response to these expectations, the company has established a specific goal to improve the traceability of recycled content in products supplied to key customers, while strengthening trust, compliance with market requirements, and alignment with circular economy principles.

Objective	Description	Time horizon
Traceability of recycled materials for primary clients	A system was implemented to measure and communicate the percentage of recycled materials utilized in products for key customers, addressing the increasing demands for transparency, sustainability, and product reporting.	By 2027

S4 IRO | Relevant risks and opportunities related to consumers and end users

RISK - Non-compliance with quality, safety or traceability requirements

Any deficiencies in quality, product safety, or material traceability requirements could result in complaints, negative customer audit outcomes, or loss of orders, with financial and reputational impacts.

Horizon: Short-medium term
Probability: Low-Medium
Impact: Medium-High

OPPORTUNITY - Strengthening our positioning as a reliable supplier

Strengthening quality systems, customer audits, and material transparency helps increase customer trust, fostering loyalty and access to new business opportunities.

Horizon: Medium-long term
Probability: Medium
Impact: Medium-High

Business Conduct

MINIFABER
METAL MASTERPIECES

G1-1 | Business Conduct Policies

Minifaber has adopted a set of organizational policies and tools aimed at ensuring ethical, transparent, and regulatory-compliant corporate conduct. These measures reflect the nature of the company's business model, which operates as an industrial subcontractor, and are designed to prevent unlawful conduct, protect the organization's integrity, and ensure compliance with the principles of fairness in internal and external relationships.

The main policies and tools regarding business conduct are the following:

- **Code of Ethics and Model 231**

The Code of Ethics, incorporated into the Organization, Management, and Control Model pursuant to Legislative Decree 231/2001, defines the values, principles of behavior, and rules of conduct to which employees, collaborators, and partners must adhere. The document promotes respect for rights, legality, transparency, and responsibility in corporate activities.

- **Whistleblowing system**

The company has implemented a whistleblowing system that allows reporting, even anonymously, of unlawful conduct or conduct that does not comply with the Code of Ethics and Model 231. The system guarantees the confidentiality of the information and the protection of the whistleblower and is also accessible to external parties via a dedicated platform on the company website. The Supervisory Board is responsible for managing and supervising reports.

- **Supervision and responsibility**

The Supervisory Body is responsible for monitoring the effectiveness of corporate conduct policies, verifying compliance with the established rules, and updating the Code of Ethics in light of regulatory and organizational developments.

G1-2 | Supplier Relationship Management

Minifaber has already adopted and implemented structured policies and procedures for managing supplier relationships, which are considered stable and consolidated over time. Specifically, the company has a formalized process for analyzing supply chain disruption risks, aimed at ensuring operational continuity and preventing negative impacts on production activities.

This process is an integral part of procurement activities and involves a systematic evaluation of suppliers based on economic, financial, operational, and qualitative criteria, including: supplier financial strength, mutual dependence in terms of revenue, sector risk, availability of alternative supply sources already qualified or available, third-party certifications, delivery times, supply quality, punctuality, relationship duration, and ability to adapt to Minifaber's needs. Responsibility for implementing and monitoring this process lies with the Purchasing Manager.

To support the management of supply relationships, Minifaber has also adopted a set of contractual documents and technical specifications that clearly define the rules of engagement, quality requirements, supply conditions, confidentiality obligations, and operating procedures applicable to suppliers. These documents constitute an internal regulatory framework aimed at ensuring fairness, transparency, and reliability throughout the supply chain.

In light of the above, no further timeframes are envisaged for the adoption of supplier relations policies, as the existing controls are already fully operational and deemed adequate for the company's business model.

G1-5 | Payment practices

During the reporting period, Minifaber processed a total of 8,500 supplier invoices. The average number of payment days, calculated from the effective date of the contractual or legal terms, was 65 days.

Standard payment terms vary depending on the supplier category. For raw material suppliers, the standard payment term is 30 days, with 100% of payments made in accordance with the contractual deadlines. For component and service suppliers, the standard payment term is 60 days.

8.500 supplier invoices

G1 - Future Goals and Commitments

As part of the progressive strengthening of its governance system, Minifaber plans to develop a "Sustainability Governance Framework" by 2026, aimed at formalizing roles, responsibilities, and information flows regarding sustainability and corporate ethics. The framework will clearly define the responsibilities of the functions involved, the internal coordination mechanisms, the ESG risk identification and management processes, and the supervisory procedures by top management, ensuring greater integration of sustainability issues into the corporate decision-making system.
At the same time, the company plans to introduce an annual report on "Corporate Conduct and Ethical Risks," which will systematically collect information regarding the application of the Code of Ethics, the functioning of the whistleblowing system, risk management pursuant to Legislative Decree 231/2001, and cases handled during the reporting period. This tool will improve internal and external transparency, strengthen the monitoring of conduct risks, and support the continuous improvement of the corporate governance system.

Objective	Description	Time horizon
Sustainability Governance Framework	Definition and formalization of a sustainability governance framework that clarifies roles and responsibilities, information flows, ESG risk management processes, and Board of Directors oversight methods.	2026
Annual Report “Corporate Conduct and Ethical Risks”	Introduction of an annual report dedicated to governance and ethics issues, including the Code of Ethics, whistleblowing, risks pursuant to Legislative Decree 231/2001, and cases managed during the reporting period.	2026

G1 IRO | Significant risks and opportunities related to business conduct

RISK - Non-formalized ESG governance structure

The absence of a formal sustainability governance framework could limit internal coordination on ESG issues and reduce the effectiveness of compliance and ethical risk management over time.

Horizon: Short-medium term
Probability: Medium
Impact: Medium

RISK – Limited structured traceability of ethical risks

The lack of dedicated and systematic reporting on governance and ethical risks could reduce the internal control system's ability to analyze, prevent, and continuously improve.

Horizon: Medium term
Probability: Medium
Impact: Medium

OPPORTUNITY - Strengthening control and transparency

The adoption of a Sustainability Governance Framework improves the clarity of roles, the management of ESG risks, and oversight by top management, strengthening the reliability of the governance system.

Horizon: Short-medium term
Probability: Medium
Impact: Medium-High

OPPORTUNITY - Greater credibility towards stakeholders and customers

The introduction of an annual governance and ethics report improves transparency and traceability of business practices, supporting the company's reputation and positioning among customers, partners, and financial institutions.

Horizon: Medium term
Probability: Medium
Impact: Medium-High

ESG Goals

MINIFABER
METAL MASTERPIECES

ESRS 2 – Actions, Objectives and Metrics

General approach

Minifaber defines its ESG objectives through an integrated process involving management, technical functions, and operating units, ensuring consistency with the results of the dual materiality analysis and the company's strategic priorities.

The identified objectives cover the main environmental, social and governance areas, with differentiated time horizons and indicators that allow progress to be monitored over time.

The definition of objectives is based on:

- the analysis of ESG impacts, risks and opportunities;
- the applicable ESRS standards (E1, E2, E5, S1, S2, S3, S4, G1);
- the investment plans and operational programs already underway;
- the level of maturity of the organizational structure and the value chain.

The objectives are periodically reviewed and updated based on the evolution of the regulatory context and the results achieved.

Progress tracking

Objectives are monitored through quantitative and qualitative indicators that allow us to evaluate the effectiveness of implemented policies and actions. For each objective, the following are identified:

- ESRS scope (E, S, G);
- time horizon;
- reference baseline, where available;
- KPIs for monitoring;
- progress report.

Annual reporting allows you to verify progress against established targets and identify any corrective actions.

ESG Goals Table
E - Environment

Scope	Activity	ESRS	Target (MDR-T)	Metriche (MDR-M)	Time frame	State
Climate change	Purchase of Guarantees of Origin (GO)	E1	Reaching Scope 2 emissions to zero with a market-based approach through renewable electricity procurement	% of electricity covered by GO	2024-2025 2026-2027	Planned
Climate change	Photovoltaic (211 kWp + 399 kWp)	E1	Increase self-production of renewable energy	kWh produced by PV	2025–2027	Planned
Climate change	Heat pumps	E1	Replace 70% of the heating requirement with gas	% electrified heat demand	2025–2027	Planned
Climate change	Power quality	E1	Reduce electrical losses and indirect consumption	kWh saved	2025–2027	Planned
Pollution	Industrial noise reduction	E2	Complete structural noise reduction interventions	Intervention completed (yes/no)	2024–2025	Planned
Pollution	VOC Reduction	E2	Install containment boxes on critical machinery	N. mitigated machinery	By 2027	Planned

Scope	Activity	ESRS	Target (MDR-T)	Metriche (MDR-M)	Time frame	State
Circular economy	Recycling of plastic production packaging	E5	Launch a structured system for recycling plastic packaging	% of plastic packaging sent for recycling	By 2026	Planned
Circular economy	Valorization of scrap metal	E5	Increase the recovery value of scrap metal	% of recycled scrap metal	By 2027	Planned
Circular economy	Recovery of work uniforms, safety footwear and PPE	E5	Start the recovery and recycling of end-of-life uniforms and PPE	% of PPE and currencies started to be recovered	By 2027	Planned
Circular economy	Cigarette butt recovery	E5	Implement the collection and recovery of cigarette butts	No. of collection points installed / kg of cigarette butts recovered	By 2027	Planned
Circular economy	Product Life Cycle Assessment (LCA)	E5	Complete LCA studies on two key products.	N. LCA completed	By 2027	Planned

ESG Goals Table
S - Social

Scope	Activity	ESRS	Target (MDR-T)	Metriche (MDR-M)	Time frame	State
Workforce	ESG Training	S1	Train 100% of employees on ESG issues	% of employees trained	By 2026	Planned
Workforce	Diversity and Inclusion Plan	S1	Define and implement a D&I plan	Plan approved (yes/no)	2024–2026	Planned
Workforce	Analysis of the gender pay gap	S1	Analyze and integrate GPG into compensation policies	Analysis completed (yes/no)	2025–2026	Planned
Workforce	Employee Engagement Survey	S1	Introduce biennial engagement questionnaire	Questionnaire completed (yes/no)	From 2026	Planned
Workers in the value chain	Supplier Code of Conduct	S2	Adopt a formal policy on supplier social requirements	policy approved (yes/no)	By 2026	Planned
Local communities	Local Community Policy	S3	Formalize a policy for managing territorial impacts	policy approved (yes/no)	By 2026	Planned
Consumers and end users	Recycled content traceability	S4	Track and report % of recycled materials	% recycled materials	By 2027	Planned

ESG Goals Table
G - Governance

Scope	Activity	ESRS	Target (MDR-T)	Metriche (MDR-M)	Time frame	State
Business Conduct	Sustainability Governance Framework	G1	Formalize roles, responsibilities, information flows and ESG risk management processes, including Board of Directors oversight	Framework approved (yes/no)	By 2026	Planned
Business Conduct	Annual Report “Corporate Conduct and Ethical Risks”	G1	Introduce an annual report dedicated to the Code of Ethics, whistleblowing, risks pursuant to Legislative Decree 231/2001 and cases managed	Report published (yes/no)	From 2026	Planned

CSRD/ESRS Compliance Index

GENERAL STRUCTURE

ESRS	Datapoint / Paragraph	Brief description	Reference in the sustainability report
ESRS 1	SBM-1	Business model and strategy	pp. 5 - 26
ESRS 1	SBM-2	Stakeholder interests and views	Not covered
ESRS 1	SBM-3	Material impacts, risks and opportunities	pp. 27 - 34

ESRS E1 – CLIMATE CHANGE

ESRS	Datapoint / Paragraph	Brief description	Reference in the sustainability report
ESRS 1	E1.SBM-3	Significant risks and opportunities related to climate change	pp. 50 - 51
E1	E1-1	Transition Plan for Climate Change Mitigation	p. 37
E1	E1-2	Policies related to climate change mitigation and adaptation	p. 38
E1	E1-3	Climate change policy actions and resources	pp. 39 - 40
E1	E1-4	Objectives related to climate change mitigation and adaptation	pp. 41 - 42
E1	E1-5	Energy consumption and energy mix	p. 43
E1	E1-6	Gross GHS emissions from Scope 1, 2, 3 and total GHG emissions	pp. 44 - 49
E1	E1-7	GHG removals and GHG emission mitigation projects financed by carbon credits	Not covered
E1	E1-8	Internal carbon price	Not covered
E1	E1-9	Expected financial impacts of significant physical and transition risks and potential climate-related opportunities	Not covered

ESRS E2 – POLLUTION

ESRS	Datapoint / Paragraph	Brief description	Reference in the sustainability report
ESRS 1	E2.SBM-3	Significant risks and opportunities related to pollution	pp. 57 - 58
E2	E2-1	Pollution policies	pp. 53 - 54
E2	E2-2	Pollution-related actions and resources	pp. 54 - 55
E2	E2-3	Pollution targets	p. 56
E2	E2-4	Pollution metrics	Not covered
E2	E2-5	Hazardous substances and SVHCs	Not covered
E2	E2-6	Expected financial effects of pollution-related impacts, risks and opportunities	Not covered

ESRS E3 – WATER AND MARINE RESOURCES

ESRS	Datapoint / Paragraph	Brief description	Reference in the sustainability report
ESRS 1	E3.SBM-3	Significant risks and opportunities related to water resources	p. 61
E3	E3-1	Policies related to water and marine resources	p. 59
E3	E3-2	Actions and resources related to water and marine resources	p. 59
E3	E3-3	Objectives related to water and marine resources	Not covered
E3	E3-4	Water withdrawals, discharges and consumption	p. 60
E3	E3-5	Expected financial effects from impacts, risks and opportunities related to water and marine resources	Not covered

ESRS E4 – BIODIVERSITY AND ECOSYSTEMS

ESRS	Datapoint / Paragraph	Brief description	Reference in the sustainability report
ESRS 1	E4.SBM-3	Significant risks and opportunities related to biodiversity and ecosystems	p. 64
E4	E4-1 - E4-6	Biodiversity and ecosystems	p. 63

ESRS E5 – CIRCULAR ECONOMY AND USE OF RESOURCES

ESRS	Datapoint / Paragraph	Brief description	Reference in the sustainability report
ESRS 1	E5.SBM-3	Significant risks and opportunities related to resource use and the circular economy	pp. 72 - 73
E5	E5-1	Policies related to resource use and the circular economy	p. 66
E5	E5-2	Actions and resources related to resource use and the circular economy	p. 67
E5	E5-3	Objectives relating to resource use and the circular economy	pp. 67 - 68
E5	E5-4	Incoming resource flows	p. 69
E5	E5-5	Outgoing resource flows	pp. 70 - 71
E5	E5-6	Expected financial effects resulting from impacts, risks and opportunities related to resource use and the circular economy	Not covered

ESRS S1 – WORKFORCE

ESRS	Datapoint / Paragraph	Brief description	Reference in the sustainability report
ESRS 2	S1.SBM-3	Significant risks and opportunities related to the workforce	pp. 83 - 84
S1	S1-1	Workforce Policies	pp. 76-77
S1	S1-2	Engaging the workforce and representatives	p. 77
S1	S1-3	Reporting and complaint handling mechanisms	p. 77
S1	S1-4	Workforce Actions	p. 78
S1	S1-5	Workforce Goals	p. 78
S1	S1-6	Workforce Composition	pp. 79 - 80
S1	S1-7	Workforce Composition	pp. 79 - 80
S1	S1-8	Coverage of collective bargaining and social dialogue	p. 80
S1	S1-9	Diversity Metrics	p. 80
S1	S1-10	Adequacy of wages	p. 81
S1	S1-11	Social protection	p. 81
S1	S1-12	People with disabilities	p. 81
S1	S1-13	Training and skills development metrics	p. 81
S1	S1-14	Health and safety metrics	p. 82
S1	S1-15	Work-Life Balance Metrics	p. 82
S1	S1-16	Compensation metrics (pay gap and total compensation)	Not covered
S1	S1-17	Serious human rights incidents, complaints and impacts	Not covered

ESRS S2 – WORKERS IN THE VALUE CHAIN

ESRS	Datapoint / Paragraph	Brief description	Reference in the sustainability report
ESRS 2	S2.SBM-3	Significant risks and opportunities related to workers in the value chain	p. 88
S2	S2-1	Policies relating to workers in the value chain	p. 86
S2	S2-2	Processes for involving workers in the value chain regarding impacts	Not covered
S2	S2-3	Processes to remediate adverse impacts and channels for workers in the value chain to express concerns	Not covered
S2	S2-4	Actions related to workers in the value chain	p. 86
S2	S2-5	Objectives relating to workers in the value chain	p. 87

ESRS S3 – AFFECTED COMMUNITIES

ESRS	Datapoint / Paragraph	Brief description	Reference in the sustainability report
ESRS 2	S3.SBM-3	Risks and opportunities related to affected communities	p. 91
S3	S3-5	Objectives relating to affected communities	p. 90

ESRS S4 – CONSUMERS AND END USERS

ESRS	Datapoint / Paragraph	Brief description	Reference in the sustainability report
ESRS 2	S4.SBM-3	Impacts, risks and opportunities related to consumers and end users	p. 96
S4	S4-1	Consumer and end-user related policies	p. 93
S4	S4-2	Consumer and end-user engagement processes regarding impacts	Not covered
S4	S4-3	Processes to remediate adverse impacts and channels for consumers and end-users to express concerns	Not covered
S4	S4-4	Actions on consumers and end users	p. 94
S4	S4-5	Consumer and end-user objectives	p. 95

ESRS G1 – BUSINESS CONDUCT

ESRS	Datapoint / Paragraph	Brief description	Reference in the sustainability report
ESRS 2	G1.SBM-3	Significant risks and opportunities related to business conduct	pp. 102-103
G1	G1-1	Business Conduct Policies	p. 98
G1	G1-2	Supplier Relationship Management	p. 99
G1	G1-3	Prevention and detection of active and passive corruption	Not covered
G1	G1-4	Confirmed cases of active or passive corruption and actions taken	Not covered
G1	G1-5	Payment practices	p. 100
G1	G1-6	Payment practices to suppliers	Not covered

MINIFABER
METAL MASTERPIECES

Sustainability report 2024