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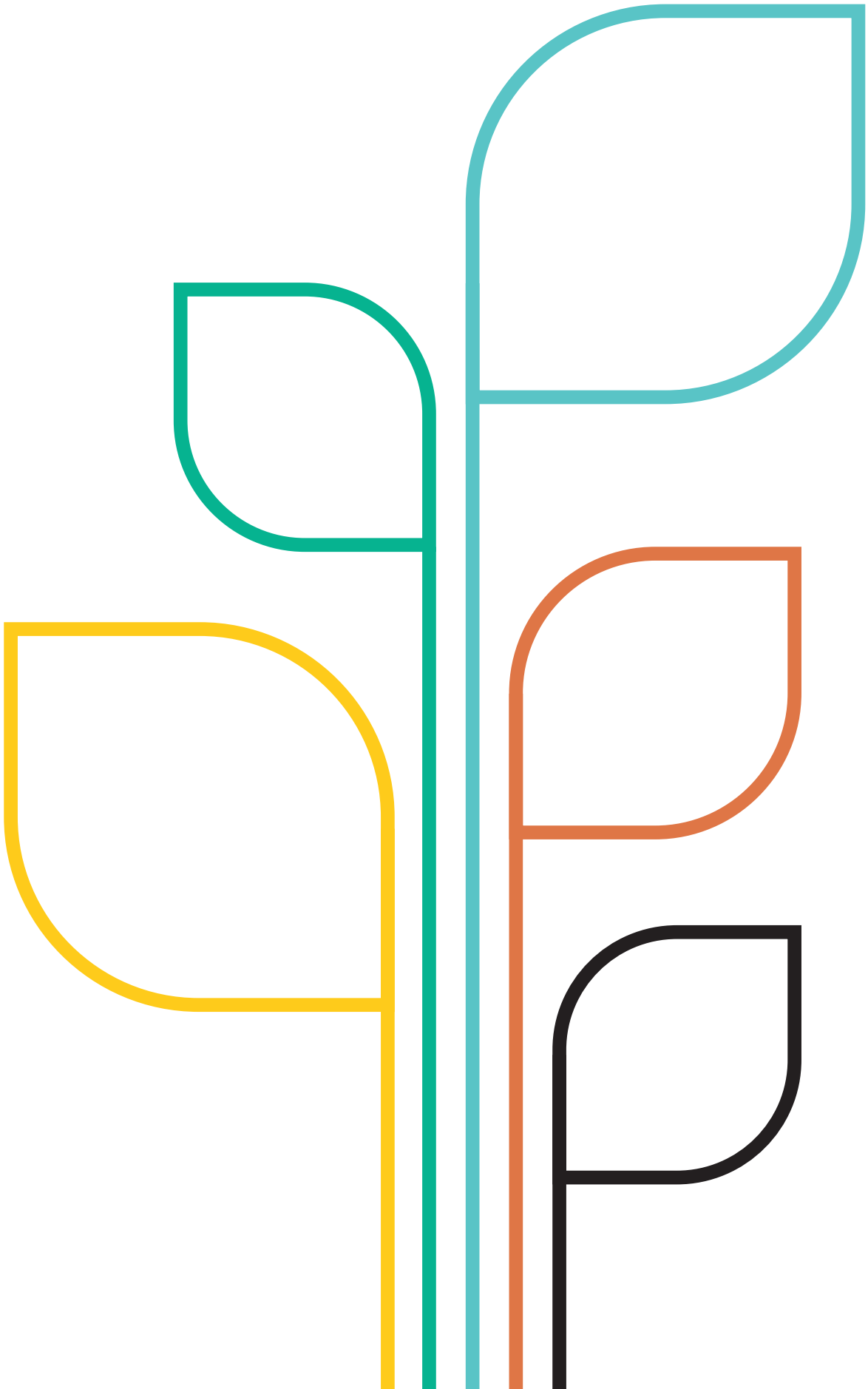
Sustainability Report

2024



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With renewed pride and a growing sense of responsibility,

we are pleased to share our second Sustainability Report with all its intended recipients, who we hope will find it inspiring and empowering: our employees and their families, our partners, customers, and suppliers, and everyone we work with every day to build business, community, and the future.

We are well aware that our chosen path is fraught with complex challenges and bold decisions, but it is also characterised by vision, consistency and shared values. This document is tangible evidence of a commitment that continues to grow and take root, step by step.

Bonomi Family

Sustainability Report 2024

To colleagues, customers, suppliers, and all our stakeholders.

One year ago, we reached an important milestone together with the publication of our first Sustainability Report. Today, we are presenting the second edition, which is concrete proof that ours was not merely a destination, but the starting point of a profound and ongoing transformation.

"Be Sustainable, Be Responsible" has evolved alongside us. It has become more than just a project; it is a lens through which we view our daily choices, a continuous dialogue that challenges, guides and inspires us. Every department and every employee has played a part in strengthening this shared culture, which is built on responsibility, awareness, and openness.

Over the past twelve months, we wanted to go beyond reporting. We started to measure the real impact of our actions, to engage in transparent self-reflection and to invest in new areas: from internal training to energy, from employee well-being to risk analysis along the supply chain. For us, sustainability also means understanding change and designing the future with clarity and courage.

Heartfelt thanks once again to the Bonomi family for their concrete support and for believing in this process with vision, consistency and trust. And thanks to all of you who every day, with passion and dedication, make our decisions more than mere production and business choices, reaching out to people and communities.

With this second Report, we not only account for what has occurred, but also set new objectives: continuous improvement based on the quality of relationships, responsible innovation, the transition towards a circular economy model, and the enhancement of people. The company is committed to doing its utmost to improve well-being and quality of life.

The journey continues, and we must approach it with enthusiasm, fully aware that only collective change is true change.

Elena Cancelli
Sustainability and Responsibility Manager

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Guide to read this report

The second edition of Idrosanitaria Bonomi's Sustainability Report marks the continuation of the company's journey towards improving its social and environmental impact, which began last year. The report has been prepared with the aim of transparently communicating the company's environmental, social, and governance (ESG) performance to both internal and external stakeholders.

The "with reference to" approach provided by the GRI (Global Reporting Initiative) standards, updated to 2021, was adopted for the preparation of the report. These standards were used as a reference for the identification and reporting of the most suitable indicators to represent both qualitative and quantitative information relating to the year 2024. Idrosanitaria Bonomi S.p.A. was supported and advised throughout the data collection and analysis process by the consultancy firm Fedabo S.p.A. SB.

In August 2023, the European Union issued the delegated act concerning the reporting standards required by the CSRD (Corporate Sustainability Reporting Directive, which was approved in November 2022 and came into force in January 2023). These standards were developed by EFRAG (European Financial Reporting Advisory Group), the international accounting standard-setting body. In April 2025, the European Union postponed the first application dates of the CSRD to the 2027 financial year by publishing Directive 2025/794. The Directive aims to revise both the scope of companies subject to reporting obligation and the applicable standards. Although Idrosanitaria Bonomi S.p.A. does not fall within the scope of undertakings required to report under the CSRD, the company has chosen to voluntarily prepare its

Sustainability Report. This decision reflects its commitment to the highest level of transparency and collaboration with companies within its value chain, in particular Large Enterprises, in obtaining the sustainability information needed to comply with requirements for ESG impact monitoring and KPI tracking.

European Sustainability Reporting Standard (ESRS) introduced by the CSRD, known as the ESRS, do not currently include unlisted Small and Medium sized Enterprises - except through a future extension through voluntary standards. Nonetheless, these standards constitute a basis that will allow the Large Enterprises subject to the directive, as well as the companies within their respective value chains, to address sustainability topics using standardised analytical methodologies.

The approach adopted for the assessment of ESG impacts, materiality analysis and stakeholder engagement[1], while remaining within the GRI standards framework, was aligned with the guidelines defined in the CSRD directive and related ESRS. In this context, both the impacts—positive and negative, actual and potential—generated by the company, as well as financially relevant risks and opportunities, were mapped in accordance with the principle of double materiality. These analyses enabled the identification of the organisation's most relevant ESG topics, which are then explored in detail in the corresponding chapters of this report.

The individual topics are presented with specific reference to the operational sites of Idrosanitaria Bonomi S.p.A. located in Muscoline, Sarezzo, and Lumezzane (all located in the province of Brescia) and refer to the reporting period from 1 January 2024 to 31 December 2024. The report also includes data and information regarding the years 2022 to 2024.

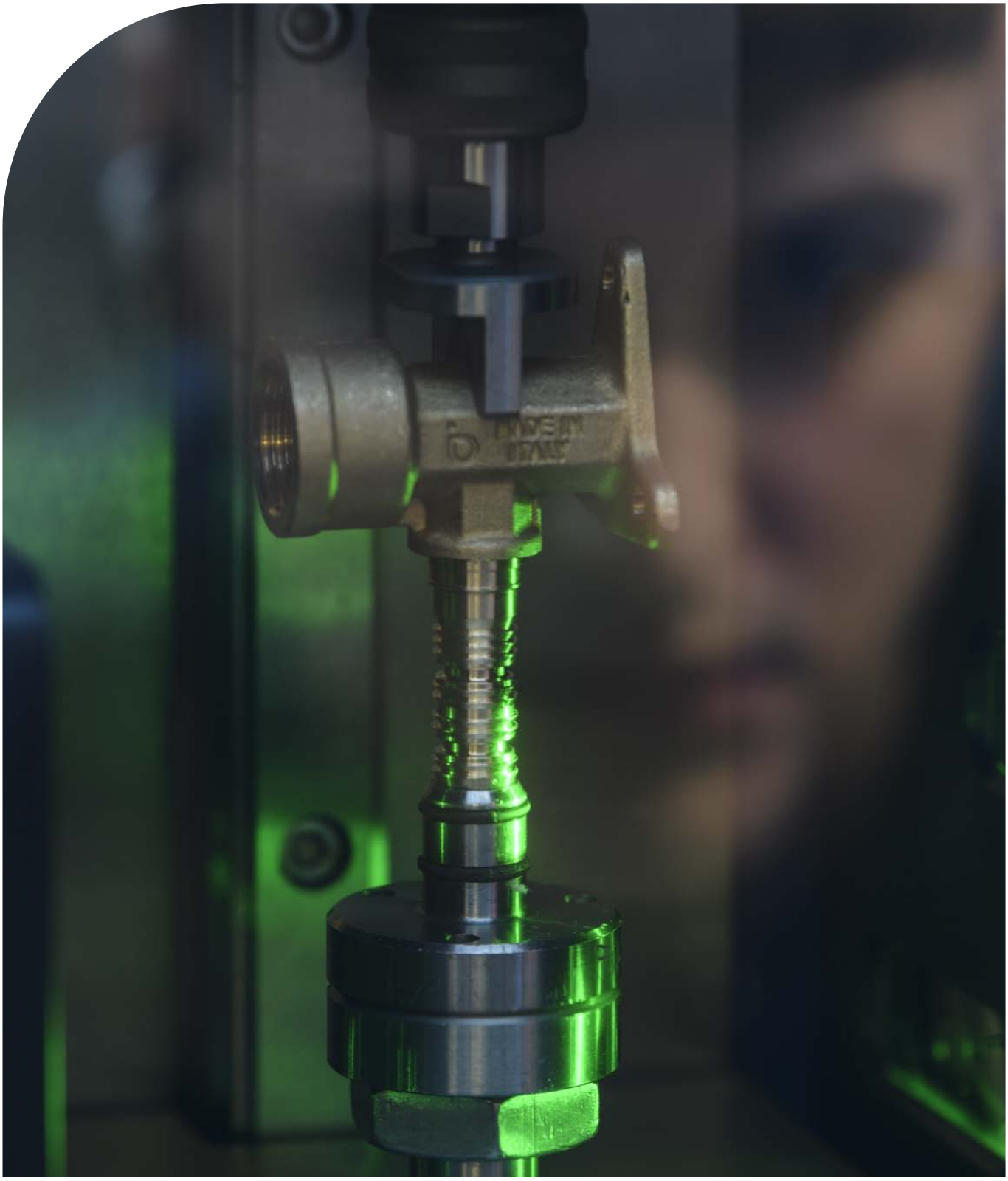
The principles of accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness and verifiability have been adopted in preparing this second edition of the Sustainability Report.

1 | Stakeholder engagement through dedicated questionnaires, as detailed in the second chapter, was not repeated, as this analysis was carried out during the final quarter of 2024 and no significant organisational changes have occurred since then.

Looking ahead,
We aim to consolidate our presence in key markets and to strengthen an agile organisation committed to continuous improvement.
We aspire to be a workplace where individuals feel valued and empowered, and to establish ourselves as a benchmark for **sustainable innovation and quality** within our sector.

IDROSANITARIA BONOMI

EVERY DAY FOR GENERATIONS, WE DRAW AND BUILD ARTIFACTS



Bonomi is a leading company specialising in the design and production of components for the plumbing industry: valves, manifolds, fittings and filters for the plumbing industry and architectural fittings.

Idrosanitaria Bonomi has been a Sanitary Fittings Manufacturer since 1908.

Founded by the Bonomi family in 1908, the company has spanned more than a century of Italian industrial history, participating and contributing to the evolution of sectors, markets, production processes and organisational models.

The production site is located in Sarezzo, in the province of Brescia.

The factory is the result of careful architectural design, combining function and aesthetics. The site is supported by the department in Muscoline, in the province of Brescia, where bronze fittings and valves are assembled and packaged for shipment. Headquarters and central offices remain at the historical site in Lumezzane, the capital of the world's leading industrial district for metalworking and the thermo-hydraulic industry.

The site is divided into various departments and processing centres, and all the production stages are monitored by an integrated computerised system:

- Hot brass forging
- Production using CNC transfer machining centres operated by anthropomorphic robots
- Brass bar processing with multi-spindle automatic lathes
- Assembly and testing
- Galvanic nickel plating for product surface treatment

Innovation, sobriety, precision, teamwork.

Companies evolve, follow the market, embody the thinking and vision of those who lead them, generation after generation.

Innovation, sobriety, precision, teamwork: today more than ever, these are the founding values of our idea of a factory, a container of the knowledge we have built up over time and the energy that animates us in the present while looking to the future.

Today, the production for the industrial plumbing and heating sector consists of six main product lines that comprehensively cover components for the installation of modern, sophisticated air conditioning and heating systems. These lines include ball valves, plumbing and heating system components, bronze valves, radiator valves, manifolds and fittings for multilayer pipes.

Multilayer pipe fittings production began in 2002, and important partnerships have been developed, leading to the certification of various pipe-fitting systems with international bodies including Kiwa, Komo, DVGW, CSTB, ATG, and The Standard Institution of Israel.

Innovation and Human Capital are essential factors of our growth.

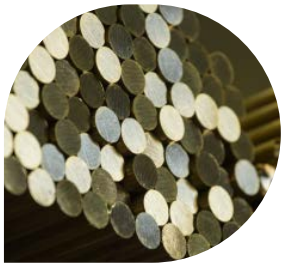
Thanks to these factors we have always faced and successfully managed the changing rules of the market and the continuous transformation of products according to customer needs, even the most challenging and complex ones.

IDROSANITARIA BONOMI IS PRESENT TODAY IN EUROPEAN AND NON-EUROPEAN MARKETS WITH MORE THAN 70% OF ITS TURNOVER DESTINED FOR EXPORT, PARTICULARLY IN CENTRAL EUROPE, NORTH AFRICA AND THE MIDDLE EAST.

Since 2002,
the thermohydraulic
core business has been
complemented
by the special division of
Contemporaneo Italiano.
This line of essential
and sophisticated
faucets is designed
and manufactured
by Bonomi for architects,
interior designers
and the most selective
and sophisticated Italian
and European customers.

WHAT THE PRODUCT MEANS TO US

The product is what we commit to every day, we identify the product with the genetic code of our company.



Assets and Heritage

We were born in an industrial district that has succeeded in securing its place on the global stage.

Craftsmanship and entrepreneurial spirit are intrinsic to who we are and how we operate.

Our assets consist of the machinery and the factories, which have always been in Lumezzane and Sarezzo. Our heritage is embodied in our know-how, the knowledge acquired and refined generation after generation, which has enabled us to approach the present and future with the confidence of deeply rooted expertise.

Perseverance

Our daily work teaches us that achieving the set goal requires patience and determination, that is perseverance, which is the talent of those who do not give up. In this sense, we are perseverant.

Design

Our craft lies in designing and manufacturing components: valves, manifolds, and fittings for the heating and plumbing industry, and taps for architectural applications.

We believe in research as a driver of quality development, and we invest in technology to control production costs — including environmental costs — to offer Made in Italy products to a growing audience.

Design is the raw material of the service we provide when a customer requests a tailored supply.

Precision

In our factory, precision
is a duty we uphold and a value
we choose to cultivate.

It is in the nature of the things
we produce, and therefore,
inevitably, in the way we work.

From it, we draw professional
satisfaction even before seeing
the finished product.

A process executed with
precision results in products
that remain reliable over time.

We are like gears, fully aware
that precision is what essential
to ensure our customers
result relies on.

People

We believe that growth
and change stimulate
our existence.

Continuous training serves
to create visions, to engage
us in a journey that unites
all levels of the company,
to improve every day,
and to share knowledge
to learn from one another,
with an open mind and a desire
to realise our full potential.

Partnership

Understanding, alliance,
network, fellowship for
a common purpose.
Partnership is a modern term
that encompasses different
meanings, each of which
is suitable to describe
the relationship we aim
to establish with our
collaborators, suppliers,
designers, and clients.

Planet

We do not believe in
an unrealistic ideal of
sustainability: we are a factory,
fully aware that producing
and meeting the needs of
those who use our products
involves utilising the planet's
resources, raw materials and
energy. It is our duty to respect
these treasures in our daily
operations; therefore,
we use resources without
waste, adopt sustainable
processes for manufacturing,
waste management, and
recycling, and design products
capable of satisfying
and encouraging sustainable
and virtuous choices
by our customers.
For us, sustainability is
a vision realised by everyday
behaviours.

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1908 Giovanni Bonomi founded the company in Val Trompia, in the province of Brescia, a territory renowned for its entrepreneurial spirit. From the beginning, the business specialised in the production of taps and valves, making a significant contribution to the development of the industrial district in Lumezzane.

The 1920s The company has experienced steady growth, thanks to the innovation of its products and the expansion of its commercial network.

The 1930s Introduction of new production technologies that enhance both the quality and efficiency of processes.

1952 Inauguration of Lumezzane plant.

The 1960s Bonomi began exporting its products, progressively affirming itself in European markets.

1967 The company publishes informational material in various languages, demonstrating a commitment to internationalisation and the needs of foreign customers, thereby anticipating the dynamics of an increasingly global market.

The 1970s The design and functionality of sanitary products are innovated, alongside a growing commitment to environmental sustainability.

1974 Establishment of Bonomi Metalli.

The 1980s The company's market leadership role is consolidated, with the introduction of its first quality management systems.

1990 The company obtains ISO 9001 certification, confirming its ongoing commitment to quality and reliability.

1994 Acquisition of INSA S.p.A.

1996 Inauguration of a new logistics site.

1999 Acquisition of MPB S.p.A.

2000 Business processes are digitalised through the adoption of advanced management software. Significant investments in technology and automation lead to the introduction of cutting-edge machinery and robotic systems for the assembly and production of valves, enhancing production efficiency and ensuring higher product quality.

2002 First production of multilayer fittings and launch of the Contemporaneo Italiano brand, a symbol of modernity and design.

2010 Complete renewal of the product catalogue, with a focus on contemporary design and innovative functionality. In the same year, production activities are transferred to the Sarezzo site.

Today,
looking forward.

Our past guides us, guardian of knowledge built with dedication and passion.
Today, in the present, we continue with determination on the path of sustainability, weaving together innovation, care for people, and respect for the environment.
Looking to the future, we keep believing in the value that sets us apart: uncompromising quality, evolving with us every day towards a more conscious and shared impact.

2010 Production units and technical offices move to the head office in Sarezzo.

2020 The company successfully navigates the challenges of the COVID-19 pandemic, with online sales increasing and customer service being strengthened.

2022 Idrosanitaria Bonomi is recognised among the "1,000 Best" companies in the province of Brescia, thanks to its financial stability and its ability to overcome the challenges of 2020. This prestigious recognition highlights the effectiveness of a business model built on quality and innovation.

2023 Idrosanitaria Bonomi is entered into the National Register of Historic Enterprises, an honour awarded to companies that have operated continuously in the same sector for at least 100 years.

Idrosanitaria Bonomi receives the "Luoghi di Lavoro che promuovono salute" award as part of the WHP – Workplace Health Promotion programme, coordinated by ATS Brescia in collaboration with Confindustria Brescia.

This year, the company also obtains the Carbon Footprint Certification UNI EN ISO 14064-1:2018.

2024 For the second consecutive year, Idrosanitaria Bonomi receives the "Luoghi di Lavoro che promuovono salute" award as part of the WHP – Workplace Health Promotion programme. In July, the company obtains the UNI/PdR 125:2022 certification for gender equality.

The company takes part in the Galà degli Imprenditori and receives the prestigious Visonari d'Impresa Award. The prize was granted following an in-depth analysis conducted by the I-AER Institute on over 700,000 Italian companies. Based on this assessment, the Institute recognised Idrosanitaria Bonomi as one of the most virtuous and resilient companies, exemplifying vision and dedication.

For the second consecutive year, the company obtains the Carbon Footprint Certification UNI EN ISO 14064-1:2018.

Publication of the first Sustainability Report.

SUSTAINABLE DEVELOPMENT GOALS

Sustainable Development Goals (SDGs)

The 17 Sustainable Development Goals (SDGs) form the core of the 2030 Agenda, the shared plan for sustainable development adopted in 2015 by the United Nations member countries. Achieving these ambitious targets requires a collective and cross-cutting commitment, involving not only governments but also businesses and individual citizens.

The company's main contributions have been linked to the relevant SDGs to highlight its tangible role in advancing progress towards these fundamental goals. These activities, which will be explored in the following sections, demonstrate the company's concrete commitment to supporting the achievement of global objectives.

Our contribution

- Organizational Carbon Footprint analysis
- 100% green energy
- Photovoltaic Systems
- Elimination of hexavalent chromium

- WHP Program
- Employee well-being initiatives

- Products for water consumption savings

- Training course beyond legal requirements
- Collaborations with local educational institutions

- Gender equality committee
- UNI PdR 125:2022 Certification
- Inclusion of non-discrimination policy in corporate policies
- Occupational inclusion of people with disabilities

- Secure and stable employment for workers
- Partnership with the local community


be
responsible
sustainable


Everyone leaves
a mark in the world ,
it’s in our nature.
It’s up to each one of us
to choose what type of mark
we want to leave now
and for the future.
Since 2021
“Be responsible,
be sustainable” has been
our invitation to spread
sustainability beyond
the company’s boundaries
as a shared culture.

Like a **solar system**,
“Be Responsible, Be Sustainable”
is a shared programme
which unifies our values
in a single orbit.

Gender equality

Certification UNI/PdR 125:2022

Health

WORKPLACE HEALTH PROMOTION -
Lombardy network: food habits, physical activity, smoking, addictive behaviour, well-being and work-life balance.

People

- Listening & Communication
- Involvement
- Training

Sustainability

- Initiatives to spread the culture of respect for the environment through small acts
- Continuous monitoring of well-defined performance indicators
- Carbon Footprint
- ESG Sustainability Assessment
- Sustainability Report

Listening is at the base of “Be Responsible, Be Sustainable”.

We believe sustainability is not to be built with imposed objectives but by starting with the people, their daily experiences and the real requirements related to work and the environment we operate in.

Listening means giving space to opinions, ideas and proposals which become an incentive and a direction for concrete actions.

This is how projects, which meet priorities felt by everyone, are created: improve the quality of the air in the workplace, foster salubrity and the quality of the food in the canteen, safeguard the territory, reduce waste and consumption, choose renewable sources, encourage sensible behaviour even outside the company.

Listening is the first step to stimulate motivation, and motivation is the force which turns a vision into results. This is the path we want to keep following: build together real objectives capable of translating into value for the people and for the planet.

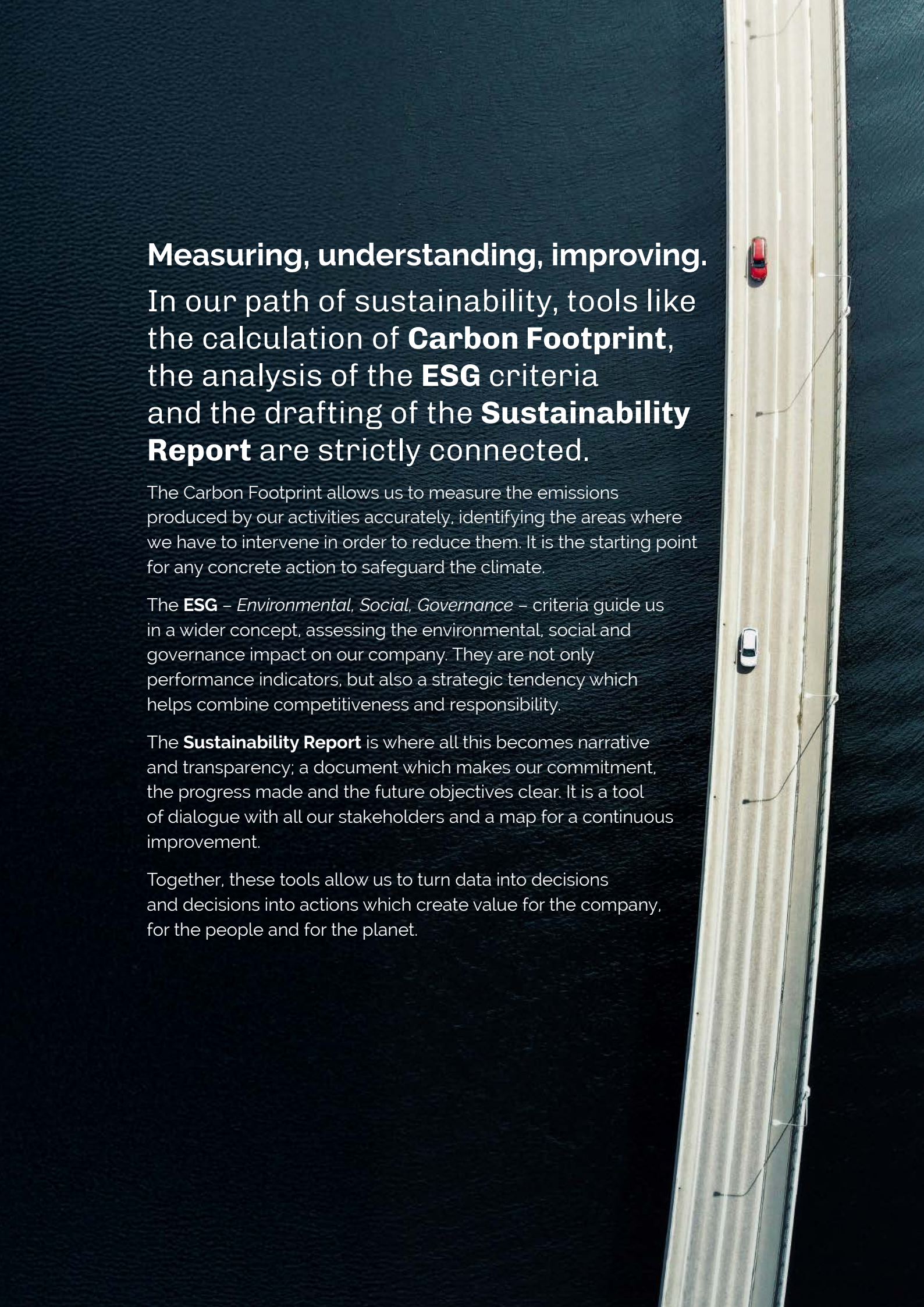
The first actions and the consequent encouraging results have led to the definition of new objectives/actions short and medium term:

RAISING AWARENESS
OF THE ISSUE OF HEALTH
IN A WORK ENVIRONMENT

INVESTMENTS IN PROJECTS
SAFEGUARDING
THE ENVIRONMENT

SOLUTIONS
TO IMPROVE
THE MICROCLIMATE
AND TO SAVE HEAT

RAISING AWARENESS
OF THE USE OF PLASTIC



Measuring, understanding, improving.

In our path of sustainability, tools like the calculation of **Carbon Footprint**, the analysis of the **ESG** criteria and the drafting of the **Sustainability Report** are strictly connected.

The Carbon Footprint allows us to measure the emissions produced by our activities accurately, identifying the areas where we have to intervene in order to reduce them. It is the starting point for any concrete action to safeguard the climate.

The **ESG** – *Environmental*, *Social*, *Governance* – criteria guide us in a wider concept, assessing the environmental, social and governance impact on our company. They are not only performance indicators, but also a strategic tendency which helps combine competitiveness and responsibility.

The **Sustainability Report** is where all this becomes narrative and transparency; a document which makes our commitment, the progress made and the future objectives clear. It is a tool of dialogue with all our stakeholders and a map for a continuous improvement.

Together, these tools allow us to turn data into decisions and decisions into actions which create value for the company, for the people and for the planet.

Carbon Footprint

Carbon footprint represents the quantity of greenhouse gas emissions produced by our activity. It is an essential indicator to assess the energy efficiency and the environmental impact.

Our monitoring takes into account all the stages of the product life cycle – from the extraction of raw materials to the disposal – and concerns the sites in **Lumezzane, Sarezzo e Muscoline**.
The data collected guide us to reduce emissions, improve energy efficiency and streamline the use of the resources.

ESG Sustainability Assessment

Assessing our company according to the ESG criteria (*Environmental, Social, Governance*) means analysing the impact of our choices on environment, society and corporate management in a structural manner.

Despite not being subject to a regulatory requirement we chose to take this path with the support of a specialised consultancy company
For us sustainability is not only compliance with the rules: it is an opportunity to create a shared value, integrating responsibility and business strategy.

Sustainability Report

Following the path started with the first Sustainability Report, we went on to analyse some ESG issues which are more significant for Idrosanitaria Bonomi, still through active listening and the involvement of all the stakeholders. This second edition confirms our commitment to reporting transparently the progress made and the areas to focus more actions on, in line with the European directive **CSRD – Corporate Sustainability Reporting Directive** and with the **ESRS** standards**,** reference guidelines to ensure clarity, completeness and comparability of data.

Objectives becoming new starting points

Our commitment to sustainability translates with concrete and measurable actions, which put together innovation, care about the people and respect of the environment.

From the reduction in CO_2 emissions to the renewal of the machinery so as to improve the quality of the air, to the introduction of lower-impact packaging to the choice of energy 100% certified by renewable sources, every target met encourages us to proceed on this path.

Among the initiatives which better describe such a commitment, the projects dedicated to health and well-being in the workplace, to the protection of biodiversity and to the promotion of equal opportunity stand out.

Programma WHP

Sistema Socio Sanitario
Regione Lombardia
ATS Brescia

WORKPLACE HEALTH PROMOTION

Workplaces creating well-being

For the second year in a row, Idrosanitaria Bonomi obtained the recognition "Workplace Health Promotion", within The WHP programme organised by ATS Brescia. A balanced diet, physical activity, fight against smoking and risk behaviours, well-being and work-life balance: a set of actions which take inspiration from good WHO practices aiming to turn work into an environment which supports people's health.

BIORFARM

We nurture biodiversity and future

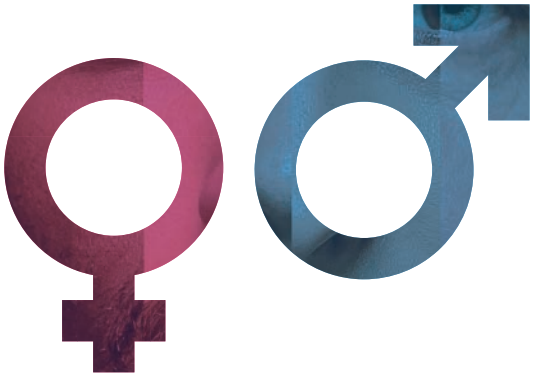
Biorfarm is the first digital farming community which connects small bio-producers and end users who are yearning for better and more sustainable products. With Biorfarm we adopt trees and apiaries and this contributes to save CO2 in a consistent and measurable way and to support the work of the deserving farmers in several Italian regions.

biorfarm

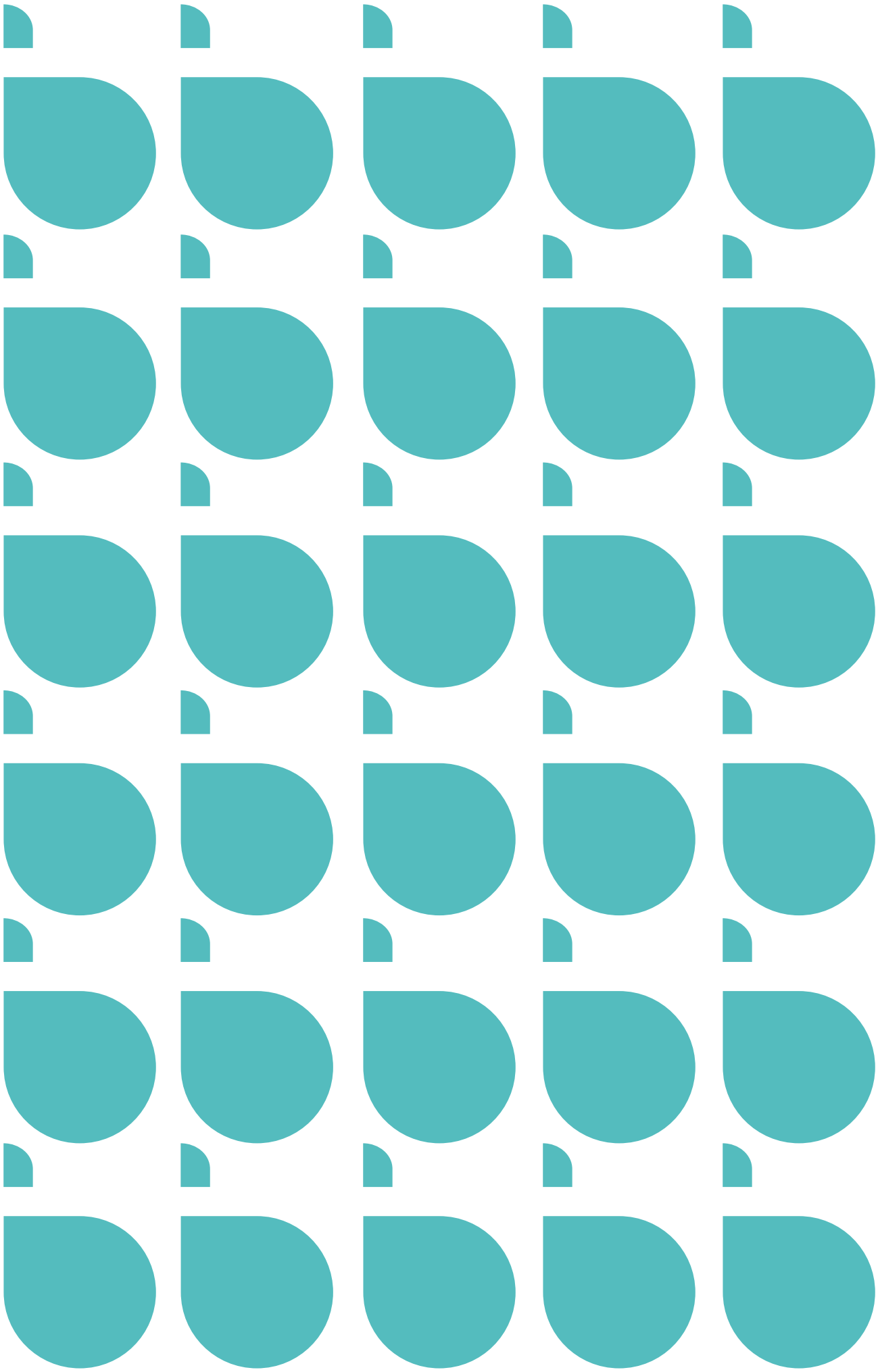
GENDER EQUALITY

Giving value to people, beyond the differences

In July 2024 Idrosanitaria Bonomi got the Certification of Gender Equality UNI/PdR 125:2022, acknowledging and strengthening a corporate culture based on diversity, inclusion and equal opportunities for everyone.



Gender Equality



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Idrosanitaria Bonomi's material topics and impacts

Sustainability reporting
is based on the identification
of the most relevant environmental,
social, and governance (ESG)
impacts and topics
for the company.

This assessment was conducted through a materiality analysis based on the international GRI 2021 (Global Reporting Initiative) standards and partially aligned with the European Corporate Sustainability Reporting Directive (CSRD[1]) and the corresponding European Sustainability Reporting Standards (ESRS[2]).

Both **actual** and **potential impacts** have been identified — that is, the effects (generated or likely to be generated) by the company on the world and on people (**inside-out perspective** or impact materiality). In addition, certain **risks and opportunities** have been considered, analysing the financial consequences of sustainability matters on the company itself (**outside-in perspective** or financial materiality), using mainly a qualitative approach.

To ensure stakeholder engagement, the company analysed its most relevant ESG (Environmental, Social, and Governance) topics to determine which IROs (Impacts, Risks, and Opportunities) are most significant for internal stakeholders, such as employees and the Board of Directors, and for external stakeholders, including customers and suppliers.

Last year, Idrosanitaria Bonomi defined its first materiality analysis for the preparation of the 2023 Sustainability Report, following the phases outlined below to identify the ESG aspects requiring the most attention. For the 2024 Sustainability Report, it has been chosen to avoid repeating the analysis, considering that the scope and activities previously identified remained unchanged from the previous year. However, to ensure proper and up-to-date tracking of identified impacts, risks, and opportunities, the findings from the 2023 analysis were reviewed and properly modified or removed where no longer applicable.

1 | CSRD Corporate Sustainability Reporting Directive (2022/2464)

2 | The ESRS (European Sustainability Reporting Standards) are included in the Delegated Act of the European Commission dated 31 July 2023.

The concept of Materiality and the assessment of impacts

The materiality analysis, according to ESRS standards, is the basis for reporting and aims to identify environmental, social and governance issues that are considered relevant (material) for the company. The materiality of a certain topic can derive from:

- **Impacts generated by the company** on the world, employees and/or the community. These impacts can be **positive or negative** (with special attention paid to the latter ones, as asked by due diligence and corporate responsibility practices) and can be actual (if they have already occurred) or **potential** (if there is a possibility that they will occur).
- **Financial risks or opportunities** related to ESG aspects, to which the company is exposed for various reasons, whether related to impacts generated by the company itself or exogenous factors (such as the market, regulations, natural and/or geopolitical events).

This dual perspective is called **double materiality**, as it encompasses the two dimensions mentioned above:

- **Inside-out** (or **impact materiality**, which identifies the company's effects on the outside world).
- **Outside-in** (or **financial materiality,** which identifies risks and opportunities to which the company is exposed).

As stated by the CSRD and the ESRS, a given ESG issue can be considered material according to only one of these two perspectives or according to both. For this report, considering also the chosen reporting framework (GRI), priority was given to impact materiality.

The steps of the analysis

The process that led to the identification of impacts and consequently to the most strategic sustainability topics for Idrosanitaria Bonomi followed a multi-phase approach.

2023 REPORTING

- **Understanding the company context through interviews with strategic figures within the company and analysis of data and documents**
- **Together with the company's strategic figures, ESG issues relevant to the company's business were identified**
- **Assessment of significant impacts, risks and opportunities (IROs) according to CSRD criteria**
- **Prioritisation of impacts, risks and opportunities through scoring and normalisation**
- **Mapping of relevant stakeholders (divided into different categories) to be involved to validate IROs**
- **Stakeholder engagement through the administration of questionnaires with relevant questions for each category**

2024 REPORTING

- **Review of the IROs identified in 2023, including adjustments to assigned values where necessary, and the integration of additional information along with the identification of corresponding mitigation strategies**
- **Adjusting the prioritization of impacts according to stakeholder-previously assigned scores**

Identification of Impacts, Risks and Opportunities

The starting point to identify impacts, risks and opportunities was the **analysis** of the company's **context and interdependencies**, explored in different ways. First, qualitative information has been collected with key figures in the company, such as reference people for ESG, environment, health and safety, human resources and administration. At the same time, quantitative data regarding several environmental, social and governance aspects were collected and analysed, together with various documents, both public and internal to the company.

To each **IRO (Impact, Risk, Opportunity)** identified through this analysis was then attributed a numerical value (scale 1-to-4) according to the criteria required by the CSRD[3]. Both the IROs and their respective values were reviewed and approved by key figures in the company and by the management, to ensure the most objective, informed and accurate scores possible.

Specifically, **actual impacts** were evaluated in their magnitude, which is the average of three different values regarding the impact itself: **scale** (relevance of the generated damage/benefit), **scope** (extension) and, only for negative impacts, **irremediable character** (whether is possible to remediate the effect and restore the previous situation).

The weight of **potential impacts** is assessed as a product of magnitude (calculated through the just mentioned values) and **likelihood** of the event.

3 | The reporting standards, both in the official version and in the implementation guidance made available by Efrag (the body that drew up the standards) allow the company to freely how materiality is assessed. To make the assessment comparable and objective, it was decided to use a homogeneous scale that would give a data as objective as possible. According to the scale, a value of 4 indicates the maximum weight of each value listed below (e.g. very serious/beneficial, very extensive, very difficult to remedy, very likely) while a value of 1 indicates the minimum weight of that same value (e.g. not very serious/beneficial, not extensive, not difficult to remedy, not very likely).

While analysing generated impacts (actual and potential), the level of **causality** was also considered, i.e. the distinction between impacts **directly caused, contributed to causing** (if the company is not the sole contributor to the impact) or **directly linked to the company** (i.e. linked to business relationships with the upstream or downstream value chain, but not related to the company's own activity).

Lastly, **risks and opportunities** were assessed for their **potential magnitude** (how severe the damage/advantage may be for the company's activity) and their **likelihood** of occurring.

For potential impacts, risks and opportunities, a time horizon aligned with the reference standards was also identified, between short (within one year from the reporting period), medium (within five years) and long (beyond five years).

Conclusion of the analysis

To effectively compare the relevance of each impact, risk, or opportunity in relation to Idrosanitaria Bonomi's activities, the numerical values assigned were normalized into percentages, allowing for a clear prioritisation of the various topics.
Three bar charts were generated accordingly, representing actual impacts (both positive and negative), potential impacts (positive and negative), and risks and opportunities.

Subsequently, the second phase of analysis was initiated, namely the validation of potential impacts, risks and opportunities by the various categories of internal and external stakeholders. Actual impacts were not subjected to stakeholder engagement, as they have already occurred and been verified.

Stakeholder engagement

The reporting standards and their implementation guides, issued in 2024, require the reporting company to engage stakeholders, i.e. those affected by the company's activities, but also the "users of sustainability reporting", such as existing and potential investors, banks, partners, governments and non-governmental organisations (NGOs).

Stakeholder engagement brings multiple benefits to the IROs analysis, including enabling the company to understand how different categories of stakeholders perceive the IROs themselves, and which issues, related to the company's business, are most relevant for them.

Idrosanitaria Bonomi collected the views of its various stakeholders through the submission of dedicated questionnaires, designed to identify the strategic relevance of different topics in relation to the company's operations and its value chain.

The company then proceeded to identify and select its stakeholders, identifying a total of 5 macro-categories:

1. Workforce or their representatives

2. Customers

3. Investors and banks

4.Suppliers (including employment agencies)

5. Board of Directors and strategic internal roles

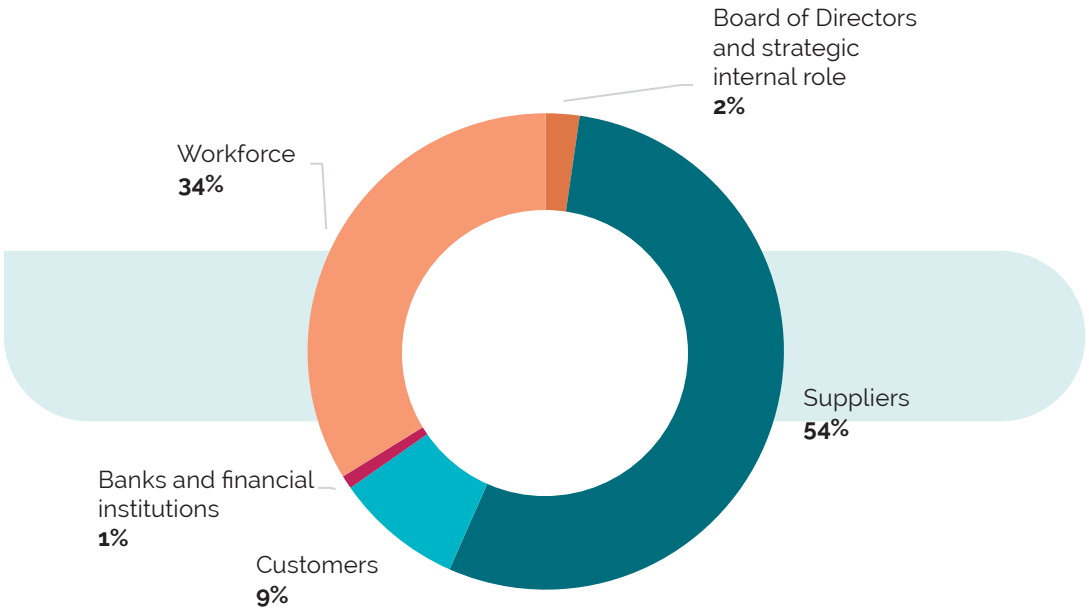
The categories "Affected communities" and "Industry associations" were consulted, but the number of responses received was not sufficient to be considered representative.

In line with the recommendations set out in EFRAG's implementation guidance[4], for the materiality analysis, the company did not submit all questions to all the stakeholders involved, given the varying degrees of interest and knowledge of the topics under analysis among the different stakeholder groups.
Therefore, each stakeholder involved was sent a questionnaire containing questions relevant to the interests and expertise of their specific category, with the aim of ensuring pertinent and informed responses and focusing

4 | EFRAG IG 1 – Materiality assessment implementation guidance. Par. 201
https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/IG%201%20Materiality%20Assessment_final.pdf

attention on the specific interests of each group.In the questionnaire, stakeholders were asked to assign varying levels of strategic importance to each topic surveyed, using a scale from 1 to 4. Lastly, a dedicated section for ideas and suggestions was provided to gather as many inputs as possible.

A total of 219 stakeholders participated in the survey, and 22 provided open comments, 9 of which came from internal stakeholders (workforce).



Analysis review in 2024

At the beginning of 2025, during the KPI review and sustainability reporting update, Idrosanitaria Bonomi revised the entire IRO analysis, slightly modifying certain definitions and parameters related to impacts, risks, and opportunities — particularly those identified for the short term in the previous year. To carry out this phase, the company analysed its own performance during the reporting year, as well as reports and disclosures from other entities, including competitors, customers and business partners, with particular attention to the best practices adopted by those most committed to sustainability.

As mentioned in the methodological note, the company did not repeat the stakeholder engagement phase, as the analysis had been conducted between September and October 2024, and no significant changes had occurred with respect to the previously identified IROs.

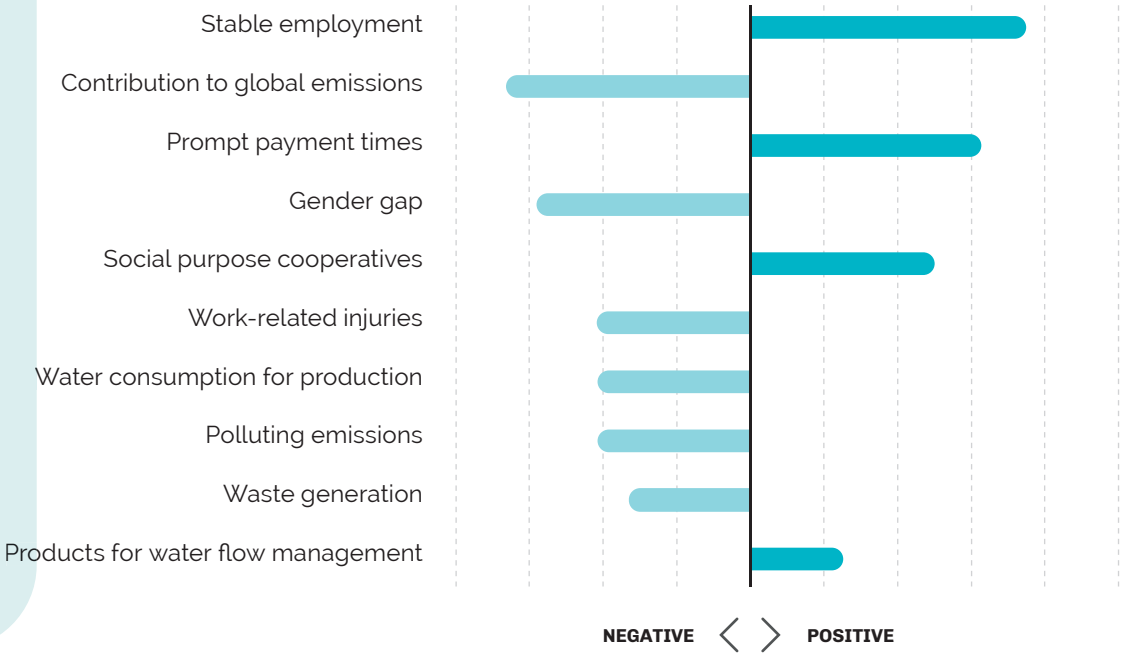
Conclusion of the second phase of analysis

The results of the 2024 questionnaires were used to recalibrate the prioritisation of the identified potential impacts, risks, and opportunities. Below are the results, obtained after the stakeholder validation contribution.

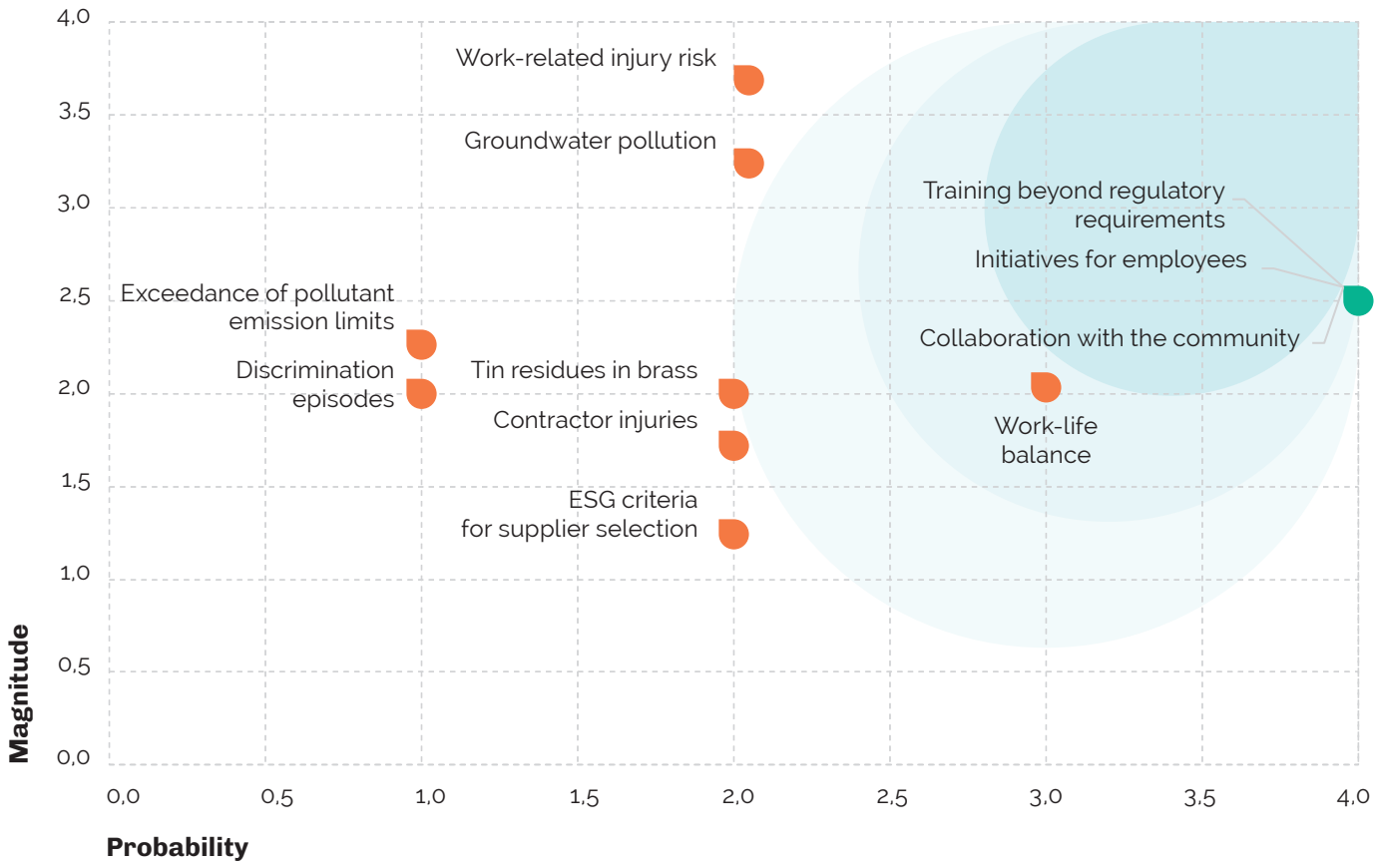
The bar charts illustrate the prioritisation of the various types of IROs: actual impacts (according to internal assessment), potential impacts, risks and opportunities (in their post-validation version). For these latter two groups of IROs, matrices were also developed, showing the absolute scores assigned during the internal assessment phase to the magnitude and likelihood of potential impacts, risks, and opportunities.

For detailed information on each IRO, including the various strategies implemented by the company to mitigate negative effects or enhance benefits, please refer to the following chapters addressing the related environmental, social, and governance topics. A tabular summary of the assigned numerical values is provided in the appendix.

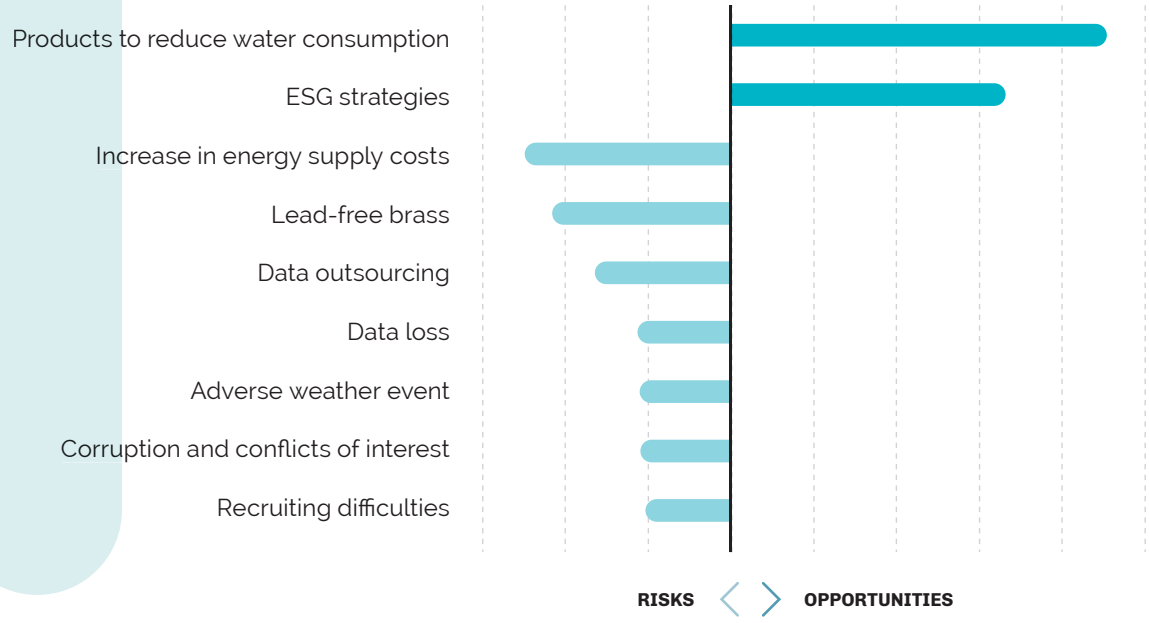
Actual impact

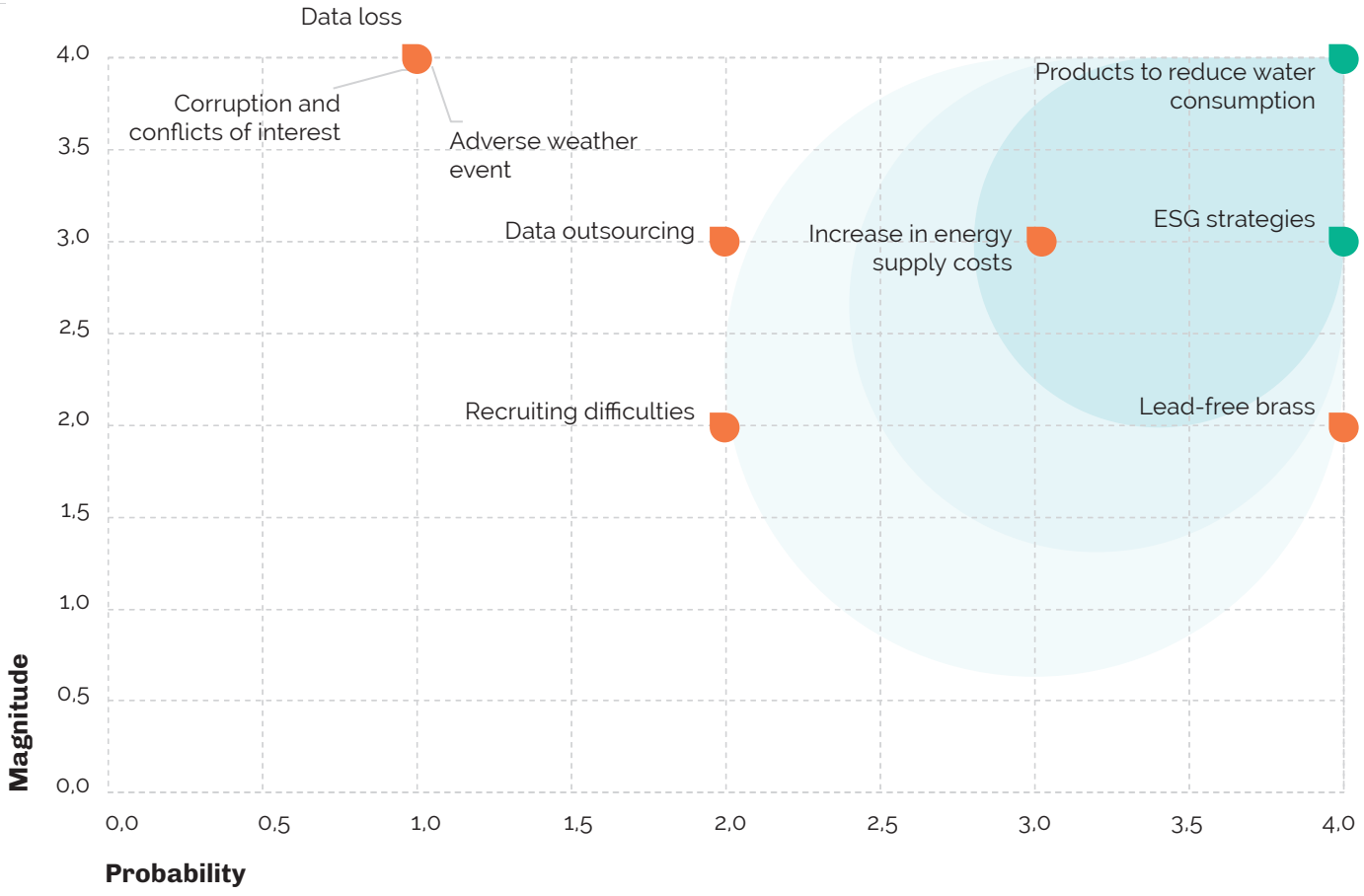


Potential impact



Risks and opportunities





Idrosanitaria Bonomi's material topics

The analysis made it possible to identify the ESG topics relevant to Idrosanitaria Bonomi, on which the current Sustainability Report has been structured[5].

The various topics that will be explored in the relevant chapters are listed below, divided by sphere (Environment, Social and Governance):

Environment

- CLIMATE CHANGE
- POLLUTION
- WATER AND MARINE RESOURCES
- RESOURCE USE AND CIRCULAR ECONOMY

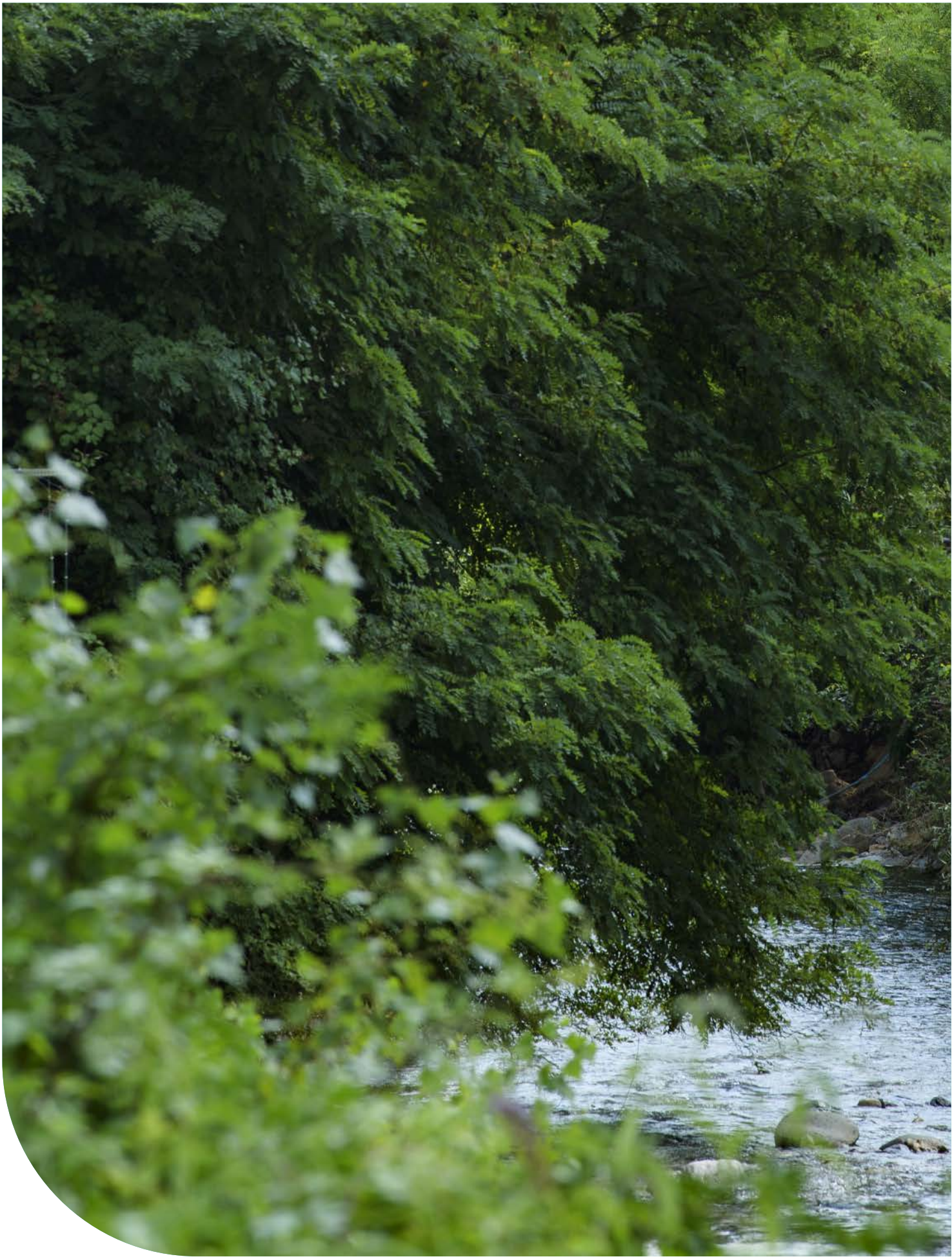
Social

- OWN WORKFORCE
- WORKERS IN THE VALUE CHAIN
- AFFECTED COMMUNITIES

Governance

- BUSINESS CONDUCT

5 | EFRAG IG 1 – Materiality assessment implementation guidance. Par.3
https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/IG%201%20Materiality%20Assessment_final.pdf



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3

ENVI RON MENT

Environmental protection is a core value for **Idrosanitaria Bonomi**, which is committed to continuously monitoring and reducing its environmental impact, both in terms of greenhouse gas emissions and the responsible management of natural resources used in its production processes.

The company adopts a practical approach to sustainability, fully aware of the need to utilise the planet's resources to meet customers needs, while simultaneously striving to preserve them through waste reduction and the implementation of sustainable production and recycling processes.

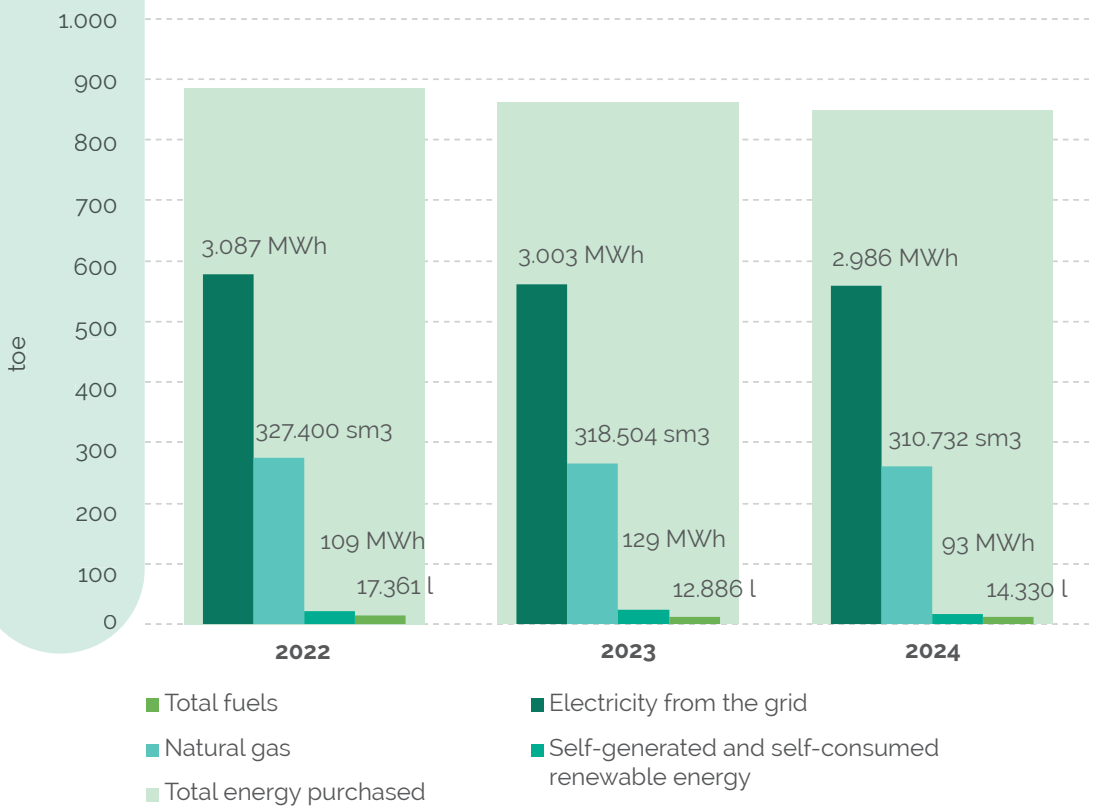
Idrosanitaria Bonomi focuses its attention on material topics—those deemed significant during the assessment of impacts, risks, and opportunities. In particular, the company will report on its performance in relation to energy, pollution, water resource management, and the use of resources from a circular economy perspective.

Energy

The energy vectors considered in the analysis of Idrosanitaria Bonomi's consumption include **electricity**—drawn both from the national grid and from the **company's photovoltaic system**—**diesel, petrol,** and **LPG** for fuelling the company's fleet, as well as natural **gas** used for heating and thermal energy requirements in production processes.

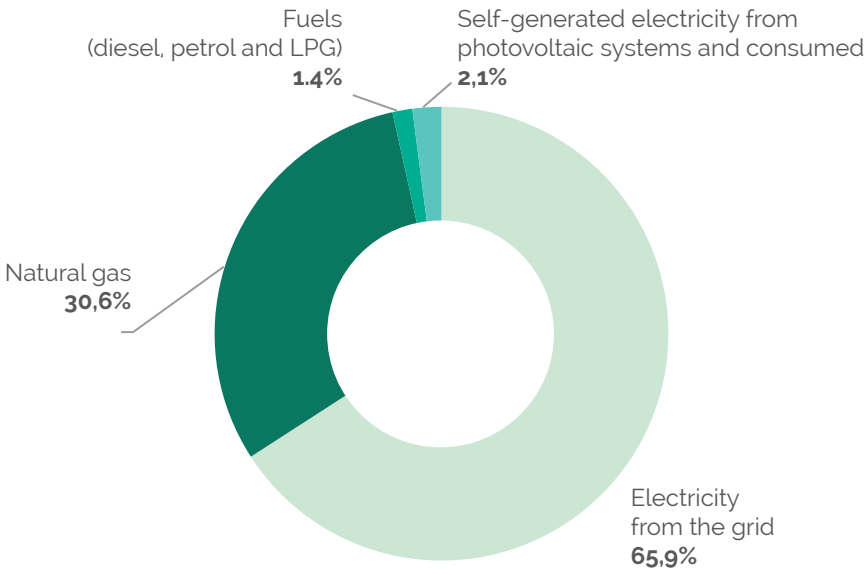
To facilitate the comparison of factors reported in different units of measurement, all the values relating to energy carriers have been converted into tonnes of oil equivalent (toe).

Energy consumption



The first chart illustrates the trend in the company's energy demand over the past three years (2022–2024); as it can be observed, year-on-year differences are minimal, the consumption recorded in current reporting year is fully aligned with that recorded in the previous two-year period.

Energy sources 2024



The second chart displays the reporting year percentage breakdown of all the energy vectors utilised by the company: the largest share corresponds to the **electricity withdrawn** from the grid (approximately 65.9% of total consumption), with the addition of the electricity generated and self-consumed by the **photovoltaic system** (2.1%), reaching around two-thirds of total consumption. Idrosanitaria Bonomi operates two photovoltaic systems installed at its facilities in Sarezzo (99.12 kWp) and Muscoline (94.91 kWp), which have enabled the company to cover approximately 3% of its total electricity demand. Since 2023, the company has exclusively purchased electricity certified with Guarantees of Origin (GO), ensuring that **100%** of the **electricity** consumed originates from **renewable sources**.

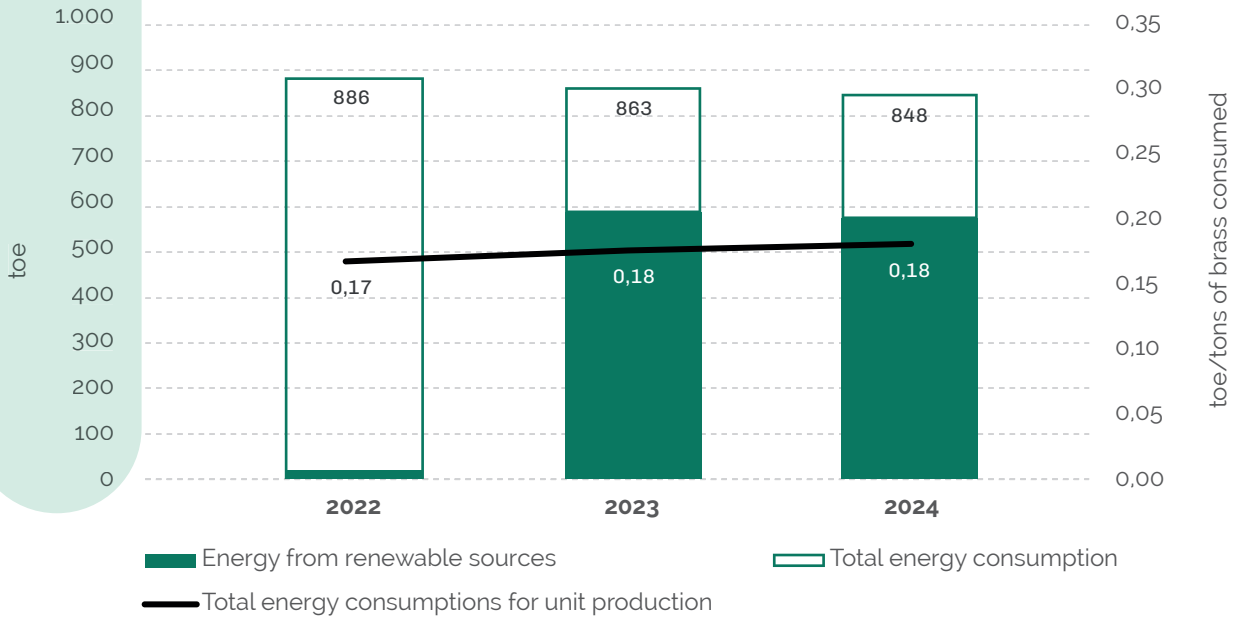
The activation of the photovoltaic system has enabled the company to partially meet its energy demand; such strategies are increasingly important in a market subject to sudden fluctuations, particularly concerning energy costs[1], significantly influenced by the fragile geopolitical situation. This is especially relevant for a country like Italy, where energy costs are higher compared to other European countries. To mitigate the risk of rising energy costs, the company has been buying energy for many years through energy portfolio purchase, prioritising the share of energy from non-fossil sources, given that the energy derived from fossil source is the most susceptible to potential price increases[2].
In 2024, the relamping activities (initiated in 2023) continued in certain departments of the Sarezzo facility. Additionally, digital meters were installed to improve heating management during non-working days, resulting in reduced consumption. The company is currently evaluating the feasibility

1 | ● Risck: Increase in energy supply costs
2 | As previously mentioned, the share of electricity consumed is sourced entirely from renewable energy

of conducting an energy audit (on a voluntary basis, as it is not a mandatory requirement for the company) aimed at precisely monitoring energy consumption and demand.
This will help identify opportunities for modernisation and efficiency improvements, reduce costs associated with various energy vectors, and consequently lessen the related environmental impact.

The chart below illustrates the trend of total and specific consumption over the last three years (2022–2024). Alongside the decline in production, a **decrease in total energy consumption** is observed, while the value of **specific consumption**—calculated as the ratio between total consumption and tonnes of brass consumed—remains **stable** throughout the three-year period[3].

Total and specific consumption



3 | Following an internal review to identify the most representative normalisation factor, the company selected the total annual consumption of drawn and extruded brass bar. To ensure comparability over the years, production data for 2022–2023 period have also been revised; any discrepancies with the 2023 Sustainability Report are attributable to this adjustment

13 CLIMATE ACTION

Climate change mitigation and adaptation


STATEMENT ◆ ERKLÄRUNG ◆ DÉCLARATION ◆ DECLARACIÓN ◆ DICHIARAZIONE

OPINIONE DI VERIFICA
VERIFICATION OPINION
Nr. IT-VER-0027

L'INVENTARIO DI GAS SERRA PREDISPOSTO DALL'ORGANIZZAZIONE:
THE GREENHOUSE GAS INVENTORY DRAFTED BY THE ORGANIZATION:

IDROSANITARIA BONOMI S.p.A.

SEDE LEGALE E OPERATIVA:
REGISTERED OFFICE AND OPERATIONAL SITE:
VIA MONSUELLO 36
IT - 25065 LUMEZZANE (BS)

DESCRITTO NEL RAPPORTO GHG:
DESCRIBED IN THE GHG REPORT:

Relazione Carbon Footprint di Organizzazione UNI EN ISO 14064-1:2019
Idrosanitaria Bonomi SpA, Rev. 07/10/2024

OTTEMPERA AI PRINCIPI E AI REQUISITI DELLA NORMA
IS COMPLIANT WITH THE PRINCIPLES AND REQUIREMENTS OF STANDARD
ISO 14064-1:2018

LA VERIFICA È STATA COMPIUTA AI SENSI DELL'UNI EN ISO 14064-3 DELLA UNI EN ISO 14065 E DEL REGOLAMENTO DI ACCREDITAMENTO DI ACCREDIA PER L' ACCREDITAMENTO DELLE VERIFICHE IN MERITO ALLE EMISSIONI GHG.

IL VALORE DI EMISSIONI TOTALI
THE TOTAL VALUE OF EMISSION
È RISULTATO PARI A / *IS EQUAL TO:* **15.076,2 tCO2E**

PERIODO DI RIFERIMENTO DELLO STUDIO / *REFERENCE PERIOD OF THE STUDY:* Anno 2023 / *Year 2023*
LIVELLO DI GARANZIA / *LEVEL OF ASSURANCE:* Ragionevole / *Reasonable*

ACCREDIA N° 9006V

Per l'Organismo di Verifica
For the Verification Body
TÜV Italia S.r.l.
Francesco Scarlata
Direttore Divisione Business Assurance
Business Assurance Division Manager

Data emissione / *Issue date:* 2024-11-07

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1 a 3

In 2024, for the third consecutive year, Idrosanitaria Bonomi conducted an analysis of greenhouse gas (GHG) emissions generated by the company's operations and by activities attributable to the company, in accordance with the ISO 14064-1:2018 standard.

In 2024, for the third consecutive year, Idrosanitaria Bonomi conducted an analysis of greenhouse gas (GHG) emissions generated by the company's operations and by activities attributable to the company, in accordance with the ISO 14064-1:2018 standard.

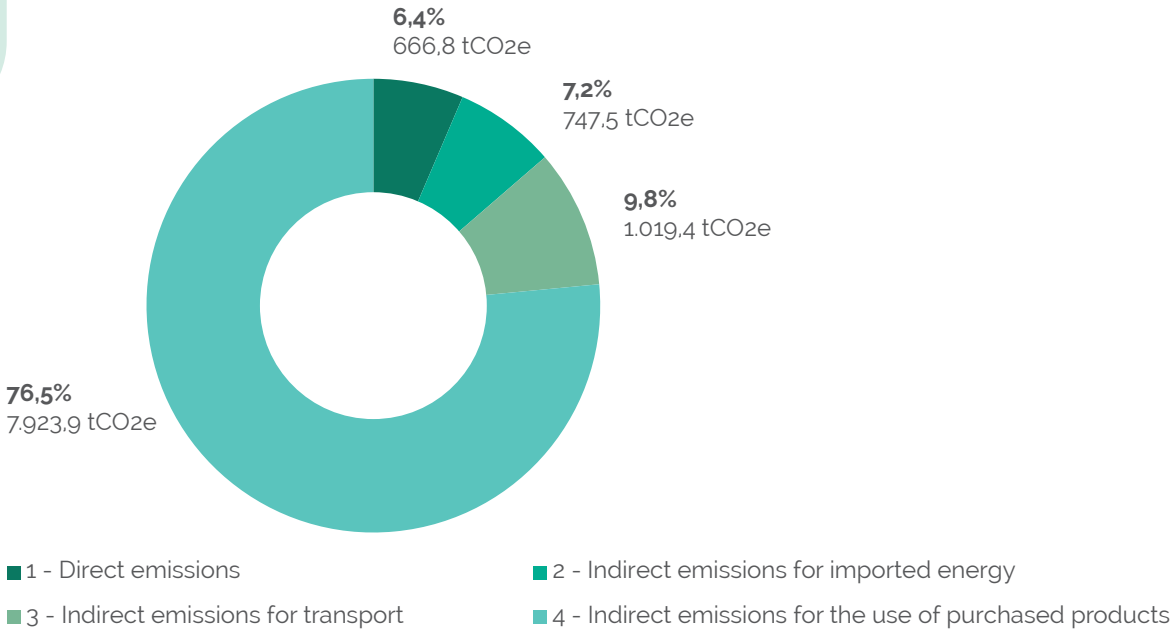
The Organisational Carbon Footprint assessment made it possible to calculate the total GHG emissions generated by Idrosanitaria Bonomi's production activities. In 2024, a total of **10,357.5 tCO_2eq**[4] were produced. The applicable standard requires the inclusion of all emissions—both directly and indirectly—generated by the company during the reporting year. The following categories were analysed:

- **Direct emissions** (Category 1): emissions produced within the company's organisational boundaries, resulting from the consumption of natural gas (5.1% of total emissions), fuels used to power the company fleet, and F-Gas leaks. This category accounts for **6.4%** of total emissions.
- **Indirect emissions for imported energy** (Category 2): emissions related to the import or withdrawal of electricity and thermal energy (for the company, the most significant source is electricity drawn from the national grid). According to the *location-based*[5], approach, this category accounts for **7.2%** of total emissions.

4 | ● Actual negative impact: Contribution to global emissions
5 | For further information on the concept of the location-based approach, please refer to the dedicated paragraph

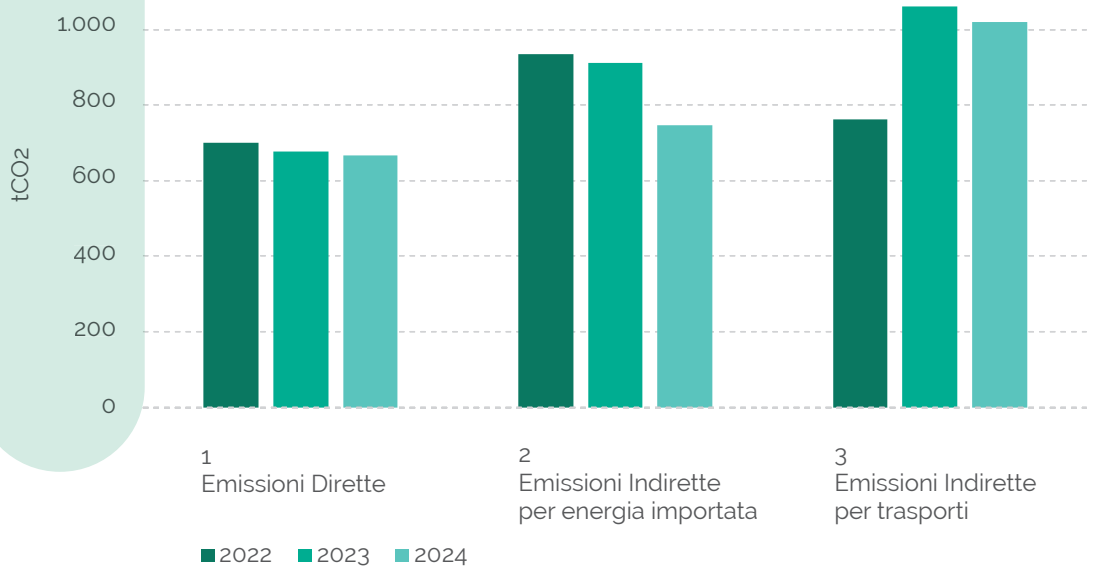
- **Indirect emissions for transport** (Category 3): emissions related to the movement of goods into and out of the facility, employee commuting, business travel and overnight stays, as well as upstream[6] phases associated with the use of fuels (diesel, petrol, LPG) and electricity (including grid losses). This category accounts for **9.8%** of total emissions.
- **Indirect emissions for the use of purchased products** (Category 4): emissions related to the upstream production of materials used in the manufacturing process, including machining for third parties and the use of packaging, as well as downstream activities such as waste disposal. This category represents the most significant share, accounting for **76.5%** of total emissions.

Proportion of each individual category - year 2024



6 | "The "upstream" phase includes all activities that occur prior to the production process. Conversely, the "downstream" phase refers to those activities that take place after the production process, encompassing emissions associated with the use, consumption, and disposal of the final marketed products

Emission comparison 2022 /2024



The previous chart shows the emissions trend over the past three years, broken down by the first three Categories. As previously mentioned, these categories have a limited impact compared to Category 4, and their contribution has remained stable over the years.

Regarding Category 4, relating to the products used, it should be noted that in 2024 the company requested its suppliers to provide the percentage of recycled brass contained in the bars purchased. As a result, the emission factor[7] applied was significantly more accurate than the previous one, which assumed the brass was composed entirely of virgin material.
This information was not available in 2022 and 2023; therefore, no comparison has been made across the three-year period, because this data correlation would be misleading.
The apparent reduction in emissions would be overestimated, being solely attributable to the change in emission factor used.

In 2025, Idrosanitaria Bonomi will transfer its employees from the Lumezzane facility to the Sarezzo site.
This decision, in addition to having a range of social implications and impacts on the employees involved, may lead to an increase

7 | An emission factor is a coefficient used to quantify the amount of a pollutant (in this case, CO_2) emitted into the atmosphere by a specific activity or process. Emissions are calculated by multiplying the activity data (for example, MWh of electricity consumed) by this coefficient

in commuting-related emissions (Category 3). Based on the 2024 data, the estimated potential increase is approximately 8 tCO_2eq in total, representing an increase of 57% in emissions produced by the employees transferred from Lumezzane to Sarezzo, 8% of the company's total commuting-related emissions, and 0.07% of total company emissions.

The company's commitment to environmental protection and emissions reduction in emissions is an integral part of its Code of Ethics. As highlighted in the section dedicated to energy consumption, the company is already implementing strategies to progressively reduce emissions from Categories 1 and 2. These include sourcing energy from renewable sources—both through self-generation and the purchase of Guarantees of Origin—as well as the in-depth analysis and development of energy efficiency projects.

Electricity: Comparison between Location-based and Market-based scenarios

As previously mentioned, the Organisational Carbon Footprint study was conducted in compliance with the criteria and requirements set forth by the ISO 14064-1 standard. This standard stipulates that Scope 2 emissions (related to imported energy) are calculated using the **location-based** approach, which relies on the **emission factor** of the most recent **national energy mix**[8].

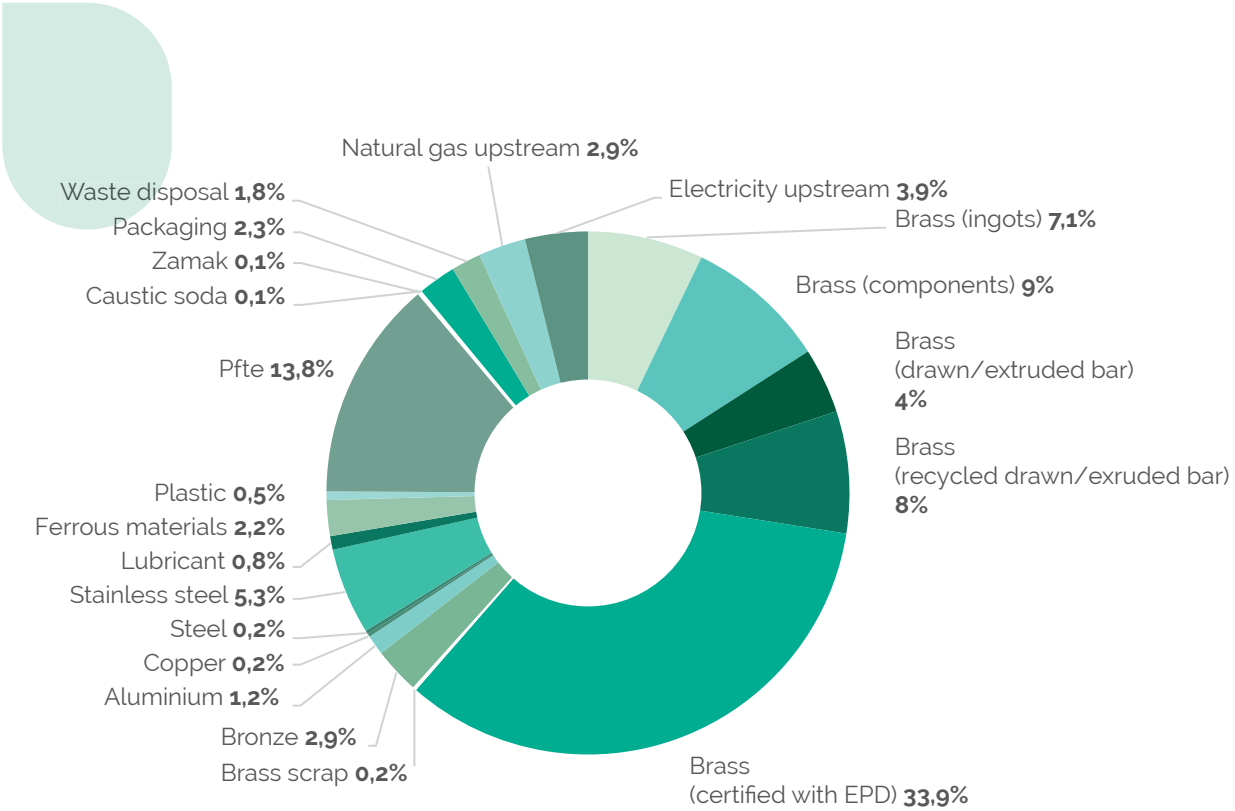
Considering the **market-based** scenario, the overall emission index changes significantly, as it allows emissions from imported energy (Category 2) to be calculated based on the emission factor of the **company's energy supplier's energy mix**. In 2024 the company purchased all its electricity (in addition to self-produced and self-consumed photovoltaic energy) with Guarantees of Origin (GO), which certify that the electricity supplied originates from renewable sources.
Under this approach, during the reporting year, Idrosanitaria Bonomi records zero emissions impact for imported energy.

Considering photovoltaic production and consumption alongside the purchase of electricity with Guarantees of Origin (GO), in 2024 100% of the electricity consumed originates from renewable sources.

8 | National energy mix ISPRA – Report No. 404

The annual Carbon Footprint study, encompassing Scope 3 emissions, enables detailed monitoring of emissions both in absolute terms and by category. This approach allows for enhanced analysis using more accurate emission factors, facilitating the identification of categories with the largest environmental impact. For Category 4, it will be easier to evaluate improvement strategies regarding the selection of procurement materials.

The chart below illustrates the proportion of the elements comprising Category 4: the brass upstream phase accounts for the most significant emissions contribution (over 50% of the total), as this material is the most used in the production of goods for the plumbing and heating sector. After brass, we find PTFE (polytetrafluoroethylene, 14%), various metals and ferrous materials (approximately 12%), the upstream emissions contribution from natural gas and electricity (6.8%), packaging (2.3%), downstream emissions related to waste disposal (1.8%), and materials associated with the production process (1.3%).



Regarding the impacts of climate change, Idrosanitaria Bonomi recognises the significant risk associated with **adverse climatic events** that could cause damage to structures and machinery, thereby disrupting production activities[9]. In order to obtain the ISO 9001 certification for its quality management systems, the company has conducted a risk analysis aimed at identifying and evaluating internal and external factors (both positive and negative) that are relevant to the organisation's strategic objectives and that influence its ability to achieve the expected outcomes of the quality management system. The assessed risks[10] received ratings between 4 and 9, with a significance threshold set at 18. As these ratings fall below the threshold, the company is not required to establish indicators, objectives, or management and control methods during the various reviews.

The event most closely monitored by Idrosanitaria Bonomi is the potential overflowing of the Gobbia stream and the canal located near the Sarezzo site, which could cause significant damage to operations. The company has installed detection probes that alert designated personnel when water levels exceed the established safety threshold. In addition, containment tanks are in place.
Should these measures prove insufficient to prevent the occurrence of such an event, Idrosanitaria Bonomi is able to mitigate the resulting financial loss—either partially or entirely, depending on the circumstances—through **physical risk insurance**. This instrument, which anticipates forthcoming regulatory requirements, reflects the company's forward-looking approach compared to the broader trend among SMEs[11].

As of 2025, all companies with a registered office or permanent establishment in Italy[12] will be subject to a mandatory insurance policy against catastrophic risks. This obligation requires insurance coverage for damages caused by natural disasters such as earthquakes, floods, landslides, inundations, and overflows.

9 | ● Risk: Adverse weather event

10 | Overflowing of Gobbia stream and adjacent canal, landslides caused by extreme weather events, drought, wildfires, severe hailstorms, and rising temperatures

11 | In 2019, only 35% of losses caused by catastrophic natural events in Europe were covered by insurance (EIOPA, 2020)

12 | This obligation was introduced by the 2024 Budget Law (Law No. 213 of 30 December 2023, Articles 101 and following)


E04

Water, air and soil pollution

In its double materiality analysis, Idrosanitaria Bonomi identified two closely related impacts: the **increase in pollutant emissions** resulting from the production process[13] and the **potential exceeding** of legally established **emission limit** thresholds[14].

The company, subject to the AUA[15] authorisation, conducts annual analyses of individual stack emission values (across a total of 10 stacks) to assess any potential exceedance of the limits prescribed by the authorisation.

Furthermore, monitoring activities are essential for identifying any significant increase, understanding their underlying causes, and defining potential mitigation and containment strategies to prevent emissions from exceeding regulatory thresholds. During the 2023–2024 period, notable increases were recorded in the following emission parameters: TVOC (Total Organic Carbon) and the combined concentration of Chromium VI, Nickel, Cobalt, Arsenic, and Cadmium from brass reheating furnaces; H_2SO_4 (Sulfuric Acid) from the chrome plating department; NaOH (Express Alkaline Aerosols) and HCl (Hydrochloric Acid) from the chrome plating department; Formaldehyde and Hydrofluoric Alcohol from hot forging department; and Benzene from the metal washing area. Despite the increase, none of these values exceeded the legal limits.

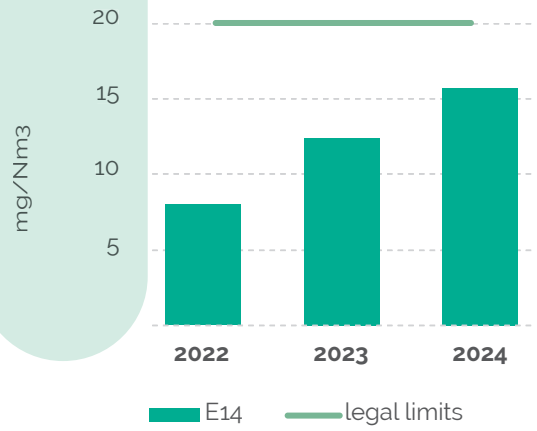
The graphs below illustrate the stack emissions that approached regulatory thresholds more closely in 2024, but remaining well within compliant levels.

13 | ● Actual negative impact: Polluting emissions

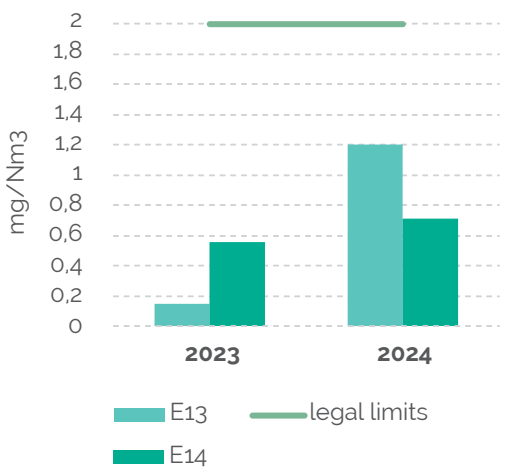
14 | ● Potential negative impact: Exceedance of pollutant emission limits

15 | Legislative Decree No. 152 of 3 April 2006, Environmental Regulations, Article 272. AUA Administrative Act No. 2778/2021

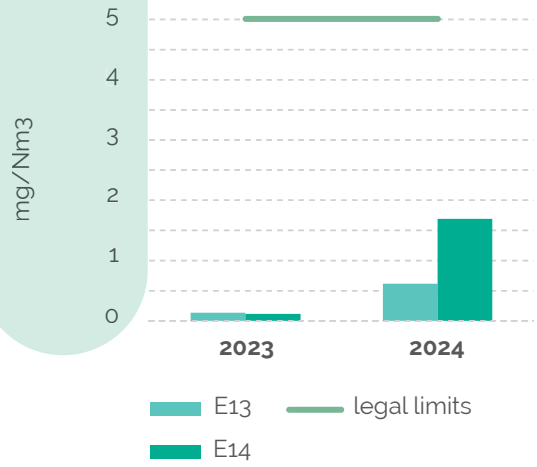
Total Organic Carbon



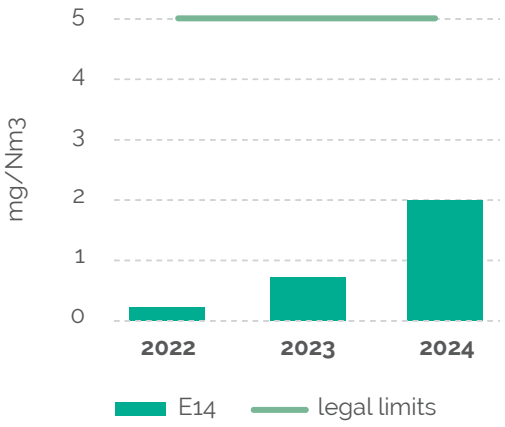
SO_4 as Sulphuric Acid (H_2SO_4)



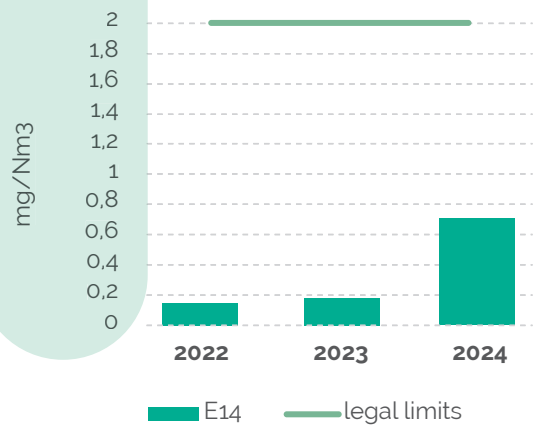
Alkaline Aerosols Expressed as NaOH

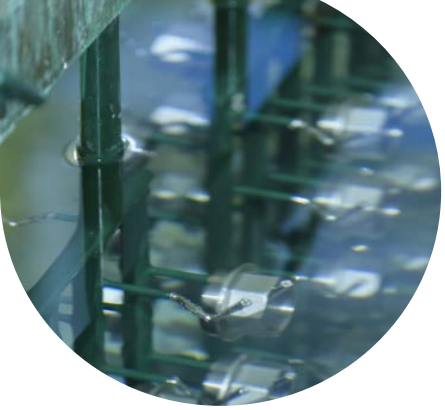


Cl as Hydrochloric Acid (HCl)



F as Hydrofluoric Acid (HF)





In recent years, the European Union has embarked on a process of tightening emission limits for businesses, progressively lowering the maximum permissible thresholds for certain types of emissions deemed particularly harmful to human health and the environment.

One of the most used substances by companies operating in Idrosanitaria Bonomi sector is hexavalent chromium (Cr VI), primarily employed in electroplating treatments due to its mechanical resistance and adhesion properties. However, Cr VI is also highly carcinogenic and toxic to both human health and the environment. In 2023, ECHA (European Chemicals Agency) was commissioned by the European Commission to draft a proposal to restrict the use of hexavalent chromium-based substances, with implementation foreseen by 2025.
Several European companies requested a derogation from the implementation of the restriction. Idrosanitaria Bonomi adopted a different strategy by replacing Cr VI with **trivalent chromium** (Cr III), a substance considered non-hazardous.
In 2023, the company carried out a series of tests to verify that the new substance could deliver the same performance as Cr VI.
In particular, the company invested in a tomograph to carry out thickness deposition analysis and assess the resistance of Cr III to corrosion. The tests gave positive results, and in 2024, the company completed the full transition from hexavalent to trivalent chromium.

As part of the analysis of the materials used in its production processes, conducted with transparency and responsibility, the company has also identified the potential financial impact of a future **obligation to use lead-free brass**[16].

Lead poses a risk to human health, and in certain countries the use of lead-free brass is already mandatory for components in contact with water.

16 | ● Risk: Lead-free brass

Lead poses a risk to human health, and in certain countries the use of lead-free brass is already mandatory for components in contact with water. As of the end of 2026, Directive (EU) 2020/2184 on the quality of water intended for human consumption will enter into force, requiring a reduction in the lead content of brass used in applications involving contact with potable water[17]. This legislation would render one of the brass alloys currently used in the production process unusable; Idrosanitaria Bonomi is preparing to transition to an alternative alloy, which can be produced in two specific variants depending on the lead content. One of these, containing less than 0.1% lead, would not require registration under the European registry of hazardous substances, and is also the only alloy accepted in certain countries where the company operates.

The transition to a lead-free brass alloy presents a significant challenge for companies. The machinery currently in use is designed to process brass with a specific lead content, and changing the material may compromise the performance standards of the final product as required by the market. As a result, several adjustments to the plant equipment may be necessary, including the replacement of tools and may lead to longer processing times.

Idrosanitaria Bonomi is engaging in dialogue and collaboration with its suppliers to identify lead-free brass alloys that can ensure the same malleability and quality performance as those currently in use, while awaiting the definition of new acceptability standards under the REACH regulation.

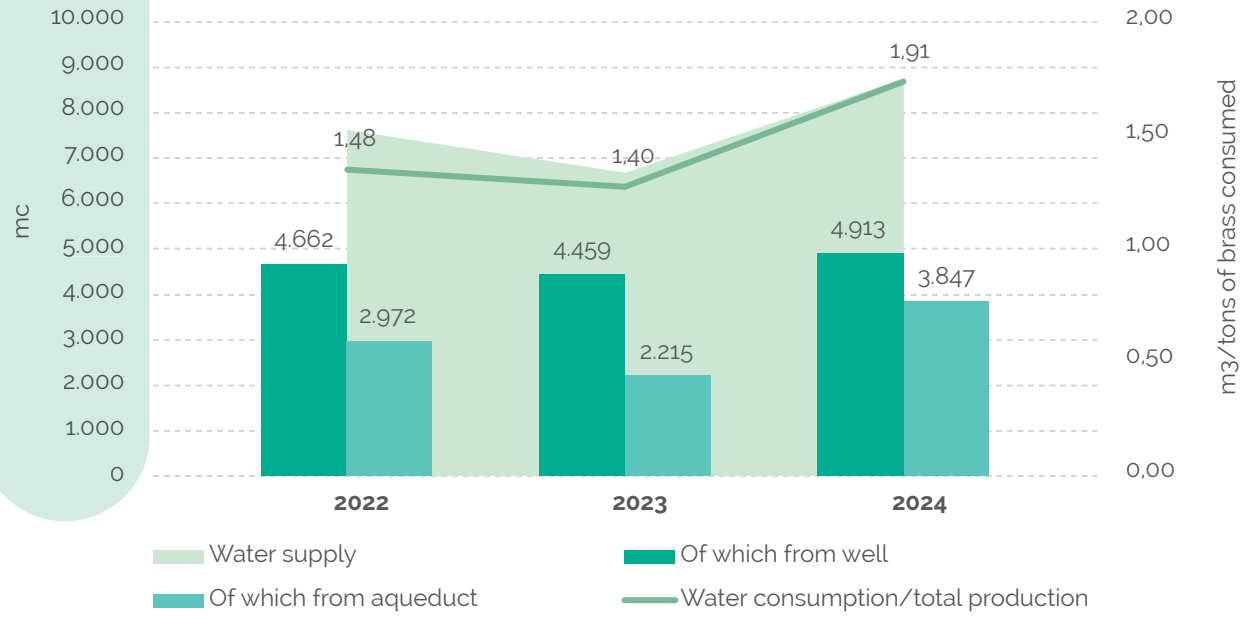
17 | Specifically, an initial reduction of lead content to 0.2%, followed by a further reduction to 0.1%.

Water withdrawal

Given the sector in which the company operates, it is clear the relevance of the issue of water and its management. Looking at the impact generated by the products placed on the market the company offers certain specific items designed to **reduce the flow rate of water delivered**[18].

As part of its **water-saving efforts**, the company is moreover actively implementing a **strategic project**, currently **patented**, coming from several years of in-depth studies and significant investment in research and development[19].
This is a continuously evolving project: the organisation is currently working on an enhanced version of the original patent, alongside the development of further innovative solutions.

Water withdrawl and treatment



18 | Actual positive impact: Products for water flow management
19 | Opportunity: Products to reduce water consumption

At the same time, a new patent registration is pending, and the company is evaluating new strategic partnerships with a major European player, with the aim of further increasing the impact and dissemination of the proposed solutions. The medium-term objective is to develop a high value-added product designed for a highly specialised market segment.

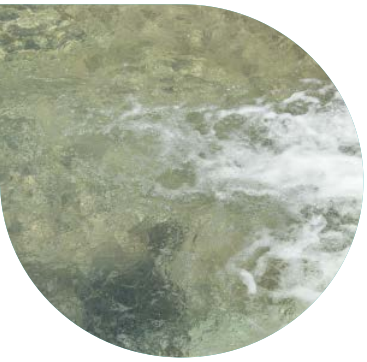
Despite a limited water demand related to its production needs, Idrosanitaria Bonomi has included this aspect in its impact analysis[20], too, in order to monitor the topic and identify potential mitigation strategies, particularly considering the increased consumption recorded in 2024.

The chart presented above illustrates the trend in water consumption over the past three years (2022–2024). As can be observed, 2024 saw a significant increase in water supply (+31%, approximately 2,000 m^3 more than in 2023), primarily due to a 74% rise in water drawn from the aqueduct. This increase was caused by factors not directly related to the production process: in 2024, a leak occurred (which was subsequently repaired), and permission was granted to Autostrade company to draw water from the company's connection point. Specific water consumption, calculated per tonne of production, followed this upward trend, increasing by 36% compared to 2023.

In 2024, Idrosanitaria Bonomi consumed approximately 8,800 m^3 of water, almost evenly split between water from aqueduct (44%) and well water (56%). In the production process, well water is used for heating (in a closed cycle) and for chrome plating.

20 | ● Actual negative impact: Water consumption for production

Water drain



Most of the water withdrawn is treated and returned to the environment. To ensure control and limit potential **contamination of the groundwater**[21] —particularly from total chromium, hexavalent chromium, and nickel—the company, subject to a single environmental authorisation (AUA), regularly conducts analyses of its drains.

Industrial wastewater generated from the cleaning processes of the chrome and nickel-plating tanks is collected in a separate system and treated in a chemical-physical plant. This treatment involves several stages: chromium removal, neutralisation, flocculation, decantation, and final filtration through quartzite and activated carbon. Upon completion of the process, the treated water is drained into the public sewer system.

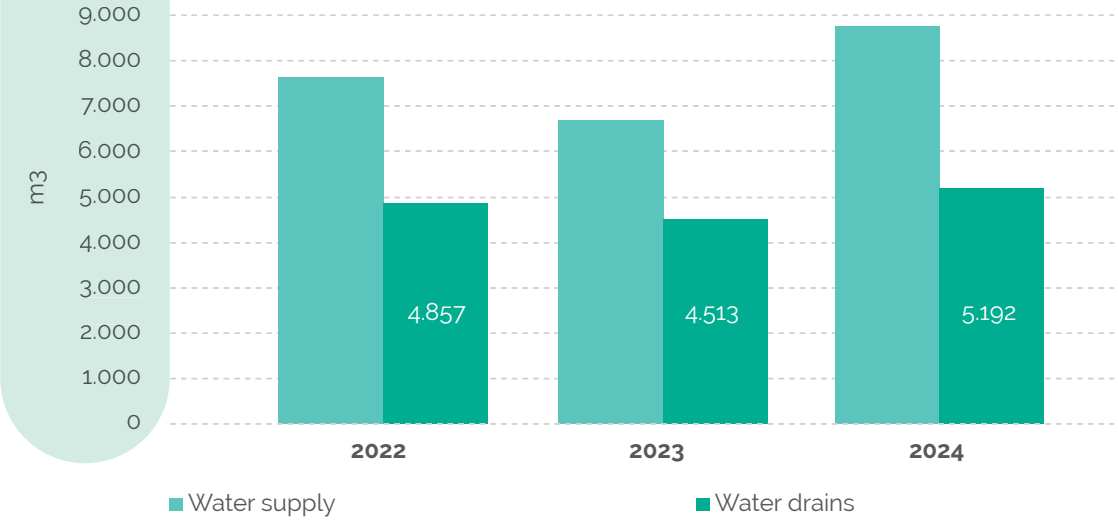
Water from degreasing operations is instead directed to a concentrator: the concentrated residue is managed as waste, while the distilled part follows the same chemical and physical treatment as the other wastewater.

The purification plant is equipped with continuous monitoring systems for water quality parameters such as pH, turbidity, and conductivity. If safety limits are exceeded, the system triggers an automatic discharge shutdown, accompanied by both visual and acoustic alarms to signal any anomalies.

Finally, rainwater flowing from an area of approximately 3,000 m^2 is collected through a dedicated drainage network. First flush rainwater is stored in a special tank and treated using an oil separator before being discharged into the public sewer system.

21 | ● Potential negative impact: Groundwater pollution

Water procurement and water drains



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As shown in the chart above, the trend in water drains has remained stable over time[22], consistently ranging between 4,500 and 5,000 m^3 per year. Of this total, the vast majority (95%) consists of industrial wastewater, with only a minimal share attributable to stormwater. In 2024, analysis of Idrosanitaria Bonomi's drains revealed that the concentration of hexavalent chromium in the water has been reduced to a mere residue, thanks to the replacement and complete elimination of the substance from the production process. Furthermore, all monitored substances are well below the maximum legal limits.

22 | The 2023 stormwater data have been reviewed and corrected; the discrepancy compared to the figure reported in the previous version of the Sustainability Report is due to this revision

Resources inflows and outflows

Idrosanitaria Bonomi's production processes involve the use of **different metals**, with **brass** representing by far the predominant material, alongside a range of plastic components used for fittings, seals, caps, and similar elements.

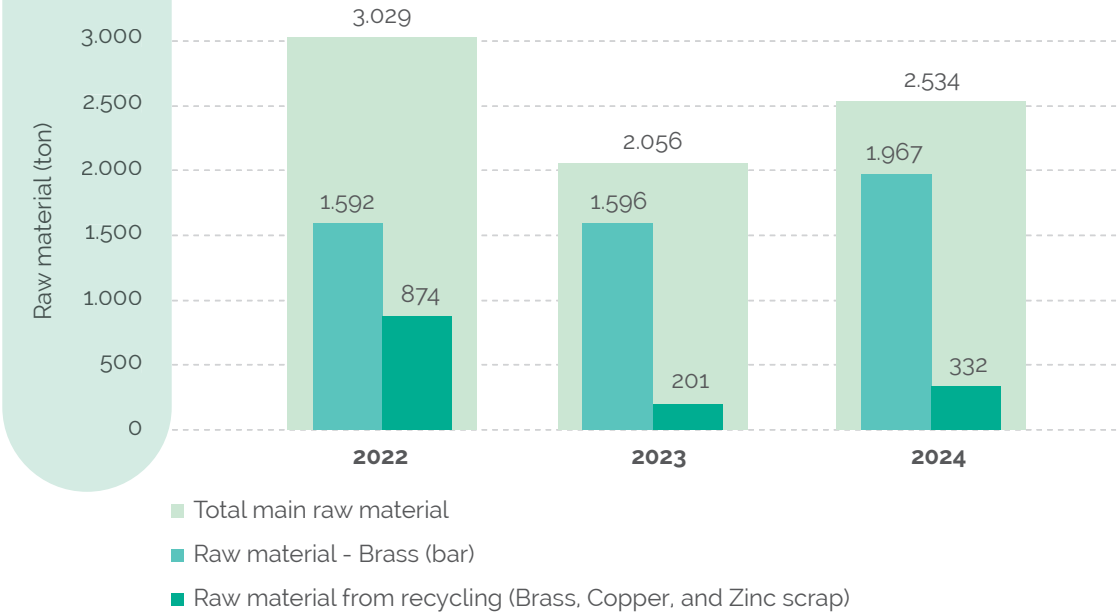
Through the Organisational Carbon Footprint analysis, it has been possible to examine the main raw materials used during the current reporting year. These include:

- Brass (bar and scrap)
- Steel
- Bronze
- Aluminium
- Copper
- Zamak
- Iron and other materials
- Plastic
- PTFE[23]

None of the materials purchased as raw materials are of renewable origin; however, all metals used exhibit a **high circularity degree**. Accounting brass for 72% of the total monitored raw materials – Idrosanitaria Bonomi has requested information from its main brass suppliers about the percentage of recycled content in the bars purchased. The reported percentages are all around 90%. Furthermore, a significant share of the metals used can be returned to suppliers in the form of offcuts and scrap for remelting, thereby ensuring a continuous recycling process of the raw material.

23 | Polytetrafluoroethylene is a high-performance plastic material known for its chemical and thermal resistance, as well as its non-stick properties. It is widely used in industrial, food, electrical, and medical sectors

Environmental sustainability of raw materials



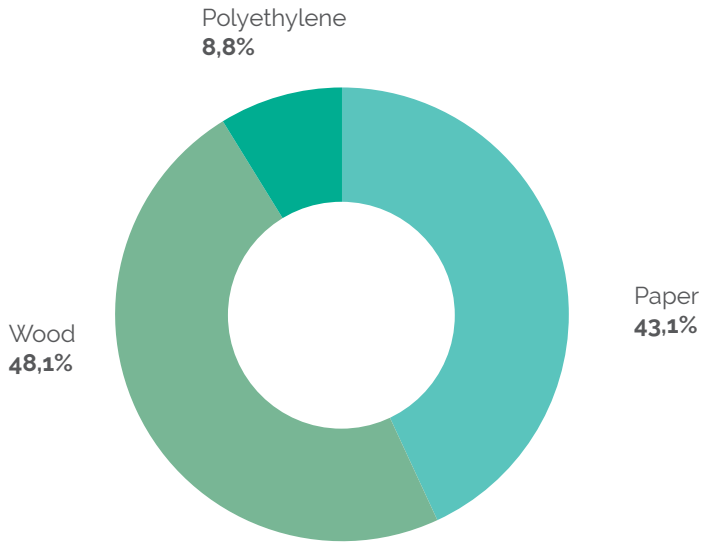
In 2024, process-related materials[24] accounted for a small percentage of the total purchased materials (7%, approximately 200 tonnes). Specifically, the most significant purchase items were lubricant (43.2 tonnes) and caustic soda (5.4 tonnes).

For **packaging**, Idrosanitaria Bonomi buys metal materials packed with strapping, while O-Rings and seals are supplied in plastic bags made from non-renewable materials. Packaging materials **used for product wrapping** are divided among **paper** and **cardboard**, **wood** (pallets), and **polyethylene** used for strapping, amounting to approximately 210 tonnes in total. The predominant share is represented by the wood from pallets[25], followed by paper and cardboard, resulting in a renewable material proportion of around 91% of the total monitored packaging.

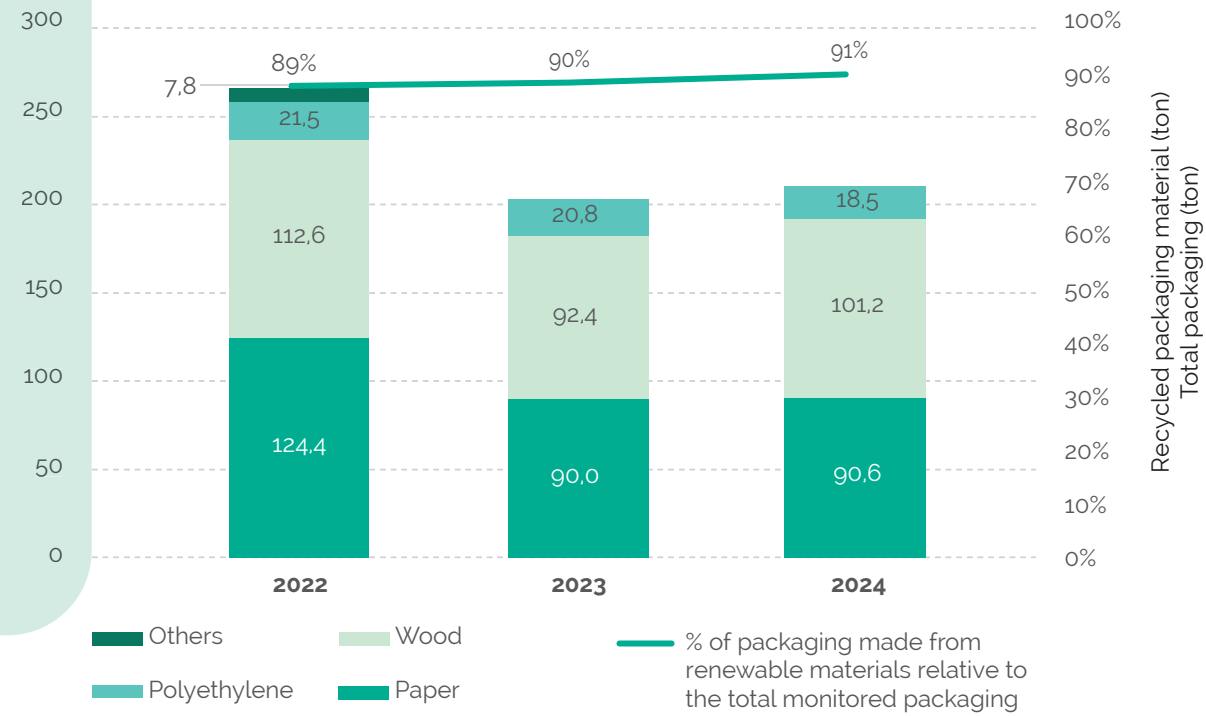
24 | All materials used by the organisation in production processes that are not incorporated into the final product

25 | The weight of this type of packaging was estimated by multiplying the collected data — the number of units purchased in the reference year — by the average weight of a standard industrial pallet model, which is 25 kg

Packaging 2024



Packaging



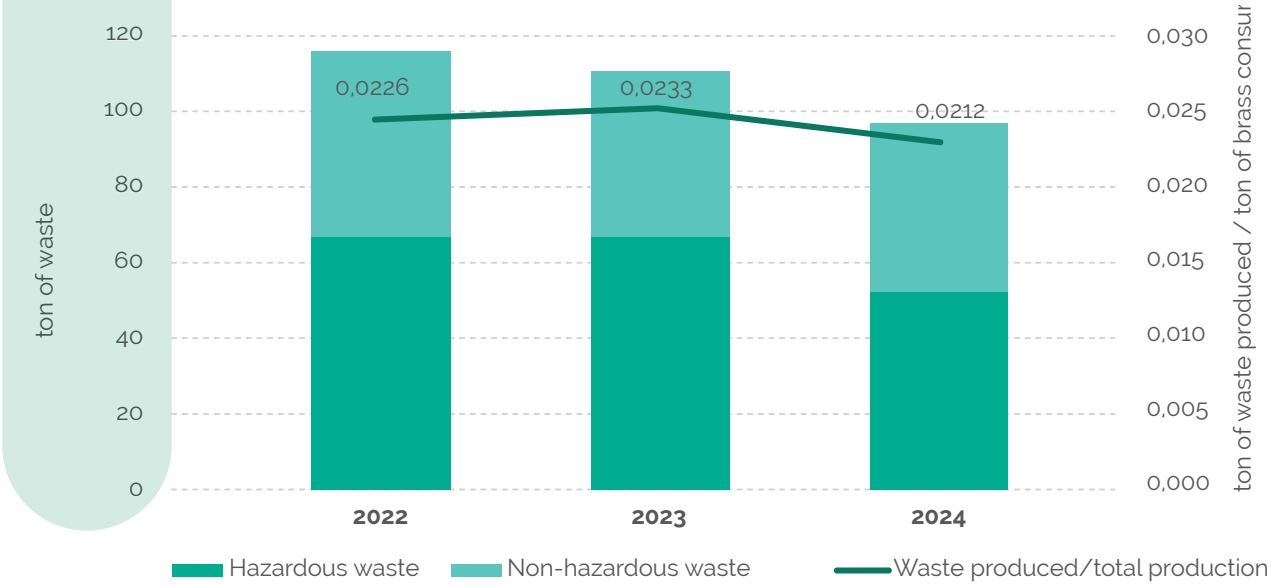
12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Waste management

Idrosanitaria Bonomi has considered **waste generation**[26], as an actual environmental impact. In 2024, a total of 97 tonnes of waste were generated, of which 54% was classified as hazardous. This proportion is mainly attributable to residual sludge from the treatment of industrial wastewater, produced during the drain purification processes. These hazardous wastes are intrinsically linked to the purification operations, so the company has no opportunity to reduce their quantity, which remains limited in absolute terms at just over 52 tonnes.

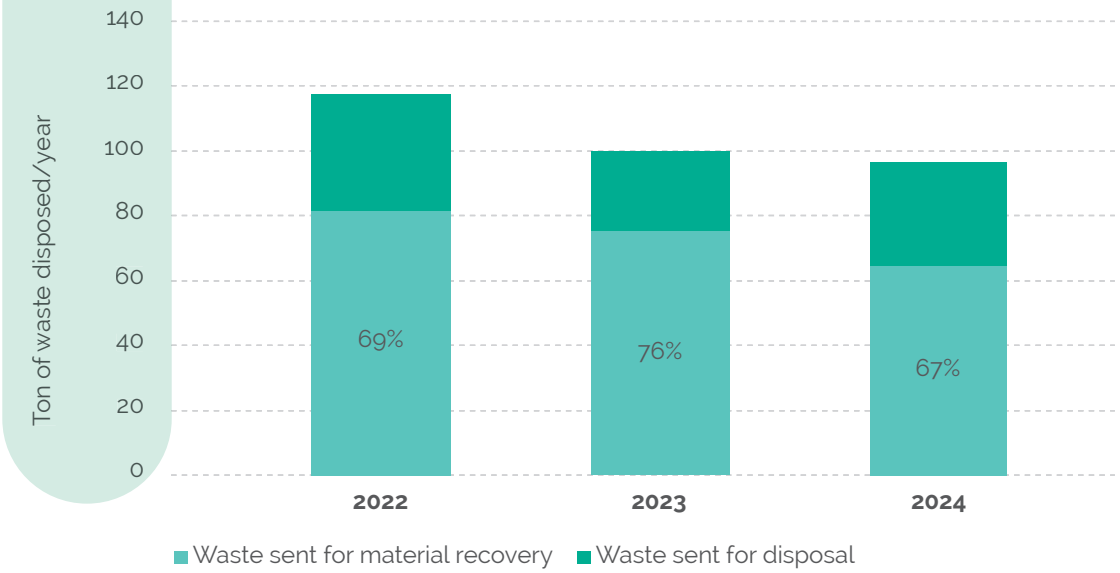
The following chart illustrates the trend in waste generation over the past three years (2022–2024). Proportionally to the decrease in production, the total amount of waste generated annually has slightly declined (-12% compared to 2023 and -16% since 2022), while the ratio between the total amount of waste and the quantity of brass consumed has remained essentially stable over time: just over 20 kgs of waste is generated per tonne of brass consumed.

Total waste production



26 | Actual negative impact: Waste generation

Waste destination



In 2024, **67%** of the **waste** generated was **sent for recovery**, with the remaining portion directed to disposal. The percentage of waste recovered relative to the total waste generated shows a slight decrease compared to 2023 (-11%) but remains aligned with the value recorded in 2022.

To further reduce the impact associated with waste management, the company has eliminated plastic bottles from vending machines, replacing them with reusable bottles and cups distributed to employees. The organisation has installed plastic water dispensers at the Muscoline facility and a potable water dispenser for employees at the Sarezzo site.
The company is considering another initiative aimed at further reducing waste generation impact by recovering certain plastic scraps from the bags used for packaging, in collaboration with social cooperatives dedicated to recycling projects for these materials.

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4

SOCIAL

Focusing sustainability strategies only on improving environmental impacts, a company risks relegating the human dimension and the impact on people to a marginal role.

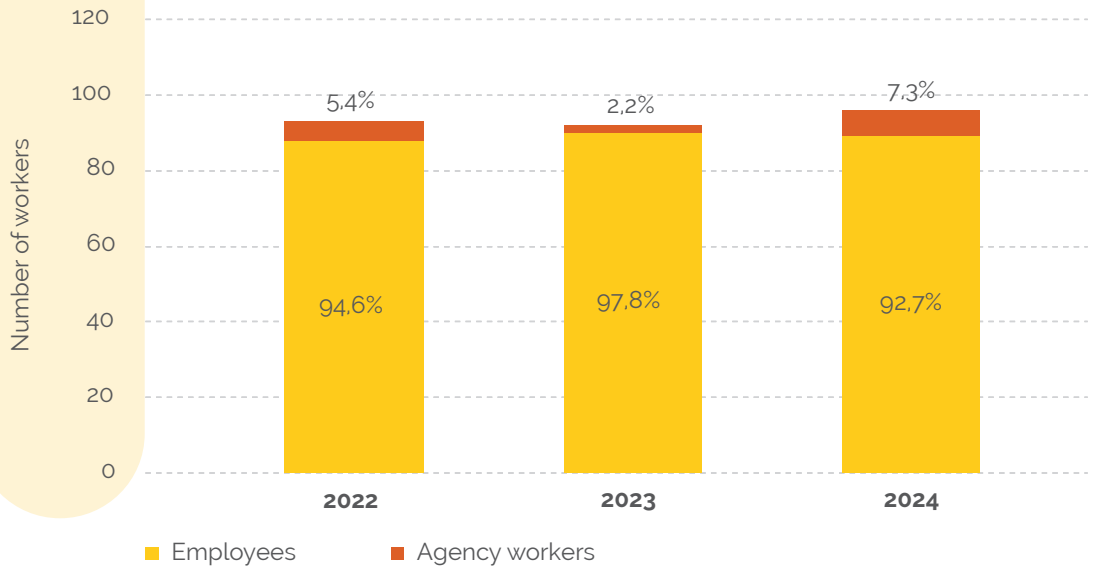
Idrosanitaria Bonomi has made a conscious decision placing people at the centre of its strategies, in the firm belief that a company's impact is also reflected in the wellbeing of its employees.

This approach translates into a tangible commitment to creating safe, inclusive, and stimulating working environments, enhancing continuous training, skill development, and a healthy work-life balance.
The company promotes welfare initiatives, health and prevention programmes, and strengthens its ties with the local community, recognising social sustainability as equally important as environmental sustainability.

Personnel management and welfare

At the end of 2024, Idrosanitaria Bonomi had a total workforce of 96 members (+4 compared to 2023), comprising 89 employees (–1 compared to 2023) and 7 agency workers (+5 compared to 2023).

Workforce

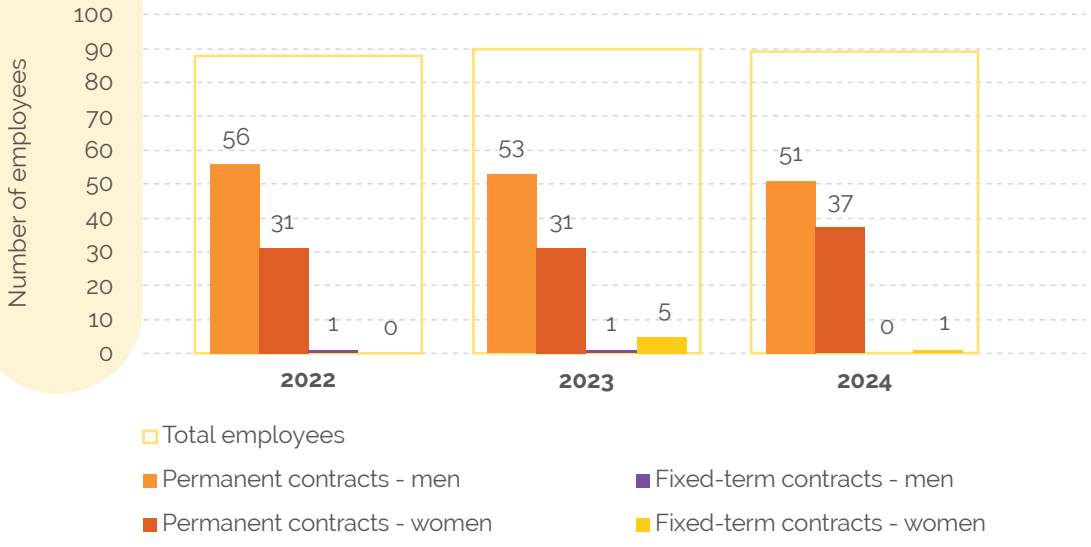


The average age of the workforce decreased compared to the previous year (37.4 versus 38.5 in 2023), with employees under the age of 30 accounting for approximately 15% of the total workforce (+49% compared to the previous year). This data is significantly influenced by the inclusion of temp workers, the majority of whom are under the age of 30 (6 out of 7 total), while the number of employees under 30 has remained unchanged (8). It is important to note that collaborations with employment agencies are not intended to meet contextual or ad hoc needs, such as production peaks or seasonal demand, but rather to identify potential employees with whom the company can establish direct employment contracts—mostly permanent—if both parties find the collaboration mutually beneficial.

In terms of contractual coverage, approximately 92% of the company's workforce was employed on a permanent basis in 2024, rising to 99% among directly employees.

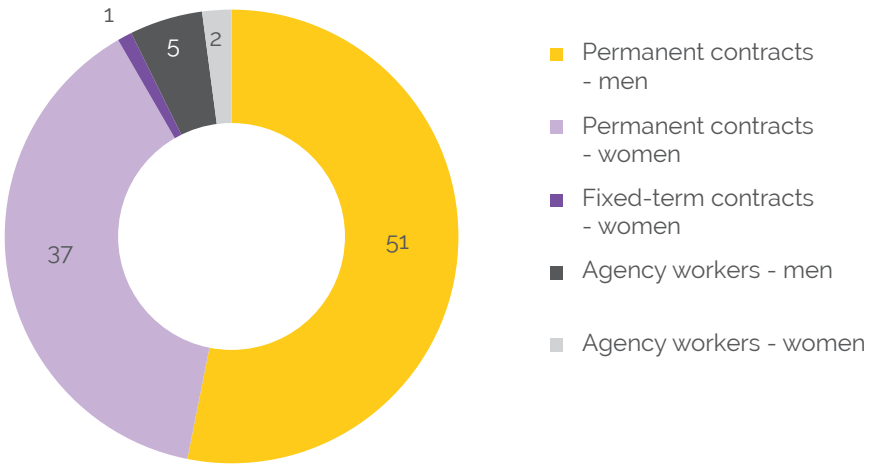
Despite challenging market conditions characterised by slow growth and a crisis affecting numerous industrial sectors, Idrosanitaria Bonomi has identified securing stable and reliable employment for its workforce as one of its positive impacts. Unlike other companies in the sector and more broadly in the industrial context, Idrosanitaria Bonomi has not made significant use of measures like unemployment benefit over the past four years[1].

Employee contract type



1 | Actual positive impact: Stable employment

Workforce by contract type



Idrosanitaria Bonomi monitors workforce turnover to assess its extent and to address any potential challenges arising from the labour market.

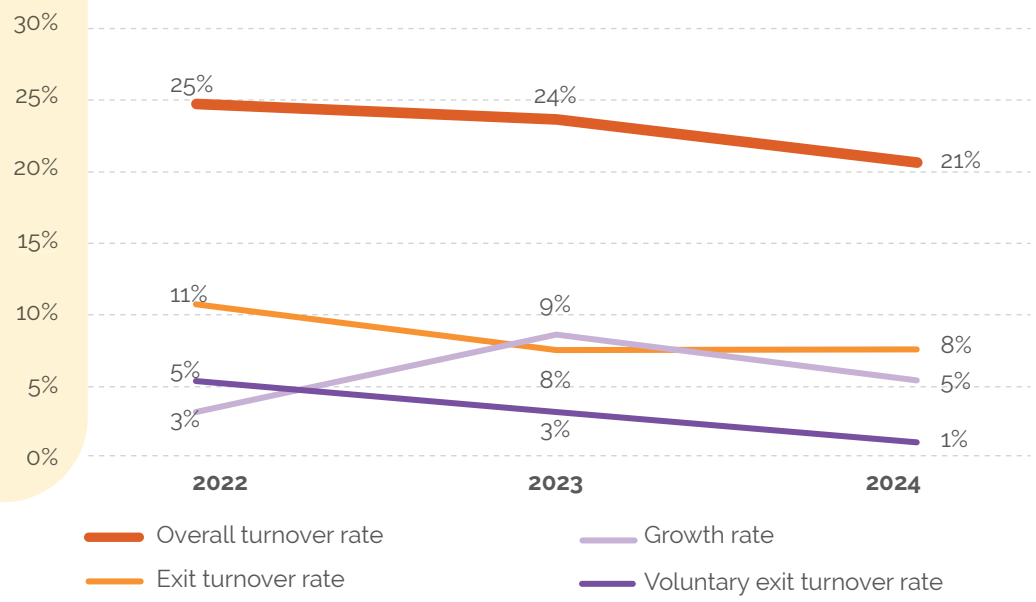
In this regard, the most significant risk currently faced by the company concerns the difficulties in recruiting personnel[2]: identifying specialised profiles is not fast and simple, due to difficult selection processes in a specific geographical and demographic labor market context, which often offer professional profiles that do not fully respond to the company's requirements. Idrosanitaria Bonomi chose to focus its efforts on young workers recruitment, conducting in-depth analyses of their expectations and approach to work, well aware of the growing importance of a safe working environment and a healthy work-life balance. Additionally, the company has increased the number of onboarding training programmes offered to new hires and has enhanced performance monitoring while broadening the selection pool also through the establishment of partnerships with vocational training institutions.

2 | Risk: Recruiting difficulties

The analysis in the charts below shows that, in 2024, both the overall turnover rate[3] 21%) and the exit turnover rate (8%) decreased slightly compared to the previous year.
This is primarily due to a modest decline in the number of new hires, with the hiring rate standing at 13% versus 16% in 2023[4].
The exit turnover rate[5] unchanged from the previous year and lower than in 2022. In relation to this specific indicator, the company conducts detailed monitoring types of exits, which reveals that voluntary departures (resignations) represent a very limited (and declining) number during the considered three year period.

The overall turnover rate recorded in 2024 stands at 21%, well below the national average[6], estimated at 34% (based on an analysis conducted in the first four months of 2024, referring to the 2023/2024 period).

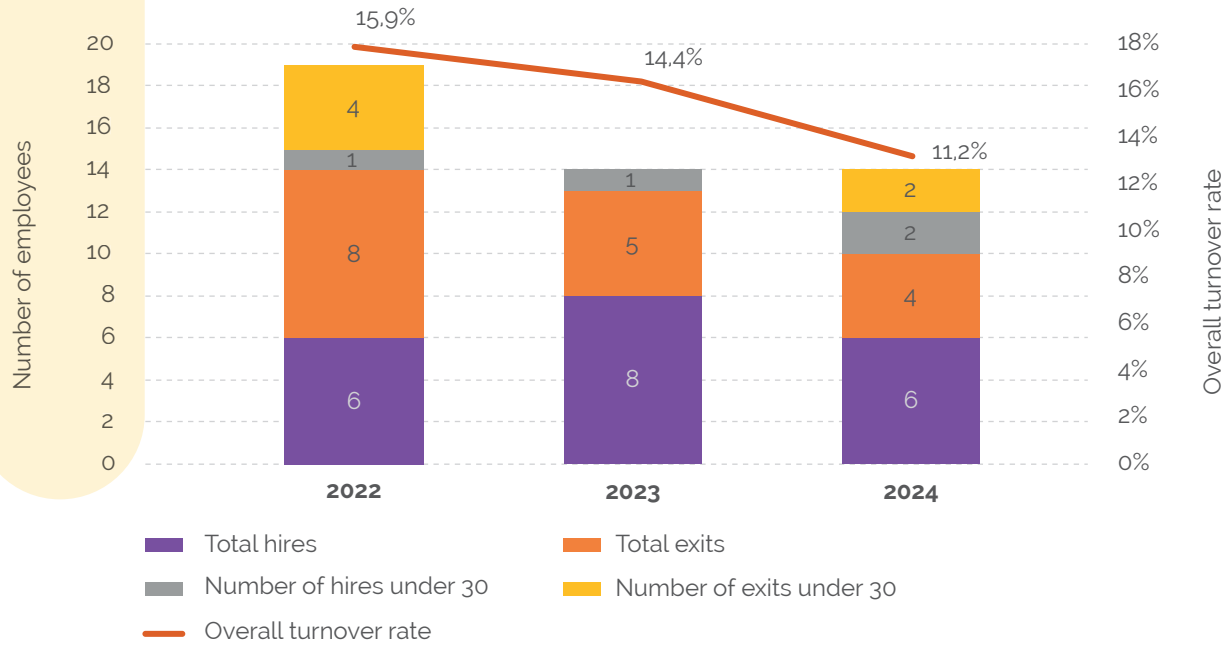
Workforce turnover rates



3 | Turnover is calculated as the sum of entries and exits during the year, divided by the number of employees as of 31 December of the previous year
4 | New hires rate is calculated as number of hires divided by the total number of employees as of 31 December of the previous year
5 | Exit turnover rate is calculated as the exits sum divided by the total number of employees as of 31 December of the previous year
6 | Source: https://confindustria.it/home/centro-studi/temi-di-ricerca/valutazione-delle-politiche-pubbliche/dettaglio/indagine-lavoro-2024

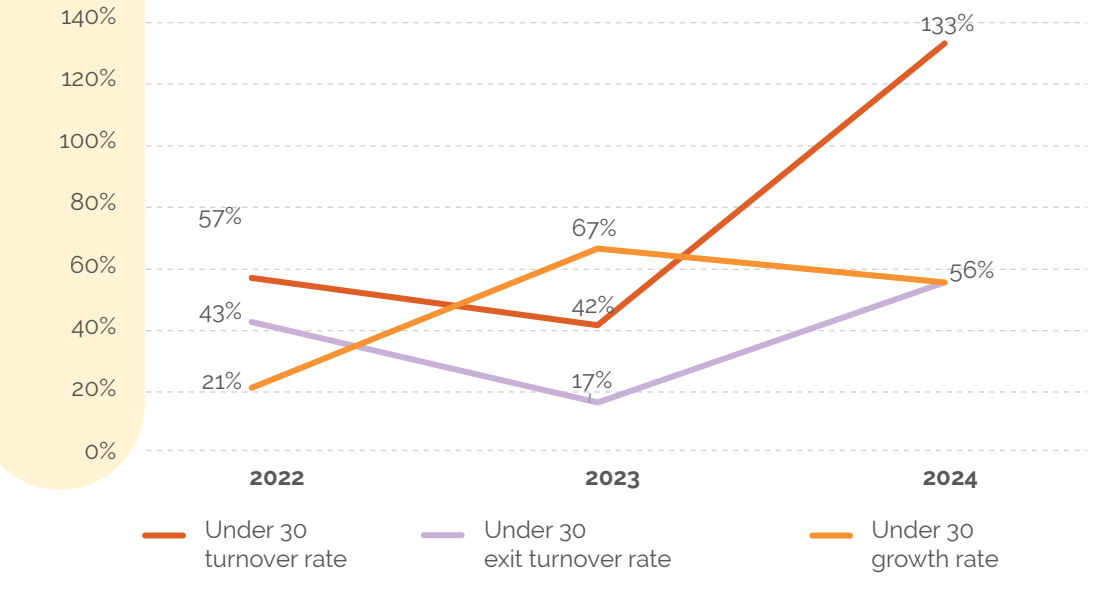
Below is provided a focus on direct employees, which shows an even lower turnover rate.

Workforce turnover rate (direct employees)



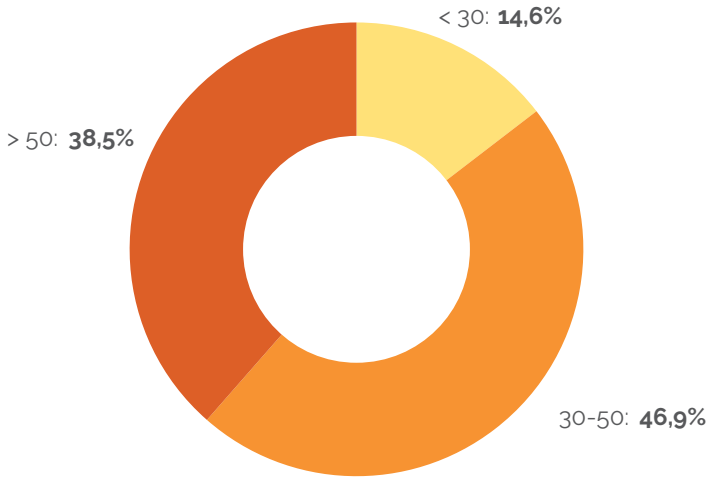
In 2024 Idrosanitaria Bonomi recorded a general increase in the under 30 workforce turnover: the overall turnover rate of U30 rose from 42% to 133%, while the exit turnover rate increased from 17% to 56%, matching the growth rate calculated for the year[7].

Under 30 turnover rates

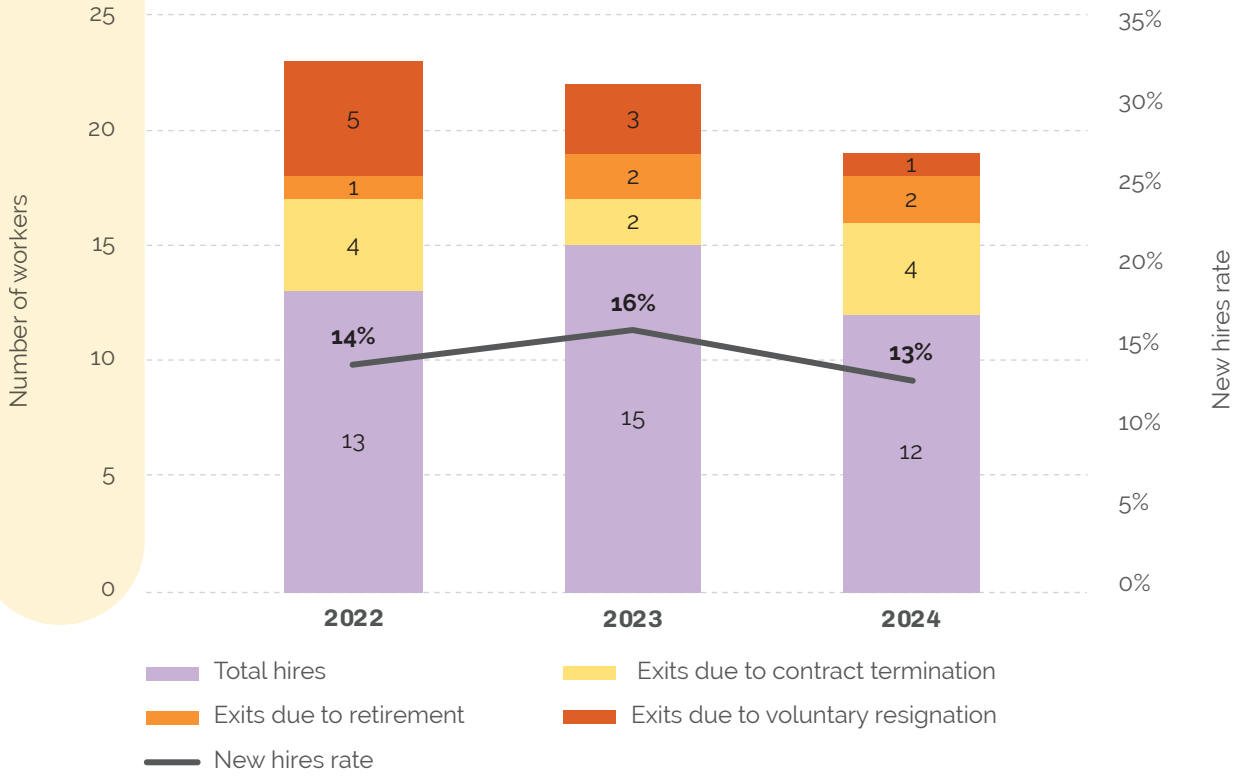


7 | The methodology used to calculate turnover rates for the Under 30 age group is the same as that applied to the overall data but calculated exclusively on workers under the age of 30

Workforce by age group (2024)



Workforce hires and exits



In the current industrial context, employee's health and weel-being are highly significant issues and derives also from the ability to ensure a good work-life balance. Although there are no formalised company procedures or dedicated policies in place, Idrosanitaria Bonomi is committed to promoting work-life balance[8]through the implementation of various practices.

The company grants more flexibility to employees with specific needs (such as parents or caregivers[9]) and, also through its Gender Equality Policy, seeks to make these arrangements structured and accessible to all workforces.
This includes flexible working hours and, where possible, remote working. In addition to these initiatives, the company schedules periods of closure during school holidays[10], enabling employees to spend more time with their families.

Moreover, to minimise the need for overtime in cases of tight deadlines imposed by its customers, the company implements functional and task-based backup systems for individual employees and reorganises workflows and workloads to prevent excessive strain on its workforce.

Another factor impacting work-life balance concerns the 2025 planned relocation of employees currently based in Lumezzane to the company's premises in Sarezzo.
This relocation to a neighbouring municipality involves a route that includes a heavily trafficked road, particularly during peak hours, which could result in a significant increase in commuting times. The company is fully aware of this potential impact and is committed to minimising any inconvenience for its employees by taking their needs into account and designing tailored flexibility measures.

8 | ● Potential negative impact: Work-life balance

9 | A caregiver is an individual who provides assistance and support to people who are not self-sufficient, often to family members or individuals with serious or chronic health conditions

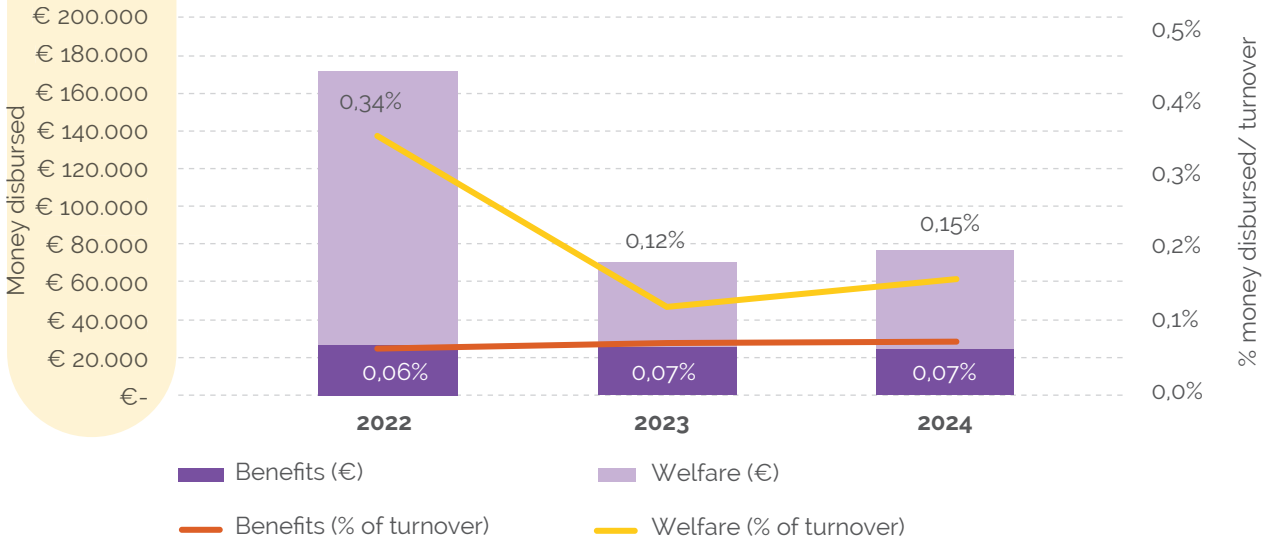
10 | 4 weeks in August and 2 in December

Initiatives for employees

Idrosanitaria Bonomi believes that its employees and collaborators should occupy a privileged role in corporate strategy. For this reason, in addition to the initiatives previously outlined, it implemented a series of further measures to promote the economic and psychological wellbeing of its employees[11].

From an economic perspective, the company has allocated a portion of its income to welfare services and benefits for all its employees. Specifically, in 2024, it allocated approximately 0.15% of turnover (+0.03% compared to 2023) to welfare initiatives, amounting to €52,450, and 0.07% to employee benefits, totalling €24,387.

Workforce welfare and benefits



The company welfare package includes, in addition to the amount of €200 per employee established by the Metalworking National Collective Labour Agreement (CCNL Metalmeccanico), an additional €50 per employee as provided for by the additional bargaining agreement. Regarding benefits, the value corresponds to the cost incurred by Idrosanitaria Bonomi to provide the canteen service, made available to the entire workforce.

Alongside the financial contribution, which undoubtedly plays a key role in employee satisfaction, the company has chosen to focus on the work environment and the personal and professional growth of its employees: several projects and initiatives were in fact launched in 2024, some of which will be continued in the coming year.

11 | ● Potentail positive impact: Initiatives for employees

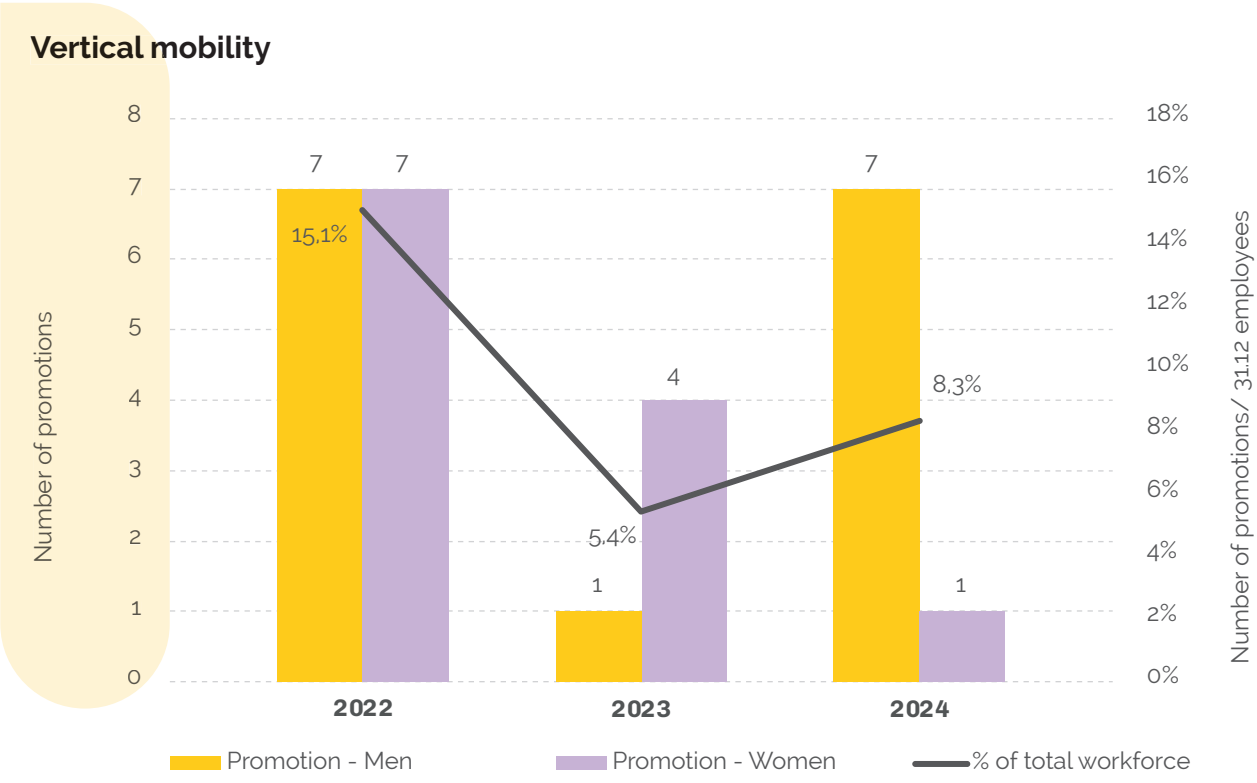
Since 2024, we have adopted 40 trees and 2 apiaries through **Biorfarm**, a digital agricultural community that delivers fresh fruit and other organic products to the company every three months for each employee.

We aim to allocate resources to **corporate volunteering**: at the end of 2024, we gathered proposals, interests and aspirations from employees and collaborators, with the goal of jointly defining and developing activities that we feel most inclined to undertake.

Our aim is to make our workspaces more pleasant, particularly in the production departments, by **greening the company** premises with a focus on biodiversity and selecting specific plant species. This project was initiated in 2024 and will continue into 2025, helping to create a healthier and more welcoming work environment.

We seek to understand the needs of our employees and their level of wellbeing within the company; that's why we conducted a **dedicated survey**, further exploring their interests and requirements.

Regarding horizontal and vertical mobility, no changes in job roles occurred over the past three years; however, in 2024, 8 employees obtained a promotion (3 more than the previous year).

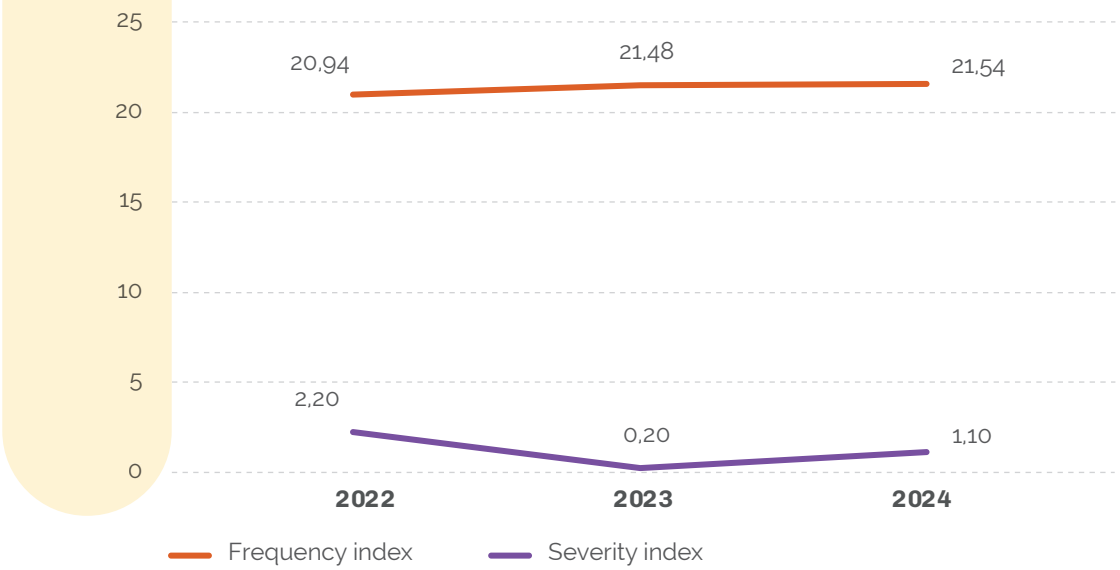


Occupational Health and Safety

The protection of health and safety in the workplace is a fundamental issue, recognised and guaranteed within the labour law context. Idrosanitaria Bonomi, in response to various regulatory requirements, has established specific standards to mitigate the work-related risk, typical of any production context[12] but considered particularly significant for companies engaged in metal manufacturing and processing[13].

In 2024, a total of three work-related injuries occurred (of minor or moderate severity)[14]. The graphs below illustrate the evolution of the frequency index[15] and severity index[16] of work-related injuries at Idrosanitaria Bonomi over the past three years.

Frequency index and Severity index



12 | Potential negative impact: Work-related injury risk

13 | The risk analysis conducted in relation to the UNI EN ISO 9001:2015 certification (Quality Management System) indicates that the risk of work-related injury has a criticality index of 18 (icrit = idir * icond * Frequency * Severity * Recovery), a value below the significance threshold established by the quality management system. Therefore, the company is not required to further formalise indicators, targets, management methods, or controls aimed at preventing work-related injuries

14 | Actual negative impact: Work-related injuries

15 | Frequency index: no. of work-related injuries x 1.000.000 / no. of hours worked

16 | Severity index: no. of total days of absence due to work-related injuries x 1.000 / no. of hours worked

In 2024, the company continued its programmes for the prevention and reduction of the risk of workplace injuries and occupational illnesses, which had already been launched in previous years.
A total of **284 hours** were dedicated to inspection and monitoring activities, including **47 site visits** across all three company locations. These inspections focused on machinery safety, the use of personal protective equipment (PPE), and the order and cleanliness required to prevent general work-related injuries.

Throughout the year, regular meetings were held with the Workers' Safety Representative and the Occupational Health Physician. All medical examinations scheduled in the health surveillance calendar were carried out, along with the training activities required under Legislative Decree 81/2008.
These included both general and specific training (Article 36 of Legislative Decree 81/2008), as well as refreshing training for employees operating forklift trucks and overhead cranes.

Between May and June 2024, a risk assessment was carried out regarding exposure to chemical agents (Nickel and Chromium), which confirmed full compliance with the limits set by Legislative Decree 81/2008. During the same period, the company updated also cutting, stamping, transfer, and mechanical deparments noise exposure assessment: these areas had infact undergone interventions aimed at reducing such risk.
Those analyses are also essential for evaluating the adequacy of Personal Protective Equipment (PPE) and related usage procedures to prevent occupational diseases among the affected workers, and for updating the Risk Assessment Document (DVR) in November 2024.

Several departments were also involved by improvements on safety protections and working environments[17].

17 | The detailed list of interventions carried out can be found in the 2024 Report entitled 'Analysis Document on Health and Safety in the Workplace', updated as of 02/01/2025

health promotion in the workplace

Since 2023, Idrosanitaria Bonomi has participated in the Workplace Health Promotion (WHP) programme promoted by Regione Lombardia, which aims to promote health in the workplace in line with the guidelines of the World Health Organization (WHO).

In 2024, the company continued along the path outlined in the previous year, focusing its efforts on promoting physical activity among employees and collaborators. In addition, it reintroduced initiatives known as 'World Cafés', aimed at discouraging and preventing addictive behaviours such as smoking, alcohol and drug abuse, and gambling. Specific training courses were also delivered, particularly for key personnel within the company (Safety and Prevention Service Manager, Workers' Safety Representative, and supervisors)[18].

For 2025, the company intends to confirm its participation in the programme, with the aim of expanding the range of initiatives offered to its employees and further training them on the topics mentioned above.

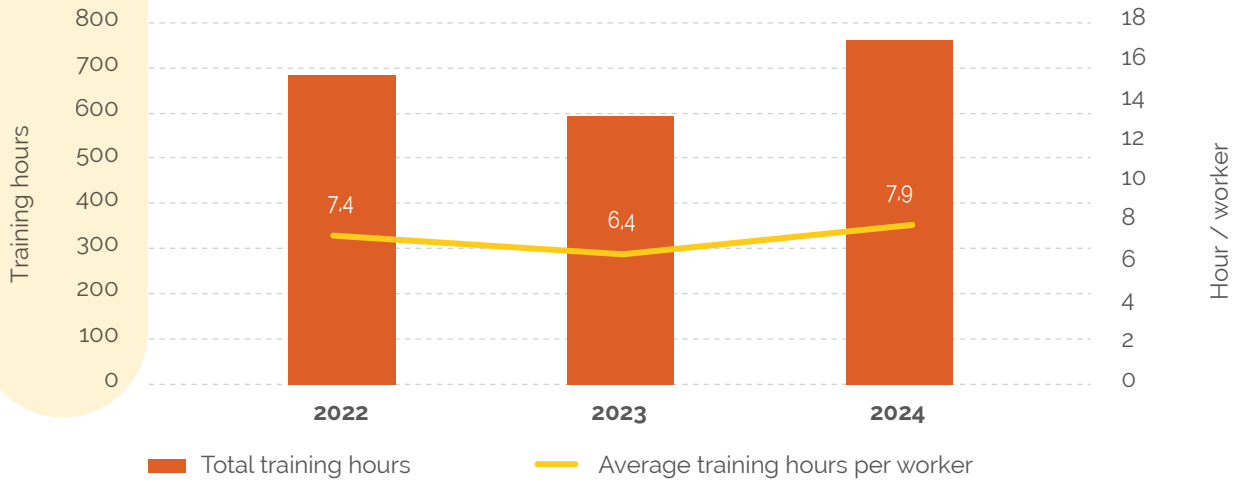
18 | ● Potential positive impact: Initiatives for employees

Training and skills development

Idrosanitaria Bonomi is aware of the challenges affecting the labour market, particularly in the recruitment of specialised profiles. For this reason, the company invests time and resources in the training and development of all its collaborators[19], whether newly hired employees—who naturally require time to become familiar with the working environment and the specific tasks—or experienced employees with significant sector expertise.

In 2024, training courses were delivered for a total of 760 hours, representing an increase of 150 hours (+29%) compared to the previous year, and approximately 80 hours more than in 2022 (+11%). When compared with the total number of workers as of 31 December, this figure corresponds to an average of around eight hours of training per employee per year[20].

Average annual training hours per worker

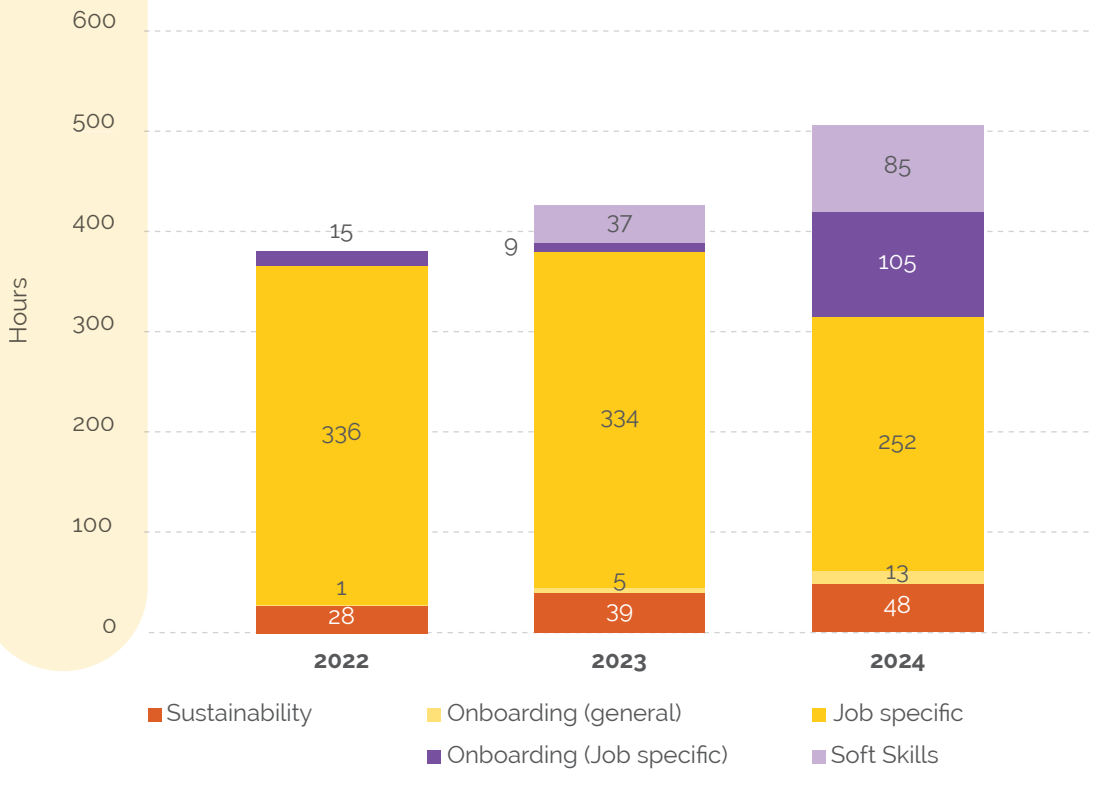


19 | Impatto potenziale positivo: Formazione oltre l'obbligo normativo

20 | Il calcolo è sul totale dei lavoratori (dipendenti e non dipendenti), non su quanti, fra questi, hanno effettivamente ricevuto formazione, dato non raccolto.

Idrosanitaria Bonomi has structured a range of general training courses tailored to the specific needs of each employee category. All new hires participated in an onboarding programme designed to facilitate their integration into their respective teams. Moreover, intensive courses are set up about specific subject matters, like in-depth analyses on measurement of pieces and the check on the components throughout the various stages of production with traditional tools and optical viewers. The company delivered also training initiatives to front lines, with a focus on strengthening soft skills, including team building, team leadership, and coaching. Additionally, it offered all employees courses in excel, English, and effective communication – a training cycle that is scheduled to be repeated in 2025. Lastly, an internal company speaker organised a series of webinars and training sessions on sustainability, with a primary focus on the environmental and social responsibilities of the business. Below is shown a breakdown of the training hours delivered over the past 3 years.

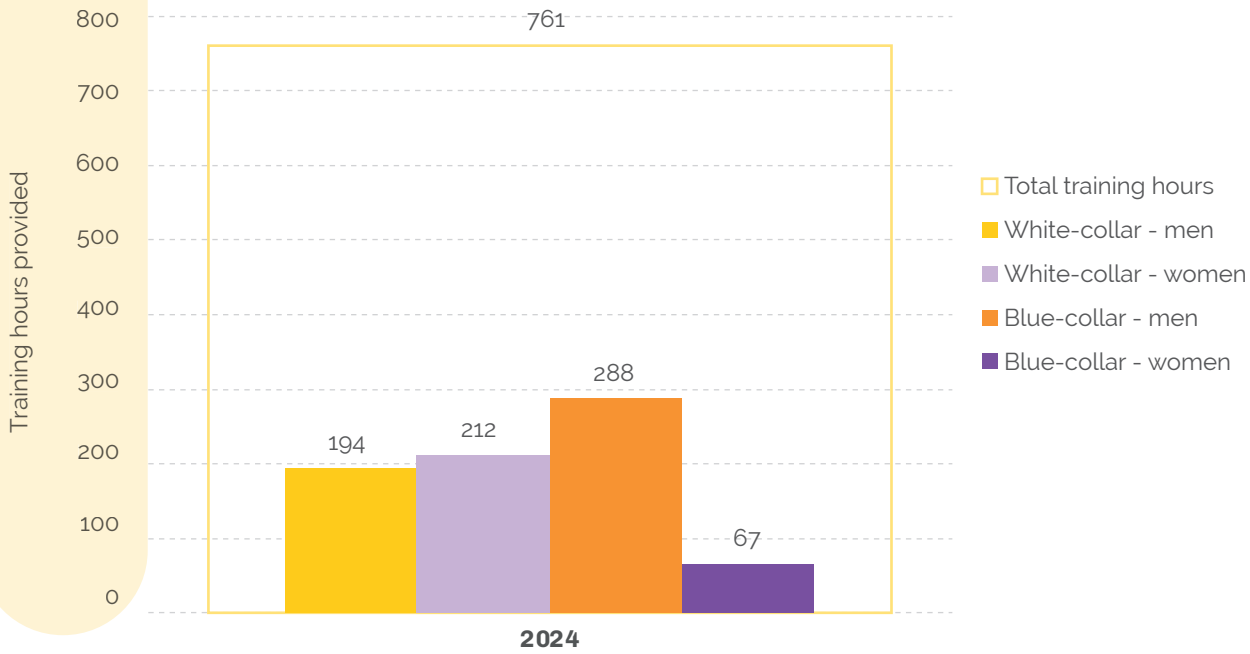
Training hours by topic (excluding Health and Safety hours)



The training activities also addressed social issues not directly related to work. The company organised sessions on highly topical matters such as cyberbullying, bullying, and the responsible use of social media. These initiatives were met with considerable interest among employees — not only from those who are parents — proving useful both for improving parenting skills and for promoting a more inclusive language. Given the positive response from participants, these activities are set to continue in 2025.[21]

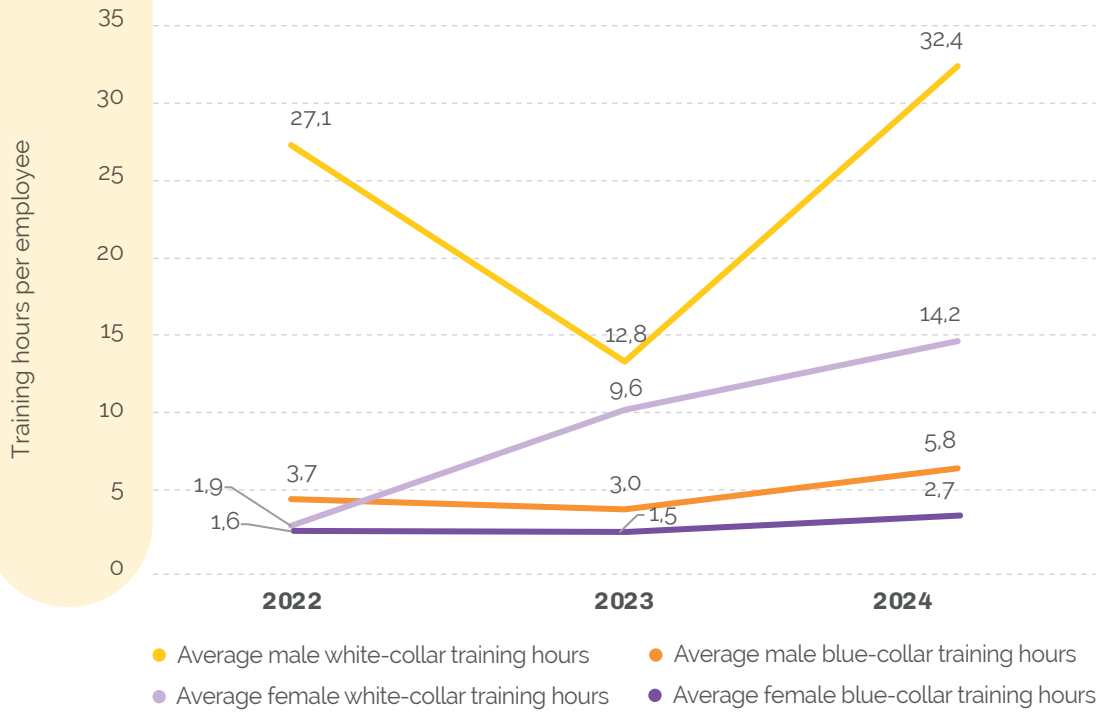
The table below provides a breakdown of the training hours delivered to employees, including total hours, average per employee, and disaggregation by gender.

Total training hours by function 2024

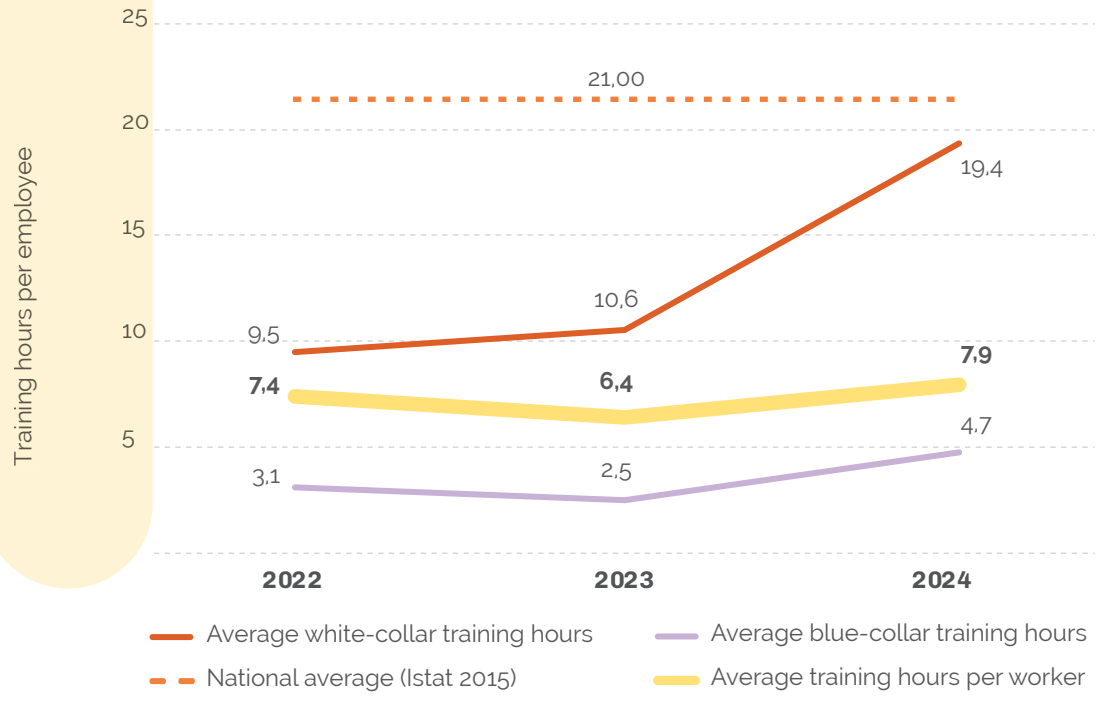


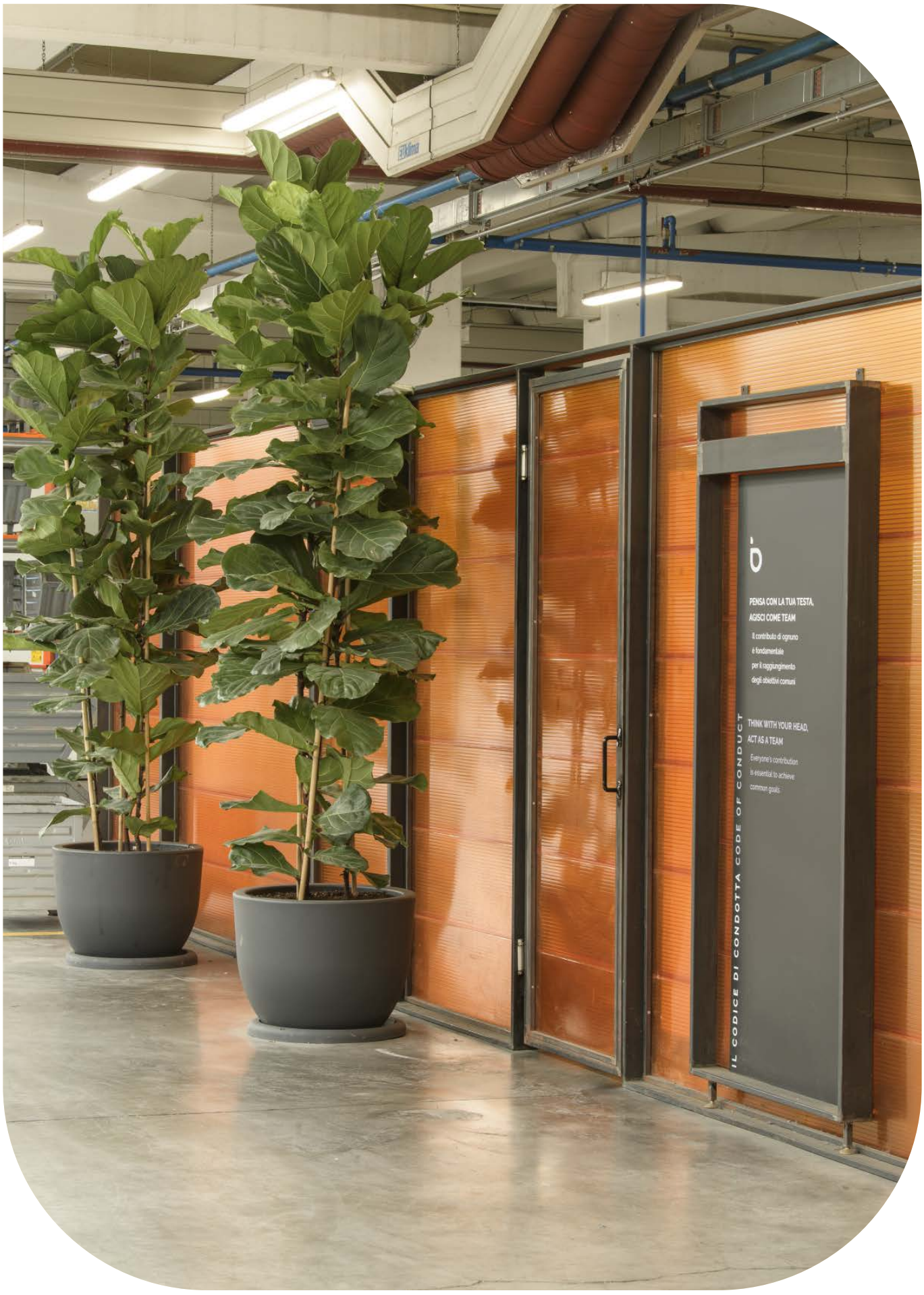
21 | Potential positive impact: Initiatives for employees

Average training hours by function and gender



Average training hours by function




PENSA CON LA TUA TESTA,
AGISCI COME TEAM
Il contributo di ognuno
è fondamentale
per il raggiungimento
degli obiettivi comuni
THINK WITH YOUR HEAD,
ACT AS A TEAM
Everyone's contribution
is essential to achieve
common goals
IL CODICE DI CONDOTTA CODE OF CONDUCT

Diversity and Inclusion

One of the issues Idrosanitaria Bonomi pays most attention to is inclusion and diversity, in all its forms: gender, age, disability, geographic origin, ethnicity, religious belief, and minority groups that may emerge within today's social context.

The company implements several initiatives aimed at preventing and reducing potential discriminatory episodes[22] that may occur in the workplace.

Since 2023, a Whistleblowing channel has been active and accessible via the company's official website, allowing for the anonymous reporting of unlawful acts, irregularities, or inappropriate conduct detected in the workplace — both by employees and external stakeholders — including cases related to discrimination.

Although the company has never received any formal or informal reports of this nature, it has proactively undertaken a path that led, in 2024, to the attainment of the UNI/PdR 125:2022 certification for its Gender Equality Management System. Maintaining this certification — a clearly defined objective for the company — is subject to annual surveillance audits, which enable continuous monitoring of performance, as well as the identification of strengths and areas for improvement.

In 2024, a committee comprising three members — two women and one man — was established to oversee matters relating to Diversity and Inclusion. Additionally, a non-discrimination policy was added into the company's corporate policies.
This document affirms the company's commitment to ensuring a fair, inclusive, and respectful work environment, where professional growth opportunities are offered solely based

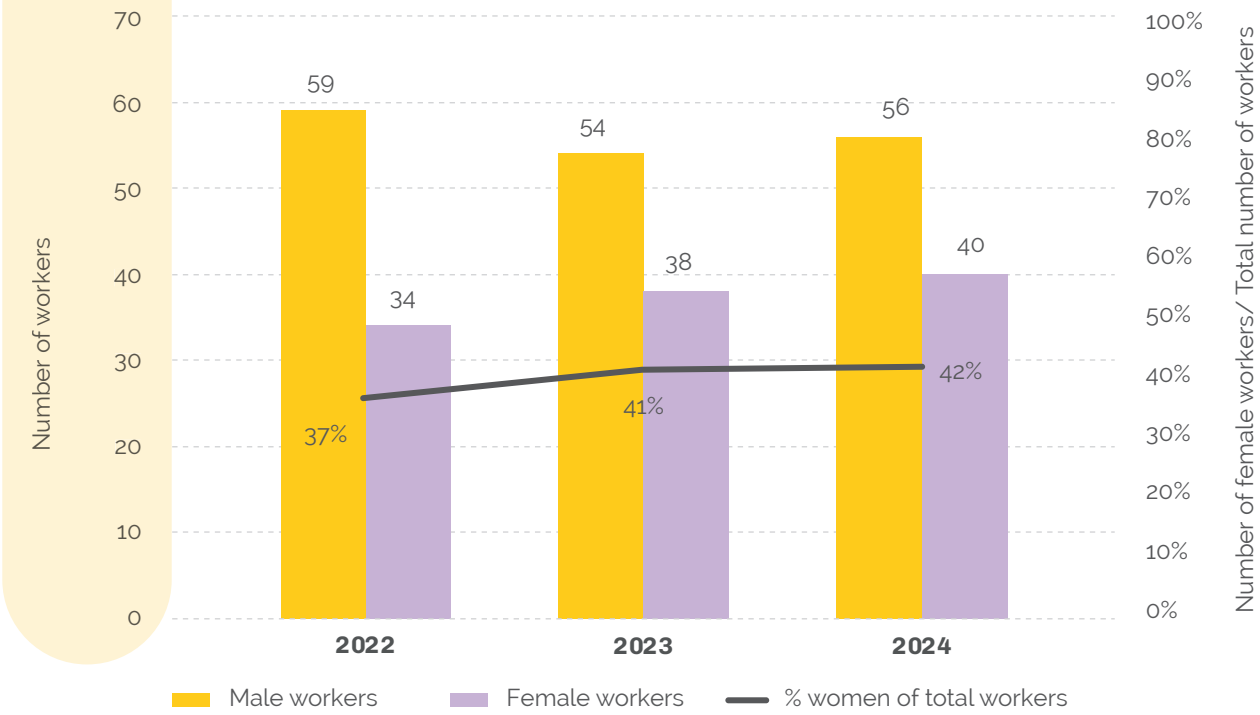
22 | Impatto potenziale negativo: Episodi di discriminazione

on demonstrated skills and capabilities, without any personal discrimination. The company values the contribution of every employee and places particular emphasis on the psychophysical well-being of its workforce. Furthermore, it actively promotes training and awareness-raising on topics such as non-discrimination, equal opportunities, and inclusion by organising targeted meetings and informational projects aimed at fostering a shared corporate culture and encouraging dialogue and the exchange of best practices among employees.

To obtain and maintain the UNI PdR 125:2022 certification, Idrosanitaria Bonomi has established specific KPIs related to the gender distribution of its workforce, with the aim of monitoring its human resources data, identifying any inequalities, and intervening, as far as possible, to address them.

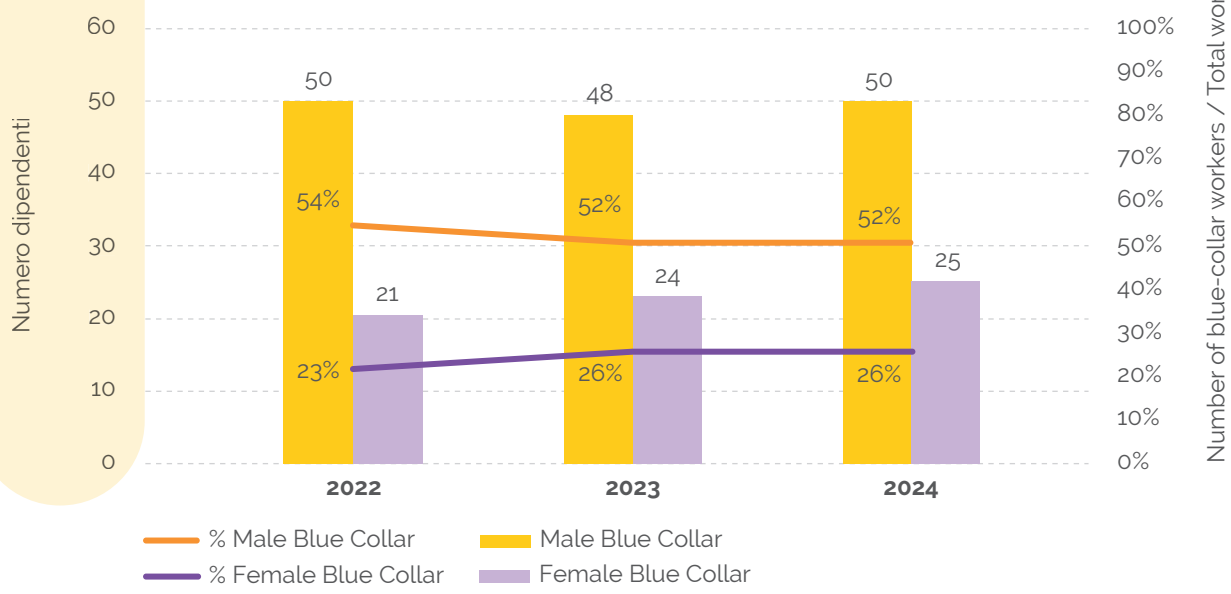
The subdivision of the workforce by gender represents one of the most significant indicators. The chart below shows that over the past three years, the female workforce has increased by 5% compared to 2023 and by 18% compared to 2022.

Workforce by gender

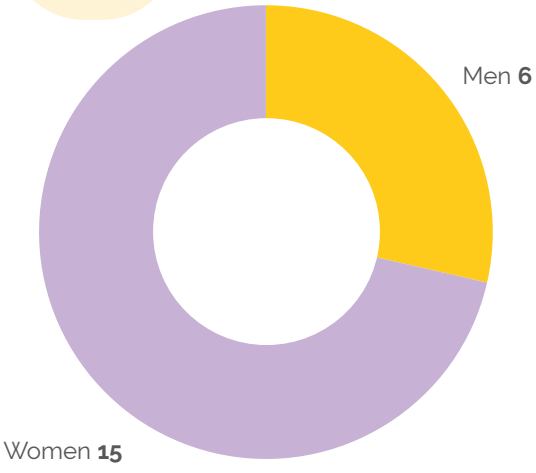


Gender distribution across the two employee categories (blue-collar workers and white-collar employees) shows that in 2024, women constitute most of the white-collar workforce (71%). However, the most significant figure pertains to the production department, as, despite accounting for 50% of the workforce in this area, the majority of the women employed by the company (63%) hold blue-collar roles. This figure stands in contrast to the typical trend observed in manufacturing companies, where women are generally more prevalent in administrative and white-collar roles.

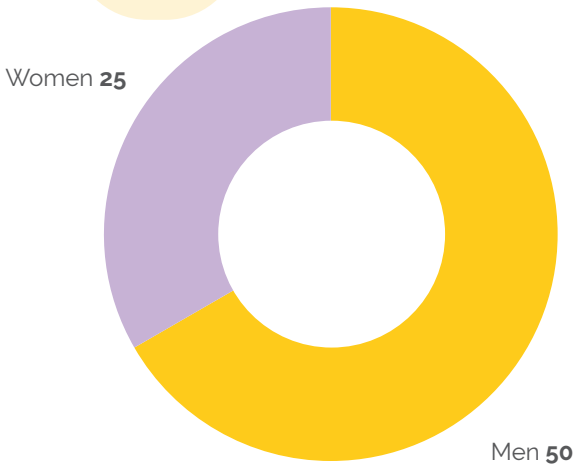
Blue collar by gender



White-collar employees by gender 2024



Blue-collar workers by gender 2024

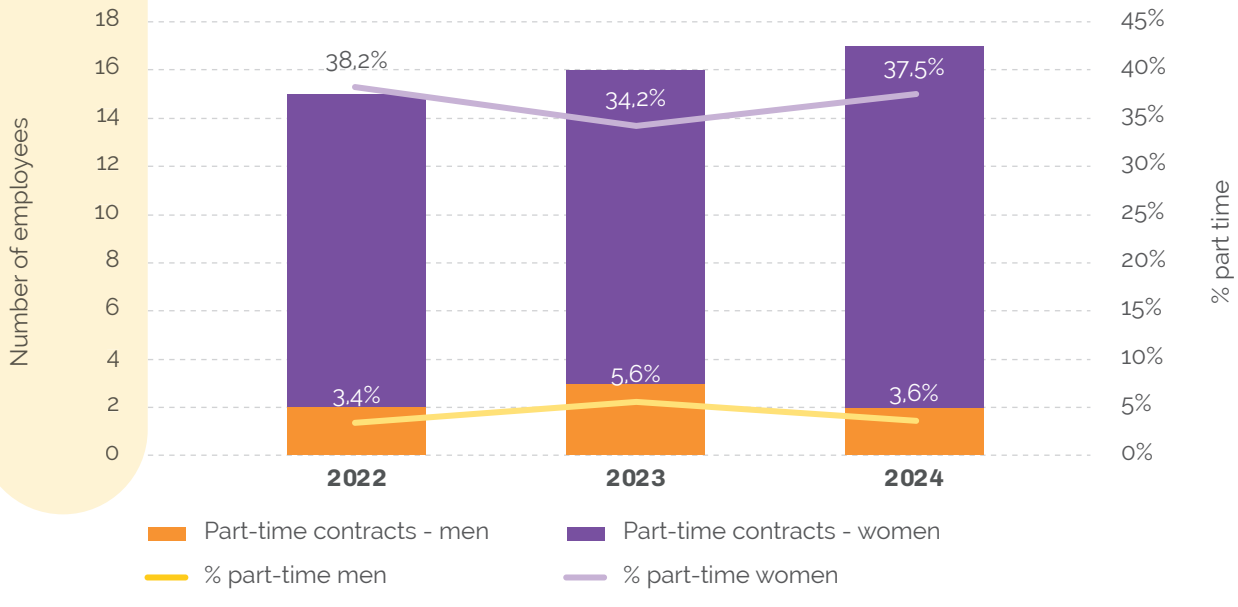


Idrosanitaria Bonomi recognises gender gap[23] as a potential negative impact on its business. Despite the growing number of women employed by the company over the years — and the fact that women now represent most of front lines — the overall female workforce remains below 50%.

Reducing the gender gap is a long-term process, where a company can only partially influence. Women still face barriers to career advancement, often due to national policies that do not sufficiently support their return to work after maternity leave or their responsibilities as caregivers.

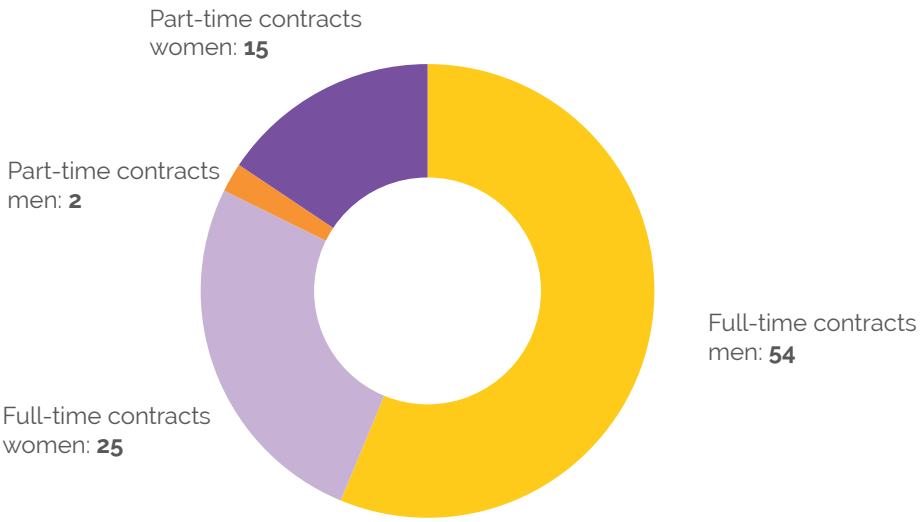
The commitment to maintaining the UNI PdR 125:2022 certification reflects Idrosanitaria Bonomi's sensitivity to and interest in this issue. To closely monitor the main KPIs, the Company has initiated a process to assess the gender pay gap. This analysis considers specific skill sets, length of service, and the proportion of part-time work —predominant undertaken by women — to identify and highlight the possible presence of a real gender gap and, where appropriate, to define reduction targets.

Full time / Part time



23 | Actual negative impact: Gender gap

Full time / Part time (2024)



Another indicator provided by reporting standards — useful for assessing gender distribution and corporate initiatives in support of more sensitive categories — concerns parental leave, which is available to all employees. An analysis of both mandatory and optional leave shows that, over the three-year period under review, all eligible working fathers made use of their entitlement to leave and returned to work regularly upon completion of the prescribed period. This figure confirms the absence of any form of discrimination by the company towards this category of employees.

Gender differences are not the only focus of the Company's approach to diversity and inclusion. Idrosanitaria Bonomi also places particular attention on employees with disabilities, maintaining partnerships with several cooperatives aimed at supporting the reintegration of people with disabilities into the labour market. The company collaborate with Istituto *Figli di Maria*, *Cooperativa San Giuseppe*, *Opera Pavoniana*, *Andropolis*, and *Cooperativa Solco*.

Workers in the value chain

In addition to assessing its direct impacts, Idrosanitaria Bonomi also considers those affecting its value chain, with particular attention to upstream activities[25].

A particularly significant issue in this context is the sourcing of raw materials. As previously mentioned, one of the main materials processed by the Company is brass — an alloy that contains small (often residual) amounts of tin, a mineral classified as a "conflict mineral" [26] Tin can be extracted from mines located in geographical areas defined as "conflict zones", specifically the Democratic Republic of the Congo and surrounding countries. Brass is considered a conflict material because, in these regions, mining sites are often exploited as strategic economic assets by armed groups, who are frequently responsible for serious human rights violations against the local population.

The Dodd-Frank Wall Street Reform and Consumer Protection Act is the key legislation on this matter. This 2010 US law includes a specific section dedicated to conflict minerals[27], requiring companies to conduct thorough due diligence to determine whether their products contain minerals such as tin, tantalum, tungsten, and gold originating from the Democratic Republic of the Congo or neighbouring countries. Companies must annually report to the Securities and Exchange Commission (SEC) on the presence of such minerals and describe the measures adopted to trace their origin. In parallel, in 2017 the European Union adopted Regulation (EU) 2017/821, which aligns with the principles set out in the US legislation. This regulation requires European importers of tin, tantalum, tungsten, and gold to adopt corporate responsibility practices to ensure that these minerals do not originate from conflict zones or high-risk areas.
The objective is to harmonise international due diligence standards, promoting sustainable sourcing and respect for human rights throughout the entire supply chain.

Idrosanitaria Bonomi has collected declarations from its main brass suppliers, who confirm that most of the marketed alloys

25 | All activities and processes that take place prior to the company's internal production — such as supplier management and the procurement of raw materials — including the upstream supply chain from which the processed material originates

26 | ● Potential negative impact: Tin residues in brass

27 | Section 1502

comply with applicable regulations, as tin is present only as an impurity originating from the raw materials used in the melting furnaces. For certain special alloys, tin is intentionally added; however, it is sourced exclusively from European suppliers who employ electrochemical refining processes on recovered metals. These factors therefore exclude any link between the origin of the processed material and conflict-affected areas.

Another relevant aspect of supply chain management concerns the occupational risk for workers employed by small-scale direct suppliers, considering the increasing demands for ESG-related reporting and traceability. The company has assessed that a potential intensification of ESG performance selection and monitoring practices could have a negative impact on the workforce of small and micro-enterprises, which — due to their structural characteristics — may not be ready to adapt effectively to the new requirements[28].

To mitigate this risk, the company promotes support and the sharing of best practices with its suppliers. It also acknowledges that the new reporting standards provide differentiated thresholds for micro and small enterprises, with the aim of preventing overly burdensome requirements from compromising their operations or the continuation of commercial relationships with these small entities.

Lastly, the company assesses work-related injury risk[29] for contractors and subcontractors who occasionally operate on-site, such as chillers maintainers, electricians, plumbers and machine technicians. Although a small portion of these activities may involve specific risks — for example, working at height — none of the tasks carried out at the company's premises are considered particularly hazardous. Nevertheless, to minimise the likelihood of any dangerous situation arising, the company strictly adheres to the provisions of Legislative Decree 81/2008.

This legislation includes the adoption of essential documentation, such as evidence of specific training for third-party workers, the Operational Safety Plan (POS), and the Unified Risk Assessment Document for Interference Risks (DUVRI).

Additionally, regarding the work performed at height, the company is equipped with a motorised platform to allow external workers to operate in total safety.

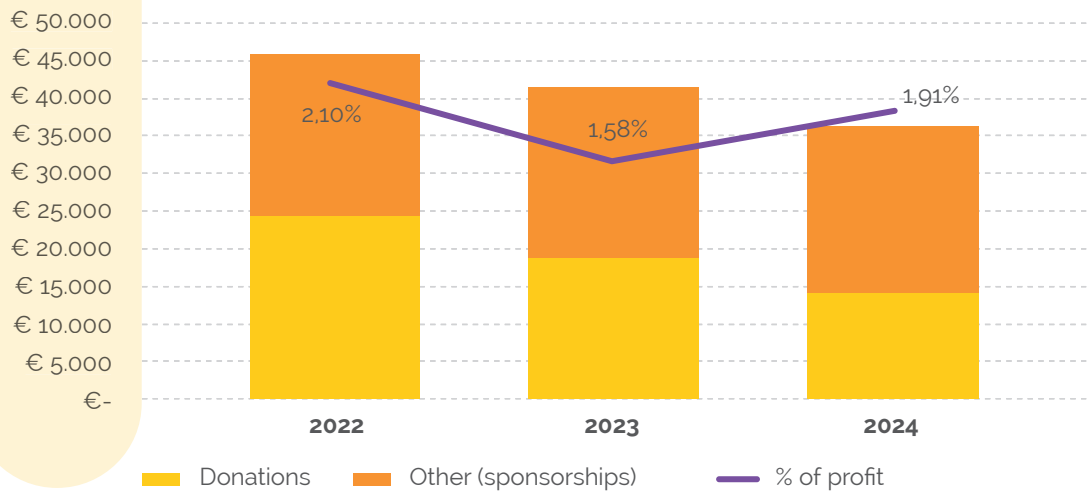
28 | ● Potential negative impact: ESG criteria for supplier selection
29 | ● Potential negative impact: Contractor injuries

Contribution to the community

Idrosanitaria Bonomi is a long-established company located in the Val Trompia area, with many of its employees and collaborators coming from the municipalities where its offices and production facilities are based. For this reason, the company is firmly committed to supporting the local community through several initiatives aimed at generating tangible benefits for the surrounding territory.[30]

As in previous years, the company has allocated a portion of its revenue to sponsorships and donations granted to various organisations and initiatives. Although the company's turnover experienced a decline, resulting in an inevitable reduction in contributions, as illustrated in the graph below, when relating the amount of contributions to profit, there is a 21% increase compared to the previous year (+0.3). This indicates that the company's commitment to the community has remained steady despite an overall challenging market environment.

Donations and sponsorships



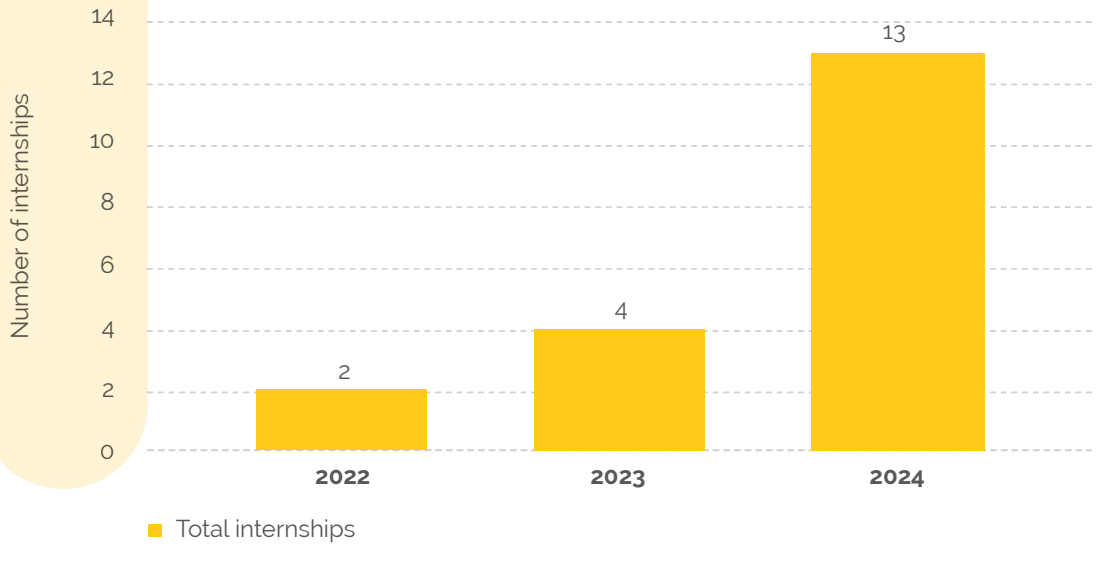
30 | ● Actual positive impact: Collaboration with the community

In 2024, the company actively supported cultural initiatives focused on ethics and sustainability in the business world, by participating in an event organised by the Associazione Culturale Plana at the ADI Design Museum[31].
This event represented a valuable opportunity for dialogue and reflection on the importance of integrating ethical and sustainable principles into corporate strategies, thereby reinforcing the company's commitment to responsible and conscious growth.

The company was also awarded the "Italy Post – Visionari d'Impresa" prize, granted following an in-depth analysis conducted on over 700,000 Italian enterprises. This prestigious recognition celebrates the most virtuous and resilient businesses — those capable of standing out for their competitiveness, productivity, and commitment to sustainability within a complex and constantly evolving economic context.

In 2024, the company also expanded its offering of school-work alternation projects (ASC and PCTO) and collaborations with schools. The chart below illustrates the number of internships initiated by the company this year, which has more than tripled compared to the previous year (13 compared to 4 in 2023).

Internships



31 | See section "Diversity and inclusion"

The company's commitment was recognised through the award of the "Bollino per l'Alternanza di Qualità (BAQ)" by Confindustria. This distinction is granted to companies that excel in the quality of school-work alternation programmes (now PCTO), fostering effective collaborations with upper secondary schools and vocational training centres.
The BAQ acknowledges enterprises that invest in well-structured educational projects, including internships, company visits, and dedicated workshops, aimed at developing skills and enhancing the potential of future generations, thereby helping to bridge the gap between labour supply and demand.

As a demonstration to the success and significance of this initiative, one of the young participants in the programme was subsequently employed by the company.

Once again, in 2024 the company took part in the PMI Day, organised by Piccola Industria di Confindustria Brescia, in collaboration with Confagricoltura Brescia and Confartigianato Imprese Brescia e Lombardia Orientale. During the event, over 2,800 students from lower and upper secondary schools across the Brescia territory had the opportunity to visit several companies to get to know the business realities of the area.

In the future, the company intends to continue and deepen its school-to-work alternation projects, both curricular and extracurricular internships, as well as its participation in the PMI Day. Moreover, multiple initiatives focused on training and social inclusion are planned through a collaboration with local cooperatives. All these initiatives aim to strengthen ties with the local community, promote technical education, and uphold values of inclusion and social responsibility.

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5

GOVERNANCE

Idrosanitaria Bonomi integrates a vision of responsibility and sustainability into its corporate strategy, recognising the value of a management model that considers not only economic objectives but also social and environmental impacts.

The company pursues objectives of quality and continuous innovation, investing time and resources in Research and Development activities, while placing strong emphasis on customer satisfaction. This is achieved through an approach that prioritises attention to detail and environmental awareness, rather than a purely cost-cutting logic. Idrosanitaria Bonomi is fully aware that its operations have an impact across the entire production chain; for this reason, the organisation adopts practices that reflect a tangible commitment to achieving a balanced integration of growth, responsibility, and sustainability.

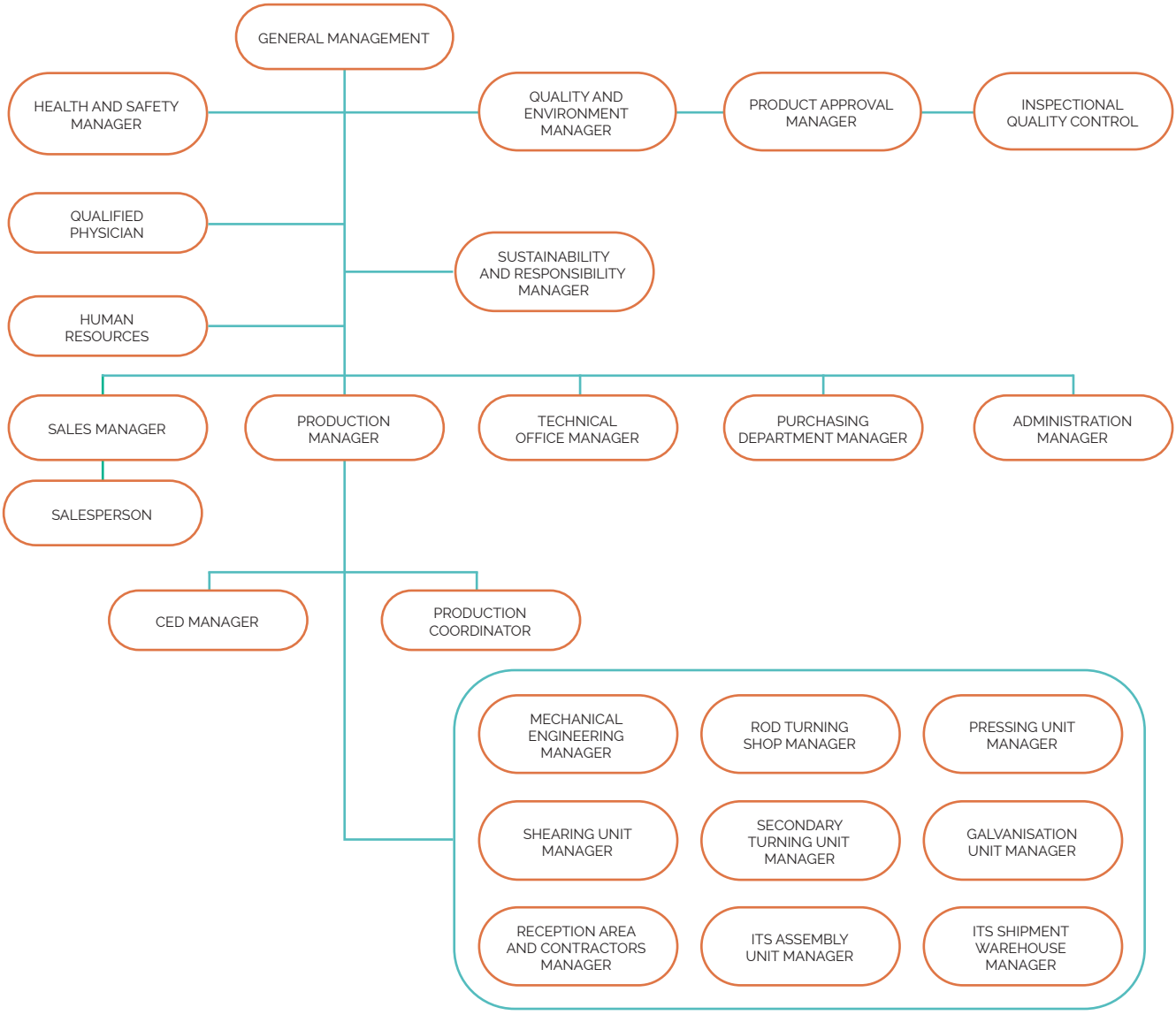
These values are formalised within the Company's Code of Ethics and Corporate Manifesto — instruments that guide behaviour and decision-making with respect, transparency, and collaboration, both within the organisation and in its relationships with external stakeholders.

Corporate culture

Governance

As of the end of 2024, Idrosanitaria Bonomi is governed by a **Board of Directors** consisting of two members, both male, over the age of 50, and not employed by the organisation. This governing body is supported by a **Board of Statutory Auditors** comprising three members: a Chair and two auditors (one male and one female), all over the age of 50.

The organisation chart below illustrates the company's structure and highlights its key roles and functions:



Sustainability strategy

The growing focus on sustainability issues now represents a strategic opportunity for businesses. Careful management of environmental, social, and governance performance, combined with transparent and consistent communication, can translate into a significant competitive advantage on several fronts.

First and foremost, the integration of sustainable practices can lead to operating cost efficiency —including energy savings, resource optimisation, and improved waste management. Furthermore, the adoption of ESG strategies can unlock new financing opportunities and market access, as investors are increasingly inclined to support companies that demonstrate a genuine commitment to sustainability[1].

The management supports and oversees research and development processes to adapt existing products and services or develop new ones in line with ESG objectives: these processes lead to innovations that can be profitable as well as aligned with market sustainability expectations, enhancing the company's reputation and increasing its competitiveness.

This approach requires full awareness and control over the monitoring of non-financial data, which can be more challenging to manage[2] when not collected systematically or when entrusted to external parties.

Such data fragmentation can delay the development of effective medium- to long-term strategies, limiting the company's ability to respond promptly to market demands. Stakeholder reporting requirements — particularly from clients and financial institutions — including the monitoring of greenhouse gas emissions through the analysis of the Organisational Carbon Footprint, as well as the preparation and updating of the Sustainability Report, enable Idrosanitaria Bonomi to centralise data and identify potential critical issues.
Specifically, the report allows for the monitoring of several qualitative and quantitative information relating to the organisation and its production activities, thereby helping to reduce informational and managerial risks.

1 | Opportunity: ESG Strategies
2 | Risk: Data outsourcing

Membership in Comunità Pratica

COMUNITÀ PRATICA
Imprese protagoniste del cambiamento

MANIFESTO "COMUNITÀ PRATICA"

Siamo un gruppo composto da realtà aziendali che hanno deciso di collaborare per creare un impatto positivo sulle comunità in cui vivono, attraverso la realizzazione di progetti ed iniziative orientate allo sviluppo sostenibile, sia a livello ambientale, sociale che culturale. Crediamo in un mondo in cui la collaborazione e la condivisione di conoscenze ed informazioni siano i pilastri fondamentali per la creazione di valore a lungo termine.
Con questa idea nasce "Comunità Pratica", che si prefigge di raggiungere i seguenti obiettivi in tre principali ambiti di azione:

a) **società**:
- la valorizzazione delle proprie persone, in un ambiente di lavoro stimolante e attrattivo;
- la creazione di valore per il territorio, anche attraverso la collaborazione con scuole e università, per dialogare con le nuove generazioni;
- la condivisione, quale fonte di ispirazione, delle principali best practices per lo sviluppo sostenibile adottate dalle singole organizzazioni;

b) **ambiente**:
- la promozione e diffusione di pratiche e processi a sostegno di un'economia circolare, a beneficio della propria organizzazione e della filiera;
- l'impegno per far convivere l'efficienza dei processi dell'azienda con l'obiettivo di un'economia a emissioni zero

c) **trasparenza**:
- la diffusione dell'"Autenticità" intesa come comunicazione trasparente nel rispetto di sé e delle altre persone;
- la comunicazione intesa quale fattore evolutivo, partecipativo ed aggregante nel processo di crescita aziendale, ma anche espressione propositiva e stimolante di valori aziendali in un moderno concetto di impresa.

Guidati e guidate da queste motivazioni, ci impegniamo a promuovere e trasmettere progetti ad elevato impatto valoriale ed abbiamo individuato due tematiche da porre al centro della nostra attenzione:
- il lavoro e quindi la creazione di occupazione come strumento per affrontare situazioni di fragilità;
- la creazione e diffusione di una nuova cultura d'impresa, anche attraverso il coinvolgimento di scuole ed Università.

Comunità Pratica is an initiative founded in 2023 by several companies united by a commitment to generating a positive impact in their local communities.
Through projects and activities focused on sustainable development in environmental, social and cultural domains, the group promotes shared values and tangible actions. In 2024, the initiative comprised 13 participating companies, but remains open to new members to maximise and progressively expand its reach.

As outlined in the Comunità Pratica Manifesto, the participating companies are committed to addressing fundamental issues such as labour and tools to facilitate inclusion and counteract fragile situations, while promoting an innovative corporate culture. This includes the direct involvement of schools and universities. Participating businesses pledge to pursue objectives relating to social responsibility towards employees and the community, environmental protection, and transparent communication and corporate values.

In **2024 Idrosanitaria Bonomi joined** Comunità Pratica, strengthening its commitment to sustainable and inclusive development.
Fully active from 2025, this project enables the company to become part of a collaborative network of businesses that share common goals and best practices, fostering the exchange of experiences and enhancing local initiatives. Furthermore, participation enables the organisation to reinforce its role as a responsible and proactive stakeholder within its operating community, enhancing the social and cultural dimension of its work and broadening the positive impact of its activities.

2024 Awards and events

Business visionaries award during the **Entrepreneurs' Gala** given to the company following an analysis conducted by the I-AER Institute on over 700,000 Italian companies, aimed at identifying the most virtuous and resilient enterprises.

Registration in **Register of Historical Enterprises**, a recognition awarded to the company and its corporate ethos, which honours businesses with over one hundred years of history, acknowledging them as an asset to society.

"1000 businesses Best Performer" award, given to the company in recognition of the profitability and the positive performance of selected companies.

Participation in the **Plana Association event** —an initiative that celebrates ethics in design and corporate development. The event serves as a meeting point for professionals and enthusiasts, focusing on values such as sustainability, cohesion, and reputation. Idrosanitaria Bonomi firmly believes that every productive activity should promote ethical practices across all aspects of its business strategy.

Supplier relationship management and economic performance

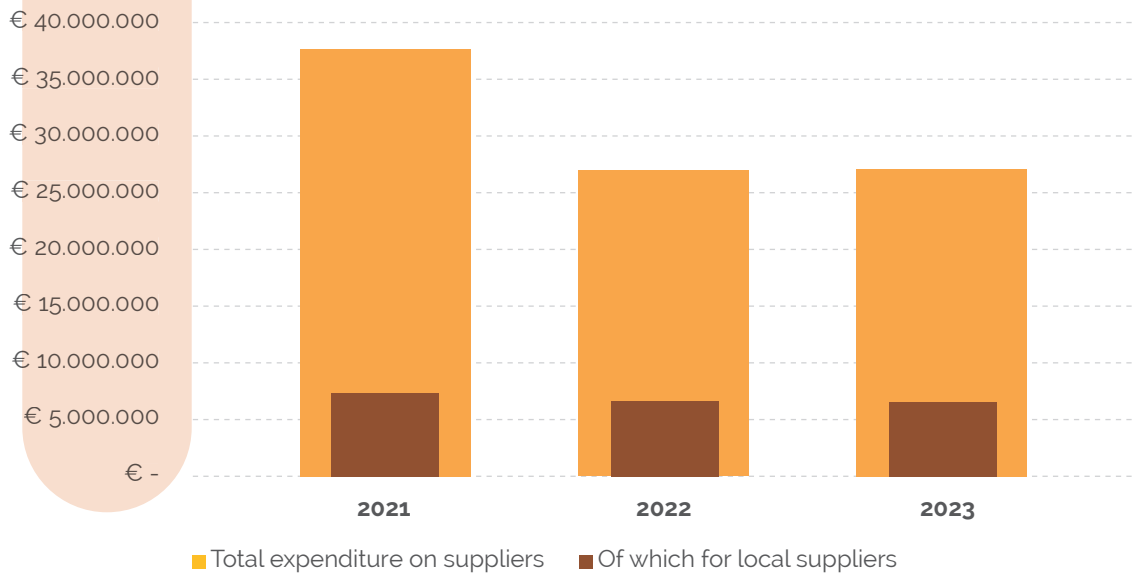
The most recent regulations on corporate responsibility and sustainability reporting require companies to extend their analysis beyond their own operations, encompassing the entire value chain. This means considering not only internal processes but also the upstream stages of raw material extraction and processing, as well as the relationship with end consumers. In this context, downstream stakeholders—such as customers and consumers—play a crucial role in driving change and supporting the implementation of strategies aimed at improving social and environmental performance. Beyond the personal motivation rooted in individual principles and values, the growing awareness within the market compels each company to act responsibly throughout the supply chain, using effective business levers to incentivise sustainable practices at every stage of the production process. This approach can be realised through the constant monitoring of specific indicators and adherence to clear and realistic requirements, aimed at improving the sustainability of the products distributed.

Based on these principles, Idrosanitaria Bonomi has directly engaged its suppliers, requesting data and declarations related to the environmental impacts associated with the materials purchased, starting with information concerning specific emission factors[3] and the percentage of recycled material contained in the brass supplied.

3 | Not available from suppliers; for this reason, emission factors sourced from the literature were used for the calculation of the Organisational Carbon Footprint, combined with information on the percentage of recycled material contained in the various alloys purchased

Considering the presence of suppliers of different sizes, with particular attention to local Small and Micro Enterprises, the company has adopted prompt—and in some cases, advance—payment policies to support the liquidity and economic stability of these commercial partners.
Additionally, to safeguard confidentiality and intellectual property, non-disclosure agreements (NDAs) have been established with certain suppliers, thereby preventing the unauthorised disclosure of trade secrets[4].

Expenditure on suppliers

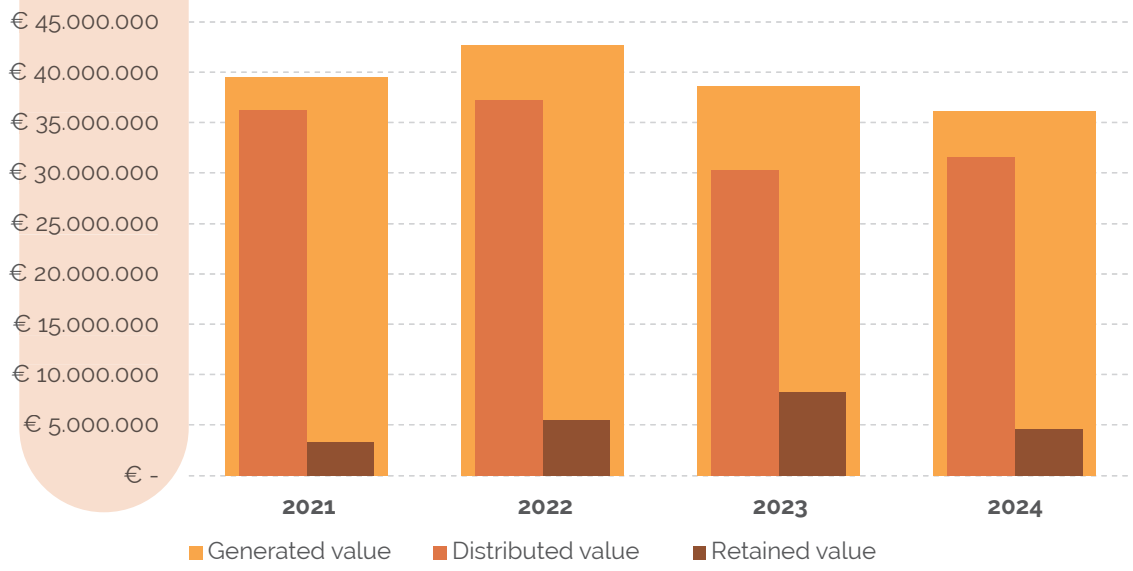


The chart above illustrates the total amount of expenditures incurred with suppliers. "Local suppliers" refers to those located within the Province of Brescia—the geographical area where the company is based—specifically in the municipalities of Lumezzane, Sarezzo, Villa Carcina, and Concesio.
An analysis of expenditure trends over the three-year period 2022–2024 reveals that, despite an overall decrease compared to 2022 (-28%), the proportion of spending allocated to local suppliers has remained virtually unchanged over the past two years, consistently accounting for approximately 24% of the total.

4 | ● Actual positive impact: Prompt payment times

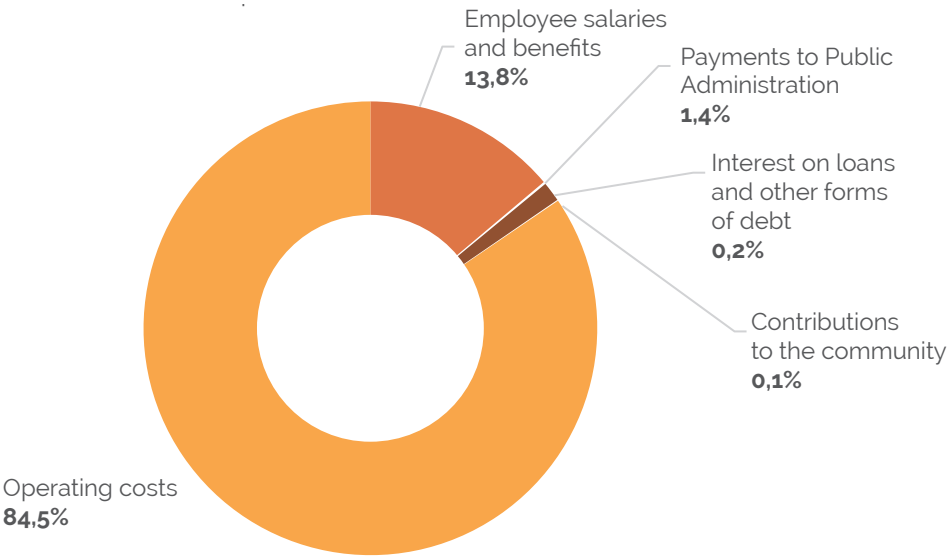
Below is a reclassification of the generated, distributed, and retained economic value, elaborated in accordance with the relevant GRI Standard. In 2024, the value distributed to stakeholders amounts to 87.3% of the total generated value, while the retained value has slightly decreased but remains consistent with the proportion recorded in the previous two years..

Breakdown of economic value



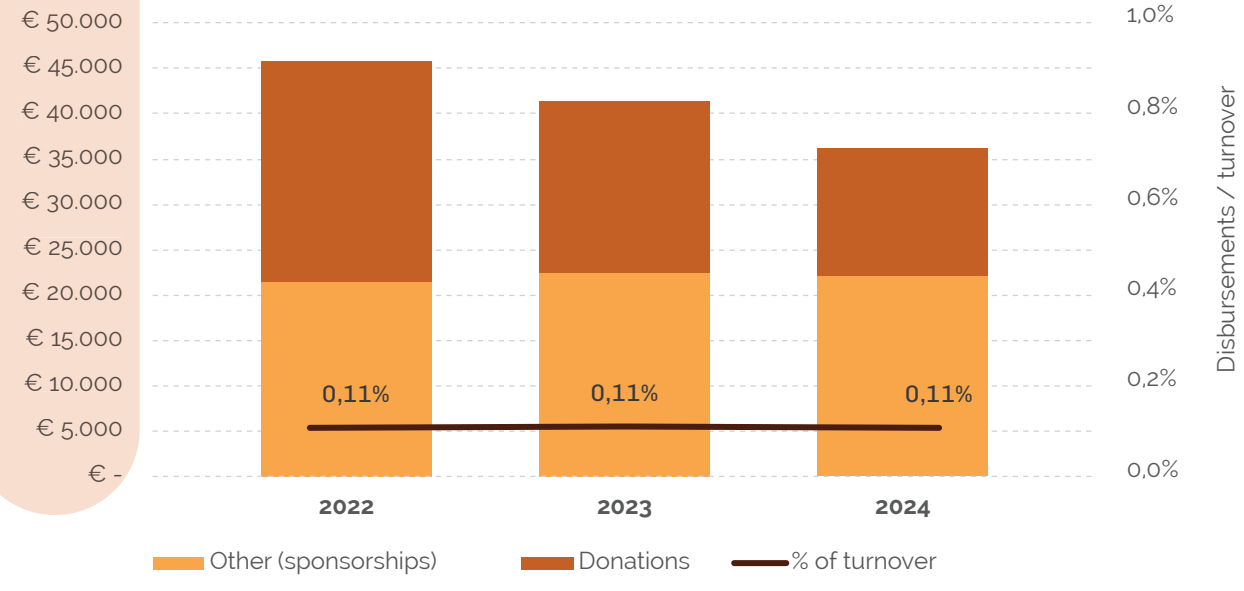
The breakdown of the distributed value shows that operating costs account for the largest share (84.5%), followed by employee wages and benefits (13.8%), and payments to Public Administration, while interest expenses and community contributions collectively amount to 1.7%.

Allocation of the distributed value 2024



In 2024, despite a decrease in turnover (-10% compared to 2023), the company reaffirmed its commitment to the community by allocating a significant amount of financial resources in the form of **donations** and **sponsorships**. These contributions are primarily dedicated to support local volunteer organisations and amateur sports clubs.

Donations and sponsorships



Innovation and development

To ensure the highest quality standards for customers and pursue a strategy of expansion into new products and markets, a forward-looking company plans structured investments in financial resources and personnel dedicated to research and development.

Idrosanitaria Bonomi has set up collaborations with strategic partners, with whom it is developing several projects.
Over the four-year period from 2021 to 2024, the company has employed an average of five full-time resources per year—including both internal and external researchers and technicians—divided between applied research and experimental development activities. The total investment for the period exceeds €345,000 of which over €104,000 was allocated in 2024 alone.

To gain a better understanding of customer perceptions regarding its performance, Idrosanitaria Bonomi conducted a customer satisfaction analysis for 2024. This initiative complements its existing complaint tracking systems—100% resolved complaints out of total active complaints throughout the entire 2021–2024 period—and the satisfaction survey associated with ISO 9001 certification, which demonstrates a high level of customer satisfaction, with 90% of customers reporting satisfaction.

Corruption prevention and whistleblower protection

Medium-sized companies such as Idrosanitaria Bonomi may be exposed to risks related to **corruption or conflicts of interest**[5], which can lead to economic, regulatory, or reputational repercussions, particularly in the absence of dedicated management systems addressing these issues.

At the core of its corporate culture, the company upholds principles such as integrity, honesty, transparency, compliance with laws, fair competition, and conflict of interest prevention—values clearly articulated in the Code of Ethics and intended to guide every business relationship and process.

In accordance with current regulations, the company has implemented an anonymous whistleblowing channel—an essential tool for promptly identifying and managing any report, including those related to ethics and compliance.

No reports were received through this channel in 2024.

5 | ● Risk: Corruption and conflicts of interest

Cybersecurity and data protection

In the current industrial context, the continuity and reliability of business processes largely depend on the strength of digital infrastructures; therefore, the protection of information systems is a necessary condition to prevent economic losses, data breaches, and reputational damage[6].

From 2025 onwards, Idrosanitaria Bonomi will be subject to the NIS 2 Directive (Network and Information Security Directive[7]),which aims to ensure a high and consistent level of cybersecurity across EU Member States by extending obligations and responsibilities to a wide range of organisations.

The directive applies to medium and large enterprises operating in sectors identified as strategici[8], which are categorised as either 'essential' or 'important' based on company's size and industry. Idrosanitaria Bonomi has been classified as an 'important' entity within the 'Manufacture of machinery and equipment not elsewhere classified' sector, and will be required to comply with a series of obligations. These include implementing organisational and technical measures aligned with identified risks, adopting plans and procedures for managing cyber incidents, conducting audits, and promoting appropriate internal training.

Idrosanitaria Bonomi periodically updates its **risk analysis** using an internationally recognised methodologies for risk management (ISO 31000) and information security (ISO 27001) approach.

6 | ● Risk: Data loss

7 | EU Directive 2022/2555, transposed into Italian law by Legislative Decree No. 138/2024, concerning the security of networks and information systems, which strengthens and updates the previous NIS Directive (EU Directive 2016/1148)

8 | https://eur-lex.europa.eu/legal-content/IT/TXT/PDF/?uri=CELEX:32022L2555

The analysis considers multiple interrelated factors, such as the value and nature of the assets involved, their exposure to specific threats, the effectiveness of existing protective measures, as well as the likelihood and potential impact of events.
The outcome is a risk classification that enables the identification of priority intervention areas and the most appropriate corrective or preventive actions to be implemented.

Among the strategies for mitigating cyber risk are::

- Use of regularly updated vulnerability scanning tools
- Patches (system updates) to address information system vulnerabilities
- Replacement of assets no-longer supported by security updates
- Planning and implementation of periodic audits concerning data protection and information system compliance
- Outsourced development of information systems and third-party services compliant by design and by default, including updates
- Access control policy, with clearly defined information security responsibilities

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Appendix

GRI CONTENT INDEX

For each identified material topic, the following section presents its correlation with the main international sustainability reporting standards, namely the GRI (Global Reporting Initiative).

There are no GRI sector standards relevant to Idrosanitaria Bonomi's business.

Declaration of use	Idrosanitaria Bonomi S.p.A. has reported the information cited in this GRI content index for the period 01/01/2024 – 31/12/2024 'with reference to' the GRI Standards
Utilizzato GRI 1	GRI 1 – Foundation – 2021 version

GRI 2 – General Disclosure 2021

Standard GRI	Disclosure	Reference paragraph
The organisation and its reporting practices		
2-1	Organizational details	Introduction
2-2	Entities included in the organization's sustainability reporting	Guide to read this report
2-3	Reporting period, frequency and contact point	Guide to read this report
2-4	Restatements of information	Any variations are indicated in the text
2-5	External assurance	/

GRI 2 – General Disclosure 2021

Activities and workers

2-6	Activities, value chain and other business relationships	Introduction
2-7	Employees	Social – Own workforce – Personnel management and welfare
2-8	Workers who are not employees	Social – Own workforce – Personnel management and welfare

Governance

2-9	Governance structure and composition	Governance – Corporate conduct – Corporate culture – Governance and sustainability strategy

Strategy, policies, practice

2-23	Policy commitments	Social – Own workforce – Diversity and inclusion
2-25	Processes to remediate negative impacts	In the Environment, Social and Governance chapters, mitigation strategies for Idrosanitaria Bonomi's potential and actual negative impacts are listed in the second chapter (Idrosanitaria Bonomi's material topics and impacts)
2-27	Compliance with laws and regulations	Governance – Corruption prevention and whistleblower protection

Stakeholder engagement

2-29	Approach to stakeholder engagement	Idrosanitaria Bonomi's material topics and impacts – Stakeholder engagement

GRI 3 - Material themes - 2021 Version

Standard GRI	Disclosure	Reference paragraph
3-1	Process to determine material topics	Idrosanitaria Bonomi's material topics and impacts – The steps of the analysis
3-2	List of material topics	Idrosanitaria Bonomi's impact analysis and materiality matrix – Idrosanitaria Bonomi's material topics
3-3	Management of material topics	Idrosanitaria Bonomi's material topics and impacts – Conclusion of the second phase of analysis
Topic Standard: Economic performance		
201-1	Direct economic value generated and distributed	Governance – Corporate conduct – Corporate culture – Supplier relationship management and economic performance
204-1	Proportion of spending on local suppliers	Governance – Corporate conduct – Corporate culture – Supplier relationship management and economic performance
205-1	Operations assessed for risks related to corruption	Governance – Corruption prevention and whistleblower protection
Topic Standard: Environmental performance		
301-1	Materials used by weight or volume	Environment – Resource use and circular economy
301-2	Recycled input materials used	Environment – Resource use and circular economy
301-3	Reclaimed products and their packaging materials	Environment – Resource use and circular economy
302-1	Energy consumption within the organization	Environment – Climate change - Energy
302-2	Energy consumption outside of the organization	Environment – Climate change – Climate change mitigation and adaptation
302-3	Energy intensity	Environment – Climate change - Energy
302-4	Reduction of energy consumption	Environment – Climate change - Energy
303-3	Water withdrawal	Environment – Water resource management – Water withdrawal

303-4	Water discharge	Environment – Water resource management – Water drain
305-1	Direct (Scope 1) GHG emissions	Environment – Climate change – Climate change mitigation and adaptation
305-2	Energy indirect (Scope 2) GHG emissions	Environment – Climate change – Climate change mitigation and adaptation
305-3	Other indirect (Scope 3) GHG emissions	Environment – Climate change – Climate change mitigation and adaptation
305-4	GHG emissions intensity	Environment – Climate change – Climate change mitigation and adaptation
305-5	Reduction of GHG emissions	Environment – Climate change – Climate change mitigation and adaptation
306-1	Waste generation and significant waste-related impacts	Environment – Resource use and circular economy – Waste management
306-2	Management of significant waste-related impacts	Environment – Resource use and circular economy – Waste management
306-3	Waste generated	Environment – Resource use and circular economy – Waste management
306-4	Waste diverted from disposal	Environment – Resource use and circular economy – Waste management
306-5	Waste directed to disposal	Environment – Resource use and circular economy – Waste management

Topic Standard – Social performance

401-1	New employee hires and employee turnover	Social – Own workforce – Personnel management and welfare
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Social – Own workforce – Personnel management and welfare
401-3	Parental leave	Social – Own workforce – Diversity and inclusion
403-1	Occupational health and safety management system	Social – Own workforce – Occupational health and safety
403-2	Hazard identification, risk assessment, and incident investigation	Social – Own workforce – Occupational health and safety
403-5	Worker training on occupational health and safety	Social – Own workforce – Training and skills development
403-6	Promotion of worker health	Social – Own workforce – Occupational health and safety; Personnel management and welfare
403-9	Work-related injuries	Social – Own workforce – Occupational health and safety
404-1	Average hours of training per year per employee	Social – Own workforce – Training and skills development
404-2	Programs for upgrading employee skills and transition assistance programs	Social – Own workforce – Training and skills development
405-1	Diversity of governance bodies and employees	Social – Own workforce – Personnel management and welfare; Governance – Corporate conduct – Corporate culture – Governance and sustainability strategy
406-1	Incidents of discrimination and corrective actions taken	Social – Own workforce – Diversity and inclusion
413-1	Operations with local community engagement, impact assessments, and development programs	Social – Affected communities – Contribution to the community
413-2	Operations with significant actual and potential negative impacts on local communities	Social – Affected communities – Contribution to the community

EVALUATION PARAMETERS FOR IMPACTS, RISKS AND OPPORTUNITIES

ACTUAL NEGATIVE IMPACTS

			MAGNITUDE		
TOPIC	**IRO Title**	**CONTRIBUTE TO THE IMPACT**	**SCALE**	**SCOPE**	**IRRIMEDIABLE CARACTER**
E1 - Climate change mitigation and adaptation	Contribution to global emissions	DIRECTLY CAUSED	3	2	3
E2 - Pollution (of air, water, soil, living organisms and food resources)	Polluting emissions	DIRECTLY CAUSED	2	1	2
E3 - Water consumption and withdrawal	Water consumption for production	DIRECTLY CAUSED	2	1	2
E5 - Waste	Waste generation	DIRECTLY CAUSED	1	1	2
S1 - Gender equality and equal pay for work of equal value	Gender gap	CONTRIBUTED TO CAUSING	2	4	1
S1 - Health and safety	Work-related injuries	DIRECTLY CAUSED	2	2	1

POTENTIAL NEGATIVE IMPACTS

			MAGNITUDE				
TOPIC	**IRO Title**	**CONTRIBUTE TO THE IMPACT**	**SCALE**	**SCOPE**	**IRRIMEDIABLE CARACTER**	**LIKELIHOOD**	**TIME HORIZON**
E2 - Pollution (of air, water, soil, living organisms and food resources)	Exceedance of pollutant emission limits	DIRECTLY CAUSED	3	1	3	1	MEDIUM TERM
E3 - Water discharges (including oceans)	Groundwater pollution	DIRECTLY CAUSED	4	2	4	2	MEDIUM TERM
S1 - Work-life balance	Work-life balance	DIRECTLY CAUSED	2	3	1	3	SHORT TERM
S1 - Measures against violence and harassment in the workplace	Discrimination episodes	CONTRIBUTED TO CAUSING	3	2	1	1	SHORT TERM
S1 - Health and safety	Work-related injury risk	DIRECTLY CAUSED	4	3	4	2	SHORT TERM
S2 - Child and forced labour	Tin residues in brass	DIRECTLY LINKED TO COMPANY'S ACTIVITIES	3	1	2	2	SHORT TERM
S2 - Secure employment	ESG criteria for supplier selection	CONTRIBUTED TO CAUSING	2	1	1	2	MEDIUM TERM
S2 - Health and safety	Contractor injuries	CONTRIBUTED TO CAUSING	3	1	1	2	SHORT TERM

ACTUAL POSITIVE IMPACTS

			MAGNITUDE	
TOPIC	**IRO Title**	**CONTRIBUTE TO THE IMPACT**	**SCALE**	**SCOPE**
E3 - Water consumption and withdrawal	Products for water flow management	CONTRIBUTED TO CAUSING	1	1
S1 - Employment and inclusion of diversity and disability	Social purpose cooperatives	CONTRIBUTED TO CAUSING	2	2
S1 - Secure employment	Stable employment	DIRECTLY CAUSED	4	2
G1 - Supplier Relationship Management, including Payment Practices	Prompt payment times	DIRECTLY CAUSED	2	3

POTENTIAL POSITIVE IMPACTS

			MAGNITUDE			
TOPIC	**IRO Title**	**CONTRIBUTE TO THE IMPACT**	**SCALE**	**SCOPE**	**LIKELIHOOD**	**TIME HORIZON**
S1 - Corporate well-being	Initiatives for employees	DIRECTLY CAUSED	2	3	4	SHORT TERM
S1 - Training and skills development	Training beyond regulatory requirements	DIRECTLY CAUSED	3	3	4	SHORT TERM
S3 - Impacts related to community well-being	Collaboration with the community	CONTRIBUTED TO CAUSING	2	3	4	SHORT TERM

RISKS

TOPIC	IRO Title	CONTRIBUTE TO THE IMPACT	LIKELIHOOD	TIME HORIZON
E1 - Climate change mitigation and adaptation	Adverse weather event	4	1	LONG TERM
E1 - Energy	Increase in energy supply costs	3	3	MEDIUM TERM
E2 - Substances of concern or very high concern	Lead-free brass	2	4	MEDIUM TERM
S1 - Secure employment	Recruiting difficulties	2	2	MEDIUM TERM
G1 - Business conduct	Data outsourcing	3	2	SHORT TERM
G1 - Corruption: Incidents and prevention and detection, including training	Corruption and conflicts of interest	4	1	MEDIUM TERM
G1 - Cybersecurity	Data loss	4	1	MEDIUM TERM

OPPORTUNITIES

TOPIC	IRO Title	CONTRIBUTE TO THE IMPACT	LIKELIHOOD	TIME HORIZON
E3 - Water consumption and withdrawal	Products to reduce water consumption	4	4	SHORT TERM
G1 - Business conduct	ESG strategies	3	4	SHORT TERM

KPI MAIN NUMERICAL VALUES

ENERGY CONSUMPTION

Elecricity	UdM	2022	2023	2024
Of which taken from the grid	kWh	3.196.236	3.132.422	3.079.590
Of which self-produced	kWh	3.087.100	3.003.572	2.986.219
Purchased electricity	kWh	109.136	128.850	93.371
Consumed electricity	toe	577,29	561,67	558,42
Natural gas	toe	597,70	585,76	575,88
Natural gas	Sm3	327.400	318.504	310.732
Diesel	toe	273,71	266,27	259,77
Diesel	l	14.071	10.317	11.323
Petrol	toe	12,08	8,86	9,72
Petrol	l	2.134	1.884	2.666
LPG	toe	1,63	1,44	2,04
LPG	l	1.156	685	341
Total consumption	toe	0,71	0,42	0,21
Totale consumi	**toe**	**886**	**863**	**848**

EMISSIONS

GRI 305-1,2	UdM	2022	2023	2024
Natural gas	tCO2e	654,6	641,1	625,0
Diesel	tCO2e	37,7	30,2	30,4
Petrol	tCO2e	5,0	4,5	6,3
LPG	tCO2e	1,9	2,0	0,5
F-Gas leaks	tCO2e	0,0	0,0	4,6
Total scope 1 emissions	**tCO2e**	**699,3**	**677,8**	**666,8**
Electricity taken from the grid (location-based)	tCO2e	850,9	910,1	747,5

Electricity taken from the grid (market-based)	tCO2e	639,2	0,0	0,0
Total scope 2 emissions (location-based)	**tCO2e**	**850,9**	**910,1**	**747,5**
Total scope 3 emissions	tCO2e	14.144,4	13.488,3	8.943,2
Total scope 1 + scope 2 + scope 3 emissions	**tCO2e**	**15.694,6**	**15.076,2**	**10.357,5**

WATER CONSUMPTION

GRI 303-3,5	**UdM**	**2022**	**2023**	**2024**
Total water consumption	**m3**	**7.634**	**6.674**	**8.760**
Of which drawn from aqueduct	m3	2.972	2.215	3.847
Of which taken from well	m3	4.662	4.459	4.913
Water drains	**m3**	**4.857**	**4.513**	**5.192**
Of which industrial wastewater	m3	4.662	4.459	4.913
Of which stormwater	m3	195	54	279

RAW MATERIALS

GRI 301-1,2	**UdM**	**2022**	**2023**	**2024**
Raw material	**tons**	**3.029**	**2.056**	**2.534**
Of which from recovery and/or re-use	tons	874	201	332
Purchased packaging	**tons**	**266,27**	**203,21**	**210,25**
Of which in renewable material	tons	236,98	182,37	191,75

WASTE

GRI 306-3,4,5,6	**UdM**	**2022**	**2023**	**2024**
Waste generated	**tons**	**116**	**111**	**97**
Of which hazardous	tons	67	67	52
Of which sent for reuse	tons	0	0	0
Of which sent for recovery	tons	81,52	75,54	64,6
Of which sent for disposal	tons	35,83	24,21	31,62

LABOUR FORCE (DIRECT EMPLOYEES

GRI 401-1	UdM	2022	2023	2024
Number of direct employees as of 31 December	**no.**	**88**	**90**	**89**
Number of hires	no.	6	8	6
Number of exits	no.	8	5	4
Overall turnover rate	%	15,9%	14,4%	11,2%
Number of hires under 30	no.	1	1	2
Number of exits under 30	no.	4	0	2
Under-30 turnover rate	%	55,6%	12,5%	50%

CONTRACTS

GRI 2-7	UdM	2022	2023	2024
Permanent contracts	no.	87	84	88
Of which women	no.	31	31	37
Fixed-term contracts	no.	1	6	1
Of which women	no.	0	5	1
Full-time contracts	no.	75	74	73
Of which women	no.	20	23	24
Part-time contracts	no.	13	16	16
Of which women	no.	11	13	14

LABOR FORCE CLASSIFICATION

GRI 401-1 | GRI 2-7	UdM	2022	2023	2024
By age group				
Employees < 30 years	no.	9	8	8
Employees between 30 and 50 years old	no.	49	53	45
Employees > 50 years old	no.	30	29	36
By gender				
Women	no.	57	54	51
Men	no.	31	36	38

WORK-RELATED INJURIES

GRI 403-9	UdM	2022	2023	2024
Hours worked	**hours**	**149.055**	**142.173**	**143.679**
Number of work-related injuries	no.	3	3	3
Days of injury	days	315	28	153
Frequency index	-	20,94	21,48	21,54
Severity index	-	2,20	0,20	1,10

STAFF TRAINING

Gri 404-1,2,3	UdM	2022	2023	2024
Total training hours	**hours**	**685,5**	**591,5**	**761**
Hours per employee	hours/ employee	7,4	6,4	7,9

WELFARE

GRI 401-2	UdM	2022	2023	2024
Workers with access to welfare	no.	100%	100%	100%
Welfare	€	145.367	44.250	52.450
Benefit	€	26.213	26.085	24.387

INTERNSHIPS

	UdM	2022	2023	2024
Number of curricular internships	no.	0	0	1
Number of extra-curricular internships	no.	0	0	1
ASC/PCTO projects	no.	2	4	11
Total internships	**no.**	**2**	**4**	**13**
Number of intern hired	no.	0	0	1

ECONOMIC PERFORMANCE

GRI 201-1	UdM	2022	2023	2024
Turnover	€	42.263.595	37.795.680	34.071.017
Net income	€	2.183.369	2.621.683	1.895.472
Reclassification of financial statements				
Economic generated value	€	42.648.557	38.561.510	36.066.566
Of which distributed	€	37.168.325	30.274.744	31.496.353
Of which retained	€	5.480.232	8.286.766	4.570.213

SUPPLIERS

GRI 204-1	UdM	2022	2023	2024
Total expenditure to suppliers of goods	€	37.649.723	26.958.323	27.135.336
Of which to local suppliers (Lumezzane, Sarezzo, Villa Carcina, Concesio)	€	7.286.785	6.592.049	6.451.290

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