

Italcoppie Group S.r.l.

2025 Sustainability Report



Gruppo Italcoppie S.r.l.

Sede legale - Via A. Tonani, 8 - Malagnino (CR)
R.E.A. CR 99991 – Registro Imprese 00360540199 – Capitale Sociale Euro 46.800,00
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Letter to Stakeholders

Dear Stakeholders,

2025 represented a year of consolidation, evolution, and further growth for our Group, set against an international backdrop still defined by complex economic, geopolitical, and regulatory challenges.

Over the past few years, we have navigated profound changes, transforming market challenges into opportunities for growth, innovation, and organizational strengthening. The integration of Reckmann within the Group continues to serve as a fundamental strategic milestone, enabling us to consolidate our international presence and generate significant industrial, commercial, and technological synergies.

In April 2025, Zama Seter also joined the Group, further reinforcing our industrial expertise, production capacity, and strategic positioning across our target markets. This acquisition marks another step forward in the journey of growth and international consolidation undertaken in recent years.

Today, the Group operates with an increasingly integrated and international structure, leveraging skills, know-how, and production capabilities distributed across multiple continents. Concurrently, we are continuing an important organizational and digital transformation process aimed at making business operations ever more efficient, integrated, and innovation-driven.

Throughout 2025, we continued to invest in:

- industrial digitalization;
- process automation;
- cybersecurity;
- the development of new high-tech products;
- environmental and organizational sustainability.

Furthermore, in 2025, the new ERP management system "Infor CSI" was implemented at Italcoppie Sensori and Tunital, with the goal of supporting the Group's international expansion, enhancing business process integration, and improving organizational efficiency.

Sustainability remains an integral part of our industrial strategy and our way of doing business. For Italcoppie, it means operating with responsibility, transparency, and care toward our people, the local community, the environment, and all stakeholders with whom we collaborate daily.

During the year, we further consolidated our commitment to sustainable and responsible growth by strengthening our governance processes and continuing our voluntary reporting journey, conducted in alignment with the methodological guidelines of the European Sustainability Reporting Standards (ESRS).

In 2025, Italcoppie Sensori and Tunital also achieved UNI EN ISO 14001 certification, reaffirming the Group's commitment to continuous improvement in environmental performance, responsible process management, and the development of an increasingly sustainable industrial model.

We believe that economic growth, technological innovation, and sustainability must go hand in hand. That is why we continue to invest in our people, quality, safety, research, and our ability to understand and anticipate the needs of our customers and the markets in which we operate.

Through this Sustainability Report, we wish to transparently share the path we have taken, the results achieved, and our future goals, thanking everyone who contributes every day to the growth and development of our Group.

Thank you for your continued trust and support.

General Management

2025 Key Figures

FINANCIAL RESULTS



Sales and services revenue – €47,319 thousand

ENVIRONMENTAL PERFORMANCE



Total energy consumption – 3,102.8 MWh

Electricity consumption from renewable sources – 865.6 MWh

Total direct and indirect emissions¹ – 717.1 t CO₂e

¹GHG Scope 1 + GHG Scope 2 market-based

Generated waste sent for recovery² – 42.3%

²Of total waste generated

SOCIAL PERFORMANCE



Number of employees as of December 31 – 513

Gender diversity: female representation¹ – 55.4%

¹Of total employees

Training – average hours of training per employee – 9.9 hours

1. General Disclosures

Reporting Criteria

ESRS Standards	ESRS 2 BP-1, BP-2
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The Sustainability Report of Italcoppie S.r.l. and its subsidiaries (hereinafter also referred to as the "Italcoppie Group", "Group", or "Italcoppie") for the financial year ended December 31, 2025, has been prepared on a voluntary basis, referencing the European Sustainability Reporting Standards (ESRS), the European criteria for sustainability reporting. Specifically, selected ESRS indicators, or portions of their content, have been reported taking into account their materiality in relation to the Group's business model and operating context.

The Italcoppie Group publishes its Sustainability Report with the aim of transparently sharing its commitments and the results achieved in integrating ESG (Environmental, Social, Governance) principles into its strategy, business model, and corporate processes. This document serves as a key accountability tool for stakeholders, intended to reinforce trust and strengthen relationships.

Regulatory Framework

The regulatory framework regarding environmental, social, and governance (ESG) reporting is based on the provisions initially established by EU Directive 2022/2464, the Corporate Sustainability Reporting Directive (CSRD), which was transposed into Italian law by Legislative Decree No. 125 of September 6, 2024 (Leg. Decree 125/2024). Following the proposals submitted by the European Commission (February 26, 2025 – Omnibus package), the regulatory framework governing sustainability reporting was amended as follows:

Scope	References
Effective date of reporting obligations for large undertakings not listed on EU regulated markets	EU Directive 2025/794 ("Stop the Clock"), transposed into Italian law by Law Decree 95/2025 (converted into Law 118/2025 of August 8, 2025), provides for a two-year postponement of the entry into force of the CSRD for large non-listed companies (from 2025 to 2027).
Covered Entities Scope of Entities Subject to CSRD Obligations (Size Thresholds)	Directive (EU) 2026/470 of February 24, 2026, currently being transposed into Italian law, modified the parameters originally set out under the CSRD, establishing that the obligations to prepare Sustainability Reporting apply to undertakings with Net Turnover exceeding Euro 450 million and an average of 1,000 employees during the financial year.
ESRS Standards	Following the Technical Advice issued by EFRAG on December 4, 2025, and the public consultation launched on May 6, 2026, on July 3, 2026, the European Commission adopted the Delegated Regulation amending the ESRS. The Regulation is subject to scrutiny by the European Parliament and the Council of the European Union for a two-month period, extendable by a further two months, and will become applicable at the end of this period.
Voluntary Standard Voluntary reporting standard	To support undertakings not subject to the sustainability reporting obligations under the CSRD, on July 3, 2026, the European Commission adopted the voluntary sustainability reporting standard, following the publication of the draft for public consultation on May 6, 2026. The related Delegated Regulation will be subject to scrutiny by the European Parliament and the Council of the European Union for a two-month period, extendable by a further two months, and will become applicable at the end of that period.

The Group is not required to apply Legislative Decree 125/2024 transposing the CSRD, as amended by Directives (EU) 2025/794 and (EU) 2026/470. Therefore, the preparation of the Sustainability Report remains voluntary, including for financial years after 2025.

General Preparation Criteria

The ESRS and related reported indicators cover the sustainability topics assessed as material and relevant to the business activities of the Italcoppie Group, as well as its associated impacts, risks, and opportunities. The process of analyzing, identifying, assessing, and prioritizing material topics, as described in the [Material Topics](#), was conducted in accordance with ESRS requirements and is periodically updated and developed over time.

Forward-looking information has been formulated based on assumptions regarding events that may occur in the future and potential future actions by Italcoppie. Based on the results of the double materiality assessment (DMA), this document covers the entire upstream and downstream value chain.

The summary index of information relating to the various areas covered [Annex 1 - ESRS Content Index](#), published in the appendix to the Sustainability Report and forming an integral part thereof, ensures the traceability of the quantitative and qualitative data, indicators, and other information presented.

In order to enable data comparability over time and the evaluation of the Group's performance, comparative data for the previous financial year are presented, reclassified or restated where necessary compared to the figures published in the previous Sustainability Report.

Reporting Scope

The reporting scope for qualitative and quantitative data and information covers the performance of the parent company Italcoppie S.r.l. and its fully consolidated subsidiaries, in line with the Group consolidated financial statements as of December 31, 2025, for the entire reference financial year (from January 1, 2025 to December 31, 2025). The company Italcoppie GmbH is included in the reporting scope solely for social data, as its environmental impact has been assessed as non-material.

Disclosures on specific matters

Time horizons – Italcoppie defines medium-term time horizons in line with its strategic sustainability goals, consistently with ESRS 1 requirements. Specifically, short term refers to the reporting period of the financial statements, medium term up to five years, and long term beyond five years.

Value chain estimates – The reported metrics do not include estimated data regarding the value chain.

Sources of estimation uncertainty and outcome uncertainty – The reporting process for ESG performance data across certain topics requires the use of estimates by the Directors. These estimates are prepared on the basis of historical experience, leading and authoritative external sources, input from external specialists and consultants, and other information considered reasonable under the circumstances. Any reliance on estimates and the respective methodologies adopted are directly referenced in the relevant paragraphs dealing with material topics, to which reference should be made for further details.

The quantitative metrics subject to estimation and outcome uncertainty relate, in particular, to the following topics and reporting areas:

Main topics / reporting areas subject to estimation (quantitative data)	Description and impact
ESRS E5 – Waste	Certain waste quantities are estimated for the company Reckmann. Potential impact: Low
ESRS S1 – Own workforce	Estimated hours worked for Coel Industria de Sensores LTDA and Italcoppie GmbH Potential impact: Low

In order to mitigate the risk of errors regarding estimated ESG performance data—and specifically for metrics characterized by uncertainty—internal controls and validation processes are in place for the reported data and information.

Changes in preparation and presentation of information – To ensure the consistency and comparability of information, where deemed necessary to correct errors or to reflect changes in indicator measurement methodologies or in the nature of business operations, quantitative data presented for prior periods may be recalculated and restated compared to figures published in the previous financial year. Specific disclosures, recalculation criteria, and effects are highlighted in the corresponding chapters and sections.

Disclosures required by other legislation or sustainability reporting provisions – Supplementary disclosures to those prescribed by the ESRS - as required by other legislation incorporating sustainability reporting obligations or by specific sustainability provisions - are included in the chapters and sections covering the relevant topics.

Incorporation by reference - There are no incorporations by reference, as this Sustainability Report is prepared as a separate document from the Management Report accompanying the Financial Statements. Consequently, all disclosures are fully included within this Report, without cross-references to other sections of corporate documents.

Strategy and business model

The Italcoppie Group

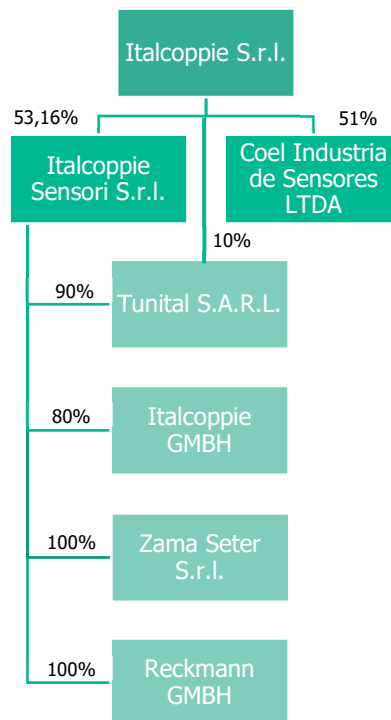
ESRS Standards	ESRS 2 SBM-1
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The Italcoppie Group is one of the leading references in Europe in the design and production of temperature sensors, with an established manufacturing presence in Italy, Germany, Tunisia, and Brazil, as well as a commercial presence in France. The Group's operational structure enables it to manage technically complex productions and medium-to-large production volumes in a flexible and efficient manner, responding promptly to the demands of the markets in which it operates.

The registered office of the parent company Italcoppie S.r.l. is located at Via Amedeo Tonani 8, Malagnino (CR), Italy.



Today, Italcoppie stands as one of the leading European groups in the field of temperature sensors, while strengthening its international reach with a manufacturing and commercial presence across three continents.



Italcoppie Sensori S.r.l.

Italcoppie Sensori S.r.l. (hereinafter also "Italcoppie Sensori") specializes in the design, manufacture, and marketing of thermoelements and industrial instrumentation, focusing on the production of custom sensors as well as small-to-medium batch series. Thanks to strong vertical integration, the company manages the entire production cycle in-house.

Reckmann GmbH

Reckmann GmbH (hereinafter also "Reckmann") has been active since 1970, with a strong reputation in the manufacture of sensors for complex industrial applications, particularly in the glass and steelmaking industries.

Tunital S.A.R.L.

Tunital S.A.R.L. (hereinafter also "Tunital") is the Group's manufacturing plant with the largest workforce and specializes in the production of temperature sensors and wiring harnesses (ranging from basic to complex) in medium-to-large series. It manufactures sensors based on specifications provided by Italcoppie Sensori and Reckmann, from which it receives raw materials and to which it returns finished products and/or semi-finished goods.

Coel Industria de Sensores LTDA

Coel Indústria de Sensores LTDA (hereinafter also "Coel") operates independently and targets the South American market exclusively. It manufactures a dedicated range of sensors for commercial refrigeration, working in synergy with the Group and receiving technical support and supplies from Italcoppie Sensori.

Zama Seter S.r.l.

Zama Seter S.r.l., founded in 1985, is active in the manufacture and marketing of thermocouples, resistance thermometers (RTDs), and cables for various industrial sectors—including automotive, ceramics, and heat treatment—with a portfolio of over 400,000 coded products.

The sector: scenarios, market trends, and regulatory framework:

ESRS Standards	ESRS 2 SBM-1
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The operations of the Italcoppie Group are situated within the automation components sector, a strategic industry for the digital and ecological transition. Sensors are essential components across a wide range of industrial equipment and require a high degree of customization tailored to specific application contexts.

In 2025, the global temperature sensor market was valued at USD 9.35 billion, with projections estimated to reach USD 9.93 billion in 2026 and a compound annual growth rate (CAGR) of 6.2% over the 2026–2031 period. Geographically, the Asia-Pacific region served as the primary benchmark market in 2025, holding a 44.7% market share, with forecasts projecting an average annual growth rate of 7.05%—outpacing the global industry average.¹

Industry growth is driven by technological and regulatory trends that are strengthening and expanding the application scope of temperature sensors:



In European process industries, the progressive digitalization of manufacturing plants and the integration of wireless sensors into existing control systems—in line with Industry 5.0 objectives for energy efficiency and worker safety—are driving increased demand for monitoring solutions. Concurrently, the development of electric mobility, 5G infrastructure, and data centers, combined with the use of high-energy-density power components, generates significant thermal stress, making precise temperature control essential. Another key factor supporting growth in the temperature sensor market is compliance with thermal traceability requirements, particularly in the food and pharmaceutical sectors, where strict temperature control throughout the supply chain is mandated to ensure product quality, protect consumer safety, and reduce waste.²

The regulatory framework

The Italcoppie Group operates within a complex regulatory landscape that encompasses both European technical legislation and specific local provisions in the countries where it operates. Regulatory updates or the introduction of new requirements applicable to the Group's products may influence product technical specifications, mandate the adoption of new compliance standards, and impact the organization of manufacturing and commercial activities.

Among the European regulations most relevant to the Group's operations are the REACH Regulation, which governs the safe use of chemical substances, and the RoHS Directive, which restricts the use of certain hazardous substances in electrical and electronic equipment.

The Group's operating facilities are subject to Regulation (EU) 2019/1021 on persistent organic pollutants (POPs), which aims to protect human health and the environment by prohibiting, eliminating, or restricting the production, marketing, and use of such substances. Facilities are also subject to regulations governing Food Contact Materials (FCM), governed by EC Regulation 1935/2004, which ensures product safety within the food and beverage industry.

To ensure strict compliance with these regulations, the Group's facilities operate under management systems structured around the UNI EN ISO 9001 standard (Section 8.5) and other applicable local regulations (such as the *Licença Ambiental* and *Licença RLO* in the Amazon region).

Italcoppie's commitment to sustainable development

ESRS Standards	ESRS 2 SBM-1
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In defining its contribution to sustainable development, the Italcoppie Group draws inspiration from the principles of the United Nations 2030 Agenda and the Sustainable Development Goals (SDGs) contained therein.

Taking into account its business model, activities, and material sustainability topics, the Italcoppie Group has identified key priority SDGs where its commitment and contribution can have the greatest impact:

¹ Mordor Intelligence, *Temperature Sensors Market Size & Share Analysis - Growth Trends & Forecasts (2026 - 2031)* - <https://www.mordorintelligence.com/industry-reports/temperature-sensors-market-industry>

² *Ibid.*

Affordable and Clean Energy

The Group is committed to increasing the share of renewable energy within its energy mix and promoting energy efficiency through the installation of photovoltaic systems at its facilities, the procurement of energy certified by Guarantees of Origin (GO), and infrastructure projects aimed at optimizing energy consumption management. In this regard, the installed photovoltaic capacity for companies such as Italcoppie Sensori will increase from 370 kW to 480 kW; furthermore, the installation of an additional 106 kW photovoltaic system is scheduled for 2026.



Decent Work and Economic Growth

The Italcoppie Group promotes economic growth through innovation and the technological updating of its production processes, as well as through the dissemination of its Code of Ethics. The high specialization of its activities and the development of custom, high value-added solutions for technical and industrial sectors represent its key competitive advantages. This growth trajectory is accompanied by the full protection of workers' rights, ensured through safe working environments, continuous training programs, and active engagement initiatives aimed at promoting decent work.



Industry, Innovation and Infrastructure

The Italcoppie Group is committed to modernizing its facilities and production processes through investments in more efficient, lower-impact technologies. In line with the principle of industrial sustainability, measures have been adopted such as replacing high energy-consuming machinery and systematically analyzing energy consumption to identify optimization opportunities. These actions reflect the Group's goal of reducing its environmental footprint through the modernization of its industrial infrastructure.



Responsible Consumption and Production

The Italcoppie Group adopts an integrated approach to responsible consumption and production, promoting the efficient use of natural resources, the safe management of chemical substances, and waste reduction. Key initiatives implemented include increasing the proportion of recycled and reusable materials in packaging and digitalizing internal workflows to reduce paper consumption. Regarding chemicals management, the Group has launched projects to substitute hazardous substances in compliance with applicable regulations. On the waste management front, correct packaging disposal labeling has been implemented, and the RENTRI system (National Electronic Register for Waste Traceability) has been adopted to strengthen flow traceability.



Climate Action

Climate change considerations are integrated into the policies and procedures of the Italcoppie Group companies, with the objective of contributing to climate mitigation. As a manufacturer of temperature sensors, Italcoppie is committed to supporting its customers in developing products capable of utilizing energy more efficiently.



Business model

ESRS Standards

ESRS 2 SBM-1

Products and services

Products manufactured

The Italcoppie Group manufactures products for a wide variety of application sectors. The Group's offer primarily consists of cabling and temperature sensors, which can be grouped into the following macro-categories:

Standardized products for light industry

O.E.M. (Original Equipment Manufacturer) products integrated into machines for industrial and professional use

Customized products for heavy industry

Products for the Ho.Re.Ca. sector

Wiring for refrigeration, HVAC and data center systems

Services provided

Repair and modernization services

The Italcoppie Group offers manufacturer-independent repair and spare parts supply services, as well as the modernization of existing plants and the engineering/design of new facilities.

Co-design and development services

The Italcoppie Group offers advanced co-design and development services, supporting businesses in the technical industry for over forty years. Its consolidated expertise in temperature measurement enables the Group to work alongside its

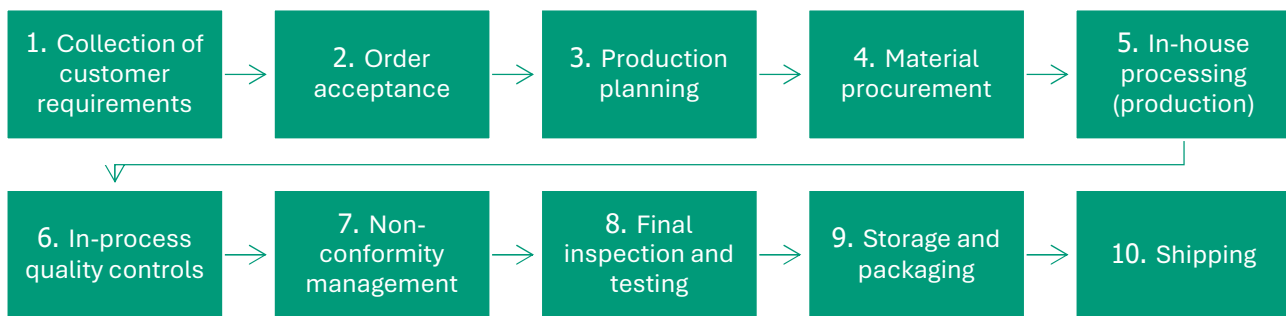
customers to create customized solutions for numerous applications, including medical, pharmaceutical, home appliances, professional coffee machines, climate chambers/cabinets, and injection molding.

Calibration services

The Group provides calibration services for sensors and temperature measurement instruments, including on-site at customer facilities, thanks to its extensive experience in the sector. These activities are carried out in a dedicated laboratory, accredited according to the DIN EN ISO/IEC 17025 standard.

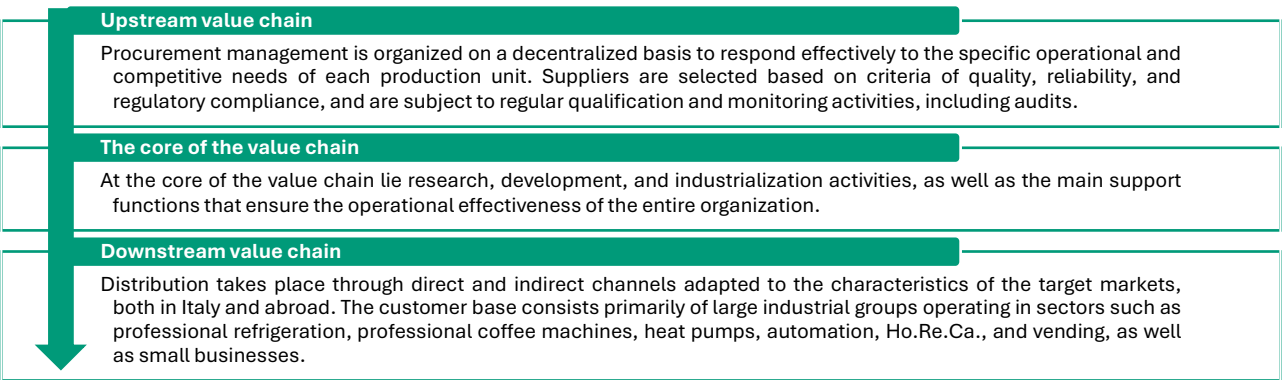
The production process

The production process across the Italcoppie Group companies follows defined procedures in compliance with the rigorous standards of the certified UNI EN ISO 9001 quality management system. With respect to Zama Seter, a process of progressive alignment with these same standards and management procedures has been initiated. For Italcoppie Sensori (Malagnino site), Reckmann, and Tunital, these activities are also governed by the requirements of the certified UNI EN ISO 14001 environmental management system.



The value chain

The products manufactured by the Italcoppie Group are integrated into complex production chains, contributing to the control, efficiency, and safety of customers' industrial processes through the design and production of high-performance temperature sensors. To guarantee this level of reliability and customization, the Group relies on a structured, integrated value chain encompassing all key activities required for the design, manufacturing, and marketing of temperature sensors. The operating model adopted combines direct oversight of critical production phases, internal management of strategic activities, and a network of established relationships with clients and suppliers located nationally and internationally.



The manufacturing and distribution chain of the Italcoppie Group is developed across the plants of the various Group companies, with the aim of maximizing their technical expertise and competitive advantage.

Products can be manufactured entirely at Italcoppie Sensori, Reckmann, Zama Seter, Coel, and Tunital. The latter operates mainly as a contract manufacturer, receiving raw materials, semi-finished goods, or technical specifications from another Group company and handling one or more stages of the production process as well as testing activities. Raw material procurement is managed by Italcoppie Sensori, Zama Seter, and Reckmann, with a view to progressively developing coordinated Group-level management aimed at optimizing costs and delivery times.

Coel procures its materials primarily from Italcoppie Sensori, supplementing purchases through local market suppliers where necessary.

Generally, Italcoppie Sensori sends raw materials to Tunital on a weekly basis; Tunital organizes its production according to these shipments, while strategic decisions are shared centrally.

Suppliers

The Italcoppie Group selects and collaborates with suppliers capable of ensuring high-quality standards, operational continuity, and compliance with specific regulations. It prioritizes long-term relationships with established partners who can guarantee efficient integration into the value chain.

The supply network is predominantly European—primarily Italian and German—while non-European suppliers are engaged for components that cannot be sourced locally, selected based on their quality-to-price ratio. This strategy aims to ensure quality, supply security, and the reduction of logistical and geopolitical risks.

Purchases follow structured procedures based on shared criteria and performance monitoring. Suppliers are evaluated and updated periodically, with corrective actions implemented in case of critical issues, and operate in compliance with a code of conduct.

Customers

The Italcoppie Group's customer portfolio consists mainly of large Italian and European industrial groups operating across various manufacturing sectors, as well as specialized resellers and distributors. Relationships with customers are often long-term and characterized by close technical collaboration, enabling the development of customized solutions.

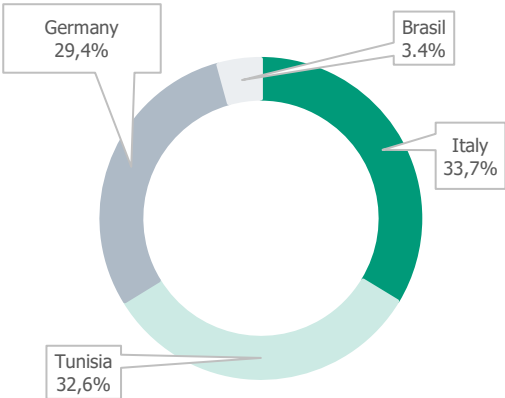
The temperature sensors produced by the Group are critical components in equipment designed for more than 4,000 applications. The following application areas are particularly significant:

- industrial refrigeration and air conditioning;
- high-tech technical and industrial sectors (automation, sensor technology, glass, steelworks and foundries, instrumentation, and industrial molding);
- the food sector (which includes Ho.Re.Ca. service activities and coffee preparation), comprising numerous customers operating both in Italy and abroad.

Geographically, at the Group level, the primary market of reference is Germany, followed by Italy, France, Brazil, and China. Sales are managed through direct and indirect channels, depending on the geographic area and transaction volumes involved.

Employees

As of December 31, 2025, the total number of employees in the Italcoppie Group stands at 513. The geographical distribution of the Group's workforce shows 33.7% located in Italy, 32.6% in Tunisia, 29.4% in Germany, and the remaining 4.3% in Brazil.



Stakeholders: interests and expectations

ESRS Standards	ESRS 2 SBM-2
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Stakeholders represent individuals or groups who have interests or expectations regarding a company, or who could be positively or negatively affected by its activities.

Identifying and managing stakeholders makes it possible to better understand the needs, expectations, and concerns of interested parties, and to develop relationships built on trust and mutual understanding. This can help enhance appreciation, mitigate reputational risks, and create shared value for all stakeholders involved.

Companies build, develop, and maintain long-term relationships with their stakeholders through tools and systems aimed at strengthening these connections—thereby improving their competitive position and their ability to generate and

distribute value over time. Stakeholder engagement and dialogue is a structural activity designed to understand their interests, expectations, and needs, thus fostering a more effective and informed decision-making process that enables proper strategic planning and the achievement of business objectives.

Italcoppie's key stakeholders

The stakeholders of the Italcoppie Group were identified taking into account the industry sector, the business model, the relational network, and the geographical distribution of the Group. In the process of identifying material topics, the interests of stakeholders who are or could be affected by the Group's activities were taken into consideration.

The key stakeholders of the Italcoppie Group include employees, customers, suppliers of goods and services, educational institutions, local communities, authorities, banks and lenders, and certification bodies.

The Group values the active engagement of its stakeholders through various periodic channels. The following table illustrates the main stakeholders and their respective engagement activities.

Stakeholder	Engagement activities
Employees	Training activities – Corporate welfare initiatives (e.g., meal vouchers, smart working, social support initiatives) – Performance evaluation process involvement – Interactions through the HR Department and worker representatives – Employee climate surveys
Customers	Customer visits/audits regarding process and product management – Supplier ratings – Interactions with the Technical-Commercial Department – Research and development projects – Meetings
Suppliers (goods and services)	Quality, health, and safety audits – Interactions with the Procurement Department – Adoption of the Supplier Code of Conduct
Educational institutions (schools, universities)	Collaborations for research thesis preparation – Curricular internships – Organization of Group presentation events
Local community	Participation in philanthropic activities
Authorities	Sending and exchanging communications for regulatory compliance
Banks / Lenders	Economic and social activities aimed at funding development projects
Certification bodies	Quality, environmental, and ATEX system audits

Partnerships and memberships

Italcoppie belongs to the Industrial Association of the Province of Cremona (Associazione Industriali della Provincia di Cremona), the local Confindustria organization that represents and protects manufacturing, service, and industrial enterprises operating in the Cremona area. The Association promotes the economic development and competitiveness of the local production system, offering member companies support in labor relations, training, legal matters, environmental issues, and safety. Italcoppie actively participates in the initiatives organized by the body, contributing to the dialogue between businesses and institutions while supporting the development of the local industrial fabric.



Social Projects

Italcoppie demonstrates its commitment to the local area and community by supporting events and initiatives through sponsorships and contributions. Over the two-year period, the Group has supported social, sports, and cultural organizations through donations and sponsorships, contributing to the creation of:

- **Inclusion projects** for children and young people with autism and disabilities, including recreational and sports activities;
- **Collaborations with universities**, aimed at promoting innovation in electric mobility and providing students with the opportunity to apply the skills gained during their academic studies;
- **Support initiatives for local sports clubs**, strengthening the bond with the local community.

Collaborations with Universities

The Italcoppie Group maintains well-established relationships with academic institutions such as the University of Brescia and the Polytechnic University of Milan (*Politecnico di Milano*), fostering dialogue between the research world and industry. These collaborations take place primarily through six-month curricular internships, initiated following the signing of specific agreements with the university.

The students involved, who are often engaged in writing experimental theses, are supported by a training plan agreed upon with their university professor and mentored by experienced internal staff. Italcoppie provides thesis students with insurance coverage and access to advanced equipment, including prototyping machinery such as 3D printers.

Sustainability Governance

Governance Model and Corporate Bodies

ESRS Standards	ESRS 2 GOV-1
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The corporate governance structure adopted by the Italcoppie Group is based on the traditional organizational model and comprises the following corporate bodies:

Shareholders' Meeting	Decisions on the Company's governance acts, in accordance with the law and the Articles of Association
Board of Directors	Company management, definition of corporate strategies, and monitoring of objective implementation
Audit Firm	Financial audit activities and opinion on the financial statements, in accordance with the law and the Articles of Association
Sole Auditor	Control and supervisory function regarding managerial and legal compliance

The statutory audit is entrusted to Audirevi S.p.A., with a term of office lasting until the approval of the financial statements as of December 31, 2027.

Board of Directors

The Board of Directors of Italcoppie S.r.l. was appointed in January 2006 and remains in office until potential revocation. It is composed of 4 members, 25% of whom are non-executive. The composition and diversity of the members of the Board of Directors are detailed below:

Board of Directors – Diversity (Gender – Age Groups)					
Women		Men		Total	
Nr 1	25%	Nr 3	75%	Nr 4	100%
Under 30 years old		Between 30 and 50 years old		Over 50 years old	
Nr -	-%	Nr -	-%	Nr 4	100%

The Board of Directors is the body responsible for the strategic guidance and supervision of the Company's economic performance, with the task of defining development guidelines, monitoring their implementation, and promoting responsible governance. It is vested with the broadest powers for the ordinary and extraordinary management of the Company, with the authority to carry out all acts deemed necessary to achieve the corporate purpose, except for those reserved by law to the Shareholders' Meeting. It also has the ability to delegate specific functions to directors or proxy holders, and to transfer the registered office within the same municipality. Legal representation of the Company is granted to the Chairman and individual directors, as well as to any managing directors and proxy holders, in accordance with the procedures established at the time of appointment. The members of the Board belong to the Company's founding family, a factor that ensures continuity in strategic vision and a deep understanding of the business context.

Conflicts of interest

The Italcoppie Group promotes a corporate culture based on transparency, integrity, and individual responsibility. In this context, the Corporate Code of Conduct and Ethics prohibits employees from entering into situations where their personal or financial interests could conflict with those of the Group. Employees are required to report any potential or apparent conflicts to their manager, even if only a risk exists. The Code also regulates the acceptance and offering of gifts or invitations, outside employment, holdings in third-party companies, and dealings with family members in contractual contexts, establishing mandatory disclosure and prior authorization procedures. Through these measures, the Company aims to prevent unethical behavior and protect its reputation and reliability with clients, suppliers, and stakeholders.

Nomination criteria and processes

The appointment of the administrative body is governed by the Articles of Association, which allow the Shareholders' Meeting to assign management functions to a Sole Director, a Board of Directors (composed of two to seven members), or multiple directors with powers exercised jointly or severally. The choice of organizational structure and the corresponding appointment are decided by the Shareholders' Meeting in an ordinary session.

The term of office is established on a case-by-case basis at the time of appointment; in the absence of a specific determination, it is understood to coincide with the duration of the Company. Directors are eligible for re-election at all times.

Statutory Auditors, Members, Control Bodies

Statutory auditors, members, control bodies	
Lorenza Grezzi	Statutory auditor Esecutive and non-independent
Audirevi S.p.A.	Audit Firm Esecutive and non-independent

Sustainability Governance

ESRS Standards	ESRS 2 GOV-1, GOV-2
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Sustainability reporting process

Effective and responsible governance requires that the administrative, management, and control bodies are fully informed about the impacts, risks, and relevant opportunities for the company, as well as the progress of activities related to due diligence, policies, actions taken, adopted metrics, and established targets. This integrated management represents a key element in strategically guiding the Italcoppie Group and consolidating its commitment to sustainability and social responsibility.

Sustainability issues are managed at a central, high-profile level by the Executive Board and Environmental Management functions, supported operationally by their respective functional direct reports present in the various countries where the Group operates. The management of sustainability governance within the Group forms part of the broader Corporate Governance system. The monitoring and management of ESG issues specifically involve the following functions and bodies:

Board of Directors	Plays a key role in defining and updating the sustainability strategy, identifying goals related to sustainable development, and monitoring the management processes of ESG issues.
HSE Function	Responsible for the Quality, Environmental, and Occupational Health & Safety Management System. Function delegated to environmental protection and safeguard in accordance with the legislation in force in the individual countries.
HR Function	Responsible for managing employment relationships, recruitment and training activities, as well as compensation policies.
Procurement Function	Responsible for managing the supply chain and procurement.
Finance Function	Responsible for reporting activities.

The functions mentioned above play a crucial role in defining, implementing, and overseeing the governance mechanisms required to monitor, manage, and regulate sustainability-related impacts, risks, and opportunities. These functions ensure the continuous and consistent integration of ESG (environmental, social, and governance) principles within the corporate strategy, ensuring that such aspects are taken into account in decision-making processes and that any emerging issues are addressed promptly and effectively. Function heads are also tasked with defining and approving targets related to material impacts, risks, and opportunities. The material impacts, risks, and opportunities, together with the targets associated with the various corporate functions, are described in Chapter [Material Topics](#).

Organizational Structure and Responsibilities

The organizational structure of Italcoppie S.r.l. has been developed to ensure effective operational management and oversight of key business processes, guaranteeing coordination between central functions and operational areas. For each plant, the organization includes:

- A Central Management function, responsible for strategic direction and cross-functional coordination;
- Various specialized functions (such as Quality & Environmental Systems, Human Resources, ICT, Operations, Technical Department, and Administration), aimed at ensuring organizational efficiency;
- A network of other functions covering key areas such as Procurement, Commercial, Production, Logistics, and Maintenance.

Material Topics

The process of identifying and assessing material impacts, risks, and opportunities

The disclosure provided in this section aims to give stakeholders the necessary information to understand the process used to identify impacts, risks, and opportunities, assess their materiality, and consequently determine the information included in the Sustainability Report.

Material Topics according to the ESRS

The European Sustainability Reporting Standards (ESRS) mandate that material topics (IROs – Impacts, Risks, and Opportunities) be identified and assessed from the perspective of impact materiality, financial materiality, or both (across environmental, social, and governance matters).

- **Impact Materiality** – Significant impacts, whether actual or potential, on people and the environment, directly linked to a company's activities, products, and services.
- **Financial Materiality** – Sustainability risks and opportunities that can affect the company's value (in terms of financial effects).

Impacts, risks, and opportunities also include those that arise or may arise within the scope of direct and indirect business relationships across the value chain (activities/sectors, geographic areas, operations, suppliers, customers, and other relationships where material IROs are likely to arise or exist).

Materiality Assessment Process and Methodology

The process of identifying and assessing material impacts, risks, and opportunities consists of the following phases:

- Understanding the context
- Identification of actual and potential IROs
- Assessment and determination of material IROs.

Understanding the context

The context refers to what is described in the previous paragraphs regarding general disclosures on strategy, business model, value chain, stakeholder relations, underlying business relationships, and the sustainability context.

Identification of Actual and Potential

The process of identifying actual and potential IROs (material topics) concerning people and the environment was conducted using a methodology that involved the analysis of external and internal sources, taking into account stakeholder engagement and input, and integrated with a specific risk and opportunity analysis, as required by the ESRS.

The analysis took into account the characteristics of the business activities and model, commercial relationships, geographies, or other factors that present a higher risk of negative impacts. As previously specified, impacts generated directly through the company's own activities or as a result of its commercial relationships were considered, alongside stakeholder feedback and consultations, to understand how they might be affected. The views and assessments of external experts were indirectly factored in through the various external sources analyzed.

The analysis is based on an integration of external and internal sources. External sources include guidelines and reports from international organizations (such as the World Economic Forum, OECD, UN, ILO, and others), together with sector studies and benchmarks of industry best practices to contextualize risks, opportunities, targets, and actions. Internal sources comprise the analysis of Group-level documentation and management systems, including policies (environmental, quality, health and safety), codes of conduct, non-financial indicators, and certifications (ISO 9001, ISO 14001, ISO 17025), which support performance monitoring and compliance with applicable regulations.

Assessment and Determination of Material IROs

In summary, the assessment of material topics (material IROs) involved the following:

Assessment Phases	Summary of Process and Contents
Qualitative Analysis	Identification and detailed analysis of potential material IROs (Impacts, Risks, and Opportunities) in relation to the topics identified during the phase of identifying potential material topics.

Characteristics of IROs (Impacts, Risks, and Opportunities)	Characterization of Impacts, Risks, and Opportunities Under Analysis Impact Characteristics - Actual / Potential - Positive / Negative - Short / medium / long-term - From own operations / Along the value chain Risk/Opportunity Characteristics - Short / medium / long-term - From own operations / Along the value chain
Quantitative Analysis	Assessment of Impact Materiality: Materiality based on criteria of severity and likelihood of occurrence. Severity is determined by the scale, scope, and irremediable character of negative impacts. For this purpose, quantitative and/or qualitative thresholds have been established. Assessment of Risks and Opportunities: Materiality based on the likelihood of occurrence and potential magnitude. Within this scope, and consistently with the impact assessment, predominantly qualitative thresholds have been established for assessing financial effects related to sustainability matters (financial performance, financial position, cash flows, and access to finance).

Material Topics

ESRS Standards	ESRS 2 SBM-3
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The Double Materiality Assessment is essential in sustainability reporting to evaluate and understand the impact of the Italcoppie Group's activities on the environment and society, as well as the financial risks and opportunities underlying environmental, social, and governance (ESG) matters. The approach considers both the impacts—classified as actual or potential, positive or negative—that Italcoppie may generate on people and the environment in the short, medium, or long term (impact materiality), and the influence of environmental, social, and governance (ESG) factors on the Group's financial performance and resilience (financial materiality). The introduction of the European Sustainability Reporting Standards (ESRS) has facilitated the identification of material ESG risks and opportunities, which complement the results of the impact analysis and reflect a growing awareness and focus on the potential financial impact of these factors, ensuring their consistent and integrated assessment.

Detailed analytical information regarding the impacts, risks, and opportunities related to each material topic is reported in the corresponding chapters where these topics are addressed (topical ESRS). A summary of this descriptive information is provided in the tables presented below.

provided in the tables presented below:

Material Topics (IRO)	Topic Description [IRO]	Characteristics [IRO]
Material Topics		
E1 Climate Change		
Energy	<u>Impacts</u> Energy consumption for the Group's activities, such as electricity for lighting and production, fuel for company vehicles, and natural gas for space heating	Actual
		Negative
	<u>Risks</u> Market transition risk related to rising costs or reduced availability of energy sources required for business operations, which could result in higher operating costs and disrupt business continuity	Medium to long-term
		From own operations
		Medium to long-term
Climate change mitigation	<u>Impacts</u> Direct (Scope 1) and indirect (Scope 2 GHG) greenhouse gas emissions, with resulting impacts on climate change	Actual
		Negative
		Medium to long-term
		From own operations and along the value chain – upstream and downstream
E2 Pollution		
Substances of concern	<u>Impacts</u> Use of substances of concern in production processes, such as diisocyanates and zinc- and nickel-based compounds, which may have a negative impact on the environment in terms of pollution and disposal, and on workers' health and safety	Actual
		Negative
		Short-Medium-Long term
		From own operations
E5 Circular economy		
Resource inflows, including resource use	<u>Impacts</u>	Actual
		Negative

	Use of raw materials and materials used in production processes and for incoming product packaging	Short-Medium-Long term
		From own operations
Resource outflows related to products and services	<u>Risks</u> Market risk related to the potential increase in procurement costs	Short-Medium-Long term
		Along the value chain – upstream
	<u>Impacts</u> Outflow of non-recoverable resources associated with the production and marketing of temperature probes and sensors	Actual
		Negative
		Short-Medium-Long term
		From own operations
	<u>Risks</u> Regulatory risk related to the evolution of the European regulatory framework on ecodesign, product circularity, and packaging, which could entail compliance costs to meet stringent requirements	Short-Medium-Long term
		From own operations and along the value chain – upstream
Waste	<u>Impacts</u> Generation of waste, in particular metal and plastic waste, from production processes and materials processing, with resulting environmental pressures associated with the management, disposal, and treatment of residues	Actual
		Negative
		Short-Medium-Long term
		From own operations
Social Topics		
S1 Own workforce		
Working conditions - Secure employment - Adequate wages - Social dialogue - Freedom of association, the existence of works councils, and the information, consultation, and participation rights of workers - Collective bargaining, including the percentage of workers covered by collective agreements - Work-life balance - Health and safety	<u>Impacts</u> Attracting talent, developing employment, and creating a positive, high-quality work environment to enhance worker well-being, offering adequate wages, safe working conditions in line with the relevant collective bargaining agreements, protecting their work-life balance, and ensuring opportunities for social dialogue and freedom of association	Actual
		Positive
		Short-Medium term
		From own operations
	<u>Risks</u> Operational risk related to the difficulty of attracting and retaining qualified staff, which may negatively affect productivity and employee motivation, as well as increase turnover-related costs	Short-Medium term
		From own operations
Equal treatment and opportunities for all - Gender equality and equal pay for work of equal value - Employment and inclusion of persons with disabilities - Diversity - Training and skills development	<u>Impacts</u> Creating a work environment and working model that respects and values diversity, is free from discrimination, is inclusive, and ensures equal opportunities and fair treatment	Actual
		Positive
		Short-Medium term
	Identification of training plans aimed at developing workers' skills, promoting their personal and professional growth	From own operations
Other work-related rights - Child labour - Forced labour	<u>Impacts</u> Creating a work environment that ensures respect for human rights and rejects the use of child and/or forced labour	Actual
		Positive
		Short-Medium term
		From own operations
S2 Workers in the value chain		
Working conditions - Secure employment - Adequate wages - Work-life balance - Health and safety	<u>Impacts</u> Working conditions in the production supply chain that generate a potentially negative impact on human rights and other rights of individuals (working hours – inadequate wages – work-life balance – health and safety)	Potential
		Negative
		Short – Medium term
		Along the value chain – upstream and downstream
	<u>Risks</u> Reputational and legal risk related to sanctions arising from possible failure to monitor respect for workers' rights along the value chain	Short-Medium term
		Along the value chain – upstream and downstream
Equal treatment and opportunities	<u>Impacts</u> Circumstances and work environments in which equal treatment and equal opportunities (human rights) are not guaranteed	Potential
		Negative
		Short – Medium term

• Gender equality and equal pay for work of equal value • Training and skills development • Measures against violence and harassment in the workplace • Diversity		Along the value chain – upstream and downstream
	<u>Risks</u>	Short-Medium term
	Legal and market risk arising from incidents of discrimination among workers throughout the value chain, with consequences such as litigation, regulatory sanctions, and loss of stakeholder trust	Along the value chain – upstream and downstream
Other work-related rights • Child labour • Forced labour	<u>Impacts</u>	Potential
	Failure to guarantee the protection of workers' rights and working conditions that exclude all forms of forced and child labour	Negative
		Short – Medium term
		Along the value chain – upstream and downstream
S4 Consumers and end-users		
Impacts related to information for consumers and/or end-users • Privacy	<u>Impacts</u>	Potential
	Potential cyberattacks or data breaches could compromise the security of customers' sensitive information	Negative
		Short-Medium term
		From own operations
Personal safety of consumers and/or end-users • Health and safety • Personal safety	<u>Impacts</u>	Potential
	Potential failure to meet the quality standards of products manufactured by the Group	Negative
		Short-Medium term
		From own operations and along the value chain – downstream
	<u>Risks</u>	Short-Medium term
Legal risk related to non-compliance with regulatory requirements on the safety and quality assurance of products marketed, which may result in legal exposure, penalties, and financial damage for the Group	From own operations and along the value chain – downstream	
Governance Topics		
G1 Business conduct		
Active and passive corruption • Prevention and detection, including training • Incidents	<u>Impacts</u>	Potential
	Possible incidents of active and passive corruption along the value chain	Negative
		Short-Medium-Long term
		From own operations
Supplier relationship management, including payment practices	<u>Impacts</u>	Potential
	Improper supply chain management / failure to select and qualify suppliers in compliance with environmental and social standards, human rights protection, and labour practices	Negative
		Short-Medium-Long term
		Along the value chain – upstream
Protection of whistleblowers	<u>Impacts</u>	Potential
	Failure to protect whistleblowers who use the anonymous reporting systems made available by the Group	Negative
		Short-Medium term
		From own operations

Material topics and ESRS reporting

ESRS Standards	ESRS 2 IRO-2
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In **Annex 1** to the Sustainability Report, a reference index is presented that summarizes the information disclosed in this document (disclosure requirements) based on the results of the double materiality assessment.

The information relevant to the Italcoppie Group that is presented in the following chapters has been defined based on the impacts, risks, and opportunities identified through the Double Materiality process.

Policies adopted to manage relevant sustainability matters

ESRS Standards	ESRS 2 MDR-P
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The policies, actions, metrics, and targets aimed at preventing, mitigating, and remediating actual and potential material impacts, addressing material risks, and/or pursuing material opportunities (management of material topics) are described in detail in the paragraphs dedicated to the reporting of each individual environmental, social, and governance material topic.

Policies and management systems

A summary of the policies and management systems applied by the Group is provided below.

Policies / Management systems	Scope	Related ESRStopic
Corporate Code of Conduct and Ethics	Italcoppie Sensori S.r.l. Reckmann GmbH Coel Industria de Sensores LTDA	E1 Climate change E2 Pollution S1 Own workforce S4 Consumers and end-users G1 Business conduct
Quality Policy	Italcoppie Sensori S.r.l. Reckmann GmbH Coel Industria de Sensores LTDA Tunital S.A.R.L.	E1 Climate change S1 Own workforce S4 Consumers and end-users G1 Business conduct
Supplier Code of Conduct	Italcoppie Sensori S.r.l. Reckmann GmbH	S2 Workers in the value chain G1 Business conduct
Environmental Policy	Italcoppie Sensori S.r.l. Reckmann GmbH Tunital S.A.R.L.	E1 Climate change E2 Pollution E3 Water and marine resources E4 Biodiversity and ecosystems E5 Circular economy
Waste disposal procedure	Reckmann GmbH	E5 Circular economy
Health and Safety Policy	Italcoppie Sensori S.r.l. Reckmann GmbH Tunital S.A.R.L.	S1 Own workforce
Employee benefits policy	Coel Industria de Sensores LTDA	S1 Own workforce
Training procedure	Reckmann GmbH Coel Industria de Sensores LTDA	S1 Own workforce
Procurement procedure and qualification of external suppliers	Italcoppie Sensori S.r.l. Coel Industria de Sensores LTDA	S2 Workers in the value chain
Personnel recruitment procedure	Zama Seter S.r.l	S1 Own workforce
Customer care procedure	Zama Seter S.r.l	S4 Consumers and end-users
Product development procedure	Reckmann GmbH	S4 Consumers and end-users
Product realization procedure	Reckmann GmbH	S4 Consumers and end-users
Company regulation on the use and control of IT tools and mobile phone use	Zama Seter S.r.l	S1 Own workforce S4 Consumers and end-users
Internal regulation	Tunital S.A.R.L.	S1 Own workforce
UNI EN ISO 9001 Quality management systems	Italcoppie Sensori S.r.l Tunital S.A.R.L. Reckmann GmbH Coel Industria de Sensores LTDA	S4 Consumers and end-users
UNI EN ISO 14001 Environmental management systems	Italcoppie Sensori S.r.l. – Malagnino (CR) site Reckmann GmbH Tunital S.A.R.L.	E1 Climate change E2 Pollution E5 Circular economy
UNI EN ISO 17025 General requirements for the competence of testing and calibration laboratories	Reckmann GmbH Zama Seter S.r.l	S4 Consumers and end-users

The policies are made accessible internally to employees and staff, and externally through publication on the website of each Company, in particular in the "Quality" sections of [Italcoppie Sensori](#) and [Coel](#), "Company Policy" of [Reckmann](#).

Company management systems

UNI EN ISO 9001	Quality management system, applied to the Company's processes and organization, aimed at improving the effectiveness of product realization and service delivery, as well as achieving and increasing customer satisfaction
UNI EN ISO 14001	Management system suitable for keeping the environmental impacts of the Company's activities under control, systematically pursuing their improvement in a consistent, effective and, above all, sustainable manner

UNI EN ISO 17025	Management system and technical requirements for testing and calibration laboratories, aimed at ensuring the competence, impartiality, and reliability of results through the control of laboratory processes and continuous performance improvement, ensuring the quality and validity of the data produced.
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Summary table of certified management systems

Company	ISO 9001	ISO 14001	ISO 17025
Italcoppie Sensori S.r.l.	☑	☑*	
Reckmann GmbH	☑	☑	☑
Tunital S.A.R.L.	☑	☑	
Coel Industria de Sensores LTDA	☑		
Zama Seter S.r.l.			☑

*Certification obtained for the Malagnino (CR) plant.

Product certifications

The Italcoppie Group has always given priority to product quality and process safety, upholding compliance with the regulations in force in its various reference markets. The Group's Companies hold internationally recognized certifications that attest to compliance with specific technical requirements. A summary of the certifications held is provided below.

Certification	Description		Scope
	Underwriters Laboratories (UL) Certification	UL certification confirms that the electrical wiring produced meets UL's strict safety and quality standards, ensuring suitability for use under North American regulations and reliability in industrial applications.	Italcoppie Sensori S.r.l.
	Quality Assurance Notification (QAN) ATEX	The production quality assurance notification for ATEX products confirms that the production processes meet the requirements of the ATEX directives and ensure maximum safety for potentially explosive atmospheres.	Reckmann GmbH
	CE Mark – European Conformity	The CE mark certifies that a product complies with the safety, health, and environmental protection requirements set out in European Union legislation, allowing the product to circulate freely within the European market.	Italcoppie Group
	ENEC Mark - European Norms Electrical Certification	The ENEC mark certifies that an electrical or electronic product complies with European safety standards (EN).	Coel Industria de Sensores LTDA
	BRTÜV	BRTÜV certification attests to the compliance of products or systems with national and international technical, regulatory, and safety requirements, ensuring quality, reliability, and safety for the Brazilian and global markets.	Coel Industria de Sensores LTDA
	CB Test Certificate	The CB Test Certificate is an international certificate issued under the IECEE system (IEC System for Conformity Testing and Certification of Electrotechnical Equipment and Components). It certifies that an electrical or electronic product has been tested and complies with specific International Electrotechnical Commission (IEC) standards, facilitating access to foreign markets without further local conformity testing.	Reckmann GmbH
	IECEX Certificate of Conformity	The IECEX Certificate of Conformity is an international certification that attests to the compliance of electrical equipment and components intended for potentially explosive atmospheres with IEC standards. It ensures safety and facilitates product acceptance in markets that require ATEX or equivalent requirements.	Reckmann GmbH

In addition to the certifications mentioned above, Italcoppie Sensori S.r.l. aligns its production processes and operating instructions with internationally recognized IPC standards for electronics. At the customer's request, IPC-certified production runs can be carried out thanks to the presence of qualified personnel.

Material topics – Targets and actions

ESRS Standards ESRS 2 MDR-T, ESRS E1-4, E5-3, S1-5, S4-5

Starting from the identification of material topics, the Italcoppie Group has defined a series of targets, broken down into commitments and actions, which it intends to achieve within the timeframe indicated in the table below, representing the Group's sustainability strategy.

Material topics	Scope	Targets	Actions	Target year
Environmental targets				
E1 Climate change	Italcoppie Sensori S.r.l.	Reduction of energy consumption for heating and prevention of waste	Monitoring of temperatures via data loggers and periodic data analysis	Ongoing
		Increase in the procurement of energy from renewable sources	Installation of an additional photovoltaic system	2026
E2 Pollution	Italcoppie Sensori S.r.l.	Environmental compliance and reduction of the impacts of production processes	Monitoring of compliance with regulatory requirements and assessment of technical solutions to reduce emissions, consumption, and waste	Ongoing
	Italcoppie Sensori S.r.l.	Reduction of water consumption and liquid waste generated by the tumbling (deburring) process	Assessment of a system for recovering and reusing the water used in the tumbling barrels	2027
	Italcoppie Sensori S.r.l.	Improvement of rainwater management and prevention of environmental contamination	Construction of covers for hazardous waste storage areas and improved cleaning of outdoor paved surfaces	2026
E5 Circular economy	Reckmann	Full or partial reduction in the consumption of PE film	Assessment of alternative, more biodegradable packaging solutions	2026
	Italcoppie Sensori S.r.l.	Reduction of paper consumption in the management of production orders	Digitalization of paper work sheets (Job Cards) via the MES system and identification of further opportunities to reduce paper use in offices	To be defined
		Improved management of waste generated during maintenance activities	Plan for maintenance staff to take charge of waste / Monitoring of proper management of waste generated by maintenance work	To be defined
		Recovery of metal shavings from mechanical processing	Assessment of classifying metal shavings as a by-product and their recovery through dedicated channels	2027
		Reduction in the production of hazardous waste from unused resins	Discussion with suppliers and the R&D function on the possibility of reusing expired resins before disposal	2027
	Social targets			
S1 Own workforce	Coel Industria de Sensores LTDA	Promotion of skills development and employee engagement	Organization of a training day open to employees on quality, environment, method, and time management topics	Completed
	Coel Industria de Sensores LTDA	Strengthening staff technical skills	Funding of a master's program for a company supervisor	Completed
	Tunital	Raising awareness on the protection of the own workforce	Development of safeguards and procedures to protect the own workforce and health and safety in the workplace	Ongoing
	Italcoppie Sensori S.r.l.		Update of the internal regulation	2026
		Compliance in the transport of dangerous goods	Appointment of an ADR consultant	2026
		Enhancement of workers' skills and awareness	Systematic employee involvement in company activities and improvement processes	Ongoing
S4 Consumers and end-users	Italcoppie Sensori S.r.l.	Development of new technological solutions	Research and development activities for wireless probes	2026

		Containment of production non-conformity costs within 0.5–1% of revenue	Strengthening of internal controls and monitoring of supply quality	Ongoing
		Containment of complaint costs within 0.5–1% of revenue	Improvement of product and service quality to prevent complaints	
		On-time deliveries	Monitoring and compliance with delivery times	
G1 Business conduct	Italcoppie Sensori S.r.l.	Reduction of supplier non-conformities	Performance monitoring and implementation of shared corrective and improvement actions	Ongoing
		Improvement of supplier qualification and monitoring	Periodic performance assessment and awareness-raising on quality and environmental requirements	

2. Environmental Disclosures

Climate Change

Topic	Sub-topic
E1 Climate change	Energy Climate change mitigation

Policies related to climate change mitigation

ESRS Standards	ESRS 2 MDR-P, ESRS E1 E1-2
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Within its corporate policies, the Italcoppie Group recognizes the importance of environmental protection and climate change mitigation, as well as efficient management of energy resources: this commitment is set out in the **Environmental Policies** adopted. The policies establish the objective of addressing and reducing environmental impact, providing for the monitoring and reduction of emissions, promoting correct environmental behavior, and optimizing consumption by favoring the use of renewable sources, mitigating the related risks, and pursuing relevant opportunities. At the same time, they recognize environmental protection as an objective of the Group's operations, pursuing the improvement and progressive reduction of energy consumption from fossil sources.

The environmental policies were drafted in compliance with the requirements of the UNI EN **ISO 14001** standard and represent a concrete safeguard in this regard. Currently, **Italcoppie Sensori** in Malagnino, **Reckmann** and **Tunital** have an environmental management system certified to this standard. This tool makes it possible to fully monitor and manage relevant environmental aspects, in line with current regulations and with the aim of reducing the impact of company activities on the environment, also contributing to the mitigation of risks related to climate change.

Through the Corporate Code of Conduct and Ethics, Italcoppie Sensori S.r.l. establishes as a core principle the commitment to act in compliance with the laws and regulations applicable to all its business activities. This applies, among other things, to all laws and regulations concerning the **environment**. The Code expressly addresses the topic of **managing consumption** and **efficiency of energy**: energy consumption must be monitored and, where possible, documented.

Actions on climate change

ESRS Standards	ESRS 2 MDR-A, ESRS E1 E1-3
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During 2025, the Italcoppie Group launched a series of significant initiatives on climate change, focused mainly on the management and efficiency improvement of energy consumption. These activities lay the groundwork for the future formalization of **climate mitigation targets** and for the planning of dedicated investments.

Energy efficiency improvement

On the **energy efficiency front**, some Group Companies make use of structured systems for monitoring, measuring, and analyzing energy consumption, based on the installation of specific devices at strategic points in the plant. At the same time, some companies such as Reckmann and Tunital assess the energy performance of their facilities through specific indicators, including electricity consumption in relation to the number of finished products manufactured. In general, the Group's Companies are actively engaged in **assessment** activities for the **replacement of machinery** with high energy consumption, also replacing other machinery with more energy-efficient equipment.

Decarbonization

With regard to decarbonization, the Group's Companies are progressively introducing **plug-in vehicles** into their company fleet, with the aim of gradually replacing traditional combustion-engine vehicles over time, thereby helping to reduce emissions associated with business travel: to this end, the installation of charging stations is planned.

In recent years, energy **procurement strategies** geared toward the open market have been launched: for example, Coel favors energy suppliers sourcing from renewable sources over local utilities, with the aim of reducing environmental impact and costs. Where possible, the Companies conduct feasibility studies for the installation of photovoltaic systems with storage; in the case of Italcoppie Sensori, an additional photovoltaic system with a nominal capacity of 106 kW, in addition to the one already installed, is scheduled to become operational by the end of 2026.

Energy consumption and mix

ESRS Standards

ESRS 2 MDR-M, ESRS E1 E1-5

Energy consumption

The Italcoppie Group's energy consumption derives from:

- Purchased and self-generated electricity (where a photovoltaic system is present), used to run production machinery, for lighting, and for climate control of premises;
- Natural gas, used for heating;
- Diesel and petrol, used to power company vehicles.

The Italcoppie Group's energy consumption for the three-year period 2023-2025 is shown below. The data reported are drawn from direct sources.

In 2025, total energy consumption was 3,102.8 MWh, of which 27.9% came from renewable sources. Compared to 2024, energy consumption decreased by 2.4%.

Energy consumed (MWh)*	2025	2024	2023
Energy from fossil sources	2,237.2	2,287.0	2,119.3
Diesel for vehicles	267.5	273.7	217.4
Petrol for vehicles	52.6	46.9	21.0
Natural gas for heating	920.3	924.2	913.2
Purchased electricity	996.9	1,042.2	967.7
Energy from renewable sources	865.6	893.5	974.2
Electricity purchased under Guarantee of Origin contracts	543.4	552.0	507.9
Electricity produced by photovoltaic system	753.5	705.2	765.7
Less: energy fed back into the grid	431.4	363.7	299.4
Total energy consumption	3,102.8	3,180.5	3,093.5
Share of fossil sources	72.1%	71.9%	68.5%
Share of renewable sources	27.9%	28.1%	31.5%

* The data on electricity purchased under Guarantee of Origin contracts for 2023 and 2024, as well as the data on electricity produced by the photovoltaic system in 2023, have been restated following the availability of more precise information.

Sources (MWh conversion factors):

- Fuels, natural gas – [Defra UK](https://www.gov.uk/government/publications/defra-uk-greenhouse-gas-reporting-conversion-factors-2025) - greenhouse gas reporting: conversion factors 2025 - gov.uk (www.gov.uk)

In 2025, energy consumption is mainly attributable to overall electricity (from the grid and Guarantees of Origin), which accounts for 49.6% of the total and is used to run machinery and lighting systems, and to natural gas, used for heating work premises, accounting for 29.7%. Diesel consumption for vehicles represents 8.6% of the total, while petrol for vehicles accounts for 1.7%.

In 2025, the share of renewable sources used stood at 27.9%: the Italcoppie Sensori and Reckmann plants are equipped with photovoltaic systems that help reduce the need for electricity from external sources and allow self-generated, unconsumed energy to be fed into the grid. In 2025, total consumption from these systems amounted to 322.2 MWh (-5.7% compared to the previous year). This change is attributable to a reduction in energy needs, which in some periods resulted in lower absorption of the energy produced by the photovoltaic systems, particularly during production peaks.

Of the 27.9% of energy from renewable sources, 17.5% is represented by electricity purchased under Guarantee of Origin contracts, which certify origin from renewable sources.³ During 2025, Coel adopted this contractual arrangement to cover its electricity needs, contributing to a reduction in the share of energy from fossil sources within the Group's energy mix.

In 2025, Reckmann was the Company with the largest contribution to electricity consumption (100% of its energy under Guarantee of Origin contracts), accounting for 47.6% of the Group's total consumption.

³ GSE - <https://www.gse.it/servizi-per-te/fonti-rinnovabili/garanzia-dorigine>

Energy intensity

The Italcoppie Group's energy intensity index is presented below, defined both as the ratio between total energy consumption and net revenue, and between total energy consumption and the number of units produced during the year. The net revenue used to calculate the energy intensity index corresponds to the Group's total consolidated revenue.

In 2025, the Group recorded an improvement in energy intensity compared to 2024 in relation to consolidated net revenue. In particular, the energy intensity index calculated on net revenue decreased by 11%: this trend was driven by the reduction in overall energy consumption (-2.4% compared to 2024) and the increase in net revenue (+9.3%). On the other hand, the energy intensity index calculated on units produced increased by 22%, due to a contraction in production volumes (-19.7%).

Energy intensity index ¹	2025	2024	2023
Energy consumption (MWh)	3,102.8	3,180.5	3,093.5
Net revenue (Euro thousand)	47,319.3	43,277.9	49,046.4
Intensity index (MWh / Euro thousand)	0.066	0.073	0.063

Energy intensity index ²	2025	2024	2023
Energy consumption (MWh)	3,102.8	3,180.5	3,093.5
Units produced (no.)	7,110,063	8,862,702	12,184,012
Intensity index (MWh / units produced * 1000)	0.436	0.359	0.254

^{1,2} Energy consumption data for 2024 and 2023 have been restated following the availability of more precise data, in particular regarding Reckmann GmbH. This change does not affect the energy intensity indices calculated by comparing consumption (MWh) with net revenue (Euro thousand) and units produced (no.).

GHG Emissions

ESRS Standards	ESRS 2 MDR-M, ESRS E1 E1-6
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Given the nature of the Italcoppie Group's business and activities, the most significant atmospheric emissions are those related to **greenhouse gases (GHG)**. Emissions data are reported in tonnes of carbon dioxide equivalent (t CO₂e) and refer to direct emissions (GHG Scope 1) and indirect emissions associated with electricity consumption (GHG Scope 2).

The Group's total emissions, comprising Scope 1 and Scope 2 emissions, are reported below.

Total emissions – Scope 1 + Scope 2 Location-based (t CO ₂ e)	2025	2024	2023
Total GHG Scope 1 emissions (direct)	268.2	276.5	260.6
Total GHG Scope 2 emissions (indirect) – Location-based	422.8	421.1	436.7
Total emissions (t CO₂e)	691.1	697.7	697.3

Total emissions – Scope 1 + Scope 2 Market-based (t CO ₂ e)	2025	2024	2023
Total GHG Scope 1 emissions (direct)	268.2	276.5	260.6
Total GHG Scope 2 emissions (indirect) – Market-based	448.9	422.1	431.7
Total emissions (t CO₂e)	717.1	698.6	692.2

The quantitative data presented derive from the conversion of the quantities consumed from the various energy sources. In 2025, total GHG emissions (Scope 1 + Scope 2) show a decrease of 0.9% compared to 2024 under the location-based methodology, and an increase of 2.6% under the market-based methodology, attributable to a slightly higher share of energy consumption from fossil sources compared to renewable sources in 2025.

Direct emissions – GHG Scope 1

The **direct emissions (GHG Scope 1)** of the Italcoppie Group relate to the use of natural gas for heating production buildings and the use of company vehicles powered by petrol and diesel. These sources are under the Group's direct control and include heating systems and company fleets at the various operating sites.

In 2025, GHG Scope 1 emissions show a slight decrease compared to 2024 (-3%), mainly attributable to the absence of F-GAS leaks in the reporting year.

Direct emissions – GHG Scope 1 (t CO ₂ e)	2025	2024	2023
Diesel for vehicles	69.4	69.5	55.2
Petrol for vehicles	12.2	10.9	4.9
Natural gas for heating	186.6	187.4	185.2
F-gas – R-410A*	-	8.7	15.2
Total – Scope 1 emissions (t CO₂e)	268.2	276.5	260.6

* The companies Zama Seter and Coel do not currently have precise tracking of any F-GAS top-ups; in order to strengthen data monitoring, the adoption of a dedicated tracking system is planned.

Sources:

- Fuels, natural gas, F-gas – [Defra UK](#) - greenhouse gas reporting: conversion factors 2025 - gov.uk ([www.gov.uk](#))

Indirect emissions – GHG Scope 2

The **indirect emissions (GHG Scope 2)** derive from the energy consumption of all facilities sourced from external suppliers (electricity), net of production and supply from renewable-source plants (photovoltaic systems). The calculation of indirect emissions from electricity consumption (GHG - Scope 2) was carried out using both the "Location-based" and the "Market-based" approaches. The **location-based** method accounts for emissions arising from electricity consumption by applying average national emission factors for electricity generation. The **market-based** method, on the other hand, requires determining emissions arising from electricity purchases by considering the specific emission factors communicated by suppliers. Electricity purchases from renewable sources are assigned a t CO₂ emission factor of zero. Where no specific contractual arrangements have been defined, the approach requires the use of national "residual mix" emission factors, where technically applicable.

In 2025, total GHG Scope 2 emissions calculated using the location-based method amounted to 422.8 tCO₂e, up from 2024 (+0.4%). It should be noted that in 2025 **electricity was purchased under Guarantee of Origin contracts** in a quantity corresponding to 37.8% of indirect Scope 2 Location-based emissions.

Under the market-based method, an increase of 6% is observed, due to the greater share of energy consumption from fossil sources in 2025.

Indirect emissions – GHG Scope 2 (t CO ₂ e)*	2025	2024	2023
Electricity purchased - Location-based method	422.8	421.1	436.7
Electricity purchased - Market-based method	448.9	422.1	431.7

*Data for the two-year period 2023-2024 have been recalculated based on updated emission factors.

Sources:

- Italy – Location-based: ISPRA - Ministry of Environment Report 418/2025; Market-based: [European Residual Mix | AIB](#)
- Germany – Location-based and Market-based: [European Residual Mix | AIB](#)
- Brazil, Tunisia – Location-based and Market-based: [Carbon Footprint Ltd's GHG Factors for International Grid Electricity \(ROW\) 2025 - 2023 data](#)

Emissions intensity

Similar to the energy intensity index, the emissions intensity index is calculated with reference to net revenue and units produced during the year. The net revenue used to calculate the energy intensity index corresponds to the Group's total consolidated revenue.

In 2025, the Group recorded an improvement in emissions intensity relative to consolidated net revenue: the index calculated using the location-based approach decreased by 9.4%, while the market-based index decreased by 6.1%. This trend was driven by the growth in consolidated net revenue (+9.3%) against overall stable emissions.

Emissions intensity index	2025	2024	2023
Total GHG Scope 1, 2 Location-based emissions (t CO ₂ e)	691.1	697.7	697.3
Net revenue (Euro thousand)	47,319.3	43,277.9	49,046.4
Intensity index (t CO₂e / Euro thousand)	0.015	0.016	0.014

Emissions intensity index	2025	2024	2023
Total GHG Scope 1, 2 Market-based emissions (t CO ₂ e)	717.1	698.6	692.2
Net revenue (Euro thousand)	47,319.3	43,277.9	49,046.4
Intensity index (t CO₂e / Euro thousand)	0.015	0.016	0.014

As with energy intensity, the emissions intensity index relative to production volumes shows an increase in 2025: the location-based index rose by 23.5%, while the market-based index rose by 27.9%. This result was driven by the decrease in production volumes (-19.7% compared to 2024), combined with overall stable emissions.

Emissions intensity index	2025	2024	2023
Total GHG Scope 1, 2 Location-based emissions (t CO2e)	691.1	697.7	697.3
Units produced (no.)	7,110,063	8,862,702	12,184,012
Intensity index (t CO2e / units produced * 1000)	0.097	0.079	0.057

Emissions intensity index	2025	2024	2023
Total GHG Scope 1, 2 Market-based emissions (t CO2e)	717.1	698.6	692.2
Units produced (no.)	7,110,063	8,862,702	12,184,012
Intensity index (t CO2e / units produced * 1000)	0.101	0.079	0.057

Pollution

Topic	Sub-topic
E2 Pollution	Substances of concern

Policies related to pollution

ESRS Standards	ESRS 2 MDR-P, ESRS E2 E2-1
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Operating in the industrial sensor sector, the Group uses chemical substances classified as substances of concern, with potential impacts on the health and safety of workers and on the environment. Aware of these risks, it has launched initiatives to progressively reduce their use, improve working conditions, and ensure compliance with current regulations, including REACH and RoHS, consistent with the environmental policies adopted.

Environmental policies and environmental management system

As described in the section [Policies related to climate change mitigation and adaptation](#), the environmental policies adopted by some of the Group's Companies recognize environmental protection as a core objective. In particular, they focus on pollution prevention and the safe management of chemical substances, through the certified environmental management system **UNI EN ISO 14,001** adopted by the Companies. This ISO standard requires an in-depth analysis of environmental impacts, including atmospheric emissions, water discharges, and the use of hazardous substances.

Health and safety policies

The management of hazardous substances is governed by corporate health and safety policies, which provide for the proper handling of chemical substances according to safety and risk prevention criteria. These policies promote the search for less impactful alternatives and the adoption of technological solutions to reduce the likelihood of exposure during operations.

Actions on pollution

ESRS Standards	ESRS 2 MDR-A, ESRS E2 E2-2
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During 2025, Italcoppie Sensori continued the project aimed at reducing the use of lead in brass alloys, as well as replacing brass with alternative lead-free alloys. Between 2022 and 2024, the Company progressively replaced CW614N material, which contains between 2.5% and 3.5% lead, with CW510L alloy, which has a lead content of less than 0.1%. This change resulted in a significant reduction in the lead used, from 7.7 kg in 2023 to just 0.4 kg in 2024, despite an increase in the weight of material purchased, from 276 kg to 406 kg. The initiative is in line with the commitment set out in Italcoppie Sensori's health and safety policy, which aims to find safer alternatives to substances hazardous to human health. The project involves both Italcoppie Sensori and **Tunital**, which relies on its parent company for procurement and research and development initiatives.

Substances of concern

ESRS Standards	ESRS 2 MDR-M, ESRS E2 E2-5
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The Italcoppie Group uses certain chemical substances classifiable as substances of concern in its production activities. The analysis considered the Italcoppie Sensori, Zama Seter, Reckmann, and Tunital plants. The substances analyzed are purchased and used directly in the Group's production processes; no substances are manufactured or marketed.

With regard to substances of concern, the most significant quantities are attributable to compounds belonging to the diisocyanate family, used mainly in the production and processing of polyurethane materials. Another significant category is represented by zinc-based compounds, used in particular in lubricants, technical greases, and formulations for molding industrial components. Nickel-containing compounds used in specific production applications are also present. A residual portion is attributable to solvents, hydrocarbons, additives, and other chemical substances used in smaller quantities.

Resource Use and Circular Economy

Topic	Sub-topic
E5 Resource use and circular economy	Resource inflows, including resource use Resource outflows related to products and services Waste

Policies related to resource use and circular economy

ESRS Standards	ESRS 2 MDR-P, ESRS E5 E5-1
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In the course of its production processes, the Italcoppie Group uses natural resources, semi-finished products, and packaging materials, with potential environmental impacts related to the exploitation of natural resources, waste generation, and materials management.

With a view to continuous improvement, these aspects are integrated into the **Environmental Policies**, which are based on the efficient use of resources and proper waste management, promoting **waste reduction and proper disposal**, including through the certified environmental management system **UNI EN ISO 14,001**. In this regard, some Group companies adopt specific **procedures for waste disposal**.

The **Corporate Code of Conduct and Ethics** reaffirms the principle of environmental protection, assigning each employee responsibility for contributing to it in their own workplace.

Specific **processes governing the development and creation of new products** and the improvement of existing ones have also been adopted, aimed at ensuring the efficiency of production processes and consistently maintaining high-quality standards.

Actions and resources related to resource use and circular economy

ESRS Standards	ESRS 2 MDR-A, ESRS E5 E5-2
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In recent years, the Italcoppie Group has implemented and consolidated a series of actions aimed at improving resource use efficiency, reducing the environmental impact along the products' life cycle, and strengthening waste management.

The actions described below give concrete expression to the commitments made by the Group's Companies in their Environmental Policy. In particular, they help to promote a more efficient and responsible use of natural resources, as well as the reduction, separation, and proper management of waste.

Resource inflows

The Group is continuously engaged in the management of **packaging** materials, through initiatives aimed at eliminating **composite materials** that are difficult to separate from packaging, and increasing the use of materials from certified sources (**FSC** or **PEFC**). For example, 98.2% of the cardboard boxes and paper materials purchased by Reckmann are recycled, the cardboard boxes purchased by Zama Seter are made of at least 59% recycled material, while the cardboard boxes purchased by Coel are FSC-certified.

It should also be noted that, in 2025, the Group promoted **actions aimed at reducing the environmental impact associated with procurement and logistics**. In this regard, DHL confirmed the use of low-emission fuels for inbound freight transport carried out on behalf of the Italian companies, helping to reduce the associated environmental impact.

At the same time, lower-impact materials were introduced in order to **reduce plastic use** (for example, by replacing PVC packaging tape with paper tape), in order to improve the sustainable management of packaging end-of-life, without compromising quality standards.

In parallel, measures were introduced to reduce rework and losses of incoming materials, promoting the **reuse of production scraps** through the recovery of precious metals from end-of-life products previously purchased from customers, thereby reintroducing them into the Group's production cycle.

Resource outflows

Initiatives on outflows focus on greater transparency and extending product useful life, through **informative labels** and instructions for the proper disposal of packaging, also available online on the company website.

Environmental criteria have been integrated into **product design**, assessing aspects such as energy consumption, waste generation, the use of hazardous substances, and material selection from the earliest stages.

Waste management

Waste management has been strengthened by the various Companies through **characterization and proper classification** activities, to improve tracking and define the most appropriate methods for treatment, recovery, or disposal.

In 2025, the Group's Companies increased the share of **separate waste collection** and improved the **storage** of certain hazardous waste, to ensure safer conditions. At the same time, companies such as Reckmann carried out **internal audits** to verify the proper management of separate collection and waste disposal processes and introduced monitoring indicators for waste disposal.

To facilitate the management of waste materials, some companies, including Tunital, use dedicated machinery to **reduce the volume of waste** generated during production stages before sending it for disposal.

Resource inflows

ESRS Standards	ESRS 2 MDR-M, ESRS E5 E5-4
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As previously specified, the Italcoppie Group's production is characterized by a wide variety of components and the complexity of the processes required to assemble each product. The raw materials most used in quantitative terms by the production Companies⁴ are represented by metals (stainless steel, brass, aluminum, copper, titanium). Semi-finished products such as cables and mechanical, electrical, and plastic components are also purchased to support the manufacturing of finished products.

In 2025, the Group's Companies used 1,285.4 tonnes of materials, a decrease of 16.6% compared to 2024. Technical materials accounted for 97.1% of total purchases and represent the Group's main procurement category, while biological materials, consisting of packaging and packaging-related materials, account for the remaining 2.9%.

In relation to their share, the overall reduction in incoming materials is attributable to technical materials. In particular, purchases of non-precious metals decreased by 21.4% compared to 2024, as a result of Italcoppie Sensori bringing forward part of its procurement at the end of 2024, in conjunction with the transition to a new management system. This choice was made by the Company in order to avoid the risk of orders not being issued or received from an administrative standpoint, and consequently to prevent any impact on production operations. The same dynamic also affected plastic connectors, which fell by 31.9% compared to the previous year.

Inflows ¹ (tonnes)	2025	2024	2023
Technical materials			
Polymers	5.9	1.1	1.3
Precious metals	0.1	0.1	0.1
Non-precious metals	857.4	1,090.8	1,469.1
Ceramics	12.4	9.1	9.5
Tools and consumables	60.1	67.0	-
Plastic materials	0.5	0.7	0.1
Pipes and bars	38.3	32.6	38.6
Cables	203.8	230.8	156.5
Mechanical components	4.6	5.0	5.2
Plastic connectors	17.7	26.0	20.7
Electrical connectors, connector heads and terminals	12.8	10.7	12.0
Sensors and probes	18.7	17.6	15.9
Connectors and terminals	0.2	0.3	0.2

⁴ The data refer to the following Companies: Italcoppie Sensori S.r.l., Tunital S.A.R.L., Reckmann GmbH, Coel Industria de Sensores LTDA, and Zama Seter S.r.l.

Plastic	4.2	3.2	3.1
Wood combined with other materials	1.2	-	-
Other ²	10.8	11.8	9.1
Total technical materials	1,248.7	1,506.6	1,741.4
Biological materials			
Wood	19.1	22.1	25.1
Paper and cardboard	17.6	12.6	17.4
Total biological materials	36.7	34.7	42.5
Total	1,285.4	1,541.3	1,783.9

¹It should be noted that, compared to 2024 and 2023, the classification of incoming materials has been restated in order to ensure a more effective representation of the data. Certain quantities relating to 2024 and 2023 have been restated following refinements in the collection methodology by the companies included in the scope (in particular, Reckmann GmbH and Coel Industria de Sensores LTDA).

²The "Other" category includes: office products, Reed Switch packaging kits, labels, and safety labels.

Resource outflows

ESRS Standards	ESRS 2 MDR-M, ESRS E5 E5-5
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Products sold

The Group's product portfolio is broad and diversified. The products are the subject of ongoing research and innovation, and mainly consist of **temperature sensors, probes, measurement systems, cable assemblies, accessory components, measuring instruments** and **customized configurations** designed to adequately meet customer requirements.

Product durability and repairability

The **durability** of the Italcoppie Group's products is closely linked to the **type** of product, the specific applications, and the conditions of use by the end customer. The sensors and probes manufactured are passive devices that, when used in accordance with the intended operating conditions (in particular regarding currents and voltages within design limits), ensure reliable performance and a potentially very long service life. For certain specific applications, the Group has carried out **life tests** during the design phase, while for standard, widely used products, durability is inherent to correct application and compliance with technical specifications.

The **repairability** of the products is generally limited: given the technical nature of the solutions offered, the products are designed to ensure the highest level of reliability and, in the event of failure, the usual practice is to replace the component, in order to ensure the product continues to function correctly. In specific cases and at the customer's request, **reworking** or **reconditioning** activities may be considered, if technically feasible and consistent with quality standards.

Waste generated

In 2025, 172.2 tonnes of waste were generated, of which 41% was non-hazardous waste.

Waste generated (tonnes)	2025	2024	2023
Hazardous waste	101.4	76.5	89.2
Non-hazardous waste	70.8	85.0	86.3
Total waste generated	172.2	161.4	175.5

The amount of waste generated by the Group is shown below, indicating the type and destination (recovery or disposal). In 2025, total waste amounted to 172.2 tonnes, up compared to 2024 (+6.7%). This increase is mainly attributable to the growth in hazardous waste, which rose from 76.5 to 101.4 tonnes, while non-hazardous waste decreased (70.8 tonnes in 2025 compared to 85.0 tonnes in 2024). The most significant categories remain those related to chemical and process residues, industrial oils and emulsions, and ferrous metals.

The increase in hazardous waste is attributable to the disposal, in 2025, of certain waste categories that had only been partially disposed of in 2024, as well as to a more accurate process of waste classification and disposal, also thanks to the adoption and consolidation of procedures compliant with the ISO 14,001 standard (in particular for Italcoppie Sensori).

Waste generated by category (tonnes) ¹	2025			2024			2023		
	Recovery	Disposal	Total	Recovery	Disposal	Total	Recovery	Disposal	Total
Hazardous waste									

Chemical and process residues	-	77.4	77.4	-	52.9	52.9	-	67.7	67.7
Inks, toners, adhesives and related products	0.7	-	0.7	0.4	0.1	0.5	0.3	-	0.3
Oils, emulsions and industrial fluids	2.5	12.7	15.2	4.0	13.6	17.5	3.0	14.1	17.1
Solvents	0.4	-	0.4	0.4	-	0.4	0.2	-	0.2
Contaminated materials (absorbents, packaging, PPE)	1.0	0.6	1.6	0.1	0.3	0.4	0.3	0.1	0.4
Contaminated technical materials	-	5.1	5.1	-	4.2	4.2	-	2.9	2.9
Other ²	1.1	-	1.1	0.5	-	0.5	0.6	-	0.6
Total	5.7	95.7	101.4	5.5	71.0	76.5	4.4	84.8	89.2
Non-hazardous waste									
Plastics	3.0	-	3.0	4.5	-	4.5	5.0	-	5.0
Ferrous metals	41.9	-	41.9	38.3	-	38.3	29.9	-	29.9
Non-ferrous metals	1.5	0.6	2.1	0.8	1.6	2.4	3.0	0.8	3.8
Packaging	12.1	-	12.1	28.0	-	28.0	38.2	-	38.2
Wood	4.4	-	4.4	2.7	-	2.7	3.8	-	3.8
Decommissioned equipment	3.3	0.1	3.4	6.0	0.1	6.1	1.5	-	1.5
Mixed waste from activities ³	-	2.9	2.9	-	2.9	2.9	-	2.6	2.6
Other ⁴	1.1	-	1.1	0.1	-	0.1	1.4	-	1.4
Total	67.2	3.6	70.8	80.4	4.6	85.0	82.8	3.4	86.3
Total waste	72.9	99.3	172.2	85.8	75.6	161.4	87.3	88.2	175.5

¹ It should be noted that, compared to 2024, the waste classification has been restated in order to ensure a more effective representation of the data. Certain quantities relating to 2024 have been updated following refinements in the collection methodology by the companies included in the scope (in particular, Reckmann and Italcoppie Sensori). Lastly, it should be noted that for 2025 Tunital does not have data available on hazardous and non-hazardous waste.

² The "Other" category includes: technological waste and decommissioned equipment, pressurized containers, and batteries.

³ The quantities of mixed waste from activities generated by Reckmann over the three-year period have been estimated by the Company.

⁴ The "Other" category includes: inorganic waste, batteries, cables, and cooking oils.

The quantities of waste by destination (recovery or disposal operations) are shown below. In 2025, there was a decrease in the overall recovery rate, from 53.2% in 2024 to 42.3% in 2025, with a corresponding increase in the share sent to disposal (from 46.8% in 2024 to 57.7% in 2025). This trend is mainly influenced by the higher share of hazardous waste in 2025 which, by its nature, is mostly sent to disposal.

Waste sent for recovery – tonnes	2025			2024			2023		
	Hazardous	Non-hazardous	Total	Hazardous	Non-hazardous	Total	Hazardous	Non-hazardous	Total
Preparation for reuse	-	-	-	-	-	-	-	-	-
Recycling	3.4	21.2	24.6	4.9	20.1	25.0	3.9	22.3	26.2
Other recovery operations	2.2	46.0	48.2	0.5	60.2	60.7	0.6	60.5	61.1
Total	5.6	67.2	72.8	5.4	80.3	85.7	4.5	82.8	87.3
% recycling of waste produced	12.3%			12.5%			12.7%		
% of waste not recycled	87.7%			87.5%			87.3%		

Waste sent for disposal – tonnes	2025			2024			2023		
	Hazardous	Non-hazardous	Total	Hazardous	Non-hazardous	Total	Hazardous	Non-hazardous	Total
Incineration	2.5	2.9	5.4	0.9	2.9	3.8	1.8	2.6	4.4
Landfill disposal	-	-	-	-	-	-	-	-	-
Other disposal operations	93.2	0.7	93.9	70.1	1.7	71.8	83.0	0.8	83.8
Total	95.7	3.6	99.3	71.0	4.6	75.6	84.8	3.4	88.2

3. Social Disclosures

Own Workforce

Topic	Sub-topic	Sub-sub-topic
S1 Own workforce	Working conditions	Secure employment
		Adequate wages
		Social dialogue
		Freedom of association, the existence of works councils, and the information, consultation, and participation rights of workers
		Collective bargaining, including the percentage of workers covered by collective agreements
		Work-life balance
		Health and safety
		Gender equality and equal pay for work of equal value
		Employment and inclusion of persons with disabilities
		Diversity
	Equal treatment and opportunities for all	Training and skills development
		Child labour
		Forced labour
	Other work-related rights	

Policies related to the own workforce

ESRS Standards	ESRS 2 MDR-P, ESRS S1 S1-1
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The Group adopts internal policies to protect and promote the rights of its own workforce, managing the related impacts and risks. Each Company independently manages matters concerning its own staff, in compliance with local regulations and in line with the main international standards, including the **Universal Declaration of Human Rights** and the **ILO Declaration on Fundamental Principles and Rights at Work**.

Corporate Code of Conduct and Ethics

Some Group companies (Italcoppie Sensori, Reckmann, and Coel – the other Group companies are in the process of aligning) currently adopt an individual Code of Conduct, which sets binding standards for all employees regarding **compliance with the law**, the **prevention of corruption and conflicts of interest**, the **protection of data, workers' rights**, and **health and safety**, prohibiting child labour, forced labour, and any form of **discrimination** or **harassment**. The Code promotes equal opportunities and **equal treatment**, valuing people based on their skills and ensuring inclusive and respectful environments.

The Code of Conduct applies to **all staff** of the Companies, contractors, and third parties along the value chain, in line with international regulations (including the **GDPR**) and shared principles such as those of the International Labour Organization, as well as with applicable national regulations and collective agreements. **Responsibility** for implementing the Code lies with each Company's management, with the active involvement of executives.

Internal regulations

Some Group companies have **internal regulations** governing operational continuity and proper worker conduct, which include a disciplinary system aimed at reinforcing compliance.

Worker health and safety policies

The protection of worker health and safety is a core value for the Italcoppie Group, which considers the physical and psychological well-being of its people a fundamental condition for the quality of work and operational continuity.

Some Group companies adopt **policies** and **procedures** in line with local regulations, aimed at prevention and improvement of health and safety. In particular, these tools provide for risk assessment and monitoring, workstation ergonomics, the use of machinery and personal protective equipment, the safe management of chemical substances, and emergency preparedness. Training plays an important role, being considered fundamental to promoting a widespread safety culture and preventing accidents and injuries.

In **Italy**, at Italcoppie Sensori's sites, the Policy is fully compliant with current legislation (Legislative Decree 81/2008 and subsequent amendments), including through the adoption of a **Risk Assessment Document (DVR)** covering all

company sites. In **Brazil**, at Coel, structured programs have been adopted for risk management, health surveillance, and ergonomics, aimed at preventing accidents and occupational illness throughout the entire work cycle; health and safety training is an integral part of the related management procedures.

In order to ensure greater alignment, the other Group companies are committed to progressively structuring procedures that integrate these aspects. The Group does not currently have a certified health and safety management system; nevertheless, Italcoppie Sensori adopts a **non-formalized management system**.

Welfare policy

The Italcoppie Group's Companies promote corporate welfare initiatives aimed at improving worker well-being, offering benefits and supporting work-life balance. These actions, which vary by company, are described in detail in the section [*Actions carried out for the own workforce*](#).

Among the Group's Companies, **Coel Indústria de Sensores Ltda** has adopted a formal welfare policy, which defines benefits, eligibility criteria, and delivery methods, with the aim of improving the quality of life of employees and their families and strengthening their sense of belonging. This policy includes measures such as food allowances, health and insurance coverage, family support, transportation, profit-sharing, and other economic and social benefits. It applies to the entire workforce in accordance with local regulations, excluding non-employment relationships, and is jointly managed by the Human Resources Department and Company management.

Processes for engaging the own workforce and workers' representatives regarding impacts

ESRS Standards	ESRS S1 S1-2
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The Italcoppie Group recognizes **worker engagement** as an essential element in ensuring an inclusive, fair, and improvement-oriented work environment. The Group's Companies adopt various forms of consultation and participation, both through formal representation and direct communication tools.

The Group's companies promote dialogue with workers through periodic meetings with internal representative bodies (at Italcoppie Sensori, the **Unified Trade Union Representation**) and direct communication channels, with the aim of fostering discussion on organizational and workplace matters. In some cases, additional engagement tools are provided (for example, Italcoppie Sensori plans to introduce a digital system for collecting training requests) or notice boards and internal communications. Particular attention is paid to managing employees' return to work after prolonged or repeated absences due to health reasons, through reintegration programs and gradual support measures (as is the case at Reckmann).

Employee engagement is also supported by listening initiatives, such as **employee climate surveys** and **satisfaction questionnaires** that gather feedback on job duties, work environment, and communication methods able to respond to the needs of different employees.

Some Group companies adopt organizational protection tools such as internal video surveillance systems to protect company assets, and internal communications addressed to employees regarding the conduct to be observed during working hours, governing the use and control of company IT tools and employee mobile phone use.

Processes for remediating negative impacts and channels enabling the own workforce to raise concerns

ESRS Standards	ESRS S1 S1-3
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The Italcoppie Group promotes open dialogue with its staff, considered essential for identifying issues, improving organizational well-being, and fostering a climate of trust and transparency.

In line with EU Directive 1937/2019, some Group companies have **whistleblowing channels** accessible to employees and stakeholders, allowing reports to be made, including anonymously, through dedicated platforms, in compliance with personal data protection regulations (GDPR) and with guarantees of confidentiality and protection from retaliation. For more information on this topic, please refer to the section [The Whistleblowing system](#).

In addition to these tools, further internal communication channels are available, including regular mail and direct reporting, which support timely and transparent handling of reports.

Actions carried out for the own workforce

ESRS Standards	ESRS 2 MDR-A, ESRS S1 S1-4
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In line with its commitment to responsible human resources management, the Group adopts initiatives aimed at preventing and mitigating negative impacts, while promoting the well-being and value of its people.

Strategic human resources development

The Group's companies invest in skills development and organizational strengthening, through internal and external **training programs**, collaboration with training institutions, and awareness initiatives on technical and social topics: for example, Coel holds monthly meetings with experts on cross-cutting topics such as ethics, waste sorting, or awareness of social issues (such as violence against women and psychology).

Employee well-being

The Group's Companies promote programs to **support physical and psychological well-being**, including through dedicated pathways and targeted initiatives. For example, in 2025 Italcoppie Sensori launched an emotional management program, led by a psychologist, involving all employees and consisting of individual sessions by appointment.

Recruitment and promotion of employment

The Group fosters talent attraction and development through **partnerships** with schools, universities, and specialized institutions, internship programs, and orientation initiatives, with the aim of strengthening the connection between the education system and the production context.

Corporate welfare and work-life balance

During 2025, the Italcoppie Group reaffirmed its commitment to **promoting worker well-being**, through a series of initiatives aimed at ensuring better living and working conditions, supporting the balance between professional and personal life.

These include **smart working** arrangements (Italcoppie Sensori and Reckmann offer eligible employees the option of working remotely), **economic support tools** and **flexible compensation, meal vouchers** at the Italian Group companies, **canteen services** and **solidarity shopping services** at some of the foreign companies, **health coverage**, initiatives for employee transportation to the workplace (for example, Coel provides public transport subsidies and a company shuttle).

Employee characteristics

ESRS Standards	ESRS 2 MDR-M, ESRS S1 S1-6
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Employees

As of December 31, 2025, the Italcoppie Group has 513 employees. The workforce data presented below are calculated with reference to employees as a headcount (HC) at the end of each period.

As of the date of publication of this document, the Group has not formalized an internal communication procedure for employees who do not identify with the male or female gender categories. To date, no communications have been received from employees stating that they do not identify with these genders or expressing a wish not to disclose the gender with which they identify, regardless of registry data and biological sex.

Total number of employees by gender / type of contract*	2025			2024			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Italy	56	117	173	43	104	147	39	103	142
Permanent	53	117	170	40	104	144	37	99	136
Fixed-term	3	-	3	3	-	3	2	4	6
Germany	72	79	151	70	78	148	73	83	156
Permanent	71	79	150	70	78	148	73	83	156
Fixed-term	1	-	1	-	-	-	-	-	-
Tunisia	145	22	167	118	19	137	127	21	148
Permanent	138	22	160	28	10	38	27	10	37
Fixed-term	7	-	7	90	9	99	100	11	111
Brazil	11	11	22	12	8	20	14	5	19
Permanent	11	11	22	12	8	20	14	5	19
Fixed-term	-	-	-	-	-	-	-	-	-
Total	284	229	513	243	209	452	253	212	465
Permanent	273	229	502	150	200	350	151	197	348
Fixed-term	11	-	11	93	9	102	102	15	117

*The 2024 and 2023 data on the Italcoppie Group's contract type have been restated following an improvement in data collection for the Group's companies

Within the Italcoppie Group in 2025, 97.9% of employees have a permanent contract, an increase compared to the previous year. This increase is mainly attributable to Tunital, which converted a portion of fixed-term contracts into permanent contracts, in application of Law 16/2025 approved in Tunisia aimed at combating job insecurity. The legislation introduced the permanent contract as the standard form of employment and provided for the limitation of fixed-term contracts, as well as their conversion when the conditions set out in the legislation are met.

In 2025, full-time employees represented 89.1% of staff, while the remaining 10.9% were part-time workers.

Total number of employees by type of contract / gender*	2025			2024			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Italy	56	117	173	43	104	147	39	103	142
Full-time	46	114	160	35	102	137	32	102	134
Part-time	10	3	13	8	2	10	7	1	8
Germany	72	79	151	70	78	148	73	83	156
Full-time	43	65	108	56	74	130	58	80	138
Part-time	29	14	43	14	4	18	15	3	18
Tunisia	145	22	167	118	19	137	127	21	148
Full-time	145	22	167	118	19	137	127	21	148
Part-time	-	-	-	-	-	-	-	-	-
Brazil	11	11	22	12	8	20	14	5	19
Full-time	11	11	22	12	8	20	14	5	19
Part-time	-	-	-	-	-	-	-	-	-
Total	284	229	513	243	209	452	253	212	465
Full-time	245	212	457	221	203	424	231	208	439
Part-time	39	17	56	22	6	28	22	4	26

*The 2024 and 2023 data on the Italcoppie Group's number of full-time employees have been restated following a refinement in the data collection methodology for the Group's companies

Hires and terminations

At the end of 2025, the number of terminations was 85, while hires totaled 129. There was a sharp increase in hires, especially at the Tunital (Tunisia) and Reckmann (Germany) sites, due both to increased workload and the need to replace departing staff.

Hires*:

Italy				Germany			Tunisia			Brazil			Group		
Age group	Women	Men	Total	Women	Women	Women	Women	Men	Total	Women	Men	Total	Women	Men	Total
<30	1	3	4	1	2	3	13	2	15	-	-	-	15	7	22
30-50	2	4	6	3	8	11	10	1	11	-	-	-	15	13	28

>50	1	1	2	1	1	2	-	-	-	-	-	-	2	2	4
Total 2023	4	8	12	5	11	16	23	3	26	-	-	-	32	22	54
<30	1	2	3	-	2	2	23	9	32	-	3	3	24	16	40
30-50	3	2	5	2	7	9	16	1	17	-	1	1	21	11	32
>50	-	-	-	-	2	2	-	-	-	-	-	-	-	2	2
Total 2024	4	4	8	2	11	13	39	10	49	0	4	4	45	29	74
<30	3	1	4	4	3	7	37	6	43	1	2	3	45	12	57
30-50	2	8	10	2	9	11	44	1	45	1	1	2	49	19	68
>50	1	1	2	-	2	2	-	-	-	-	-	-	1	3	4
Total 2025	6	10	16	6	14	20	81	7	88	2	3	5	95	34	129

*The 2024 data on the Italcoppie Group's number of hires have been restated following a refinement in the data collection methodology for Tunital S.A.R.L.

Terminations*:

Italy				Germany			Tunisia			Brazil			Group		
Age group	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total
<30	2	1	3	1	1	2	46	8	54	6	3	9	55	13	68
30-50	2	6	8	5	9	14	31	9	40	3	4	7	41	28	69
>50	-	-	-	3	5	8	-	-	-	1	-	1	4	5	9
Total 2023	4	7	11	9	15	24	77	17	94	10	7	17	100	46	146
<30	-	1	1	-	-	-	21	9	30	-	1	1	21	11	32
30-50	-	-	-	2	11	13	27	3	30	1	-	1	30	14	44
>50	-	2	2	3	5	8	-	-	-	1	-	1	4	7	11
Total 2024	0	3	3	5	16	21	48	12	60	2	1	3	55	32	87
<30	-	-	-	1	4	5	25	3	28	2	-	2	28	7	35
30-50	1	3	4	3	8	11	29	1	30	-	-	-	33	12	45
>50	2	1	3	-	1	1	-	-	-	1	-	1	3	2	5
Total 2025	3	4	7	4	13	17	54	4	58	3	-	3	64	21	85

*The 2024 data on the Italcoppie Group's number of terminations have been restated following a refinement in the data collection methodology for Tunital S.A.R.L.

For the reasons mentioned above, overall turnover stood at 9.7% (6.2% for men and 12,8% for women). The Group recognizes the strategic value of human capital and is committed to reducing turnover by developing and valuing internal skills and promoting adequate working conditions in terms of pay, incentives, well-being, and sense of belonging.

Turnover	2025			2024		
	Women	Men	Total	Women	Men	Total
Positive turnover – hires	39.1%	16.3%	28.5%	17.8%	13.7%	15.9%
Negative turnover – terminations	26.3%	10.0%	18.8%	21.7%	15.1%	18.7%
Overall turnover	12.8%	6.2%	9.7%	-4.0%	-1.4%	-2.8%

*The 2023 and 2024 turnover data for the Italcoppie Group have been restated following a refinement in the data collection methodology for Italcoppie S.r.l. and Tunital S.A.R.L.

Characteristics of non-employee workers in the own workforce

ESRS Standards	ESRS 2 MDR-M, ESRS S1 S1-7
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To carry out its activities, the Italcoppie Group also makes use of **non-employee workers**. As of December 31, 2025, there were 10 such workers at Group level, employed in cleaning and maintenance activities, down compared to 2024 (-23.1%) following a reduced use of these roles by some Group companies.

Other workers	2025			2024			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Agency workers	-	-	-	1	1	2	7	2	9

Interns	-	-	-	-	1	1	-	1	1
Other	3	7	10	3	7	10	3	6	9
Total at end of period / by gender	3	7	10	4	9	13	10	9	19

Collective bargaining and social dialogue

ESRS Standards	ESRS 2 MDR-M, ESRS S1 S1-8
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Collective bargaining

In the geographic areas where the Italcoppie Group operates, workers are **free** to join trade union organizations of their choice and to participate in collective bargaining.

In 2025, the percentage of employees covered by collective bargaining agreements is 70.6%. It should be noted that, for **Italy**, the **National Collective Labour Agreement** (CCNL) for the Metalworking sector of Confindustria applies; for two French employees at Italcoppie, the *Code du travail* and the *Convention collective nationale de la Métallurgie* of 7 July 2022 (IDCC 3248) – France also apply.

In Tunisia, employees of **Tunital** are covered by the **Convention collective sectorielle: Électricité et de l'électronique**, while in Brazil, employees of **Coel** fall under the **Collective Labour Agreement entered into** with the Sindicato da Indústria de Aparelhos Elétricos, Eletrônicos e Similares do Estado do Amazonas (**SINAEES-AM**).

In Germany, employment relationships are governed by individual contracts, agreed directly between the Companies and individual employees, in line with local regulations, which do not require collective agreements except under specific conditions.

Social dialogue

At the Italcoppie Group, 93.8% of employees are covered by workers' representatives. In particular, at Italcoppie Sensori there is a Unified Trade Union Representation (RSU) representing the entire workforce, with the exception of employees of French origin. In Germany, at Reckmann GmbH, there is a works council (Betriebsrat) with co-determination rights, which protects and represents the interests of all employees except management. At Tunital as well, employees' interests are protected through the presence of workers' representatives.

Coel Industria de Sensored LTDA, on the other hand, ensures 100% representation of its employees through the Comissão Interna de Prevenção de Acidentes (CIPA), which promotes employees' active participation in internal decision-making processes and is responsible for preventing sexual harassment and other forms of violence in the workplace.

Diversity metrics

ESRS Standards	ESRS 2 MDR-M, ESRS S1 S1-9
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As of December 31, 2025, with regard to gender distribution, women represent 55.4% of total employees, while men represent 44.6%, consistent with the Group's commitment to combating all forms of discrimination and promoting equal opportunities, as set out in the Code of Ethics.

The breakdown by professional category reflects the Group's manufacturing nature, with a majority of blue-collar workers (70.6%), followed by white-collar staff (22.6%), middle managers (5.5%), and executives (1.4%).

Employee diversity*	2025			2024			2023		
Employees by category / by gender (HC)	Women	Men	Total	Women	Men	Total	Women	Men	Total
Executives	-	7	7	-	5	5	-	5	5
Middle managers	13	15	28	14	14	28	15	16	31
White-collar staff	49	67	116	39	64	103	33	62	95
Blue-collar workers	222	140	362	190	126	316	205	129	334
Total	284	229	513	243	209	452	253	212	465
Employees by category / by gender % (HC)	Women	Men	Total	Women	Men	Total	Women	Men	Total
Executives	0.0%	1.4%	1.4%	0.0%	1.1%	1.1%	0.0%	1.1%	1.1%
Middle managers	2.5%	2.9%	5.5%	3.1%	3.1%	6.2%	3.2%	3.4%	6.7%
White-collar staff	9.6%	13.1%	22.6%	8.6%	14.2%	22.8%	7.1%	13.3%	20.4%

Blue-collar workers	43.3%	27.3%	70.6%	42.0%	27.9%	69.9%	44.1%	27.7%	71.8%
Total	55.4%	44.6%	100.0%	53.8%	46.2%	100.0%	54.4%	45.6%	100.0%

*The 2024 and 2023 data on the Italcoppie Group's diversity have been restated following an improvement in the collection of own workforce data for Italcoppie Sensori Srl and Tunital S.A.R.L.

The **age distribution** shows a majority in the 30–50 age group (52.8%), followed by those over 50 ((27.3%) and those under 30 ((19.9%).

Employees by age group / by gender*	Women	Men	Total	Women	Men	Total	Women	Men	Total
Up to 29 years	67	35	102	56	30	86	73	33	106
30 to 50 years	152	119	271	125	107	232	119	107	226
Over 50 years	65	75	140	62	72	134	61	72	133
Total	284	229	513	243	209	452	253	212	465
Employees by age group / by gender %	Women	Men	Total	Women	Men	Total	Women	Men	Total
Up to 29 years	13.1%	6.8%	19.9%	12.4%	6.6%	19.0%	15.7%	7.1%	22.8%
30 to 50 years	29.6%	23.2%	52.8%	27.7%	23.7%	51.3%	25.6%	23.0%	48.6%
Over 50 years	12.7%	14.6%	27.3%	13.7%	15.9%	29.6%	13.1%	15.5%	28.6%
Total	55.4%	44.6%	100.0 %	53.8%	46.2%	100.0 %	54.4%	45.6%	100.0%

*The 2024 and 2023 data on the Italcoppie Group's employees by age group have been restated following an improvement in the collection of own workforce data for Italcoppie Sensori Srl and Tunital S.A.R.L.

Employee diversity*	2025				2024				2023			
Employees by category / age group	Up to 29 years	30 to 50 years	Over 50 years	Total	Up to 29 years	30 to 50 years	Over 50 years	Total	Up to 29 years	30 to 50 years	Over 50 years	Total
Executives	-	3	4	7	-	1	4	5	-	-	5	5
Middle managers	2	16	10	28	3	17	8	28	3	19	9	31
White-collar staff	20	64	32	116	13	58	32	103	14	49	32	95
Blue-collar workers	80	188	94	362	70	156	90	316	89	158	87	334
Total	102	271	140	513	86	232	134	452	106	226	133	465
Employees by category / age group %	Up to 29 years	30 to 50 years	Over 50 years	Total	Up to 29 years	30 to 50 years	Over 50 years	Total	Up to 29 years	30 to 50 years	Over 50 years	Total
Executives	0.0%	0.6%	0.8%	1.4%	0.0%	0.2%	0.9%	1.1%	0.0%	0.0%	1.1%	1.1%
Middle managers	0.4%	3.1%	1.9%	5.5%	0.7%	3.8%	1.8%	6.2%	0.6%	4.1%	1.9%	6.7%
White-collar staff	3.9%	12.5%	6.2%	22.6%	2.9%	12.8%	7.1%	22.8%	3.0%	10.5%	6.9%	20.4%
Blue-collar workers	15.6%	36.6%	18.3%	70.6%	15.5%	34.5%	19.9%	69.9%	19.1%	34.0%	18.7%	71.8%
Total	19.9%	52.8%	27.3%	100.0 %	19.0%	51.3%	29.6%	100.0 %	22.8%	48.6%	28.6%	100.0 %

*The 2024 and 2023 data on the Italcoppie Group's diversity have been restated following an improvement in the collection of own workforce data for Italcoppie Sensori Srl and Tunital S.A.R.L.

Fair wages

ESRS Standards	ESRS 2 MDR-M, ESRS S1 S1-10
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Italcoppie Sensori, Zama Seter, Coel, and Tunital ensure that all wages comply with the provisions of the applicable national collective agreements, thereby ensuring compliance with current regulations and the protection of workers' rights. In Germany too, where no collective agreements apply, the Companies are committed to respecting and ensuring decent wages for their employees. This commitment ensures that every employee receives fair pay that reflects the value of their contribution and enables them to live with dignity.

Social protection

ESRS Standards	ESRS 2 MDR-M, ESRS S1 S1-11
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The Italcoppie Group's Companies ensure their employees have access to social assistance and welfare systems, in compliance with the regulations in force in the countries where they operate. All Group workers benefit from social coverage against events that may result in a loss of income.

Italcoppie Sensori S.r.l. Zama Seter S.r.l.	In compliance with current regulations, all employees at the Italcoppie Group's Italian sites are protected by public bodies that provide assistance and social security in the event of circumstances that may result in a loss of income. In particular, the National Social Security Institute (INPS) provides coverage for sickness, parental leave, and retirement, while the National Institute for Insurance against Accidents at Work (INAIL) intervenes in cases of occupational accidents and acquired disability.
Reckmann GmbH Italcoppie GmbH	In Germany, the Italcoppie Group's employees are covered by the statutory public social protection system, the Sozialversicherung. This system guarantees income protection in the event of significant circumstances such as sickness, unemployment, occupational accidents and acquired disability, parental leave, and retirement. It also provides coverage for the long-term care of individuals unable to care for themselves. German companies are required to enroll their employees in the system and to contribute to funding benefits together with the employees themselves.
Tunital SARL	In Tunisia, private-sector employees are required to be affiliated with the Caisse Nationale de Sécurité Sociale (CNSS). The fund provides coverage for various social risks, including: sickness; maternity; occupational accidents and diseases; old-age, disability, and survivors' pensions (death); unemployment benefits; and family benefits.
Coel Industria de Sensores LTDA	In Brazil, all employees are automatically enrolled in the public social security system managed by the Instituto Nacional do Seguro Social (INSS). Contributions paid by employees and employers cover benefits such as pensions, sickness and maternity benefits, occupational accidents, unemployment, family allowances, and death benefits for family members.

Persons with disabilities

ESRS Standards	ESRS 2 MDR-M, ESRS S1 S1-12
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The percentage of employees with disabilities at the Italcoppie Group is shown below.

	2025			2024			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
% Employees with disabilities / Total employees^{1, 2}	3.2	3.9	3.5	3.3	3.3	3.3	2.8	3.8	3.2

¹ The 2024 and 2023 data have been recalibrated following an improvement in the collection of own workforce data for Italcoppie Sensori S.r.l. and Tunital S.A.R.L.

² Data on workers with disabilities is not currently collected for some Group companies, as it is considered sensitive data under applicable local regulations.

Training and skills development

ESRS Standards	ESRS 2 MDR-M, ESRS S1 S1-13
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Training represents a strategic lever for the Italcoppie Group in support of developing and consolidating internal skills, supporting employees' professional growth paths.

Initiatives include onboarding programs for newly hired staff and mandatory health and safety training, together with a structured offering across various content areas. In particular, training programs include language courses, technical-operational content (logistics, supply chain, marketing, and sales), quality management and certification systems, administration and accounting, soft skills, regulatory compliance, ESG topics, IT tools, and cybersecurity.

The Group's **average hours** of training, broken down by employment category and gender, are shown below. In 2025, the Group's average training hours stood at 9.9 hours per capita, overall, up over the three-year period due to the expansion of sessions delivered and greater structuring of training management systems at some Group companies.

Average employee training hours*	2025			2024			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Executives	-	10.1	10.1	-	71.0	71.0	-	14.0	14.0
Middle managers	18.2	15.4	16.7	37.5	32.1	34.8	74.0	11.8	41.9
White-collar staff	12.7	11.8	12.2	15.9	17.0	16.6	11.4	9.3	10.0
Blue-collar workers	7.1	11.0	8.6	1.9	8.1	4.4	3.8	6.3	4.8

Total	8.6	11.5	9.9	6.2	14.0	9.8	8.9	7.7	8.4
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*The 2024 and 2023 data on the Italcoppie Group's average employee training hours have been restated following an improvement in data collection for Italcoppie Sensori Srl, Tunital S.A.R.L.

The Group has an active **health and safety training plan**, which includes the training obligations set out in current regulations and periodic refresher sessions for staff. At the time of hiring, new employees receive initial safety training, delivered by qualified internal staff, with ongoing updates ensured through specific training pathways. During 2025, training activities covered, among the main topics, first aid and fire emergency management, as well as general principles and specific aspects related to workplace health and safety.

Performance reviews

Periodic performance evaluations are organized within the Italcoppie Group for the companies Italcoppie Sensori S.r.l., Tunital SARL, and Italcoppie GmbH.

In particular, in 2025, 61.8% of the Group's total employees were evaluated, of which 66.5% were women and 55.9% were men. With regard to professional categories, 42.9% of executives, 67.9% of middle managers, 52.6% of white-collar staff, and 64.6% of blue-collar workers were evaluated.

Employees who received periodic performance reviews (%)*	2025			2024			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Executives	-	42.9%	42.9%	-	60.0%	60.0%	-	40.0%	40.0%
Middle managers	84.6%	53.3%	67.9%	78.6%	71.4%	75.0%	66.7%	62.5%	64.5%
White-collar staff	51.0%	53.7%	52.6%	56.4%	51.6%	53.4%	66.7%	53.2%	57.9%
Blue-collar workers	68.9%	57.9%	64.6%	65.8%	61.9%	64.2%	65.4%	59.7%	63.2%
Employees evaluated / by gender (%)	66.5%	55.9%	61.8%	65.0%	59.3%	62.4%	65.6%	57.5%	61.9%

*The 2024 and 2023 data on the percentage of Italcoppie Group employees who received performance reviews have been restated following more precise data collection by Tunital SARL and a refinement in the data collection methodology for own workforce data at Italcoppie Sensori S.r.l. and Tunital S.A.R.L.

At **Italcoppie Sensori**, an annual performance review process is carried out involving all staff, structured around six observation areas (including availability, professionalism, and skills). Starting in 2024, the process was enhanced with the introduction of a **self-assessment** form, allowing each employee to independently reflect on their own performance. It should be noted that at Italcoppie Sensori, staff evaluations are carried out with reference to employees on the payroll as of December 31 of the year prior to the reporting year. At **Tunital**, employee evaluations are carried out annually based on a score assigned to each employee, in accordance with predefined criteria such as performance, quality of work, attendance, and conduct. At **Italcoppie GmbH**, employee evaluation is based on quantitative results achieved, and for administrative staff, qualitative criteria are also applied.

Although they do not have a formal evaluation process, the other Group companies are committed to sharing feedback and discussing performance results with employees.

Health and safety metrics

ESRS Standards	ESRS 2 MDR-M, ESRS S1 S1-14
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Protecting the health and safety of the workforce is a priority for the Italcoppie Group, considered an essential condition for ensuring the continuity of operations. With this in mind, all Group Companies have adopted specific procedures in this area, in compliance with local regulations and the characteristics of their respective production processes.

The data on workplace accidents involving employees and non-employee workers is shown below. In 2025, the number of accidents among employees increased compared to 2024, while no accidents were recorded among non-employee workers.

Workplace accidents	Unit	Employees		
		2025	2024	2023
Total hours worked ^{1, 2}	h	807,127	754,240	800,825
Days of absence due to accidents	No.	76	12	27
Workplace accidents	No.			
Fatal		-	-	-
Serious accidents		-	-	-
Other accidents		7	2	4
Commuting accidents		-	-	-
Total accidents recorded		7	2	4
Accident rates				
Accident Frequency Rate (No. of accidents / hours worked x 1000,000)		8.67	2.65	4.99
Fatal		-	-	-
Serious accidents		-	-	-
Other accidents		8.67	2.65	4.99
Accident Severity Rate (days of absence due to accidents / hours worked x 1000)		0.09	0.02	0.03

¹ The 2024 and 2023 data on hours worked and accident rates have been restated following a refinement in data collection by Reckmann GmbH, Tunital S.A.R.L., Coel Industria de Sensores LTDA, and Italcoppie GmbH.

² Hours worked at Tunital S.A.R.L., Coel Industria de Sensores LTDA, and Italcoppie GmbH have been estimated by the companies for the three-year period.

In 2025, non-employee workers worked a total of 11,707 hours. During the year, no workplace accidents were recorded, nor were there any fatal, serious, or commuting accidents. Consequently, there were no days of absence due to accidents, and the accident frequency and severity rates are zero.

No occupational diseases were recorded among either employees or non-employee workers.

Work-life balance metrics

ESRS Standards	ESRS 2 MDR-M, ESRS S1 S1-15
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100% of the Group's employees are entitled, under the applicable national regulations, to family-related leave. Maternity leave, paternity leave, parental leave, and carers' leave were assessed. It should be noted that during 2025, 8.2% of employees took family-related leave.

Family-related leave (HC)*	2025			2024			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
No. of employees entitled to family-related leave / by gender	284	229	513	243	209	452	253	212	465
No. of employees who took family-related leave / by gender	25	17	42	17	12	29	13	12	25
Percentage of employees who took family-related leave relative to those entitled and to total employees	8.8%	7.4%	8.2%	7.0%	5.7%	6.4%	5.1%	5.7%	5.4%

*The 2024 and 2023 data on the Italcoppie Group's family-related leave have been recalibrated following an improvement in the collection of own workforce data for Italcoppie Sensori Srl and Tunital S.A.R.L.

Incidents, complaints, and severe human rights impacts

ESRS Standards	ESRS 2 MDR-M, ESRS S1 S1-17
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During the reporting period, no incidents of discrimination, including harassment, occurred or were reported, nor were any cases reported through the company channels established to allow workers to raise concerns. Accordingly, no fines, penalties, or damages were paid for incidents or complaints relating to human rights during the reporting period, including severe incidents.

Workers in the Value Chain

Topic	Sub-topic	Sub-sub-topic
S2 Workers in the value chain	Working conditions	Secure employment Adequate wages Work-life balance Health and safety
	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value Training and skills development Measures against violence and harassment in the workplace Diversity
	Other work-related rights	Child labour Forced labour

Policies related to workers in the value chain

ESRS Standards	ESRS 2 MDR-P, ESRS S2 S2-1, ESRS S2 S2-2
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The Italcoppie Group is aware that its social impacts may occur along the value chain, in particular through working conditions and respect for fundamental rights at its suppliers and sub-suppliers. For this reason, it has adopted dedicated tools for managing the risks and impacts related to workers involved in upstream production processes.

Supplier code of conduct

The Italcoppie Group promotes ethical and responsible management of its value chain, requiring its suppliers to comply with social, environmental, and governance standards. The **Supplier Codes of Conduct** are aimed at preventing and mitigating the main risks and negative impacts on workers throughout the supply chain.

They include **respect for human and labour rights**, the prohibition of forced and child labour, freedom of association and collective bargaining, non-discrimination, and decent working conditions (fair wages, regulated working hours, and healthy, safe work environments). A responsible environmental approach is required, including the proper management of waste, hazardous substances, and wastewater, emissions monitoring, and compliance with local and international environmental regulations; the Codes also promote **honesty and integrity** in all business and financial operations, with accessible **grievance** mechanisms and the obligation to extend these standards to sub-suppliers.

The Codes apply to **all direct suppliers** of Italcoppie Sensori and Reckmann, without geographic or product-category distinctions, and are extended to **sub-suppliers**. The **management** of the Codes of Conduct is entrusted to the management of each Company, with the support of the Procurement function.

These Codes are aligned with the main **international standards on human and labour rights**, including the United Nations International Bill of Human Rights, the Universal Declaration of Human Rights, and the fundamental conventions of the International Labour Organization (ILO).

As of the date of this report, no cases of non-compliance with the UN Guiding Principles, the ILO Declaration, or the OECD Guidelines concerning workers in the value chain, either upstream or downstream of the production process, have been reported.

Italcoppie Sensori provides for **active supplier engagement** through audits, assessment processes, and targeted communications.

Processes for remediating negative impacts and channels enabling workers in the value chain to raise concerns

ESRS Standards

ESRS S2 S2-3

The Italcoppie Group promotes principles of transparency and accountability along its value chain as well. In this context, Italcoppie Sensori and Reckmann have activated a **whistleblowing system**, also accessible to external parties, which allows confidential reporting of any non-compliant conduct, including situations potentially harmful to the rights of workers in the value chain. Coel and Tunital, while not currently having a similar channel, maintain an ongoing relationship with their suppliers, favoring dialogue as a tool to prevent and address any issues.

Actions carried out for workers in the value chain

ESRS Standards

ESRS 2 MDR-A, ESRS S2 S2-4

The Italcoppie Group recognizes the importance of protecting working conditions along its value chain, with particular attention to respect for fundamental human rights and the promotion of safe and dignified work environments. Although a Group-wide program is not yet in place, individual Companies have adopted measures aimed at preventing, mitigating, and remediating significant negative impacts on workers in the value chain, in line with the principles set out in the Code of Ethics and company policies.

In particular, Italcoppie Sensori has **integrated** its Supplier Code of Conduct into its supplier evaluation system: adherence to the Code is an essential criterion for maintaining and renewing business relationships.

The **audit activities** conducted at suppliers include checks on social and occupational safety aspects, with the aim of preventing risk situations and promoting correct and transparent conduct throughout the supply chain. Aspects examined include:

- the contractual regularity of the staff employed;
- the absence of forced or involuntary labour;
- the existence of company policies protecting the workforce;
- the administration of staff satisfaction questionnaires;
- the suitability and cleanliness of any canteen facilities;
- the protection of the health and safety of workers in special roles.

Reckmann also shares its Supplier Code of Conduct with its business partners, considering adherence a fundamental prerequisite for starting or continuing the relationship, and conducts annual audits on environmental aspects at its most significant suppliers.

Consumers and End-Users

Topic	Sub-topic	Sub-sub-topic
S4 Consumers and end-users	Impacts related to information for consumers and/or end-users Personal safety of consumers and/or end-users	Privacy Health and safety Personal safety

Policies related to the personal safety of consumers and/or end-users

ESRS Standards	ESRS 2 MDR-P, ESRS S4 S4-1
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The Italcoppie Group promotes a **culture of quality** as a cornerstone for customer satisfaction, the safety of its products in use, and the improvement of business processes. This commitment is reflected in the adoption of a quality management system certified to the ISO 9001 standard by Italcoppie Sensori, Reckmann, Coel, and Tunital.

The quality policies applied cover the entire customer and end-user base, without limitations or differentiation by specific groups, and are designed to prevent and mitigate negative impacts, as well as to seize opportunities for innovation, reliability, and transparency in relationships with stakeholders, contributing to improving the Group's market positioning.

These policies reflect a commitment to respecting consumers' human rights, in line with the UN Guiding Principles on Business and Human Rights, the International Bill of Human Rights, and the OECD Guidelines for Multinational Enterprises, particularly with regard to access to clear information, product safety in use, and the ability to report issues or complaints.

The Group's Companies actively monitor the quality of the products and services offered, and adopt structured mechanisms for listening to and engaging customers, through satisfaction surveys, audits, direct feedback, and prompt management of non-conformities.

To date, no documented cases of violation of the UN Global Compact principles or the OECD Guidelines in the downstream value chain have been reported.

Quality policy and management system

The quality policies adopted by Italcoppie Sensori, Reckmann, Coel Industria de Sensores, and Tunital are aligned with the requirements of the UNI EN ISO 9001 standard, albeit with specificities linked to their respective production contexts, and share common fundamental principles, such as the commitment to providing reliable, safe products and services compliant with regulatory requirements, as well as widespread staff accountability in quality management. The main objectives of these policies include:

Product and process improvement	Customer satisfaction and timeliness in handling requests	Reducing defects and complaints, measured through specific indicators	Training staff, developing a culture of quality, and actively engaging all levels of the company	Complying with ISO 9001 standards, confirmed through internal and external audits
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These policies are applied to **all business activities**, along **the entire chain** of design, production, testing, and delivery, without exception. They extend to **all functional areas** and involve internal staff, external contractors, and, indirectly, suppliers as well, through contractual quality requirements and selection processes.

Responsibility for the quality system lies with the management of each Group Company, which ensures the planning of objectives, the provision of necessary resources, and the monitoring of the system's effectiveness. Each employee is directly involved in implementing the policy, in a spirit of shared responsibility. In this context, in 2025 **Reckmann** engaged an external company to conduct an audit of the quality and environmental management system, aimed at verifying the correct application of procedures, identifying any issues, and identifying opportunities to improve business processes.

Zama Seter and **Reckmann** also ensure a high-quality calibration service for customers through ISO/IEC 17,025 accredited laboratories, an international standard specifying the general requirements for the competence of testing and

calibration laboratories. This accreditation ensures the credibility and reliability of the results obtained, which are supported by precise and traceable measurements.

Quality management procedures

The quality management system is based on a structured set of **integrated procedures** aimed at ensuring standards of excellence along the entire value chain. The procedures cover strategic areas of the organization and are geared toward preventing non-conformities, ensuring customer satisfaction, and driving improvement. The main procedures are outlined below, grouped by subject area.

Document management and design	The Document control procedure governs the issuance, approval, revision, and archiving of all documented information, ensuring traceability and compliance with technical, commercial, and regulatory requirements. Product design is organized and managed through a procedure that governs the entire product development cycle, from requirements gathering and feasibility analysis to technical documentation, validation, and commercial release, with particular attention to traceability, risk assessment, and the quality of the final result.
Product quality and safety management	The quality system provides for internal inspection audits carried out by qualified, independent staff, involving the collection of evidence, identification of non-conformities, and activation of corrective action plans. The Procedure for managing non-conforming products is structured according to the stage at which the non-conformity is detected, distinguishing in particular between non-conformities on receipt and internal non-conformities, further divided between ATEX and non-ATEX products. Following non-conformity analyses, requests for corrective actions. Particular attention is given to the management of MOCA products (materials in contact with food), through a structured system of integrated procedures that ensures compliance with the main European and national regulatory references. Specific cleaning and disinfection procedures are in place, covering production areas, warehouses, common areas, and restrooms. A pest prevention and control plan is in place. Any non-conformities are managed through corrective actions and, where necessary, training interventions. The production service is governed throughout the entire production cycle by a procedure, from order planning to delivery, ensuring compliance with technical, quality, and contractual requirements.
Product and customer lifecycle management	The Procedure for managing customer returns governs the handling of returned products, including ATEX products, following non-conformities identified after delivery. The Procedure for the organization and management of the sales service governs all stages of the sales process, from first contact with the customer to the archiving of contractual documentation.
Procurement management	The organization of the procurement service provides for a rigorous classification and evaluation of suppliers, divided by product category. Suppliers are qualified according to criteria of quality, punctuality, and cooperation and are subject to periodic monitoring through ratings and inspection audits. For further information on this topic, please refer to the sections Procurement procedure and evaluation criteria and Supplier relationship management.

Declarations of conformity

The Italcoppie Group issues various declarations of conformity to certify compliance with the regulations applicable to its products. The main declarations adopted are listed below.

Certification	Description	Scope
 RoHS - Restriction of Hazardous Substances	The RoHS declaration of conformity certifies that the products placed on the market comply with Directive 2011/65/EU, as amended and supplemented, which restricts the use of hazardous substances in electrical and electronic equipment.	Italcoppie Sensori S.r.l. Reckmann GmbH
 REACH - Registration, Evaluation, Authorisation and Restriction of Chemicals	The REACH declaration of conformity confirms that the products placed on the market comply with Regulation (EC) 1907/2006, as amended and supplemented, on the registration, evaluation, authorization, and restriction of chemicals.	Italcoppie Sensori S.r.l. Reckmann GmbH

	Conflict Minerals	Although not subject to Regulation (EU) 2017/821, Italcoppie opposes the use of minerals sourced from conflict zones. The procurement of tin and gold, carried out in minimal quantities from European suppliers, complies with responsible supply chain regulations.	Italcoppie Sensori S.r.l. Reckmann GmbH
	MOCA - Food Contact Materials	The declaration of conformity under Regulation (EC) 1935/2004 and Regulation (EC) 2023/2006 confirms that properly labeled products are suitable for contact with food.	Italcoppie Sensori S.r.l.
	Proposition 65	Through compliance with California's Proposition 65, known as the Safe Drinking Water and Toxic Enforcement Act of 1986, Italcoppie Sensori S.r.l. certifies that the products placed on the market are not intended for ingestion, inhalation, or dermal absorption under normal conditions of use.	Italcoppie Sensori S.r.l.
	TSCA - Toxic Substances Control Act	Italcoppie Sensori's TSCA declaration of conformity certifies that the products placed on the market do not contain persistent, bioaccumulative, and toxic (PBT) chemical substances prohibited under Section 6(h) of the United States Toxic Substances Control Act.	Italcoppie Sensori S.r.l.
PFAS	Restrictions on PFAS substances	Italcoppie Sensori S.r.l. monitors the evolution of European regulations on per- and polyfluoroalkyl substances (PFAS). While not using short-chain PFAS in its materials, the Group uses, where strictly necessary, long-chain fluorinated polymers, for which it is actively seeking sustainable alternatives.	Italcoppie Sensori S.r.l.
POP	Declaration POP – Persistent Organic Pollutants	The declaration of Italcoppie Sensori S.r.l. under Regulation (EU) 2019/1021 on persistent organic pollutants (POPs) confirms that the products placed on the market are free from hazardous and persistent organic chemical substances that pose a threat to the environment and health.	Italcoppie Sensori S.r.l.

Processes for engaging consumers and end-users regarding impacts

ESRS Standards ESRS S4 S4-2

The Group's Companies maintain ongoing relationships with direct customers, who represent the primary interface with the market. Engagement methods vary among the Group's Companies.

In general, customer satisfaction is monitored through both formal and informal tools, such as periodic **questionnaires**, **ratings** provided by customers, and **direct discussions** with sales representatives. These assessments, although not governed by a formal internal procedure, are a useful tool for identifying any issues.

In other cases, such as at Reckmann, customer satisfaction may be included in annual stakeholder risk and opportunity assessments, also based on direct discussions with sales staff.

Finally, during the product design phase, specific customer requirements may be taken into account, for example in terms of materials and safety, particularly when related to compliance with sector-specific regulations.

Processes for remediating negative impacts and channels enabling consumers and end-users to raise concerns

ESRS Standards ESRS S4 S4-3

Within the Italcoppie Group, customer reports and requests are managed through **direct operational channels**, geared toward **prompt resolution of issues** and **technical dialogue** with the parties involved.

Discussion with the customer mainly takes place during the **product design phase**, when specific requirements can be gathered and functional or safety elements incorporated.

Issues are managed through various channels: in some cases, through the quality department (as at Reckmann), in others through **audits** and **online meetings** (as at Tunital), or **through technical assistance and after-sales services**,

accessible by phone, email, or in person. Some companies apply **formalized customer care and customer service procedures**, which define how customer requests and complaints are handled.

All customer interactions are documented and archived, allowing requests to be traced. This enables the Company to identify any recurring issues and take targeted corrective action, such as revising procedures, making technical changes, or updating product bills of materials.

In addition to the direct channels that allow customers to access support services, some Companies have a **whistleblowing system** also accessible to external stakeholders, including the Group's customers. For more information on the system, please refer to the section [The Whistleblowing system](#).

Actions carried out for consumers and end-users

ESRS Standards	ESRS 2 MDR-A, ESRS S4 S4-4
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The Italcoppie Group recognizes the importance of its customers and end-users, paying particular attention to the quality, safety, and reliability of the products supplied. In line with this commitment, the Group's Companies carry out actions and projects mainly through investments in research and development, optimization of technical processes, and direct collaboration with customers to adapt products to specific use contexts.

For the production companies, innovation activities are mainly driven by product development and improvement, in response to technical, regulatory, and market needs. Further drivers include the optimization of materials used and sales volume trends, which guide design and industrial choices.

As of the date of this report, no serious human rights issues or incidents involving consumers or end-users of the Group's products have been reported.

4. Governance Disclosures

Business Conduct

Topic	Sub-topic	Sub-sub-topic
G1 Business conduct	Active and passive corruption	Prevention and detection, including training Incidents
	Supplier relationship management, including payment practices Protection of whistleblowers	

Policies related to corporate culture and business conduct

ESRS Standards	ESRS 2 MDR-P, ESRS G1 G1-1
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The Italcoppie Group promotes a corporate culture based on **legality, integrity, respect for human rights, workplace safety, environmental protection, privacy protection** and **individual responsibility**. This translates into ethical behavior and the constant pursuit of quality, safety, and sustainability in all activities. Corporate culture is reinforced through the adoption of clear internal policies, ongoing communication of company values, and the direct involvement of all employees and relevant stakeholders.

The Code of Conduct

The Code of Conduct adopted by some of the Group's companies is the main tool for communicating and reinforcing corporate culture. As described in the section [Policies related to the own workforce](#), it establishes fundamental principles regarding legality, fairness, respect for people, prevention of conflicts of interest, anti-corruption, and data protection.

The Code provides for mechanisms to report unlawful conduct or conduct contrary to internal rules, accessible to both own workers and external stakeholders, and serves as a guide for managing ethical risks, including risks of active and passive corruption.

The other Group companies, while not having formalized policies and procedures, inform customers about how their personal data is processed in line with applicable regulations, ensuring that it will be processed by the Companies solely for purposes related to managing the offer itself and any resulting contractual relationship between the parties.

Materials procurement and external supplier qualification procedure

In compliance with the requirements of the ISO 9001 certified quality management system, the Group's Companies have established procurement management procedures aimed at ensuring the selection and retention of suitable suppliers. Further information on the management process is available in the section [Supplier relationship management](#).

The Whistleblowing system

Within the Group, Italcoppie Sensori and Reckmann have established **dedicated reporting channels** through secure digital platforms, accessible to employees, contractors, and external stakeholders directly from the company websites. The platforms, managed through the **Whistleblower Software**, allow reports to be submitted confidentially and, if desired, completely anonymously. The platforms are designed to be easily accessible from any device and to ensure the traceability and security of the information flow, in line with the requirements of European regulations.

The digital whistleblowing platform ensures the secure, independent, and confidential management of reports. Through this tool, the Group has established procedures to investigate promptly, independently, and objectively any incident concerning business conduct, including potential cases of active and passive corruption or violations of the Code of Conduct. Investigations are entrusted to competent staff who are independent of the operational areas concerned.

In addition to the online platform, Italcoppie Sensori has activated further internal reporting channels:



Sending a **registered letter** by post, addressed to the Report Managers at the Company's registered office;

Requesting a direct **meeting with the Report Managers**.

It should be noted that, regardless of the channel chosen to make a report, the Company and the Report Managers guarantee compliance with the obligation to keep the whistleblower's identity confidential and the prohibition of retaliation, in line with the requirements of Legislative Decree No. 24/2023 (the "Whistleblowing Decree") and Directive (EU) 1937/2019.

In compliance with the Whistleblowing Decree, whistleblowers may, under specific conditions, also make use of the **external reporting channel** managed by the National Anti-Corruption Authority (ANAC).

The procedures for using the reporting channels are available in English, Italian, and German on the website of [Italcoppie Sensori](#) and [Reckmann](#) in the "Whistleblowing" section.

In compliance with the applicable regulations transposing Directive (EU) 2019/1937, the staff responsible for managing reports have received **specific training** on the principles of independence, impartiality, and confidentiality protection.

In order to encourage corporate culture within its own workforce, Italcoppie Sensori's **training plan** includes an internal course on the Code of Conduct, corruption, ethics, occupational health and safety, and the whistleblowing system, taught by the Head of Human Resources. This training pathway is a tool for strengthening employees' awareness of company principles and for encouraging behavior consistent with corporate culture in all daily activities.

Supplier relationship management

ESRS Standards

ESRS G1 G1-2

The **Procurement Procedure and evaluation criteria** governs the Group's resource procurement process. This process begins with the **identification of a need** by company departments and the formalization of the purchase request. Priority is given to suppliers already qualified and included in dedicated **Vendor Lists**. Supplier qualification is based on criteria such as:

- possession of **quality certifications** issued by recognized bodies (e.g., ISO 9001);
- technical capability and **reliability** in complying with technical specifications and regulations;
- **qualitative** results of previous supplies (absence of defects, compliance with delivery times);
- for regulated supplies, availability of **mandatory documentation** (e.g., CE declarations of conformity, safety instructions).

Currently, in the supplier selection process, environmental and social criteria are considered through voluntary subscription to the Supplier Code of Conduct or a preference for suppliers with environmental certifications, in particular ISO 14,001 certified environmental management systems, on a non-binding basis.

Companies **periodically monitor suppliers** through checks upon receipt of materials, quality inspections, and, where applicable, audits or inspection reviews. In the case of newly qualified or occasional suppliers, orders include detailed technical specifications and industry-specific requirements.

The management of Vendor Lists and supplier monitoring provide for a **periodic review** aimed at confirming, updating, or removing suppliers based on the results obtained. Performance **evaluation** systems are applied that take into account quality, delivery punctuality, and responsiveness. In particular, Italcoppie Sensori applies a rating system that requires minimum reliability thresholds to be met, while Coel and Reckmann carry out technical evaluations and document checks.

The Group mainly relies on long-standing suppliers, with established relationships, while new suppliers are selected mainly to meet specific customer needs or to mitigate logistical risks. For a general description of the Group's suppliers, please refer to the section [Suppliers](#).

Supply chain audit and monitoring

Italcoppie Sensori has established a **monitoring process** that provides for audits at the suppliers most relevant in terms of revenue, product type, and regulatory criticality, with a specific focus on suppliers of MOCA products. The audits cover product quality, regulatory compliance, and safety, and are formalized through an Inspection Report that records the evidence found and any corrective actions required.

The main areas subject to review include:

- process and product quality;
- materials management;
- technical documentation;
- management of measuring instruments and equipment;
- corrective actions toward suppliers and customers;
- health, safety, and the environment.

In the environmental area, working environment conditions, emissions management, waste, containment systems, and renewable energy and resource reuse solutions are assessed. Social criteria are described in the section [Actions carried out for workers in the value chain](#).

Since 2025, Italcoppie Sensori has implemented a new **management system** for the dynamic evaluation of suppliers, with periodic report distribution to encourage improvement. This system included a testing phase for 2025, during which its functionality was assessed in the Company's operational context.

The supplier reliability evaluation model, based on 100 points, includes two main indicators—delivery punctuality and receipt conformity—which generate a maximum score of 75, representing the main component of the supplier evaluation. To make the model more comprehensive and balanced, a further 7 indices have been added to assess environmental, governance, and economic sustainability aspects, with a combined contribution of 25 points. In this way, a supplier that demonstrates excellent performance on all the aspects assessed can achieve a maximum score of 100/100.

The introduction of the new indicators stems from the need to also give credit to suppliers who, while not achieving the maximum result on the punctuality and receipt indicators, may be penalized by exogenous factors or conditions not entirely under their control.

Reckmann carries out an annual evaluation of environmentally relevant suppliers through internal audits, sharing results and non-conformities to promote corrective actions. The audit conducted in 2025 showed that the environmental processes of the suppliers and internal divisions involved are well implemented. In the same year, an internal audit of the environmental supplier evaluation process confirmed the effectiveness of the process, while also identifying opportunities for improvement.

Supply chain resilience

Supply chain risk monitoring mainly relates to operational continuity and logistics factors. The Group has taken action to reduce dependence on suppliers located in areas more exposed to supply risks, favoring, where possible, local suppliers located in Italy or Europe for the European Companies and in Brazil for Coel, in order to ensure shorter delivery times and supply stability.

Prevention and detection of active and passive corruption

ESRS Standards

ESRS G1 G1-3

The Group has adopted an **integrated approach** combining formal documentation, training, and direct communication, creating a widespread network involving all levels of the organization.

The **Codes of conduct** are made available to employees via the company website and are available in paper format upon request.

Training

The Group's Companies promote awareness of the Code of Ethics and company policies among employees, sharing their content during onboarding and periodically reinforcing them through brief informational sessions for staff.

Anti-corruption training within the Italcoppie Group is tailored according to the size of the Companies and the level of risk associated with the various activities. The functions considered most exposed to corruption risk are those in the areas of: sales and commercial, procurement and supply, administration and finance, human resources and logistics, as well as technical, production, and management roles, including management levels and function heads.

Cases of active or passive corruption

ESRS Standards	ESRS 2 MDR-A, ESRS 2 MDR-M, ESRS G1 G1-4
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During the reporting period, as in previous periods, no incidents of corruption or bribery involving Directors or employees of the Italcoppie Group were identified. In particular, there were no convictions and no penalties were imposed for violations of anti-corruption and anti-money laundering regulations.

No confirmed incidents of corruption were identified, nor were there any disciplinary actions or dismissals related to such matters. Likewise, there are no reported cases of contracts with business partners being terminated or not renewed due to violations of this kind. Finally, there are no public legal proceedings, either ongoing or concluded, against the Italcoppie Group or its employees relating to corruption matters.

Payment practices

ESRS Standards	ESRS 2 MDR-M, ESRS G1 G1-6
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The Italcoppie Group adopts payment practices based on fairness, transparency, and consistency, applying uniform conditions to all suppliers, regardless of their size.

Payment terms are mostly within 30–90 days from the invoice date, with a negligible percentage of cases beyond 90 days. Terms are defined based on the type of supply. For European suppliers, terms of up to 60 days are observed on average, while for supplies of particular economic significance, such as those relating to machinery, terms may be longer. The Group adopts virtuous practices, such as **early payment** ahead of the set due date or within 14 days of the invoice date, in order to benefit from any available discounts. The Administration of the Group's Companies has established regular monthly payment schedules to ensure punctuality and continuity in relationships with suppliers.

In financial year 2025, there were no legal proceedings due to late payments.

Annex 1 – ESRS Content Index

ESRS Standard	Disclosure	ESRS Indicator	Chapter References
General Information			
BP-1	General basis for preparation of the sustainability statement	DR 3, DR 5	General Disclosures / Basis of Preparation
BP-2	Disclosures in relation to specific circumstances	DR 6, DR 9, DR 10, DR 11, DR 13, DR 14, DR 15, DR 16	General Disclosures / Basis of Preparation
GOV-1	The role of the administrative, management and supervisory bodies	DR 19, DR 21a, DR 21b, DR 21d, DR 21e, DR 22a	General Disclosures / Sustainability Governance / Governance Model and Corporate Bodies
		DR 22c, DR 22d, AR 4	General Disclosures / Sustainability Governance / Sustainability Governance
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	DR 24, DR 26a, DR 26c, DR26d	General Disclosures / Sustainability Governance / Sustainability Governance
SBM-1	Strategy, business model and value chain	DR 38	General Disclosures / Strategy and Business Model / The sector: scenarios, market trends, and regulatory framework
		DR 40e, DR 40f, DR 40g	General Disclosures / Strategy and Business Model / Italcoppie's commitment to sustainable development
		DR 40ai, DR 40aii, DR 40aiii, DR 42b, DR 42c, AR 14a, AR 14b	General Disclosures / Strategy and Business Model / Business model
SBM-2	Interests and views of stakeholders	DR 43, DR 45a, DR 45b	General Disclosures / Strategy and Business Model / Stakeholders: interests and expectations
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	DR 46, DR 48a, DR 48c, AR 17	General Disclosures / Material Topics / Material topics
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	DR 51, DR 53a, DR 53b, DR 53c, DR 53d, DR 53g	General Disclosures / Material Topics / The process of identifying and assessing material impacts, risks, and opportunities
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	DR 54, DR 56, DR 59	General Disclosures / Material Topics / Material topics and ESRS reporting
Environmental Information			
ESRS E1 - Climate Change			
E1-2	Policies related to climate change mitigation and adaptation	DR 22, DR 25, AR 18	Environmental Disclosures / Climate Change / Policies related to climate change mitigation and adaptation
E1-3	Actions and resources in relation to climate change policies	DR 26, DR 29a	Environmental Disclosures / Climate Change / Actions on climate change
E1-4	Targets related to climate change mitigation and adaptation	DR 30, DR 33	General Disclosures / Material Topics / Material topics – Targets and actions
E1-5	Energy consumption and mix	DR 35, DR 37, DR 39, DR 40, DR 41, DR 43, AR 32, AR 34, AR 36	Environmental Disclosures / Climate Change / Energy consumption and mix
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	DR 44a, DR 44b, DR 48a, DR 49, DR 53, DR 54, AR 39a, AR 39b, AR 43a, AR 43b, AR 43c, AR 43d, AR 45, AR 53	Environmental Disclosures / Climate Change / GHG Emissions
ESRS E2 - Pollution			
E2-1	Policies related to pollution	DR 12, DR 15, AR 11	Environmental Disclosures / Pollution / Policies related to pollution
E2-2	Actions and resources related to pollution	DR 16, AR 15	Environmental Disclosures / Pollution / Actions on pollution
E2-5	Substances of concern and substances of very high concern	DR 32, AR 28	Environmental Disclosures / Pollution / Substances of concern
ESRS E5 - Resource Use and Circular Economy			
E5-1	Policies related to resource use and circular economy	DR 12, DR 14, DR 15, AR 8	Environmental Disclosures / Resource Use and Circular Economy / Policies related to resource use and circular economy

E5-2	Actions and resources related to resource use and circular economy	DR 17, DR 19, DR 20	Environmental Disclosures / Resource Use and Circular Economy / Actions and resources related to resource use and circular economy
E5-3	Targets related to resource use and circular economy	DR 21, DR 24	General Disclosures / Material Topics / Material topics – Targets and actions
E5-4	Resource inflows	DR 28, DR 30, DR 31a, DR 32, AR 21	Environmental Disclosures / Resource Use and Circular Economy / Resource inflows
E5-5	Resource outflows	DR 33, DR 35, DR 36, DR 37c, DR37d, DR 38, DR 39, DR 40, AR 26, AR 33	Environmental Disclosures / Resource Use and Circular Economy / Resource outflows
Social Information			
ESRS S1 - Own Workforce			
S1-1	Policies related to own workforce	DR 17, DR 19, DR 20a, DR 20b, DR 21, DR 22, DR 23, DR 24, AR 12, AR 15, AR 16	Social Disclosures / Own Workforce / Policies related to the own workforce
S1-2	Processes for engaging with own workers and workers' representatives about impacts	DR 27, AR 21, AR 23, AR 24	Social Disclosures / Own Workforce / Processes for engaging the own workforce and workers' representatives regarding impacts
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	DR 30, DR 32a, DR 32b, DR 33	Social Disclosures / Own Workforce / Processes for remediating negative impacts and channels enabling the own workforce to raise concerns
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	DR 35, DR 38c, DR 40b	Social Disclosures / Own Workforce / Actions carried out for the own workforce
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	DR 44, DR 46	General Disclosures / Material Topics / Material topics – Targets and actions
S1-6	Characteristics of the undertaking's employees	DR 48, DR 50a, DR 50b, DR 50c, DR 50d, DR 50e, DR 50f, DR 51, AR 55, AR 58, AR 59	Social Disclosures / Own Workforce / Employee characteristics
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	DR 53, DR 55a, DR 55b	Social Disclosures / Own Workforce / Characteristics of non-employee workers in the own workforce
S1-8	Collective bargaining coverage and social dialogue	DR 58, DR 60, DR 63a, DR 63b, AR 66, AR 69	Social Disclosures / Own Workforce / Collective bargaining and social dialogue
S1-9	Diversity metrics	DR 64, DR 65, DR 66	Social Disclosures / Own Workforce / Diversity metrics
S1-10	Adequate wages	DR 67, DR 69	Social Disclosures / Own Workforce / Fair wages
S1-11	Social protection	DR 72, DR 74, DR 75, AR 75	Social Disclosures / Own Workforce / Social protection
S1-12	Persons with disabilities	DR 77, DR 79, DR 80, AR 76	Social Disclosures / Own Workforce / Persons with disabilities
S1-13	Training and skills development metrics	DR 81, DR 83, AR 77, AR 78	Social Disclosures / Own Workforce / Training and skills development
S1-14	Health and safety metrics	DR 88a, AR 80	Social Disclosures / Own Workforce / Policies related to the own workforce
		DR 86, DR 88b, DR 88c, DR 88e, DR 89	Social Disclosures / Own Workforce / Health and safety metrics
S1-15	Work-life balance	DR 91, DR 93, AR 96	Social Disclosures / Own Workforce / Work-life balance metrics
S1-17	Incidents, complaints and severe human rights impacts	DR 100, DR 103a, DR 103b, DR 104a, AR 106	Social Disclosures / Own Workforce / Incidents, complaints, and severe human rights impacts
ESRS S2 - Workers in the Value Chain			
S2-1	Policies related to value chain workers	DR 14, DR 16, DR 17, DR 19, AR 13	Social Disclosures / Workers in the Value Chain / Policies related to workers in the value chain
S2-2	Processes for engaging with value chain workers about impacts	DR 20, DR 22, AR 17, AR 20	Social Disclosures / Workers in the Value Chain / Policies related to workers in the value chain
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	DR 25, DR 27, DR 28, AR 25	Social Disclosures / Workers in the Value Chain / Processes for remediating negative impacts and

channels enabling workers in the value chain to raise concerns

S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	DR 30, DR 32	Social Disclosures / Workers in the Value Chain / Actions carried out for workers in the value chain
ESRS S4 - Consumers and End-Users			
S4-1	Policies related to consumers and end-users	DR 13, DR 15, DR 16, DR 17, AR 11	Social Disclosures / Consumers and End-Users / Policies related to the personal safety of consumers and/or end-users
S4-2	Processes for engaging with consumers and end-users about impacts	DR 18	Social Disclosures / Consumers and End-Users / Processes for engaging consumers and end-users regarding impacts
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	DR 23, DR 25, DR 26, AR 19	Social Disclosures / Consumers and End-Users / Processes for remediating negative impacts and channels enabling consumers and end-users to raise concerns
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	DR 28, DR 31a, DR 31b, DR 31c, DR 32b, DR 33b, DR 35, AR 37	Social Disclosures / Consumers and End-Users / Actions carried out for consumers and end-users
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	DR 38, DR 40	General Disclosures / Material Topics / Material topics – Targets and actions
Governance Information			
ESRS G1 - Business Conduct			
G1-1	Corporate culture and business conduct policies	DR 7, DR 10a, DR 10c, DR 10e, DR 10g, AR 1b, AR 1d	Governance Disclosures / Business Conduct / Policies related to corporate culture and business conduct
G1-2	Management of relationships with suppliers	DR 15a, DR 15b, AR 2g	Governance Disclosures / Business Conduct / Supplier relationship management
G1-3	Prevention and detection of corruption and bribery	DR 16, DR 18a, DR 20	Governance Disclosures / Business Conduct / Prevention and detection of active and passive corruption
G1-4	Confirmed incidents of corruption or bribery	DR 22, DR 24	Governance Disclosures / Business Conduct / Cases of active or passive corruption
G1-6	Payment practices	DR 31, DR 33a, DR 33b, DR 33c, AR 17	Governance Disclosures / Business Conduct / Payment practices