

SUSTAINABILITY REPORT

2025



 **BREMENACCIAI**[®]
ACCIAI SPECIALI

 **ALUBREMEN**[®]
ALLUMINIO E LEGHE SPECIALI

SUSTAINABILITY REPORT 2025

**SPEED, PRECISION AND
CERTIFICATION OF QUALITY**

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“Our sustainability journey tells the story of who we are and our commitment to people and the planet, contributing with innovative solutions to a more responsible, inclusive and interconnected industrial future.”

METHODOLOGICAL NOTE

METHODOLOGICAL NOTE

This Sustainability Report represents the second edition of the Bre-Men Acciai Group’s sustainability reporting and covers the period from 1 January to 31 December 2025.

PURPOSE OF THE REPORT

The purpose of this Report is to provide stakeholders with a transparent representation of the Group’s economic, environmental, social and governance performance, illustrating the main initiatives undertaken, the results achieved and the improvement objectives defined for the future.

This document forms part of a reporting journey initiated in 2024 and serves as a tool for monitoring and continuously improving the Group’s ESG performance.

ABBREVIATIONS

Throughout this document, Bre-Men Acciai S.p.A. is referred to as “Bre-Men Acciai”, “the organisation” or “the Company”. The term “Group” refers collectively to Bre-Men Acciai S.p.A. and its subsidiary Alubremen S.r.l.. Bre-Men Acciai S.p.A. holds the copyright to this Report.

REPORTING BOUNDARY

The information and data contained in this document relate to the activities of Bre-Men Acciai S.p.A. and its subsidiary Alubremen S.r.l., unless otherwise specified.

The quantitative and qualitative data reported refer to the 2025 reporting period. Where available, comparative information relating to previous years is also provided to enable an assessment of performance trends over time.

THE REPORTING JOURNEY

This Report has been prepared on a voluntary basis as part of the sustainability journey undertaken by the Bre-Men Acciai Group. Although the organisation is not subject to the reporting obligations introduced by the Corporate Sustainability Reporting Directive (CSRD), it has chosen to adopt a structured approach to reporting its ESG performance, drawing on the voluntary standards developed by EFRAG for small and medium-sized enterprises.

REPORTING STANDARDS

This document has been prepared with reference to the Voluntary Sustainability Reporting Standards for SMEs (VSME) issued by EFRAG (European Financial Reporting Advisory Group), with the objective of providing consistent, proportionate and transparent reporting of ESG matters relevant to the Group.

The structure of the Report has been developed taking into account

the disclosures included in the Basic Module of the VSME Standards and, where considered relevant in light of the organisation’s characteristics and stakeholder expectations, selected disclosures from the Comprehensive Module.

The reported content has been defined on the basis of the materiality assessment updated during 2025, which involved both internal and external stakeholders and was aimed at identifying the environmental, social and governance topics most relevant to the organisation and its stakeholders.

APPROVAL

The Report was approved by the Board of Directors of Bre-Men Acciai S.p.A. in May 2026.

DEFINITION OF REPORT CONTENT

The content of this Report reflects the information considered most relevant for representing the Group’s performance and impacts across the environmental, social and governance dimensions. Any limitations relating to data availability or the applicability of specific disclosures have been assessed in light of the organisation’s characteristics and size. Data collection and processing were carried out through the involvement of the various company functions, using, where possible, measured data obtained from corporate management systems. Where data were not directly available, estimates and calculation methodologies consistent with the best information available at the time of preparation were used.

The Report was prepared with the support of GCP S.r.l. Società Benefit.

DEFINITION OF REPORT CONTENT AND STRUCTURE

The section entitled “Index of Reporting Standards” provides a cross-reference between the content of this Report and the disclosures required by the VSME Standards.

REPORTING FREQUENCY

The Bre-Men Acciai Group’s sustainability reporting is prepared on an annual basis.

EXTERNAL ASSURANCE

This Report has not been subject to verification or assurance by an independent external party.

CONTACTS

For information, comments or requests for further details regarding the content of this Report, please contact the Bre-Men Acciai Group at: amministrazione@bre-men.it



LETTER TO STAKEHOLDERS

Dear Stakeholders,

We are pleased to present the second Sustainability Report of the Bre-Men Acciai Group, covering the year 2025. While the first report marked the beginning of a journey towards greater transparency and accountability, this second edition confirms both the continuity of that journey and our commitment to pursuing it. Our decision to continue reporting on our environmental, social and governance performance reflects our determination to further integrate sustainability principles into the management and development of our business activities.

This year's report once again includes the results and initiatives of both Bre-Men Acciai and Alubremen, reaffirming a Group-wide vision focused on long-term value creation and the responsible management of the impacts generated by our operations.

The year 2025 represented an important milestone in the consolidation of our ESG journey. We updated our materiality assessment, strengthened our governance framework and defined new improvement objectives, with the aim of making our approach to sustainability increasingly structured and effective.

Among the most significant achievements of the year was the completion of our first Corporate Carbon Footprint calculation covering Scope 1 and Scope 2 emissions. This important step has provided us with a clearer understanding of our environmental impacts and will enable us to make more informed decisions regarding future actions and priorities.

Great attention was also devoted to our people, who remain at the heart of our organisation. Throughout the year, we continued initiatives aimed at promoting health and safety, employee well-being and professional development. We also launched our Gender Equality journey through the adoption of a dedicated Gender Equality Policy and the establishment of a Steering Committee responsible for supporting its implementation.

We are fully aware that sustainability is a continuous improvement journey based on listening, measurement and accountability. This Report represents an essential tool for assessing the progress made, consolidating our achievements and guiding future decisions with greater awareness and responsibility.

We would like to thank all our stakeholders for their trust and attention, and we hope that this Report provides a valuable opportunity to share the journey we have undertaken, the results achieved and the objectives that continue to guide our future development.

Yours sincerely,
The Management of Bre-Men Acciai

Luca Bianchi Gloria Bianchi
 



Chapter 1

IDENTITY, ORGANISATIONAL STRUCTURE AND BUSINESS MODEL

BRE-MEN ACCIAI AND ALUBREMEN TODAY

BRE-MEN ACCIAI TODAY

Bre-Men Acciai represents the historical and organisational core of the Group and specialises in the processing and distribution of special steels for industrial sectors that require high standards of quality, reliability and precision.

Over the years, the Company has established a solid presence in the market for steels used in industrial applications, developing technical expertise, service capabilities and long-term relationships with customers and business partners.

The year 2025 unfolded within an industrial landscape marked by ongoing transformation, complex market dynamics and increasing attention to resource efficiency and sustainability-related issues. In this context, Bre-Men Acciai continued to ensure operational continuity and supply reliability, while maintaining a strong focus on processing quality and effective process management.

Investments in technology and skills development support the continuous improvement of production activities, with the aim of optimising resource use, reducing waste and maintaining high standards of safety and quality.



ORGANISATIONAL AND GEOGRAPHICAL SCOPE

While maintaining distinct operational identities, Bre-Men Acciai and Alubremen share common values, management approaches and a unified vision of industrial development. The integration between the two companies enables the sharing of expertise, the alignment of strategic decisions and a more effective approach to sustainability-related issues.

The 2025 Sustainability Report forms part of this ongoing journey of continuity and consolidation, with the aim of transparently reporting the activities and results of both organisations. It highlights how sustainability is progressively becoming a structural dimension of the Group's way of doing business, guiding decisions, operations and long-term value creation.

GOVERNANCE INDICATOR	BRE-MEN ACCIAI	ALUBREMEN
Legal Form	Joint-Stock Company (S.p.A.)	Limited Liability Company (S.r.l.)
Registered Office	Romano d'Ezzelino (VI), Italy	Thiene (VI), Italy
Business Activity	Processing and Distribution of Special Steels	Processing and Distribution of Aluminium and Aluminium Alloys
NACE / ATECO Code	25.53.00	25.53.00
Operational Sites	Romano d'Ezzelino (VI) Cassola (VI) Castel Mella (BS)	Thiene (VI)
Number of Employees	56	21
Revenue (€)	25,6 mln €	14,4 mln €

BRE-MEN ACCIAI

HEADQUARTERS – ROMANO D'EZZELINO (VI)

The Romano d'Ezzelino site serves as the Company's operational and administrative headquarters, integrating offices, warehouse facilities and production departments. The facility covers approximately 5,400 m², including 1,000 m² dedicated to mechanical processing activities and steel logistics operations.

OPERATING SITE – CASSOLA (VI)

The Cassola site supports steel storage, cutting and processing activities, contributing to the company's operational and logistics efficiency.

OPERATIONAL SITE – CASTEL MELLA (BS)

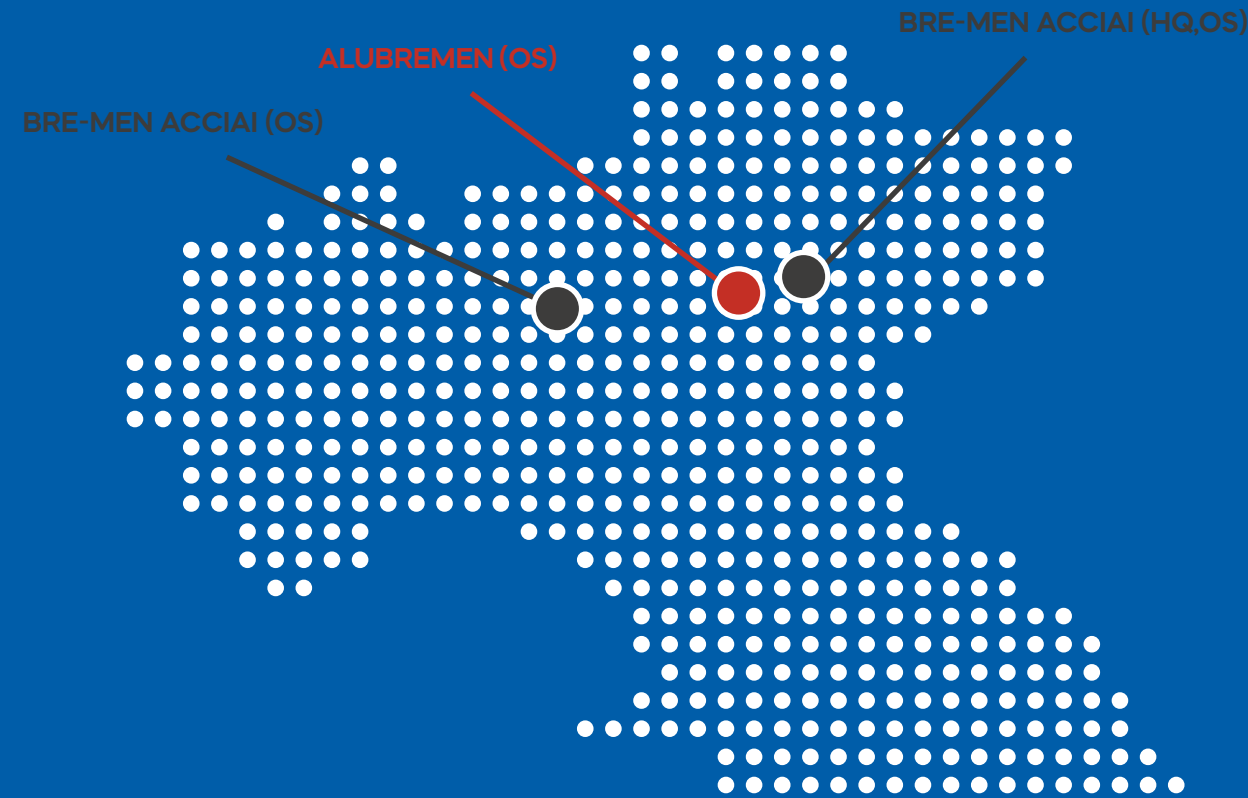
The Castel Mella operational site supports logistics and technical-commercial activities, helping to strengthen the Company's presence across Northern Italy and improve responsiveness to customer needs.

ALUBREMEN

OPERATIONAL SITE – THIENE (VI)

The Thiene facility is dedicated to the processing and distribution of aluminium and aluminium alloys. Covering an area of approximately 5,400 m², the site is designed to ensure the centralised management of operations, operational safety and the efficiency of production processes.

The facility plays a key role in supporting the Company's industrial activities, enabling effective workflow coordination and contributing to service reliability and operational excellence.



SERVED MARKETS AND INDUSTRIAL POSITIONING

OUR PRODUCTS AND SERVICES

Bre-Men Acciai has been operating for more than forty years in the processing and distribution of special tool steels, serving a wider range of industrial applications that require precision, durability and long-term reliability.

The Company supplies materials and technical processing services primarily used in the manufacture of moulds for the plastics and die-casting industries, as well as in the production of components for textile, agricultural and construction machinery.

Alubremen complements the Group's offering through the processing and distribution of aluminium and aluminium alloys, expanding the range of solutions available to customers and serving a broader spectrum of industrial applications. Its expertise in aluminium processing enables the Company to meet specific requirements in terms of lightweight materials, machinability and technical performance.

The complementarity of steel and aluminium allows the Group to offer a broader portfolio of solutions and to support customers in selecting the most suitable materials for their specific industrial applications.



THE MARKETS WE SERVE

Bre-Men Acciai's activities are primarily focused on the mechanical engineering and automotive sectors, industries in which precision and material reliability are key success factors.

The automotive sector represents a significant share of the applications served, particularly in the production of moulds and components used in plastics and metal processing.

In addition to this core market, the Company operates across a diversified range of industries, including medical devices, household appliances, food processing, eyewear and other specialised industrial segments. This diversification strengthens its presence in manufacturing environments characterised by demanding technical and quality requirements.

Alubremen also serves customers operating in sectors such as packaging, general engineering and high-tech industrial applications, further expanding the Group's footprint across different segments of the manufacturing value chain.

This diversified market presence enables the Group to maintain a flexible industrial positioning and to respond effectively to evolving customer needs and changing market dynamics.

A NETWORK OF LONG-TERM RELATIONSHIPS

Bre-Men Acciai and Alubremen operate within a well-established network of relationships with customers, suppliers and industrial partners. The quality of collaboration throughout the value chain is a key factor in ensuring operational continuity, supply reliability and the ability to respond effectively to market demands.

CUSTOMERS

The Group primarily operates in the business-to-business (B2B) market, working with companies across a range of industrial manufacturing sectors. Customer relationships are often built over the long term and are founded on material quality, supply reliability and the ability to meet specific production requirements.

The expertise developed over decades of experience enables both companies to support customers not only through the supply of materials, but also by advising on the most suitable materials and processing solutions for different industrial applications.

SUPPLIERS

Material quality is a critical success factor for the Group's operations. For this reason, Bre-Men Acciai and Alubremen work with qualified suppliers that have been carefully selected over time, prioritising partners capable of ensuring supply continuity and consistently high quality standards.

Relationships with suppliers are based on transparency, collaboration and continuous improvement, with the aim of building reliable and long-lasting partnerships that create value for all parties involved.

DISTRIBUTION CHANNELS

Materials are primarily distributed through a direct supply model serving industrial customers. The Group's logistics organisation and dedicated operational sites enable the efficient management of material flows and support rapid response times to market requirements.

The proximity of the Group's facilities to the main manufacturing districts of Northern Italy also represents a strategic advantage, helping to ensure timely deliveries, service reliability and close collaboration with customers.

THE VALUES THAT GUIDE OUR OPERATIONS

OUR MISSION



“Providing tailored steel solutions for industrial applications, while upholding the highest standards of quality, reliability and responsible resource management.”



“Providing tailored aluminium and alloy solutions for industrial applications, while ensuring efficiency, safety and a responsible approach to process sustainability.”

OUR CORE VALUES



QUALITY AND RELIABILITY

Quality is at the core of everything we do. We carefully select high-grade materials and manage every stage of the processing cycle with attention and precision, with the aim of ensuring reliable performance, consistent product quality and continuity of supply.



INNOVATION AND CONTINUOUS IMPROVEMENT

We believe that innovation is a key driver of growth and competitiveness. Continuously improving our production processes, adopting new technologies and developing tailored solutions for our customers enables us to strengthen our ability to meet the evolving demands of a constantly changing market.



PEOPLE-CENTRED APPROACH

People are a key asset for our organisations. We foster a safe and collaborative workplace, investing in training and skills development. Occupational health and safety are a constant commitment and an integral part of our operations.



RESPONSIBILITY AND INTEGRITY

We operate in compliance with applicable regulations and uphold the principles of integrity and transparency, building relationships based on mutual trust with customers, suppliers and business partners.



RESOURCE EFFICIENCY AND SUSTAINABILITY

We recognise the importance of using natural and energy resources responsibly. We therefore strive to improve process efficiency and progressively reduce waste across our operations.

Our goal is to create long-term value through quality, innovation and respect for people, contributing to a resilient and responsible model of industrial development.

INNOVATION, QUALITY AND INDUSTRIAL DEVELOPMENT

For Bre-Men Acciai and Alubremen, innovation and quality are fundamental drivers of competitiveness, reliability and long-term growth. In an industrial environment characterised by increasing complexity and a growing focus on resource efficiency, the continuous improvement of production processes is a central element of the Group’s strategy.

During 2025, Bre-Men Acciai further strengthened its commitment to optimising operational performance through the implementation of a Manufacturing Execution System (MES) designed to monitor machinery and related energy consumption. The adoption of this system enables the structured collection of data, the analysis of production performance and the identification of deviations or areas of inefficiency.

Data analysis supports technical and managerial decision-making aimed at improving operational efficiency and reducing waste. This data-driven approach provides valuable insights for enhancing process performance and promoting more efficient resource management.

At the same time, the Group continued its programme of machinery fleet renewal through the progressive replacement of equipment with more technologically advanced and energy-efficient solutions. These investments contribute to improving processing accuracy, service quality and the energy intensity of industrial operations.

For the Group, quality extends beyond the technical conformity of products and encompasses the overall reliability of the service provided, including on-time delivery, traceability and operational continuity. Technological innovation, data analysis and continuous improvement therefore represent key enablers of a solid and progressively more sustainable model of industrial development.

MANAGEMENT SYSTEMS AND CERTIFICATIONS

Quality and safety are fundamental pillars of the operating model adopted by Bre-Men Acciai and Alubremen. Over the years, both companies have implemented certified management systems, demonstrating their commitment to high standards, process reliability and continuous improvement.



Bre-Men Acciai is certified according to the **ISO 9001 standard**, which defines the requirements for a quality management system focused on customer satisfaction, process control and the prevention of non-conformities. Maintained over time, this certification ensures a structured approach to managing activities and safeguarding the quality of the products and services provided.



The Company also holds **ISO 45001 certification** for occupational health and safety management systems, reflecting its commitment to accident prevention, risk reduction and the protection of employee well-being.



Alubremen has adopted the same standards and is likewise certified according to **ISO 9001 and ISO 45001**, confirming a consistent Group-wide approach to quality and safety management.

The ongoing maintenance of these certifications is supported by regular monitoring activities, internal and external audits, and the continuous updating of operational procedures. This enables the Group’s companies to ensure reliability, traceability and regulatory compliance, strengthening the trust of customers, suppliers and other stakeholders.



Alongside the consolidation of existing management systems, the Group has defined additional certification-related development objectives. Bre-Men Acciai and Alubremen intend to begin the process of obtaining **ISO 14001 certification**, with the aim of strengthening the management of environmental aspects and providing structured support for their sustainability journey.



At the same time, both companies have launched the process to obtain the **Gender Equality Certification (UNI/PdR 125)** as a tool to promote equal opportunities, inclusion and the enhancement of people throughout the organisation.



For Alubremen, achieving **EN 9120 certification**, the internationally recognised quality management standard for the aerospace sector, is also among its strategic objectives. This certification will support the expansion of market opportunities and enable the Company to meet the stringent quality requirements of highly specialised technological supply chains.

Certifications therefore represent not only a formal recognition, but also a practical tool for supporting continuous improvement and fostering the development of a robust and responsible industrial model.



Chapter 2

MATERIALITY ASSESSMENT AND STAKEHOLDER ENGAGEMENT

STAKEHOLDER ENGAGEMENT

For Bre-Men Acciai, stakeholder engagement is an important element in understanding the environment in which the Company operates and in guiding its activities in a responsible manner. The Company interacts daily with customers, employees, suppliers, local communities and other stakeholders, fostering ongoing dialogue based on transparency and collaboration.

Engagement takes place primarily through day-to-day business relationships, complemented by structured opportunities for discussion and information sharing. This approach enables the Company to gather diverse perspectives, identify expectations and continuously improve the way its activities are managed.

Through these interactions, Bre-Men Acciai strengthens its relationships with stakeholders and enhances its ability to operate in alignment with the economic and local context in which it operates.

Trascina qui la colonna da raggruppare														
Codice Cassa	Tipo Cassetto	Descrizione Divis...	Divisione	ID Conto...	Codice Articolo	Letto	Sette Letto	Lunghezza	Larghezza	Spesa...	Descrizione Articolo	Tipo Mater		
30	Tipo H1	Divisione 1		1	15815 00210	27705CL1	BP35P270LB2425220	475	440	170 1.2311		NO		
30	Tipo H1	Divisione 1		1	15870 00210	Q1331076	BP35P170LB2432453	855	360	170 1.2311		NO		
44	Tipo H1	Divisione 1		1	15873 00210	S2093815	BP35P200LB2432157	655	200	175 1.2311		NO		
39	Tipo H1	Divisione 1		1	15436 00210	S2186865	BP35P182LB2425640	640	182	180 1.2311		NO		
44	Tipo H1	Divisione 1		1	16087 00210	12171934	BP35P250LB2358048	300	250	180 1.2311		NO		
30	Tipo H1	Divisione 1		1	15164 00210	S2093825	BP35P182LB2343984	580	310	182 1.2311		NO		
33	Tipo H1	Divisione 1		1	15405 00210	S2186865	BP35P182LB2424558	2020	185	182 1.2311		NO		
33	Tipo H1	Divisione 1		1	15541 00210	A2300547	BP35P192LB2417238	210	198	192 1.2311		NO		
36	Tipo H1	Divisione 1		1	16195 00210	A2300547	BP35P192LB2435280	545	468	192 1.2311		NO		
33	Tipo H1	Divisione 1		1	15180 00210	Q2118022	BP35L200LB2284705	538	530	200 1.2311		NO		
36	Tipo H1	Divisione 1		1	16137 00210	A2200528	BP35P200LB2433571	560	262	200 1.2311		NO		
30	Tipo H1	Divisione 1		1	3496 00210	A2100505	BP35P215FB2352448	455	405	215 1.2311		NO		
39	Tipo H1	Divisione 1		1	15954 00210	A2100481	BP35P220LB2351338	420	387	220 1.2311		NO		
30	Tipo H1	Divisione 1		1	14930 00210	A2100481	BP35P220LB2339961	675	485	220 1.2311		NO		
33	Tipo H1	Divisione 1		1	14722 00210	S2186845	BP35P235LB2414784	555	440	235 1.2311		NO		
39	Tipo H1	Divisione 1		1	3606 00210	S2186845	BP35P235LB2356381	703	295	235 1.2311		NO		
30	Tipo H1	Divisione 1		1	14967 00210	S2186845	BP35P235LB2414700	645	580	235 1.2311		NO		
30	Tipo H1	Divisione 1		1	14157 00210	A2000471	BP35P241LB2350999	560	245	241 1.2311		NO		

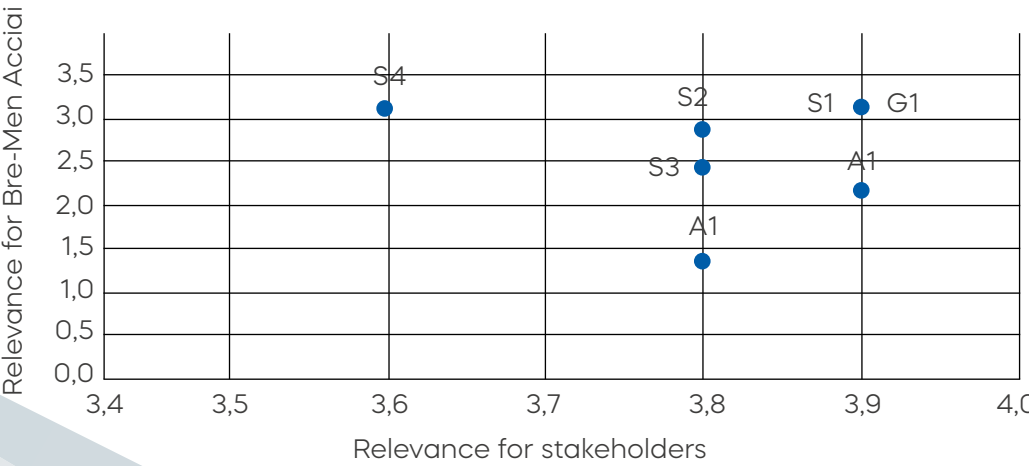
MATERIAL TOPICS AND SIGNIFICANT IMPACTS

Bre-Men Acciai’s materiality assessment was developed through a structured approach that combined internal evaluations with input from stakeholders.

In the first phase, the Company identified a set of potentially relevant ESG topics based on its activities, operating context and experience gained over previous years. On this basis, two questionnaires were developed: a more detailed version for key internal functions and a simplified version for external stakeholders.

The responses collected were analysed and integrated with the results of the previous year’s materiality assessment in order to ensure continuity and consistency over time. This process enabled the Company to identify the material topics on which it focuses its reporting activities and the definition of sustainability objectives.

The results were subsequently consolidated into a materiality matrix, providing a visual representation of the topics considered most relevant by both stakeholders and the Company.



- Overall, the materiality assessment identified:
- 2 environmental impact macro-topics (E)
 - 4 social impact macro-topics (S)
 - 1 governance impact macro-topic (G)

Pollution	A1
Circular Economy	A2
Own Workforce	S1
Workers in the Value Chain	S2
Affected Communities	S3
Consumers and End-users	S4
Business Conduct	G1

SUSTAINABILITY COMMITMENTS AND TARGETS

The materiality assessment identified a set of strategic objectives that represent the Company’s key priorities across environmental, social and governance (ESG) dimensions.

Recognising the importance of an integrated and long-term approach, Bre-Men Acciai has aligned these objectives with the United Nations Sustainable Development Goals (SDGs) of the 2030 Agenda, with the aim of contributing, in a manner consistent with its business activities, to the major global sustainability challenges.

The objectives defined provide a framework for guiding the Company’s activities along a path of continuous improvement, progressively strengthening the integration of ESG principles into operational processes and decision-making practices.

Material Topic	Pollution: sustainable use of materials and lower-impact raw materials
2025 Targets	<i>Introduce a structured system for calculating the Corporate Carbon Footprint (CCF) to measure and monitor emissions generated by business activities.</i>
SDGs	12 - 13
2025 Results	<i>Initiated the quantification of the Corporate Carbon Footprint (Scope 1 and Scope 2) for both Bre-Men Acciai and Alubremen.</i>
2026 Targets	<i>Complete the calculation of the Scope 1 and Scope 2 Carbon Footprint and ensure its annual monitoring for both organisations.</i>

Material Topic	Pollution: energy efficiency improvements
2025 Targets	<i>Implement a detailed monitoring system for machinery energy consumption. Invest in the renewal of the machinery fleet to reduce energy consumption and emissions.</i>
SDGs	7 - 9 - 13
2025 Results	<i>Initiated the implementation of a Manufacturing Execution System (MES) to monitor production processes, including the collection and analysis of energy consumption data. Continued the renewal of the machinery fleet through the introduction of new equipment across all four production sites, with the aim of improving both operational and energy efficiency.</i>
2026 Targets	<i>Complete the implementation of the Manufacturing Execution System (MES) and ensure its full operational deployment. Prioritise the acquisition of machinery with higher energy-efficiency ratings than the equipment being replaced.</i>

Material Topic	Circular economy: industrial waste management
2025 Targets	<i>Ensure full compliance with the requirements of the RENTRI (National Electronic Register for Waste Traceability) system. Achieve the recovery of at least 95% of generated waste, with a target of 100% for Alubremen. Maintain the proportion of hazardous waste below 5% of total waste generated (0% for Alubremen).</i>
SDGs	12
2025 Results	<i>Full compliance with the requirements of the RENTRI system achieved.</i>
2026 Targets	<i>Maintain full compliance with the RENTRI system, with zero documentation non-conformities and all records updated within the required timeframes. Ensure that at least 95% of the waste generated is recovered, with a target of 100% recovery for Alubremen. Maintain hazardous waste below 5% of total waste generated (0% for Alubremen).</i>

Material Topic	Own workforce: occupational health and safety.
2025 Targets	<i>Target number of workplace accidents: 0 Reduce the Frequency Rate (FR) and Severity Rate (SR) by 5% Maintain the number of non-commuting workplace accidents below 2 Invest in new machinery to enhance safety within production processes</i>
SDGs	3 - 8
2025 Results	<i>Achieved a 35% reduction in the Frequency Rate (FR). Achieved a 45% reduction in the Severity Rate (SR). Recorded 2 non-commuting workplace accidents.</i>
2026 Targets	<i>Zero workplace accidents Maintain a Frequency Rate (FR) below 25 Maintain a Severity Rate (SR) below 1.5</i>

Material Topic	Own workforce: training and skills development
2025 Targets	<i>Ensure that each employee receives a minimum of 13 hours of training per year, aimed at strengthening both specialised technical competencies and transferable skills.</i>
SDGs	4 - 8
2025 Results	<i>An average of 24.5 training hours delivered per employee.</i>
2026 Targets	<i>Ensure a minimum of 13 training hours per employee per year.</i>

Material Topic	Own workforce: gender equality.
2025 Targets	<i>Maintain the Company's flexible working time and part-time policies. Increase female representation within the workforce to more than 20%.</i>
SDGs	5 - 8
2025 Results	<i>Maintained the Company's flexible working time and part-time policies. Maintained female workforce representation at approximately 20%. Established the Gender Equality Steering Committee. Defined and adopted the Gender Equality Policy.</i>
2026 Targets	<i>Implement a structured system for collecting and managing reports, suggestions and cases of non-inclusivity. Promote awareness-raising initiatives and provide at least two hours of annual training on gender equality and inclusion to all employees.</i>

Material Topic	Workers in the value chain: long-term supplier relationships
2025 Targets	<i>Ensure continuity of supply by maintaining at least 20% of planned volumes under programme agreements for the following year, fostering stable and reliable relationships with strategic suppliers.</i>
SDGs	8 - 12 - 17
2025 Results	<i>Maintained long-term relationships with strategic suppliers. Overall purchasing volumes increased by 25%.</i>
2026 Targets	<i>Integrate environmental sustainability criteria into the qualification process for new suppliers, giving preference, under equivalent technical and commercial conditions, to suppliers holding ISO 14001 certification or equivalent environmental certifications.</i>

Material Topic	Affected communities: relationships with local communities and the local area
2025 Targets	<i>Strengthen collaboration with local communities, educational institutions and local initiatives.</i>
SDGs	4 - 11
2025 Results	<i>Continued to support the local community through partnerships with sports associations and cultural and community initiatives promoting the Bassano del Grappa area.</i>
2026 Targets	<i>Strengthen collaboration with schools and educational institutions by offering at least one curricular internship within the Group. Maintain at least one local cultural or community initiative.</i>



Material Topic	Consumers and end-users: customer satisfaction
2025 Targets	<i>Implement a continuous customer satisfaction monitoring system through a structured survey and the annual analysis of results.</i>
SDGs	12
2025 Results	<i>Developed a structured customer satisfaction survey, with rollout scheduled for the first quarter of 2026.</i>
2026 Targets	<i>Administer the customer satisfaction survey to a representative sample of customers. Achieve an average overall satisfaction score of at least 8.5/10. Analyse the results and share the findings internally on an annual basis.</i>

Material Topic	Consumers and end-users: product and service quality
2025 Targets	<i>Collect feedback on the quality of products and services through customer satisfaction surveys. Maintain ISO 9001 certification. Ensure that credit notes issued for non-conformities account for less than 0.02% of annual revenue.</i>
SDGs	9 - 12
2025 Results	<i>Developed a structured customer satisfaction survey. Maintained ISO 9001 certification. Credit notes issued due to non-conformities amounted to 0.13% of revenue.</i>
2026 Targets	<i>Achieve a customer satisfaction score for quality of at least 4 out of 5. Maintain ISO 9001 certification. Keep the value of credit notes issued due to non-conformities below 0.1% of revenue.</i>

Material Topic	Business conduct: medium- to long-term growth and financial stability.
2025 Targets	Exceed 13,000 tonnes of product sold
SDGs	8 - 9
2025 Results	Sold approximately 12,530 tonnes of product, in line with market conditions and the Company's production capacity.
2026 Targets	Maintain sales volumes (kg sold) in line with the average recorded over the previous three financial years. Monitor key financial and economic KPIs on a quarterly basis and share the results with the Board of Directors.

Material Topic	Business conduct: transparency, ethics and integrity in business operations
2025 Targets	Strengthen the corporate culture of ethics and compliance by sharing the Organisational, Management and Control Model pursuant to Legislative Decree 231/2001 (Model 231) with internal and external collaborators and by promoting awareness of the Company's Code of Ethics.
SDGs	16
2025 Results	Delivered training on the Model 231 and communicated the Code of Ethics to all employees.
2026 Targets	Provide training on the Code of Ethics and the Organisational, Management and Control Model (Model 231) to all new employees. Maintain zero confirmed violations of the Code of Ethics and Model 231.

Material Topic	Business conduct: business continuity and effective corporate governance
2025 Targets	Ensure stability and consistency in corporate governance by maintaining the existing corporate ownership and governance structure.
SDGs	16
2025 Results	The corporate governance structure remained unchanged, ensuring continuity and stability in the governance of the Company.
2026 Targets	Ensure the continuity and stability of the corporate ownership structure and governance bodies.

Material Topic	Business conduct: cybersecurity
2025 Targets	Achieved a Value Assessment (VA) score of 1. Completed the firewall upgrade. Updated server and client operating systems during 2025. Replaced and upgraded the Company's server infrastructure.
SDGs	9-16
2025 Results	Conducted a Vulnerability Assessment. Completed the upgrade of the Company's firewalls, servers and operating systems.
2026 Targets	Conduct at least one annual Vulnerability Assessment. Complete the implementation of the Manufacturing Execution System (MES) at both Bre-Men Acciai and Alubremen. Keep IT systems and cybersecurity controls up to date.

Material Topic	Business conduct: data privacy and protection
2025 Targets	Provide 4 hours of IT training per year for employees who use IT systems. Maintain compliance with the General Data Protection Regulation (GDPR).
SDGs	16
2025 Results	Maintained GDPR compliance through continuous monitoring and regular update activities.
2026 Targets	Provide at least two hours of annual IT training for employees using information systems. Maintain zero personal data breaches and no significant information security incidents.



Chapter 3

GOVERNANCE, ETHICS AND CORPORATE RESPONSIBILITY

GOVERNANCE STRUCTURE AND CORPORATE OWNERSHIP

Bre-Men Acciai's governance framework is based on a management model founded on transparency, accountability and compliance with applicable regulations, with the aim of ensuring balanced business management and long-term value creation for stakeholders.

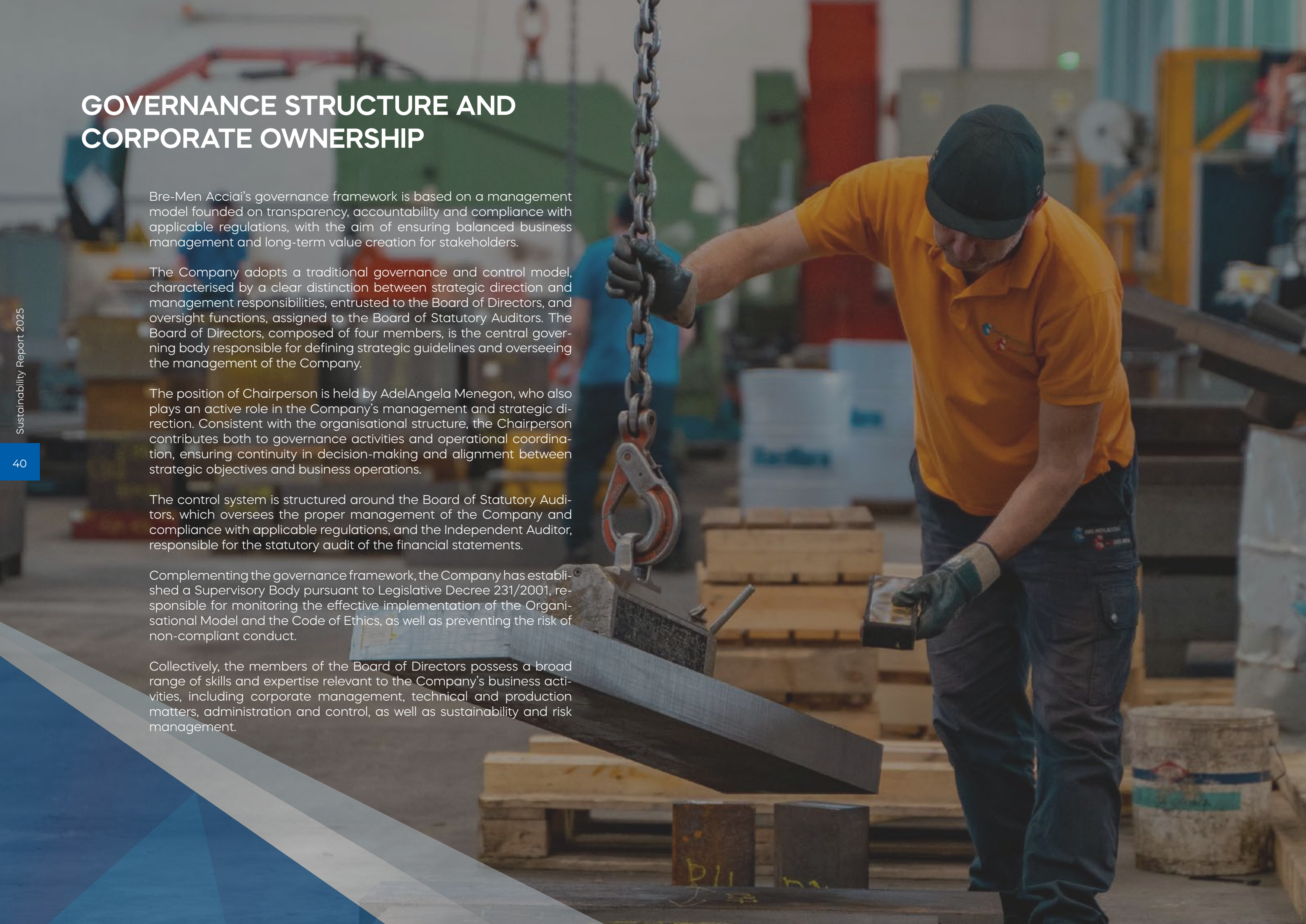
The Company adopts a traditional governance and control model, characterised by a clear distinction between strategic direction and management responsibilities, entrusted to the Board of Directors, and oversight functions, assigned to the Board of Statutory Auditors. The Board of Directors, composed of four members, is the central governing body responsible for defining strategic guidelines and overseeing the management of the Company.

The position of Chairperson is held by AdelAngela Menegon, who also plays an active role in the Company's management and strategic direction. Consistent with the organisational structure, the Chairperson contributes both to governance activities and operational coordination, ensuring continuity in decision-making and alignment between strategic objectives and business operations.

The control system is structured around the Board of Statutory Auditors, which oversees the proper management of the Company and compliance with applicable regulations, and the Independent Auditor, responsible for the statutory audit of the financial statements.

Complementing the governance framework, the Company has established a Supervisory Body pursuant to Legislative Decree 231/2001, responsible for monitoring the effective implementation of the Organisational Model and the Code of Ethics, as well as preventing the risk of non-compliant conduct.

Collectively, the members of the Board of Directors possess a broad range of skills and expertise relevant to the Company's business activities, including corporate management, technical and production matters, administration and control, as well as sustainability and risk management.



VALUES, ETHICS AND CORPORATE CULTURE

Bre-Men Acciai and Alubremen conduct their activities in accordance with principles of integrity, responsibility and compliance, promoting an organisational culture based on fairness, transparency and attention to stakeholders.

Acting ethically is a conscious and strategic choice for the Group, aimed at strengthening trust-based relationships and supporting long-term value creation. Integrity, respect for rules and consistency between stated principles and actual behaviour are central elements of the organisations' identity and guide activities at every level.

These principles are formalised in the respective Codes of Ethics, which define the core values and standards of conduct applicable to all individuals acting on behalf of the organisations, as well as to business partners and suppliers. The Codes of Ethics serve as a reference framework to promote lawful, fair and transparent behaviour in both internal and external relationships.

The Code of Ethics is communicated across all organisational functions and made available to stakeholders, who are encouraged to embrace its principles. Alubremen has also adopted a Code of Ethics based on the same values, reinforcing cultural consistency and ethical governance throughout the Group.

During 2025, Bre-Men Acciai adopted an Organisational, Management and Control Model pursuant to Legislative Decree 231/2001 (Model 231), aimed at preventing criminal offences and strengthening a culture of compliance and accountability within organisational processes. The Model is based on a risk assessment framework and on the implementation of internal protocols and procedures designed to ensure compliance with legal requirements and ethical principles.

The system is overseen by the Supervisory Body, an autonomous and independent entity responsible for monitoring the effective implementation of Model 231 and the Code of Ethics, assessing their consistency and effectiveness, and proposing updates where necessary. The Supervisory Body has access to relevant information and contributes to fostering an organisational culture focused on accountability, risk prevention and ethical conduct.

GENDER EQUALITY AND INCLUSION

People are a central asset in Bre-Men Acciai's organisational development. The Company is committed to fostering an inclusive, equitable and respectful working environment that values the dignity of every individual.

During 2025, the Company strengthened its commitment to gender equality and inclusion through the adoption of a dedicated corporate policy aimed at preventing all forms of discrimination, harassment and inappropriate behaviour, while promoting equal opportunities throughout organisational processes.

The policy applies to all employees and to all parties interacting with the Company, including contractors, suppliers and business partners. It is based on the principles of fairness, respect, appreciation of diversity and zero tolerance towards discriminatory or harassing behaviour.

In line with the UNI/PdR 125:2022 guidelines, Bre-Men Acciai also established a Gender Equality Steering Committee, tasked with supporting Management in the definition and implementation of inclusion policies and monitoring the effectiveness of the adopted system.

The Committee is composed of individuals with organisational and managerial expertise and operates in coordination with the governing body. It contributes to the definition of objectives, the monitoring of results and the promotion of initiatives aimed at fostering an inclusive and respectful workplace.

The Committee's activities are governed by a specific internal regulation defining its composition, responsibilities and duties, including KPI monitoring, the proposal of improvement actions, and the promotion of awareness-raising and training initiatives on gender equality issues.

Through these measures, Bre-Men Acciai promotes a structured and continuous approach to diversity and inclusion management, contributing to improved organisational well-being and the strengthening of its corporate culture.



COMPLIANCE AND RISK MANAGEMENT

Bre-Men Acciai and Alubremen adopt a structured approach to risk management, focused on prevention, control and the continuous improvement of operating conditions, in compliance with applicable regulations. This approach also supports the effective oversight of corporate compliance through the monitoring of regulatory requirements and adherence to internal procedures.

RISK MANAGEMENT AND PEOPLE PROTECTION

Protecting the health and safety of employees is a key priority for the organisation. Bre-Men Acciai has developed a structured system for the identification, assessment and management of risks, in compliance with the requirements of Legislative Decree 81/08.

The Risk Assessment Document (DVR) serves as the primary reference tool for identifying hazards associated with business activities and assessing their likelihood and severity in order to define appropriate prevention and protection measures. The assessment takes into account job tasks, equipment used and workplace characteristics, and also considers normal, abnormal and emergency scenarios.

The organisation applies the principle of the hierarchy of prevention measures, prioritising the elimination of risks at source and, where necessary, implementing technical and organisational measures as well as personal protective equipment (PPE). The system is reviewed and updated on a regular basis and involves all company roles responsible for health and safety management.



ENVIRONMENTAL RISK MANAGEMENT

As part of its environmental management approach, Bre-Men Acciai systematically oversees the risks associated with its production activities through a preventive approach focused on reducing environmental impacts.

Key areas of attention include air quality, the management of chemicals and waste, and the prevention of accidental events. To address these risks, the Company implements measures such as emission control in loading and unloading areas, safe storage procedures for hazardous substances, and waste management and traceability systems, including those relating to hazardous waste.

The Company also adopts technical and organisational controls aimed at preventing spills, fires and explosive atmospheres (ATEX), supported by dedicated training programmes for employees involved in relevant activities.

Risk Area	Description	Measures Implemented
Vehicle emissions	Exhaust gas emissions in loading and unloading areas	- No-idling policy for vehicles - Employee training - Safe storage procedures
Hazardous chemicals	Metalworking fluids, metal dust and technical cleaning agents	- Compliant labelling - Use of personal protective equipment (PPE) - Reduction in quantities used - Employee training
Waste management	Waste oils, contaminated materials, containers and pallets	- Waste segregation and separate collection - Disposal through authorised operators - Waste traceability systems - Safe segregation and storage
Explosive atmospheres (ATEX)	Gas installations and battery charging systems for forklift trucks	- Ventilation systems - Equipment inspections and controls - Specific training programmes - Safety devices
Accidental spills	Leaks from tanks or storage containers	- Secondary containment systems - Periodic inspections - Emergency response procedures

INFORMATION SECURITY AND CYBERSECURITY

Information security and data protection are strategic priorities for Bre-Men Acciai and Alubremen, supporting operational continuity, the safeguarding of information assets and the trust of stakeholders.

The organisations adopt a structured approach to cybersecurity, aligned with the requirements of the General Data Protection Regulation (GDPR) and based on technical and organisational measures designed to ensure the confidentiality, integrity and availability of information. Digital infrastructures are managed in collaboration with a specialised external partner, ensuring continuous oversight of IT systems.

Key measures include antivirus protection systems, information flow controls, IT infrastructure monitoring tools, controlled access management and the use of secure remote access connections. The organisations have also implemented multi-level backup systems and periodic software update procedures to reduce vulnerability-related risks and ensure data availability even in the event of critical incidents.

A strong emphasis is placed on prevention through employee training and awareness-raising initiatives on information security topics, promoting responsible and informed use of digital tools throughout the organisations.

During 2025, Bre-Men Acciai and Alubremen completed a major IT infrastructure upgrade programme in line with the objectives defined in the previous reporting period.

In particular, the server architecture was renewed through the replacement of existing systems with more advanced and high-performance solutions, improving operational efficiency while reducing energy consumption.

Both server-side and client-side operating systems were also upgraded to more recent and secure versions, helping to reduce exposure to known vulnerabilities and ensuring full compatibility with the security measures in place.

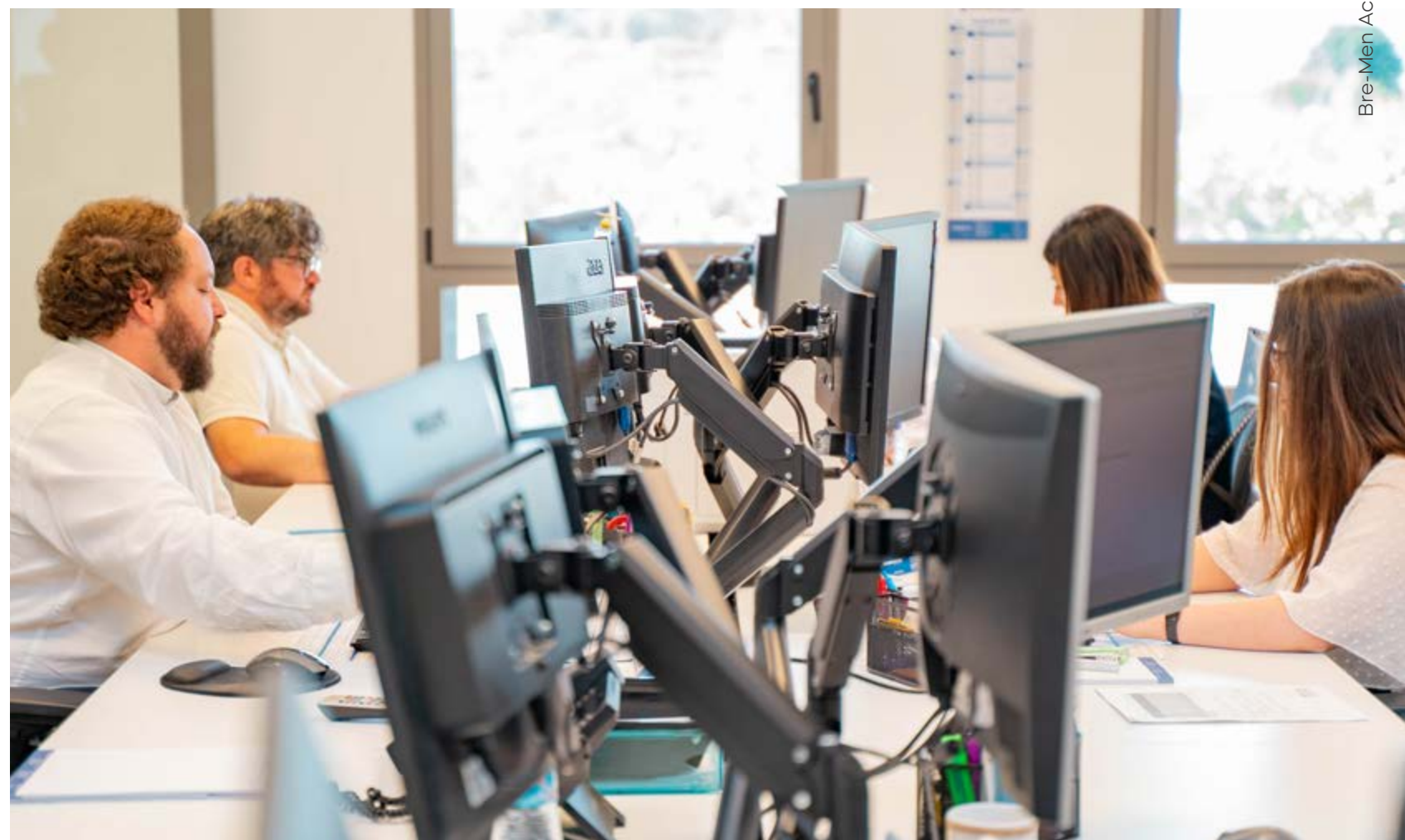
In June 2025, a Vulnerability Assessment was conducted by a specialised external provider, with positive results. This activity has been integrated into the organisations' processes and represents a structured mechanism for the continuous monitoring and improvement of cybersecurity performance.

No significant cybersecurity incidents were recorded during the reporting period.

Looking ahead, the organisations have identified further initiatives for 2026 aimed at strengthening digitalisation and information security. In particular, the implementation of a Manufacturing Execution System (MES) is planned for both Bre-Men Acciai and Alubremen to support the monitoring and optimisation of production processes.

In parallel, migration to the Microsoft 365 platform is planned to enhance document management, collaboration and data security. An advanced email management system has also been introduced, enabling the centralised filtering of incoming communications and strengthening protection against spam and cyber threats.

Through these initiatives, Bre-Men Acciai and Alubremen reaffirm their commitment to maintaining a high level of cybersecurity and data protection, supporting operational resilience and the sustainable development of the organisations.



ANTI-CORRUPTION AND WHISTLEBLOWING

The prevention of corruption and the promotion of ethical conduct are central elements of the approach adopted by Bre-Men Acciai and Alubremen, in line with the principles of integrity, transparency and compliance.

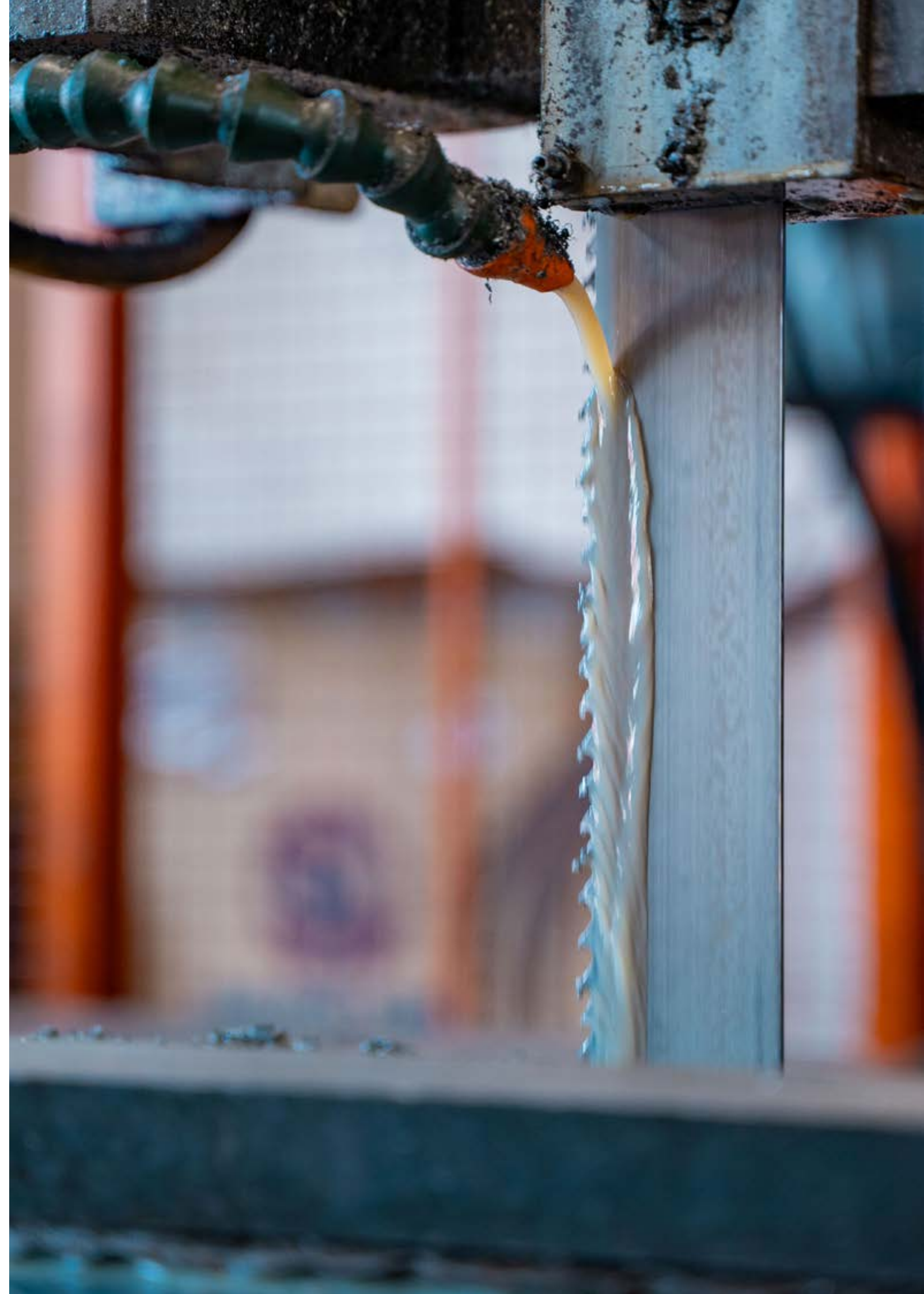
The prevention of corruption is an integral part of the governance framework adopted by Bre-Men Acciai and Alubremen and is supported by the Code of Ethics and the Organisational, Management and Control Model pursuant to Legislative Decree 231/2001. These instruments define standards of conduct and specific controls for areas most exposed to risk, including relations with Public Authorities, supplier management and the use of corporate resources.

The organisations adopt a control system designed to prevent ethical and reputational risks through the identification of sensitive activities and the implementation of preventive procedures and measures. Practices such as offering or accepting improper benefits, favouritism or collusive behaviour are expressly prohibited.

A key role is played by the Supervisory Body, which monitors the effective implementation of Model 231 and the Code of Ethics, receives any reports of misconduct and assesses cases of non-compliance, ensuring confidentiality, impartiality and the protection of whistleblowers.

The organisations provide internal reporting channels in compliance with applicable whistleblowing regulations, enabling employees and stakeholders to report, securely and, where permitted, anonymously, any conduct that may be inconsistent with ethical principles or applicable laws.

During the reporting period, no confirmed incidents of corruption or other significant violations of the Code of Ethics were identified or reported.



RESPONSIBLE RELATIONSHIPS WITHIN THE SUPPLY CHAIN

Bre-Men Acciai and Alubremen promote business relationships based on principles of fairness, transparency and responsibility, extending their ethical values to the management of the supply chain.

Suppliers are selected according to objective criteria that take into account not only economic and quality-related aspects, but also reliability, regulatory compliance and attention to health and safety, environmental protection and social responsibility.

The organisations require suppliers and business partners to comply with the principles set out in the Code of Ethics, particularly with regard to legal compliance, the protection of workers' rights, occupational health and safety, and environmental protection. These requirements are formalised within contractual relationships and represent a key element in the evaluation of supplier partnerships.

To promote compliance with these standards, Bre-Men Acciai and Alubremen adopt an approach based on the assessment and monitoring of supplier relationships, encouraging dialogue and collaboration with their business partners. Any instances of non-compliance or critical issues are addressed through engagement and the definition of corrective actions, with the objective of ensuring continued compliance with the required standards and supporting the continuous improvement of supply chain performance.

Through this approach, Bre-Men Acciai and Alubremen aim to promote a responsible and sustainable supply chain, contributing to the dissemination of ethical business practices and the mitigation of risks throughout the value chain.





Chapter 4

TOWARDS SUSTAINABLE DEVELOPMENT



STRATEGIC APPROACH TO SUSTAINABILITY

Bre-Men Acciai recognises the growing importance of environmental issues within the industrial sector and has embarked on a path of progressively integrating sustainability into its business model.

For the Company, integrating sustainability means translating environmental principles into concrete operational and managerial decisions that directly influence business activities, investments and the efficiency of production processes.

In particular, this approach is reflected in:

- investment decisions focused on energy efficiency, such as the expansion of the photovoltaic system and the renewal of the machinery fleet with lower-consumption technologies;
- the optimisation of logistics and production processes, through the reorganisation of workspaces and the reduction of internal movements, resulting in lower energy consumption;
- a circular approach to resource management, with a high rate of recovery and recycling of metal scrap;
- the progressive introduction of monitoring tools aimed at improving the understanding of consumption patterns and supporting more informed decision-making.

Sustainability is therefore viewed as a driver of operational efficiency and environmental impact reduction, rather than as a separate area of activity.

The path undertaken is consistent with the outcomes of the materiality assessment, which identified energy, resource use and waste management as priority topics, guiding the Company's actions towards a more responsible and resilient production model.

CLIMATE CHANGE AND BUSINESS IMPACTS

To date, Bre-Men Acciai has not identified any specific climate-related risks that could significantly affect its operations.

Nevertheless, the Company recognises that climate change is a relevant issue within the industrial sector and continuously monitors developments in the environmental, regulatory and market landscape.

Particular attention is given to the potential impacts associated with rising energy costs, the introduction of more stringent environmental requirements, and the increasing demand from customers for products and processes with a lower environmental footprint.

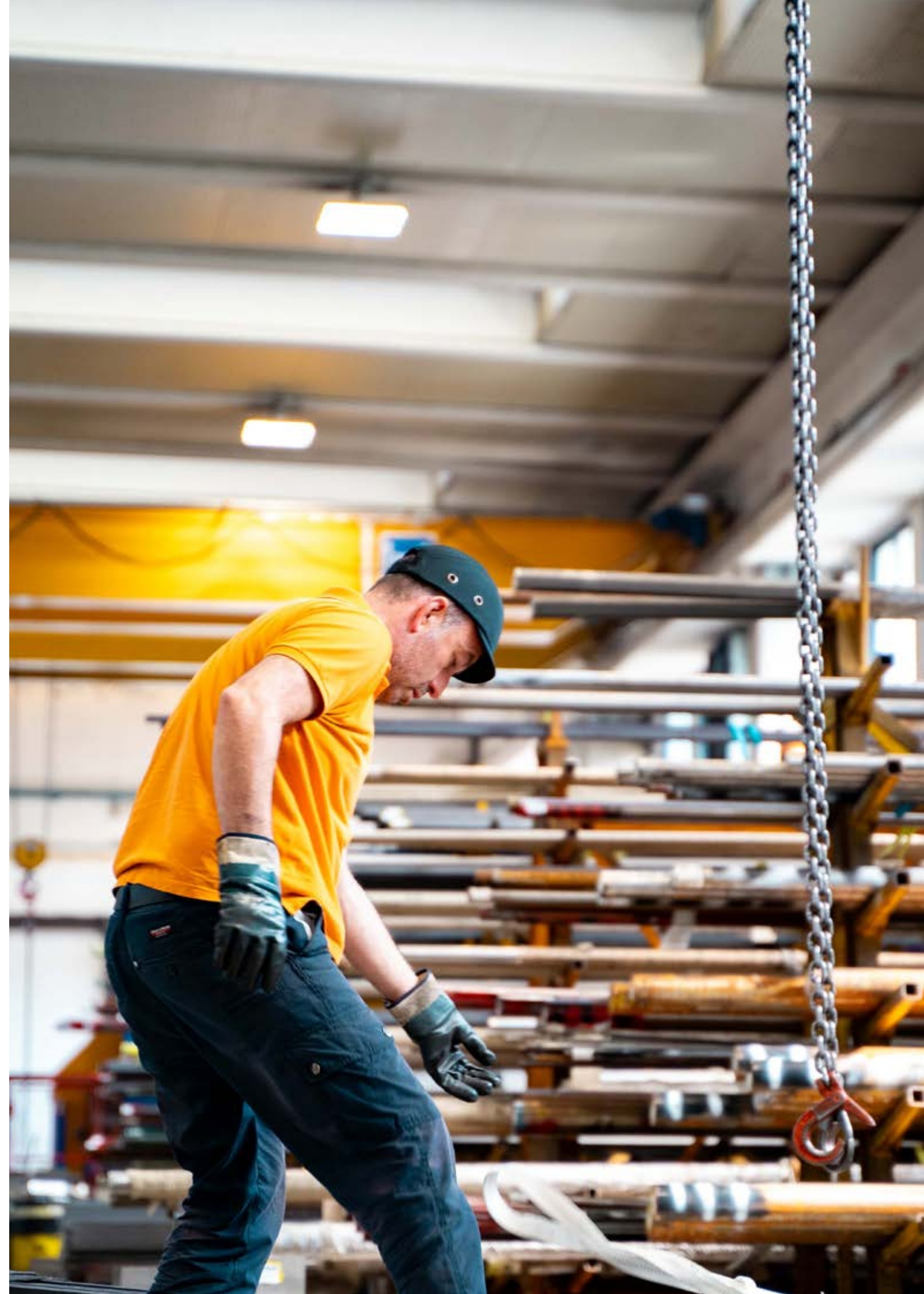
Although a structured climate risk assessment has not yet been carried out, Bre-Men Acciai adopts a continuous improvement approach through energy efficiency initiatives and investments aimed at reducing energy consumption and the environmental impact of its activities.

ENERGY AND EMISSIONS

Monitoring energy consumption enables the Group to assess its use of energy resources and support initiatives aimed at improving the efficiency of production processes. Energy consumption is primarily attributable to the electricity used to operate production facilities and equipment and, to a lesser extent, to fuels used for heating and company vehicles.

In 2025, Bre-Men Acciai recorded total energy consumption of 1,161 MWh, while Alubremen reported total energy consumption of 515 MWh.

For both organisations, the largest share of energy consumption is attributable to electricity used in production processes and internal handling and logistics activities. Fuels account for a smaller proportion of total energy consumption and are mainly associated with the use of company vehicles and, to a limited extent, with natural gas consumption.



2025 energy consumption (MWh) – Bre-Men Acciai

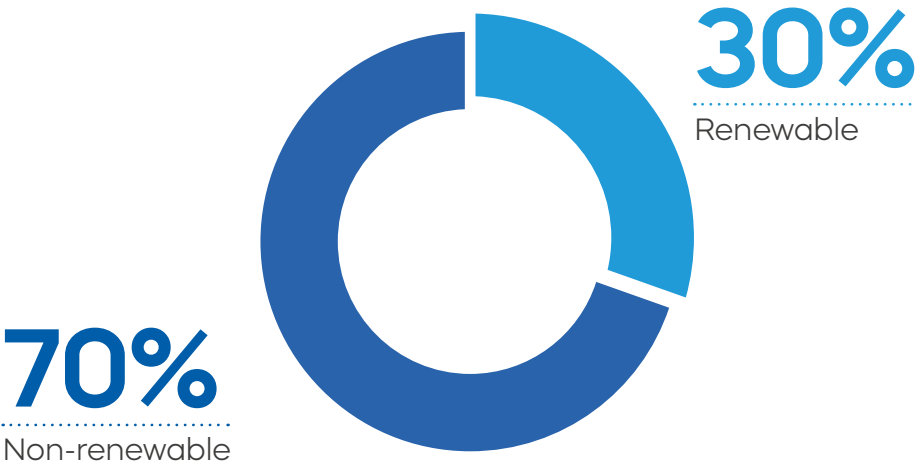
	Renewable	Non-renewable	Total
Electricity	219	511	730
Fuels	0	431	431
- Natural gas	-	17	17
- Fuel for company vehicles	-	414	414
Total	219	942	1.161

2025 energy consumption (MWh) - Alubremen

	Renewable	Non-renewable	Total
Electricity	0	365	365
Fuels	0	150	150
- Natural gas	-	41	41
- Fuel for com- pany vehicles	-	109	109
Total	0	515	515



Breakdown of electricity consumption – Bre-Men Acciai, 2025



In 2025, Bre-Men Acciai’s photovoltaic system generated 219 MWh of electricity, covering approximately 30% of the Company’s total electricity demand. The self-generated energy contributes to increasing the share of renewable energy used by the Company and reducing reliance on electricity purchased from the grid.

Monitoring energy consumption is a key element of the Group’s continuous improvement journey. During 2025, the Company initiated the implementation of a Manufacturing Execution System (MES), designed to support the monitoring and optimisation of production processes through more structured and detailed data collection.

Among the information provided by the system are energy consumption data, which will progressively enable a more in-depth analysis of performance and the identification of further energy efficiency opportunities.

GREENHOUSE GAS EMISSIONS

During 2025, the Group completed its first Corporate Carbon Footprint assessment, introducing a key tool for measuring and monitoring the climate impacts of its activities. The analysis was conducted in accordance with the principles of the Greenhouse Gas Protocol (GHG Protocol) and covered both direct emissions (Scope 1) and indirect emissions associated with purchased electricity (Scope 2).

The completion of this assessment represents a significant milestone in the sustainability journey undertaken by Bre-Men Acciai and Alubremen, as it provides, for the first time, a structured baseline of the greenhouse gas emissions generated by the two organisations.

The results obtained serve as a starting point for monitoring climate performance and for defining future improvement actions aimed at reducing the Group’s carbon footprint.

Scope 1 greenhouse gas emissions (tCO₂e) – 2025

Organisation	tCO ₂ e
Bre-Men Acciai	442,33
Alubremen	158,69
Total	601,02

Scope 1 emissions include direct greenhouse gas emissions generated from sources owned or controlled by the organisation, primarily associated with fuel consumption for company vehicles and, to a lesser extent, with natural gas consumption.

In 2025, the Group’s total Scope 1 emissions amounted to 601.02 tCO₂e. The largest share was attributable to Bre-Men Acciai, reflecting its higher energy consumption and greater use of fuel for company vehicles.

Scope 1 emissions represent the main component of the Group’s overall Corporate Carbon Footprint, highlighting fuel consumption as a key area of focus for the monitoring and management of climate-related impacts.

Scope 2 greenhouse gas emissions (tCO₂e) – 2025

Organisation	tCO ₂ e
Bre-Men Acciai	215,63
Alubremen	153,98
Total	369,61

Scope 2 emissions represent indirect greenhouse gas emissions associated with the generation of purchased and consumed electricity. The figures reported have been calculated using the market-based approach, which takes into account the characteristics of the energy procurement strategy adopted by the organisations.

Indirect emissions related to purchased electricity amounted to a total of 369.61 tCO₂e. In the case of Bre-Men Acciai, the presence of the photovoltaic system contributes to reducing the amount of electricity purchased from the grid, generating positive effects on the Company’s emissions profile.

This result highlights the benefits of the energy-related investments made in previous years and supports the Company’s ongoing commitment to progressively increasing the share of renewable energy sources within its energy mix.



The Group’s total Carbon Footprint, considering both Scope 1 and Scope 2 emissions, amounted to 970.64 tCO₂e.

Total greenhouse gas emissions (tCO₂e) – 2025

Organisation	tCO ₂ e
Bre-Men Acciai	657,97
Alubremen	312,67
Total	970,64

To provide a more comprehensive interpretation of the results, the Group also calculated an emissions intensity indicator by relating total Scope 1 and Scope 2 emissions to the value of production generated during the financial year.

Carbon Intensity 2025

	Bre-Men Acciai	Alubremen
Production value (€)	25.655.193	14.498.646
Total emissions (tCO ₂ e)	657,96	312,67
Carbon intensity (tCO₂e per € million of production value)	970,64	
(tCO₂e per milione di euro)	25,64	21,56

The indicator shows that in 2025 Bre-Men Acciai generated 25.64 tCO₂e per € million of production value, while Alubremen recorded an emissions intensity of 21.56 tCO₂e per € million of production value. Although this is the first year of measurement, the indicator provides a useful baseline for monitoring the evolution of the emissions efficiency of both organisations over time.

The analysis shows that approximately 62% of the Group’s total emissions are attributable to direct emissions (Scope 1), while the remaining 38% derive from indirect emissions associated with purchased electricity (Scope 2).

The completion of the Corporate Carbon Footprint assessment represents an important step forward in the Group’s approach to managing and monitoring its environmental impacts.

Building on this initial assessment, the Group will be able to monitor the evolution of emissions over time, evaluate the effectiveness of initiatives already implemented and make increasingly informed decisions regarding future energy and environmental strategies. In line with its improvement objectives, the Group intends to consolidate the monitoring of Scope 1 and Scope 2 emissions and progressively begin extending its Carbon Footprint assessment to include indirect value chain emissions (Scope 3), with the aim of achieving a more comprehensive understanding of its climate-related impacts.

RESOURCE USE AND CIRCULAR ECONOMY

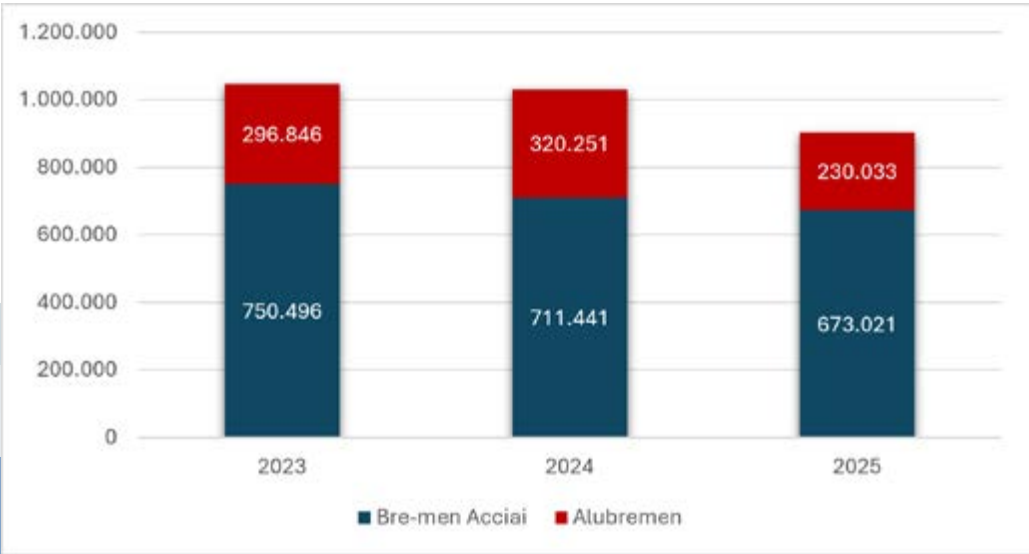
The efficient use of resources and effective waste management are key priorities for the Group, reflecting the nature of its production activities and the processing of metallic materials.

The organisations adopt an approach focused on waste reduction and resource optimisation throughout the production cycle. In particular, metal scrap generated during processing activities is systematically separated and sent for recovery, contributing to the reintroduction of materials into the production cycle and reducing the consumption of virgin raw materials.

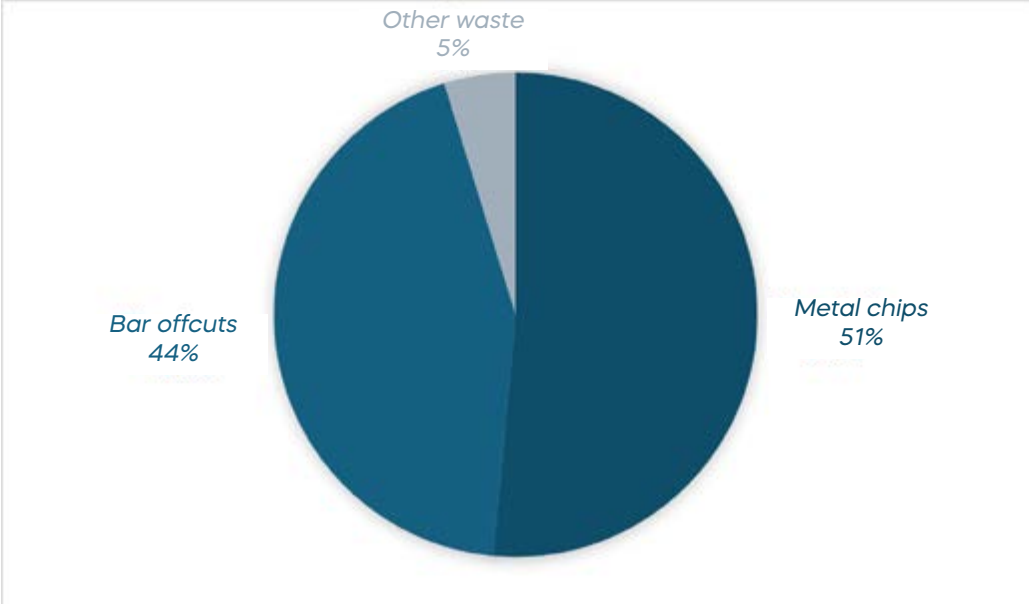
This approach enables the Group to combine environmental benefits with operational efficiency, strengthening a production model aligned with the principles of the circular economy.

Waste management is also based on the proper classification and segregation of different waste streams, with the objective of maximising recovery and minimising disposal. The organisations closely monitor the types and volumes of waste generated in order to support increasingly efficient waste management practices and improve resource recovery performance.

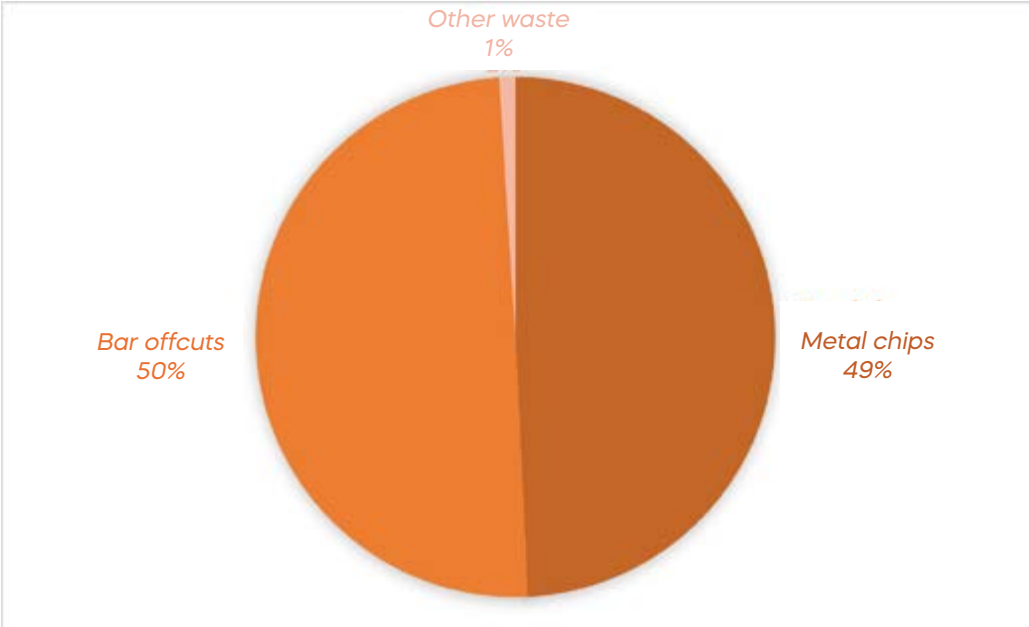
Total waste generated (kg)



Main waste streams generated by Bre-Men Acciai – 2025



Main waste streams generated by Alubremen – 2025

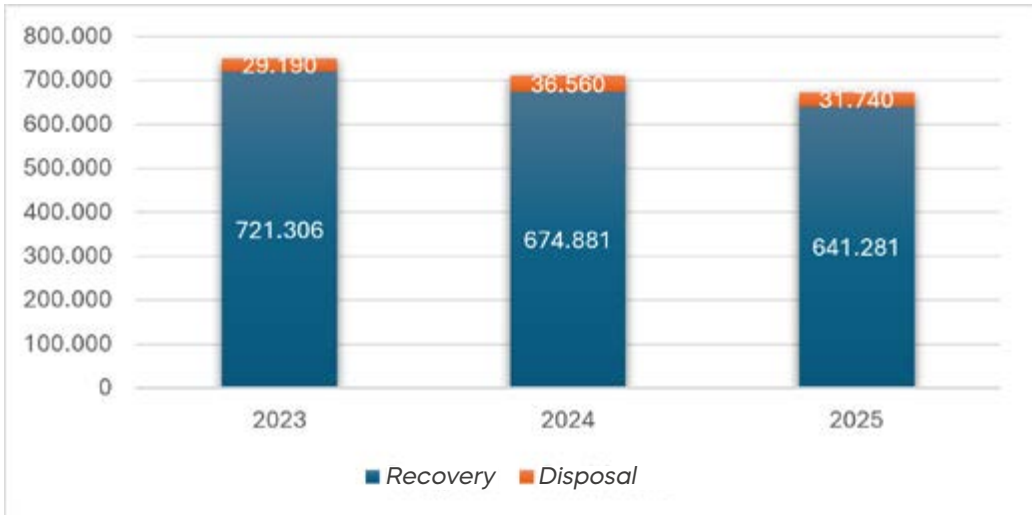


The analysis of waste composition shows that the largest share consists of metal scrap generated during processing activities, particularly metal chips and bar-end offcuts, which represent the main waste streams produced by the Company.

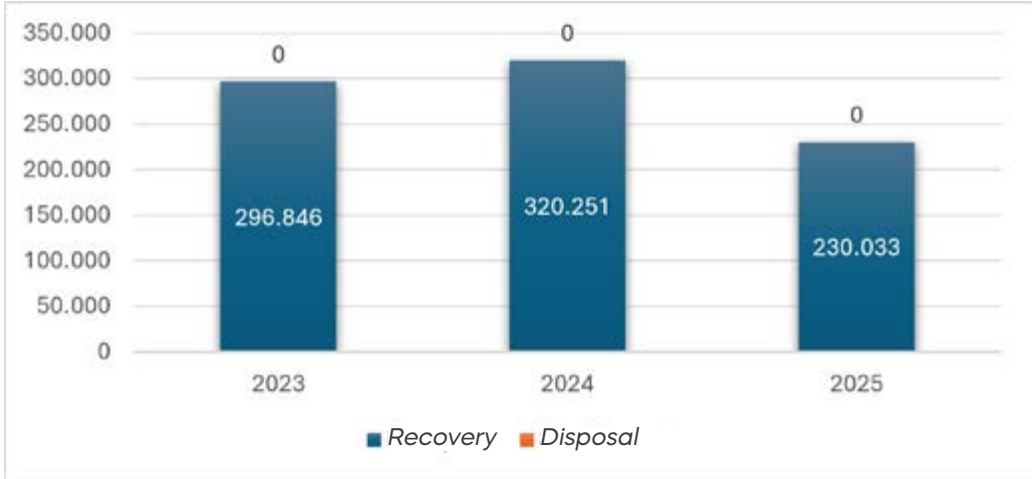
This distribution is consistent with the nature of the Company’s operations and enables a high level of material recovery, as these waste streams are fully sent for recycling and reintroduced into the production cycle.

The remaining waste streams represent a limited proportion of the total waste generated and are managed through segregation and disposal processes carried out by authorised operators, in compliance with applicable regulations.

Waste treatment by destination (kg) – Bre-Men Acciai.



Waste treatment by destination (kg) – Alubremen



Waste management is strongly focused on material recovery, in line with the Group’s circular economy approach.

Throughout the three-year period, Bre-Men Acciai maintained a recovery rate consistently above 95%, limiting waste disposal to a residual share of total waste generated.

Alubremen also operates according to a model fully focused on material recovery, achieving a recovery rate close to 100% and reporting no waste sent for disposal during the period under review.

This approach contributes to reducing environmental impacts while ensuring the efficient recovery and valorisation of resources generated through production processes.

Waste classification (kg) - Bre-men Acciai



Waste classification (kg) - Alubremen



The composition of the waste generated is characterised by a clear predominance of non-hazardous waste, reflecting the nature of the activities carried out by the Group.

Bre-Men Acciai generates only a limited share of hazardous waste, which is managed in full compliance with applicable regulations and according to procedures designed to ensure a high level of environmental protection. In certain cases, the Company adopts a precautionary approach to waste classification in order to ensure even greater attention to regulatory compliance and environmental management.

Alubremen, on the other hand, did not generate any waste classified as hazardous during the reporting period, confirming a limited environmental risk profile in this respect.

Overall, waste management is characterised by a strong focus on proper classification and segregation, contributing to an effective management system aligned with the Group’s sustainability objectives.

WATER CONSUMPTION

Water is not a significant resource for the Group’s operations, as it is not used as a material input in production processes. Water consumption is primarily associated with domestic and sanitary uses at the Company’s facilities.

Although water use is not considered a material environmental topic, the Group monitors water consumption from the public supply network as part of its commitment to the responsible use of natural resources and the identification of potential improvement opportunities.

Water consumption from the public water supply (m³)

	2023	2024	2025
Bre-Men Acciai	694	893	600
Alubremen	234	582	210

Recorded water consumption levels remain limited and consistent with the nature of the Group’s activities, which do not require water as a significant production input. Monitoring water consumption over time will enable the Group to track usage trends and maintain a responsible approach to the management of environmental impacts and natural resources.

IMPROVEMENT TARGETS
AND SUSTAINABLE
DEVELOPMENT ROADMAP

The Group’s sustainability journey is guided by progressive objectives aimed at improving environmental performance, enhancing process efficiency, and strengthening the tools used to monitor and measure impacts.

Having completed its first Corporate Carbon Footprint assessment for Scope 1 and Scope 2 emissions in 2025, Bre-Men Acciai and Alubremen intend to consolidate and regularly update the monitoring of their greenhouse gas emissions, ensuring continuity in measurement activities and the availability of reliable data to support business decision-making. At the same time, the Group will begin a progressive assessment of indirect value chain emissions (Scope 3), with the aim of gaining a more comprehensive understanding of its climate-related impacts and identifying further opportunities for improvement.

From an energy perspective, the Group will continue its efficiency improvement programme through the completion of the Manufacturing Execution System (MES) implementation. The system is intended to enhance the monitoring of production processes and energy consumption, supporting the identification of additional optimisation opportunities. Energy efficiency considerations will also continue to guide future investment decisions, with preference given, where feasible, to machinery offering improved energy performance compared with the equipment being replaced.

In the area of circular economy, the Group reaffirms its commitment to maintaining high waste recovery rates, targeting recovery levels above 95% for Bre-Men Acciai and maintaining full recovery of waste generated by Alubremen. Continued attention will also be given to limiting the share of hazardous waste, keeping it below 5% of total waste generated and maintaining the absence of hazardous waste generation at Alubremen.

The improvement journey will progressively extend to the supply chain, through the integration of environmental sustainability criteria into the qualification process for new suppliers. Under equivalent technical and economic conditions, preference will be given to partners holding recognised environmental certifications, such as ISO 14001 or equivalent standards.

Through these initiatives, the Group aims to strengthen its ability to measure, monitor and manage the environmental impacts associated with its activities, promoting a development model focused on efficiency, responsibility and the creation of sustainable long-term value.

Chapter 5
PEOPLE

VISION AND COMMITMENT TO PEOPLE

People are a fundamental driver of Bre-Men Acciai's growth and long-term success. The Company recognises human capital as a strategic asset, capable of creating lasting value through skills, experience and a shared sense of responsibility.

This commitment is reflected in the creation of a solid, safe and inclusive working environment, where every employee can perform professionally and actively contribute to the achievement of business objectives. In this context, respect for individual dignity, equal opportunities and fundamental rights represents a core principle.

Bre-Men Acciai promotes an organisational model focused on the development of skills and employment stability, supporting professional growth and employee engagement. Attention to the quality of work is complemented by continuous oversight of working conditions, with particular emphasis on health and safety, which are considered essential priorities across all business activities.

The Company operates in compliance with applicable regulations and collective bargaining agreements, maintaining a constructive dialogue with its employees and their representatives. This approach contributes to fostering an organisational culture based on trust, accountability and collaboration.

In line with its sustainability journey, Bre-Men Acciai aims to further strengthen policies and practices that support the development of its people, recognising that long-term business success depends on the contribution, commitment and well-being of those who are part of the organisation.



From an employment perspective, almost the entire workforce is employed under permanent contracts, reflecting the Group’s commitment to fostering stable and long-term employment relationships. The use of fixed-term contracts remains limited and is mainly associated with specific organisational and production requirements.

The workforce also includes employees engaged through apprenticeship contracts, primarily as part of professional development and workforce integration programmes. During the reporting period, Bre-Men Acciai employed apprentices of both genders, while Alubremen did not have any apprenticeship contracts in place.

The use of apprenticeship schemes reflects the Group’s commitment to the transfer of technical skills and to supporting the gradual integration and professional development of employees within the organisation.

	2023			
	M		F	
	Fixed-term	Permanent	Fixed-term	Permanent
Bre-Men Acciai	5	37	0	10 di cui 2 apprendiste
Alubremen	2	12	0	2

	2024			
	M		F	
	Fixed-term	Permanent	Fixed-term	Permanent
Bre-Men Acciai	2	40 di cui 1 apprendista	0	11 di cui 1 apprendista
Alubremen	1	13	0	2

	2025			
	M		F	
	Fixed-term	Permanent	Fixed-term	Permanent
Bre-Men Acciai	4	41	2	9
Alubremen	7	12	0	2

The workforce structure reflects the operational and production characteristics of the activities carried out by Bre-Men Acciai and Alubremen. The majority of employees are engaged in production and operational roles, while office-based staff support the business through administrative, commercial, technical and organisational functions.

Over the three-year period under review, the distribution of employees by professional category remained broadly stable, while the number of personnel involved in production activities increased in 2025, particularly at Alubremen, in line with the development of the Group’s business operations.

	Employee category	2023		2024		2025	
		F	M	F	M	F	M
Bre-Men Acciai	Middle management	0	0	0	0	0	0
	White-collar	7	14	8	14	8	14
	Blue-collar	3	28	3	28	3	31
Alubremen	Middle management	0	0	0	0	0	0
	White-collar	1	5	1	5	1	5
	Blue-collar	1	9	1	9	1	14



The age profile of the workforce shows a significant concentration of employees in the 30–50 age group across both Bre-Men Acciai and Alubremen, reflecting the operational characteristics of the businesses and the level of experience required to support their activities.

In 2025, employees aged 30–50 accounted for approximately 66% of the workforce at Bre-Men Acciai and 43% at Alubremen. Over the three-year period, the proportion of employees aged over 50 also increased progressively, highlighting workforce stability and the retention of valuable professional expertise developed within the two organisations over time.

		2023		
		<30	30-50	>50
Bre-Men Acciai	M	5	31	6
	F	2	4	4
	TOT	7	35	10
Alubremen	M	5	8	1
	F	1	0	1
	TOT	6	8	2

		2024		
		<30	30-50	>50
Bre-Men Acciai	M	5	29	8
	F	2	4	5
	TOT	7	33	13
Alubremen	M	5	8	1
	F	1	0	1
	TOT	6	8	2

		2025		
		<30	30-50	>50
Bre-Men Acciai	M	3	32	8
	F	2	5	6
	TOT	5	37	14
Alubremen	M	8	9	2
	F	1	0	1
	TOT	9	9	3

The distribution of employees by professional category and age group confirms a predominance of operational personnel within the core working-age population. White-collar employees are more evenly distributed across the different age groups, while blue-collar employees are primarily concentrated in the 30–50 age bracket.

		2023		
		<30	30-50	>50
Bre-Men Acciai	Middle management	0	0	0
	White-collar	3	15	2
	Blue-collar	4	20	8
	Total	7	35	10
Alubremen	Middle management	0	0	0
	White-collar	3	3	0
	Blue-collar	2	6	2
	Total	5	9	2

		2024		
		<30	30-50	>50
Bre-Men Acciai	Middle management	0	0	0
	White-collar	3	15	4
	Blue-collar	4	19	8
	Total	7	34	12
Alubremen	Middle management	0	0	0
	White-collar	3	3	0
	Blue-collar	3	5	2
	Total	6	8	2

		2025		
		<30	30-50	>50
Bre-Men Acciai	Middle management	0	0	0
	White-collar	3	16	5
	Blue-collar	4	20	10
	Total	5	36	15
Alubremen	Middle management	0	0	0
	White-collar	3	3	0
	Blue-collar	6	6	3
	Total	9	9	3



WORK ORGANISATION AND EMPLOYMENT DYNAMICS

The work organisation adopted by Bre-Men Acciai and Alubremen is designed to ensure operational continuity, employment stability and adequate support for the production and organisational needs of both companies.

During the reporting period, the majority of employees were engaged under full-time employment arrangements. In 2025, full-time employees accounted for approximately 93% of the workforce at Bre-Men Acciai and more than 95% at Alubremen. The use of part-time arrangements was limited to a small proportion of female employees and was primarily intended to support work-life balance needs.

		2023		2024		2025	
		Full time	Part time	Full time	Part time	Full time	Part time
Bre-Men Acciai	N° women	6	4	6	5	7	4
	N° men	42	0	42	0	45	0
Alubremen	N° women	1	1	1	1	1	1
	N° men	14	0	14	0	19	0

Throughout the three-year period, the organisational model remained predominantly based on on-site work, reflecting the operational requirements of the production activities carried out by both companies. Until 2024, no remote working arrangements were in place within the organisation.

In 2025, Bre-Men Acciai introduced limited smart working arrangements for a small number of female white-collar employees, while the remainder of the workforce continued to perform their activities primarily on-site. Alubremen did not make use of remote working arrangements during the reporting period.

		2023	2024	2025	
		Smart Working	Smart Working	No Smart Working	Si Smart Working
Bre-Men Acciai	N° women	NP	NP	11	1
	N° men	NP	NP	45	0
Alubremen	N° women	NP	NP	2	0
	N° men	NP	NP	19	0

The work organisation adopted by both companies confirms an operating model that is strongly based on on-site presence, reflecting the industrial nature of their activities and the need to ensure operational continuity, coordination and effective oversight of production processes. Throughout the three-year period under review, workforce movements accompanied the evolution of the companies' operational and production activities, while maintaining an overall turnover rate that remained limited and consistent with the organisational structure.

In 2025, Bre-Men Acciai recorded an employee turnover rate of approximately 10.7%, while Alubremen reported a turnover rate of approximately 9.5%. These figures confirm the overall stability of the workforce and the ability of both companies to maintain employment continuity over time. Employee departures mainly involved male blue-collar and white-collar employees and did not result in any significant changes to the organisational structure of either company.

Employee departures by category and gender

		2023		
		F	M	TOTALE
Bre-Men Acciai	Middle management	0	0	0
	White-collar	0	2	2
	Blue-collar	0	1	1
Alubremen	Middle management	0	0	0
	White-collar	0	1	1
	Blue-collar	0	2	2

		2024		
		F	M	TOTALE
Bre-Men Acciai	Middle management	0	0	0
	White-collar	1	0	1
	Blue-collar	0	3	3
Alubremen	Middle management	0	0	0
	White-collar	1	0	1
	Blue-collar	0	4	4

		2025		
		F	M	TOTALE
Bre-Men Acciai	Middle management	0	0	0
	White-collar	0	3	3
	Blue-collar	0	3	3
Alubremen	Middle management	0	0	0
	White-collar	1	1	1
	Blue-collar	0	1	1



During the three-year period, both companies continued to recruit new employees in order to support operational requirements and strengthen workforce capabilities.

New hires mainly involved male employees and individuals in the under-30 and 30–50 age groups, reflecting the production and organisational needs of the two companies. In particular, Bre-Men Acciai recorded a significant number of new hires in 2023, with 10 employees joining the Company, while Alubremen strengthened its workforce primarily in 2025, with 6 new hires.

During the period under review, recruitment involved both blue-collar and white-collar employees, contributing to the maintenance of technical expertise and the continuity of business operations.

		2023		2024		2025	
		New hires		New hires		New hires	
		M	F	M	F	M	F
Bre-Men Acciai	<30	2	0	2	0	0	0
	30-50	6	0	2	1	0	1
	+50	1	1	0	1	1	1
	Retirements						
	totale	9	1	4	2	1	2
Alubremen	<30	3	0	4	0	3	0
	30-50	0	0	0	1	2	0
	+50	1	0	0	0	1	0
	Retirements						
	totale	4	0	4	1	6	0

OCCUPATIONAL HEALTH AND SAFETY

The protection of employees’ health and safety is a fundamental priority for Bre-Men Acciai and Alubremen. Both companies operate with the objective of ensuring safe and controlled working environments, promoting a culture of prevention focused on risk management, employee accountability and the continuous improvement of working conditions.

The Group adopts an ISO 45001-certified management system designed to ensure a structured approach to occupational health and safety and the continuous monitoring of preventive measures.

The Group’s commitment is reflected in the implementation of procedures aimed at preventing workplace accidents, the ongoing monitoring of risks associated with production activities, and the promotion of training and awareness-raising initiatives for employees.

During the 2023–2025 period, the number of hours worked increased progressively across both companies, in line with the development of operational and production activities. Despite this increase, the number of workplace accidents remained overall limited and stable throughout the period under review.

No fatal accidents or work-related occupational diseases were recorded during the reporting period.

Bre-Men Acciai accident monitoring

	2023	2024	2025
Hours worked	84.563	89.085	91.100
N° of accidents	2	3	2

Alubremen accident monitoring

	2023	2024	2025
Hours worked	28.053	30.682	33.627
N° of accidents	1	0	1



SKILLS DEVELOPMENT, TRAINING AND TALENT ENHANCEMENT

OCCUPATIONAL HEALTH AND SAFETY INDICATORS

In 2025, the percentage of non-commuting workplace accidents was 3.6% for Bre-Men Acciai and 4.8% for Alubremen. These figures reflect the companies' continued focus on accident prevention and the effective management of risks associated with operational activities.

Non-commuting workplace accident rate (%)

	2023	2024	2025
Bre-Men Acciai	3,8%	5,7%	3,6%
Alubremen	6,3%	0,0%	4,8%

The companies also monitor specific occupational health and safety indicators, including the Frequency Rate (FR) and the Severity Rate (SR), which are used to assess accident trends and support prevention and continuous improvement activities. The Frequency Rate (FR) measures the number of workplace accidents in relation to the total hours worked, providing an indication of how frequently accidents occur within the organisation. The Severity Rate (SR) measures the impact of workplace accidents in relation to the number of lost workdays resulting from such incidents, allowing the severity of recorded events to be monitored.

In 2025, Bre-Men Acciai recorded an improvement in its Frequency Rate compared with the previous year, decreasing from 33.68 to 21.95. Although Alubremen reported a higher Frequency Rate than Bre-Men Acciai, the absolute number of accidents remained limited and consistent with the size of its workforce and the total hours worked.

Frequency and severity rates – Bre-Men Acciai

	2023	2024	2025
Frequency Rate (FR)	23,65	33,68	21,95
Severity Rate (SR)	0,33	1,95	1,06

Frequency and severity rates – Alubremen

	2023	2024	2025
Frequency Rate (FR)	35,65	0,00	29,74
Severity Rate (SR)	0,39	0,00	2,65

Prevention and safety monitoring activities continue to be a key element of the operational management of both companies, with the objective of strengthening a corporate culture focused on employee well-being and the continuous improvement of working conditions over time.

The development of employee skills is an important element in supporting the evolution of Bre-Men Acciai's and Alubremen's operational and organisational activities. Training initiatives are aimed at strengthening both technical and professional competencies, while also promoting a culture of safety, quality and operational responsibility.

During the 2023–2025 period, Bre-Men Acciai progressively strengthened its commitment to training, recording in 2025 an increase of approximately 31% in total training hours compared with the previous year. At Alubremen, training activities also increased in 2025 compared with 2024, reflecting a renewed focus on employee development and skills enhancement.

Training hours delivered

	2023	2024	2025
Bre-Men Acciai	416	1049	1373
Alubremen	444	45	135

The trend in average training hours per employee highlights, particularly at Bre-Men Acciai, a progressive strengthening of training, upskilling and professional development activities throughout the period under review.

Average training hours per employee

	2023	2024	2025
Bre-Men Acciai	8	20	25
Alubremen	28	3	6

The activities carried out during the reporting period contributed to maintaining and updating the professional skills required to perform business activities, while also supporting the promotion of a culture of safety and quality across both organisations.



EQUITY, INCLUSION AND QUALITY OF WORK

GENDER EQUALITY AND INCLUSION

Bre-Men Acciai and Alubremen promote a working environment based on respect for people, fair professional relationships and the appreciation of diversity, recognising inclusion and equal opportunities as important drivers of organisational well-being and business growth. During 2025, Bre-Men Acciai launched a structured programme focused on gender equality, aimed at strengthening its policies on inclusion, fairness and the development of people.

As part of this initiative, the Company adopted a Gender Equality Policy and established a Gender Equality Steering Committee responsible for supporting the implementation of initiatives and monitoring related activities. During the year, a questionnaire was also developed and distributed to the entire Bre-Men Acciai workforce, with the aim of gathering information on organisational climate and employees' perceptions regarding inclusion and equal opportunities.

Among the initiatives planned for 2026 is the introduction of a dedicated system for collecting reports, suggestions and potential cases of non-inclusivity through the installation of a dedicated suggestion box in common workplace areas. The feedback received will be managed by the Gender Equality Steering Committee, with the objective of promoting listening, dialogue and the continuous improvement of the working environment.

During 2026, the Company also plans to deliver training and awareness-raising initiatives for employees on topics related to gender equality, inclusion and respect for diversity, with the aim of further strengthening a corporate culture based on fairness, equal opportunities and inclusiveness.

COLLECTIVE BARGAINING AND REMUNERATION PRACTICES

The companies apply the National Collective Labour Agreement (CCNL) for the metalworking industry, ensuring employment and remuneration conditions that comply with applicable legislation and collective bargaining agreements.

During the reporting period, 100% of employees were covered by collective bargaining agreements, and all remuneration levels were equal to or above the minimum standards established by the applicable CCNL.

Chapter 6

COMMITMENT TO LOCAL COMMUNITIES

A LONG-STANDING CONNECTION WITH THE LOCAL AREA

Bre-Men Acciai considers its relationship with the local community to be an integral part of its corporate identity. The Company recognises that business success is closely linked to the economic and social development of the communities in which it operates.

For this reason, the Company fosters long-term relationships with local institutions, associations and community organisations, supporting initiatives in the social, healthcare, sports and community sectors that contribute to collective well-being and local development.

COMMUNITY ENGAGEMENT INITIATIVES

Over the years, Bre-Men Acciai has supported a range of social, healthcare, sports and community initiatives, contributing to projects that generate tangible benefits for people and the local area. The Company's commitment is reflected in its support for organisations and associations operating in a variety of fields, including health protection, prevention, assistance for vulnerable individuals, scientific research, the promotion of culture and the development of youth sports. Through these partnerships, Bre-Men Acciai aims to contribute to local development, fostering community well-being and strengthening the local social fabric.

COLLABORATION WITH SCHOOLS AND EDUCATIONAL INSTITUTIONS

Collaboration with schools, technical institutes and educational organisations represents an opportunity for Bre-Men Acciai and Alubremen to contribute to the professional development of young people and strengthen the connection between education and the world of work.

During 2025, no internships or structured collaborations with educational institutions were activated. Nevertheless, the Group considers education and the introduction of younger generations to the manufacturing sector to be an area of strategic interest for its future development.

In this context, Alubremen plans to develop new partnerships with schools and universities in 2026, promoting training and career guidance opportunities aimed at supporting the professional growth of young people and enhancing the skills required by the manufacturing industry.

Through these initiatives, the Group intends to contribute to the development of local human capital, fostering an increasingly close relationship between the education system and the business community.



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VSME STANDARD	VSME DISCLOSURE	CHAPTER	REPORT SECTION
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B2	Practices, policies and future initiatives for the transition towards a more sustainable economy	6	Collaboration with schools and educational institutions

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