

SUSTAINABILITY REPORT 2024

40th anniversary

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Letter to Stakeholder

CEO's Message

2024 has been a truly special year for Italian Gasket.
We have reached an important milestone: **40 years of history!**

Four decades of commitment, innovation and passion that have made our company a benchmark in the sector, but above all a community of people united by shared values and a common vision.

This anniversary has been much more than a celebration: it was a moment of reflection, awareness and vision.

Looking back, we recognized the strength of a journey built with dedication and courage; looking ahead, we chose to redefine who we are and where we want to go.

We rediscovered our why: the deeper reason that drives us every day and guides our decisions, our relationships and our way of doing business.

Giving value to the Individual, in order to inspire Excellence and contribute to a better World.

At the center of everything, now more than ever, are People.

We — employees, partners, customers — are the beating heart of Italian Gasket.

We believe that each person carries a unique talent, and that our role is to recognize it, enhance it and connect it with the talents of others.

Seeing how this culture of trust, collaboration and positive change is taking shape in every department and in every site of the Group is a source of deep gratitude and pride.

2024 was also a year of consolidation and integration.

Following the acquisition of CGM in 2023, we worked to strengthen synergies among the different companies of the Group, building an even more cohesive, skilled team capable of offering our customers increasingly complete and innovative solutions.

Today, Italian Gasket is a solid partner, able to integrate expertise and technologies in the rubber and plastic sectors, addressing the challenges of increasingly complex global markets with vision and flexibility.

But change is not measured only by economic or industrial results.

For us, growing also means doing so sustainably — for people, for the territory, for the planet.

Reducing emissions, using resources responsibly and creating an inclusive and respectful working environment are integral parts of our long-term vision.

Among this year's most significant investments, we highlight the installation of the photovoltaic system at our Rajka site and the approval of a similar project at CGM for 2025.

To these we add **IG Park**: a space designed and created together with our employees, where people can take care of themselves, move, connect and recharge.

Concrete actions that clearly show the direction we are taking.

Our third Sustainability Report reflects this commitment.

It is not just a technical document, but the story of a collective journey made of measured steps and deep convictions: sustainability is no longer a separate objective, but the very way we choose to operate.

2024 has therefore been a year of celebration and transformation.

We honored our history, strengthened the foundations of the Group and defined the most authentic meaning of our work.

With strong roots and our eyes on the future, we are ready to face new challenges with the same passion that has accompanied us for forty years.

Guided by our why, we will continue to invest, innovate and grow, aware that every progress — big or small — has value only when it is built together.



Methodological Note

This document represents the third Sustainability Report (hereinafter also the “Report”) of Italian Gasket S.p.A. and the second Sustainability Report of the Italian Gasket Group (hereinafter also the “Italian Gasket Group” or the “Group”).

The Report has been prepared in accordance with the Global Reporting Initiative 2021 Sustainability Reporting Standards (hereinafter also the “GRI Standards”) issued by the Global Reporting Initiative (GRI), following the “in accordance” option, as specified in the GRI Content Index table included at the end of the Report, which outlines the GRI indicators associated with each sustainability topic disclosed in this document.

The data and information contained in the Report, which is published annually, refer to the period from 1 January 2024 to 31 December 2024. The preparation of this Report was carried out in compliance with the GRI principles of accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness and verifiability.

The material topics were defined in 2022 and confirmed for 2024 through a materiality analysis that involved direct engagement of the working group, as further detailed in Chapter 3, “Sustainability Journey”. The same chapter also provides a description of the Group’s main stakeholders.

The reporting perimeter of the data and information disclosed in this Report includes Italian Gasket S.p.A. (hereinafter also “Italian Gasket”), Camuna Stampi S.r.l. (hereinafter also “Camuna Stampi”), IG Gasket International Kft Rajka (hereinafter also “Rajka”), and CGM S.p.A. (hereinafter also “CGM”) as of 31 December 2024.

It should be noted that CGM is a company acquired by the Group in July 2023. For this reason, the

data for 2023 have been restated to include CGM, in order to ensure greater comparability. Where the company was unable to retrieve 2023 data for specific indicators, this has been explicitly indicated. Compared to 2023, it should also be noted that Camuna Stampi S.r.l. was merged by incorporation into Italian Gasket.

Italian Gasket is exempt from preparing Consolidated Financial Statements because, together with its subsidiaries, it has not exceeded for two consecutive years two of the three size limits set out in Article 27, paragraph 1, of Legislative Decree 127/91. Nevertheless, in order to provide a comprehensive overview of sustainability initiatives and performance across all companies controlled by Italian Gasket, the reporting perimeter of this Report includes all the above-mentioned entities.

Any exceptions to the reporting boundary are duly indicated in this Report. No changes in the Group’s size, supply chain, or ownership structure occurred during the year.

To ensure data reliability, the use of estimates has been limited as much as possible. Where estimates are used, they are based on the best methodologies available and are explicitly indicated in the text.

On 31 October 2025, the Board of Directors of Italian Gasket reviewed this Sustainability Report. The document is not subject to external assurance.

This Sustainability Report is also publicly available on the Italian Gasket website: www.italiangasket.com
For any information regarding this document, please contact: sustainability@italiangasket.com

**Legislative Decree
231/2001**

Organisation, Management
and Control Model
(applicable to Italian Gasket only)

4%

Employees
belonging to
protected
categories

258

Employees
of which 44%
women

16,6

Average training
hours
per employee

ISO 9001

(all companies)

IATF 16949

(applicable to Italian Gasket only)

ISO 45001

(applicable to Italian Gasket only)

ISO 50001

(applicable to Italian Gasket only)

ISO 14001

(applicable to Italian Gasket and
Rajka only)

2024 HIGHLIGHTS

2,6

megalitres
Total water
withdrawal

Code of Ethics

Italian Gasket, Camuna
Stampi, Rajka

**Carbon
footprint**

Italian Gasket

32.854,8GJ

Total energy
consumed
by the Group

Ecovadis

Bronze Medal in 2024
for Italian Gasket
S.p.A.



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**ITALIAN GASKET
GROUP**

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1.1 History

Italian Gasket S.p.A., headquartered in Via Tengattini 9, Paratico (BS), is a company owned by the Bergomi family which, since 1 February 1984, has been operating in the production and commercialization of elastomer products.

To support its growth and respond effectively to the needs of an increasingly broad and international market, the Group relies on four strategically located production sites, enabling it to serve a global market. Although the Group does not have facilities in every country it serves, it distributes its products and services in numerous key nations — including Germany, Czech Republic, France, Italy, Hong Kong, Slovakia, Spain, Portugal, Romania, China, Mexico and Singapore — thanks also to the expertise and synergies developed through the wholly owned subsidiaries acquired in recent years, all purchased at 100%, which have expanded the Group's reach and production capacity.

In particular, since 2011, the headquarters for the Eastern European market of Italian Gasket S.p.A. has been entrusted to I.G. Gasket International Kft Rajka, in Hungary. The strategic location of the company enables the Group to maintain a presence close to major customers in the automotive sector, ensuring optimal service in terms of quality and territorial coverage.

Subsequently, in May 2022, Italian Gasket acquired Camuna Stampi S.r.l., founded in 2000 and based in Costa Volpino (BG). The company designs and manufactures molds for rubber, plastics, steel, silicone, as well as punches, dies and copper or graphite electrodes. It operates across multiple sectors, including electronics, electrical components, food, automotive, medical devi-

ces and general mechanical components.

Finally, in July 2023, Italian Gasket acquired CGM S.p.A., headquartered in Correggio (RE), further expanding its production capabilities. CGM specializes in the production of items in various plastic materials, mainly for the biomedical and automotive sectors, as well as in mold manufacturing. The acquisition of CGM S.p.A. further strengthens the Group, enriching it with new expertise and an even more diversified product portfolio.

In May 2024, on the occasion of its 40th anniversary, Italian Gasket organized a team-building event dedicated to the physical and mental well-being of its employees, including activities such as yoga and meditation.

This initiative represented an important moment of dialogue and reflection, during which feedback on job satisfaction and the company climate was collected, marking a crucial phase following the achievement of the vision defined in 2018:

"We ensure quality in absolute terms with respect for environment and our ethic values, focusing on training, research, development and technology, in order to be our customers' reference partner".

In this context, the Group recognized the need to update its vision — widely achieved — also in light of the significant organizational changes and the acquisitions of Camuna Stampi and CGM, which accelerated the company's evolution.

A focused strategy was therefore adopted, involving a selected group of 12 key figures — belonging to the Company Management and the first line of Department Heads — who, over two dedicated working

days, collaborated to define a shared "Why", capable of representing a unified and inspiring direction for the entire Group.

This process made it possible to move beyond the traditional boundaries of Mission and Vision, identifying a deeper element that truly reflects the collective identity of Italian Gasket.

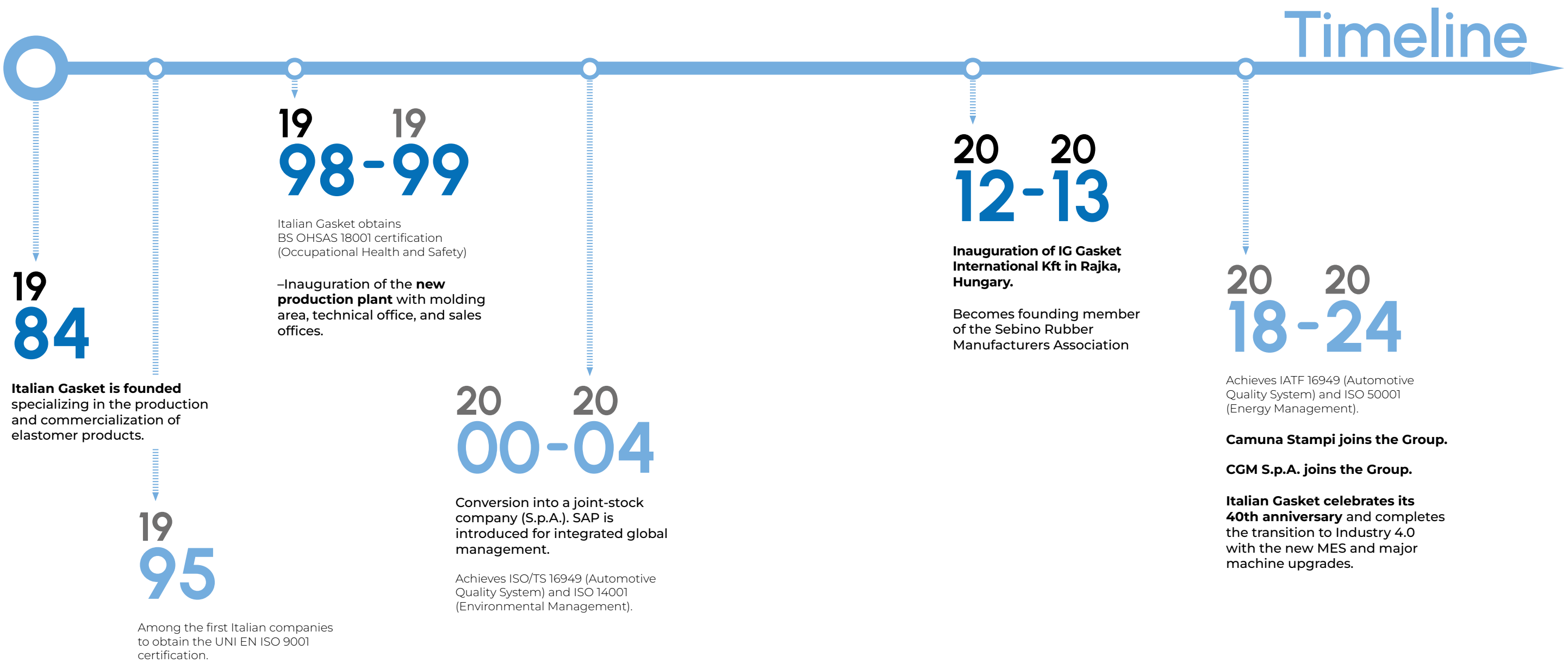
The goal of the project was thus to identify the Group's "Why", built upon the real, everyday experiences lived within the organization, with the aim of shaping an authentic and shared identity capable of guiding the company's future development with consistency and responsibility.

"Giving value to the Individual, in order to inspire Excellence and contribute to a better World. "

"Why" of Italian Gasket



Italian Gasket is the story of a family-owned company that has played a leading role in important historical events linked to technological and scientific progress.



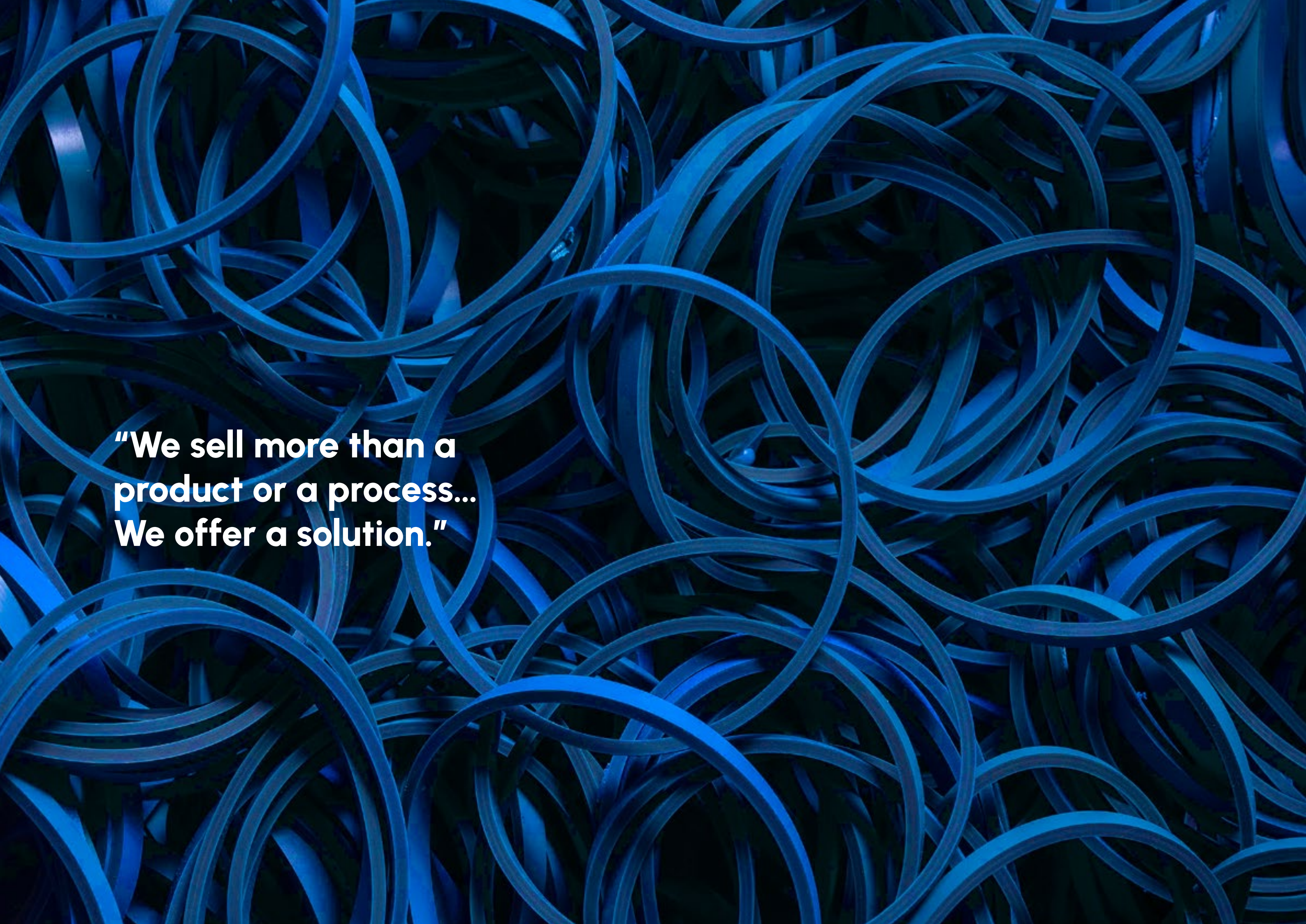
1.2 Process and Products

The Italian Gasket Group is an important player in the rubber and elastomer production sector, operating both nationally and internationally.

The Group manufactures various types of products, ranging from technical rubber components (Italian Gasket and Rajka) to plastic components (CGM) and molds (CGM and Camuna Stampi).

The Italian Gasket Group's focus is on the production process, ensuring high quality standards and the ability to customize products according to the needs of the end customer.

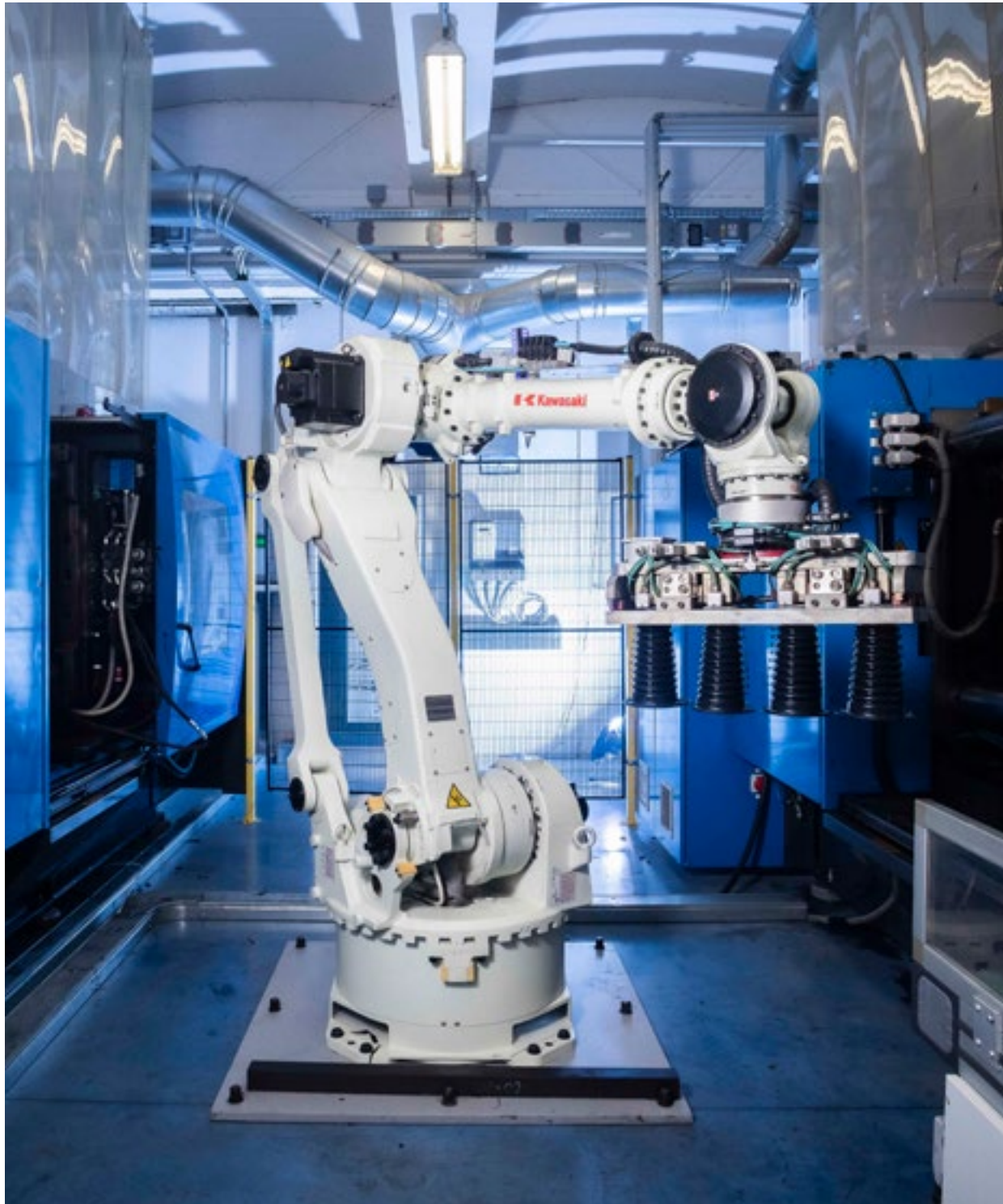




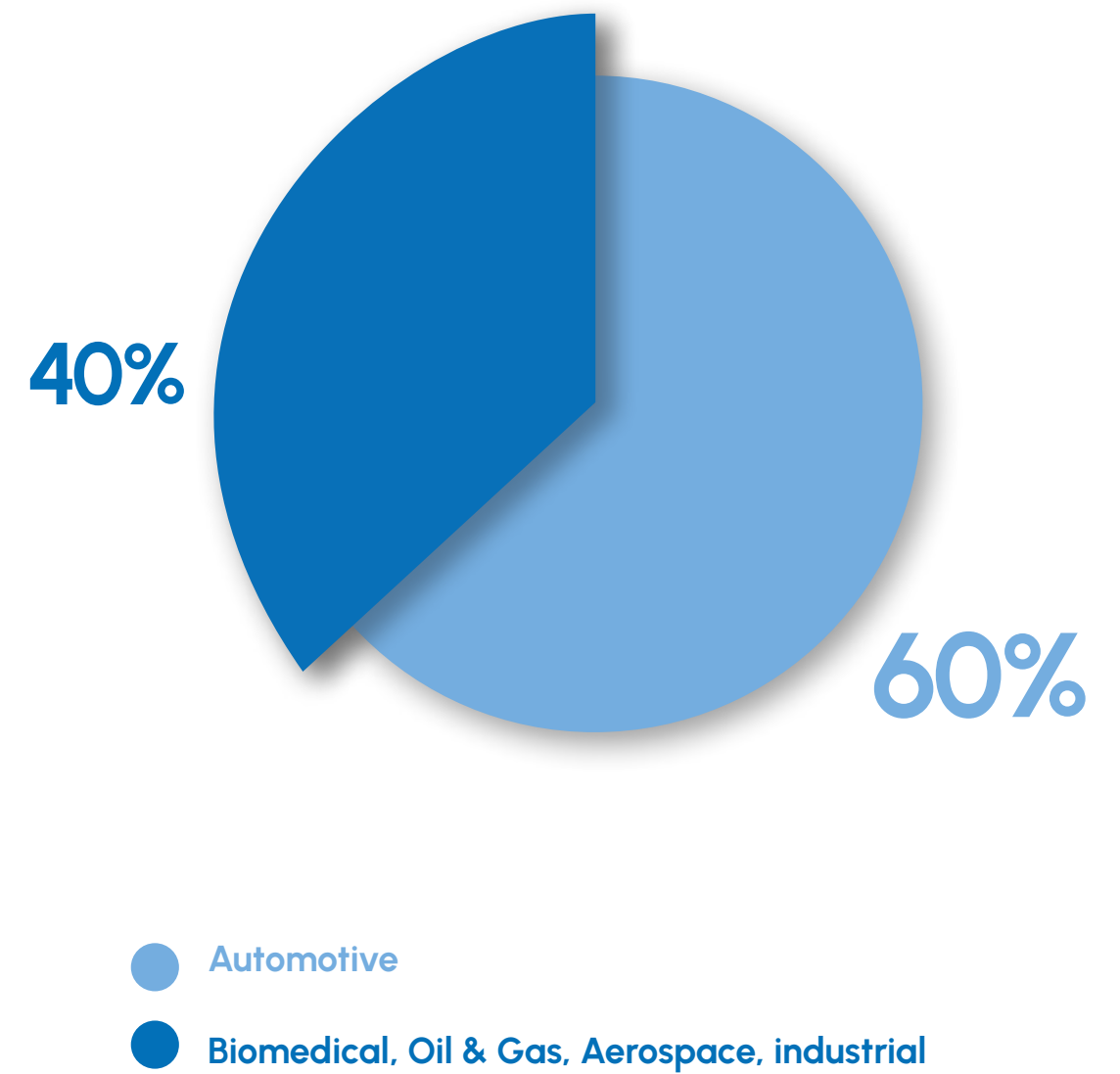
**"We sell more than a
product or a process...
We offer a solution."**

The main reference market is the automotive sector, with applications in the following areas: transmission, vehicle safety, air and cooling systems, automotive electronics, and body components.

The Group also manufactures products for the following sectors: biomedical, home appliances, electronics, automation, oil & gas, pneumatics, mechanical tooling, and lighting.



Production Sectors



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**GOVERNANCE
and VALUES**

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2.1 Governance model and Values

Italian Gasket and CGM have adopted a traditional Governance Model that provides for the presence of a Board of Directors and a Board of Statutory Auditors.

The appointment of the Board of Directors (BoD) is carried out, in accordance with the law, by the Shareholders' Meeting. Subsequently, the BoD appoints the Board of Statutory Auditors and the Supervisory Body (OdV). These bodies are renewed every three years.

The Board of Directors has appointed a committee specifically dedicated to sustainability matters, composed of representatives from the QM/HSEE, CFO and Marketing functions, with the objective of structurally supervising the reporting and integration of ESG topics into the corporate strategy.

Starting from September 2024, an ESG Director was appointed, whose primary role is to coordinate sustainability strategies and reporting activities for the entire Group.

Furthermore, the ESG initiatives of the Italian Gasket Group are continuously monitored during the periodic management committee meetings.

To prevent potential conflicts of interest, the Group adopts control mechanisms in line with current regulations. In addition, Italian Gasket has adopted the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001, while the entire Group is committed to compliance with the Code of Ethics.

The Supervisory Body (OdV) of Italian Gasket carries out periodic checks to ensure the absence of conflicts of interest, thus guaranteeing integrity and transparency in company operations.

Board of Directors

	Name	Role	Age Range
Board of Directors of Italian Gasket S.p.A.	Bergomi Gian Marco	Chairman of the Board of Directors	>50
	Bergomi Germana	Executive Director	30-50
	Marchesi Marco	Executive Director	30-50
	Bergomi Gianluca	Executive Director	30-50
	Saleri Francesco Italo	Board Member	30-50
Sole Director of Camuna Stampi S.r.l.	Bergomi Gian Marco	Sole Director	>50
Board of Directors of CGM S.p.A.	Bergomi Germana	Chairwoman of the Board of Directors	30-50
	Bergomi Gianluca	Executive Director	30-50
	Marchesi Marco	Executive Director	30-50
	Scotti Gualtiero	Executive Director	30-50
	Parmigiani Corrado Saverio	Executive Director	>50
Board of Directors of I.G. Gasket International Kft Rajka	Bergomi Gian Marco	Executive Director	>50
	Kovács Marianna	Executive Director	>50

Board of Statutory Auditors

	Name	Role	Age Range
Board of Statutory Auditors of Italian Gasket S.p.A.	Bajo Ferruccio	Chairman of the Board of Statutory Auditors	>50
	Zonca Virgilio	Statutory Auditor	>50
	Capra Ferruccio	Statutory Auditor	>50
Board of Statutory Auditors of CGM S.p.A.	Cortinovis Andrea	Statutory Auditor	>50
	Barani Paride	Statutory Auditor	>50
	Borgia Ivano	Statutory Auditor	30-50



The remuneration of the Board of Directors, the highest governing body, is currently defined in accordance with the provisions of the company's bylaws and applicable regulations. The related rules were established by the shareholders during the meeting held on 26/04/2024, as recorded in the minutes, and were reviewed by the Board of Statutory Auditors and the Supervisory Body (OdV). It is important to note that no remuneration system is in place for members of the Board of Directors or senior management that takes into account potential objectives or results related to the management of ESG impacts.

2.2 Ethics, Integrity and Compliance

The Italian Gasket Group considers ethics, legality and transparency as fundamental principles guiding its activities and its relationships with stakeholders. To formalise these commitments, several instruments have been adopted, including the Integrated Policy, the Code of Ethics and the Sustainability Report.

With regard to the other companies within the Group, they are at different stages of implementing these tools, and Italian Gasket is progressively working to align all its subsidiaries.

In addition, the ESG Manager has completed a master’s degree in sustainability, acquiring the specialised skills needed to ensure the proper implementation of the Group’s environmental, social and governance commitments.

Italian Gasket has adopted an Organisation, Management and Control Model pursuant to Legislative Decree no. 231 of 8 June 2001, following the resolution of the Board of Directors on 24 June 2010.

The Model is designed to establish a structured and comprehensive system of principles, organisational procedures and controls aimed at preventing the commission of offences covered by current legislation.

For this reason as well, Italian Gasket, Camuna Stampi and Rajka have formalised their own Code of Ethics, which sets out the ethical principles and behavioural rules that define their ethical profile. In 2024, CGM began drafting its own Code of Ethics, which is expected to be published by 2025.

The Organisation, Management and Control

Model consists of the following key and interdependent elements:

- Code of Ethics and Conduct;
- System of protocols and measures for crime prevention;
- Supervisory Body (OdV), tasked with monitoring the compliance and effectiveness of the Model as a whole and ensuring its updating;
- Disciplinary system relating to violations of the Model.

To ensure the level of effectiveness required by legislation, a thorough preliminary analysis of the company context was carried out. This analysis served as the foundation for structuring the Model, with the aim of identifying areas of potential risk relevant to crime prevention, both in relation to the company’s internal operating structure and in relation to external relationships and interactions with third parties.

To guarantee the effective application of the Model, the Supervisory Body carries out periodic audits and issues an annual report on corporate activities, informing the corporate bodies of any critical issues identified and the corrective actions required.

The OdV is also the designated recipient of the whistleblowing system—an anonymous reporting channel—which can be used by writing to the dedicated email address (odv@italiangasket.com). No reports were received in either 2023 or 2024.

As further evidence of the Group’s commitment to listening to its stakeholders, in

addition to the whistleblowing channel, stakeholders may directly contact the corporate Sustainability account for clarifications or to report concerns regarding the Group’s conduct.

During 2025, Italian Gasket plans to update its Code of Ethics, extending its application to the entire Group, and to review the 231 Model, informing stakeholders of the changes compared to the previous version.

Throughout 2023 and 2024, the Group did not incur any sanctions for non-compliance with social, economic or environmental laws and/or regulations; no incidents of corruption or legal actions related to anti-competitive, antitrust or monopolistic behaviour were recorded; nor were there any complaints regarding customer privacy violations or data loss.



2.3 Values and Core Principles

The founding values of the Italian Gasket Group are embodied in its Code of Ethics.

This document takes into account regulatory developments and widely recognised international best practices, as well as the experience gained through the application of the Code itself.

The principles contained in the Code have been shaped throughout the company's history and are the result of dedication and constant attention toward employees, customers, suppliers and all those who operate in the name and on behalf of the Group companies.

The Group is committed to operating in compliance with the law and ethical principles, convinced that their observance is a key condition for the success of the business. The Code of Ethics is communicated to internal and external stakeholders through dedicated communication and dissemination activities, including posting the docu-

ment on the company bulletin board and on the corporate website.

The Supervisory Body (OdV) is responsible for monitoring the functioning and compliance with the Code of Ethics.

To ensure its effectiveness, Italian Gasket provides dedicated reporting channels through which anyone who becomes aware of unlawful behaviour within the company may freely, directly and confidentially report to the Supervisory Body, promptly informing it of any violations of the principles and provisions contained in the Code via the OdV email address.

Following any reports received, the Supervisory Body carries out the necessary investigations — also involving the relevant company functions where appropriate — and informs the competent bodies so that disciplinary measures may be applied.

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**SUSTAINABILITY
PATH**

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3.1 Italian Gasket Stakeholders

In continuity with previous years, the Italian Gasket Group has reaffirmed its commitment to sustainability for 2024 and has reported its non-financial activities within this Sustainability Report.

According to the GRI Standards and the main regulatory references in the sector, stakeholders are defined as any entities or individuals who may be affected by the organisation’s activities, products and services, or whose actions may reasonably influence the organisation’s ability to successfully implement its strategies and achieve its objectives.

During 2022, the Group carried out a context analysis focused on the main peers and competitors in the sector, which served as the basis for identifying its stakeholders.

This process made it possible to map the entities and individuals who, directly or indirectly, may influence or be influenced by the Group’s activities.

The results of this analysis remain valid and are confirmed for 2024.

Italian Gasket Stakeholders

EMPLOYEES
Corporate Intranet, Website, E-mail, company bulletin boards, corporate celebratory events such as: assemblies and meetings for sharing and reviewing corporate strategy and KPIs; corporate event on 16/12/2023 at Cascina San Lorenzo with the presentation of the Italian Gasket Group and the celebration of CGM's 50th anniversary; corporate celebratory event on 03/05/2024 at the Paratico headquarters to celebrate Italian Gasket's 40th anniversary; corporate celebratory event on 07/12/2024 at Villa Ascari in Carpi with all Group employees.



CUSTOMERS
Vendor rating, events (e.g., trade fairs), contact center, customer satisfaction surveys, customer site visits, IGES Tech Days held at customer locations



SUPPLIERS
E-mail, Self-assessment questionnaire, Presentation of the new specification



ISTITUTION
Visits from institutions at company sites (e.g., ARPA), dialogue on regulatory developments



INVESTORS
Donations and sponsorships, open-door initiatives for schools and students, school-work alternation programs, internships.



LOCAL AREA AND COMMUNITY
Dedicated presentations, committees, meetings



3.2 Materiality Analysis

In 2022, the Italian Gasket Group carried out a materiality analysis following the guidelines of the GRI Standards (latest version updated in 2021) to identify the main sustainability topics relevant to the organisation.

These sustainability topics represent the result of grouping the most significant impacts of the organisation on the economy, the environment and people, including impacts on human rights.

In the preliminary phase, a comparative analysis (benchmark analysis) was conducted to identify the most relevant stakeholder categories for Italian Gasket.

The benchmark, enriched by a sector trend analysis, also made it possible to identify the most significant environmental, social and

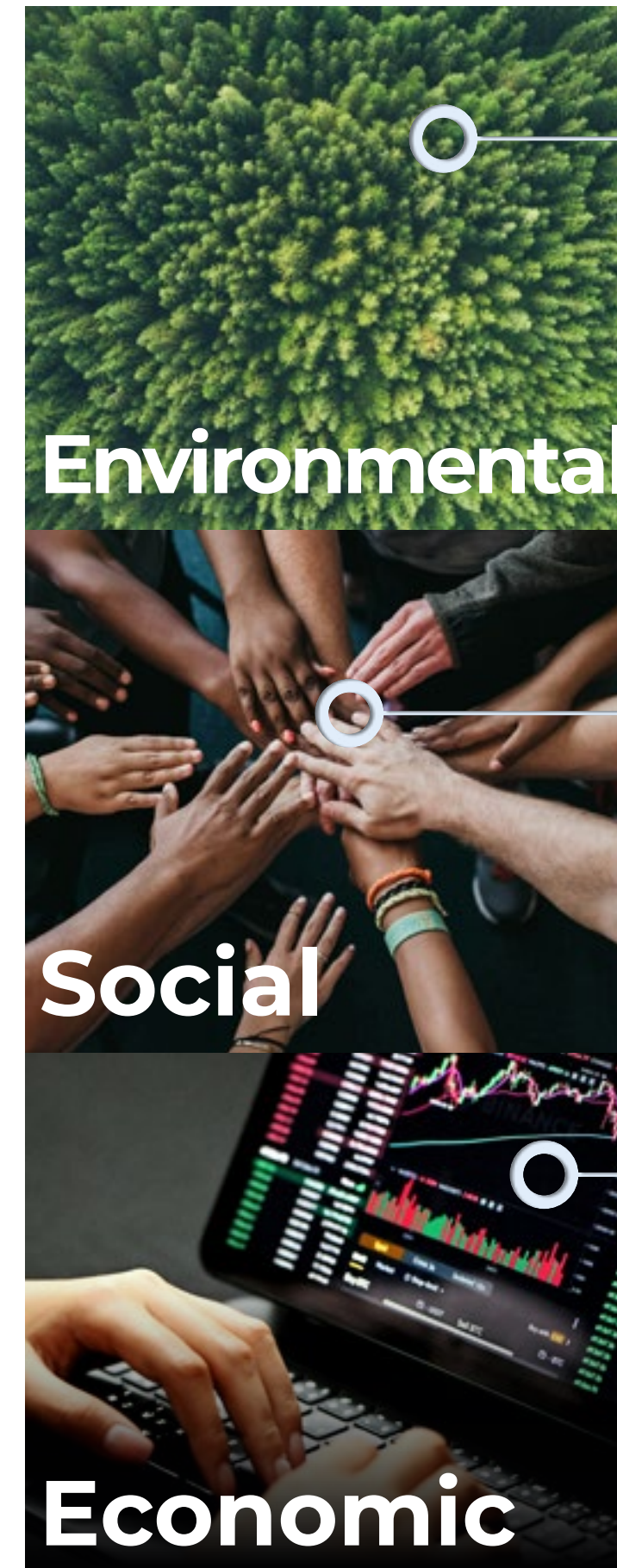
economic impacts generated by the Group.

Based on the synthesis of these impacts, the potentially relevant sustainability topics and their associated impacts were defined.

Subsequently, through a dedicated workshop involving the Group's Top Management, the identified topics were prioritised in light of their related impacts, leading to the definition of ten material topics for the Italian Gasket Group.

The qualitative information and quantitative data relating to these relevant topics, derived from the materiality analysis, form the core of this Sustainability Report and guide the Group's commitment to increasingly sustainable management of its activities.

RESPONSIBILITY



- Waste and water resource management
- Climate change, energy consumption and GHG emissions
- Materials management

- Employee management, development and well-being
- Community and human rights
- Employee health and safety
- Responsible value chain
- Equal opportunities, diversity and inclusion

- Product quality, safety and innovation
- Governance, business ethics and anti-corruption

3.3 Material Topics and Related Impacts

During the workshop, participants were asked to assess the relevance of the topics and the related impacts generated by the Group on the environment, society and the economy, including human rights.

Relevant Topic	Impact	Impact Description	Type	Nature
Envaironmental Topics				
Waste and water resource management	Promotion of waste recovery activities	Promotion of recovery operations that divert waste from disposal, such as preparation for reuse, recycling, and other recovery activities	+	Potential
	Soil contamination	Soil contamination due to improper management of waste and materials	▬	Potential
	Water contamination	Pollution of water resources due to improper disposal of wastewater	▬	Potential
Climate change, energy consumption and GHG emissions	Product-related environmental impact	Environmental impact resulting from suboptimal management of the product life cycle, including design, use, reuse and disposal, with potential negative effects on natural resources, emissions and waste generation	▬	Potential
	Atmospheric emissions	Negative impact in terms of direct and indirect emissions generated by company processes	▬	Current
Material management	Creation of a circular economy	production scraps resulting from initiatives, research and activities aimed at scrap recovery	+	Current
	Use of non-renewable raw materials	High environmental impact resulting from unsustainable sourcing of raw materials (e.g., virgin materials, materials from conflict zones)	▬	Potential
Social Topics				
Employee management	Employee skills development	Miglioramento delle competenze dei dipendenti grazie all'erogazione di corsi di formazione	+	Current
development and well-being	Employee well-being and quality of working life	Improvement of employees' physical and mental well-being through company initiatives such as welfare programs, parental leave, work-life flexibility and other benefits	+	Current

Relevant Topic	Impact	Impact Description	Type	Nature
	Loss of know-how	Loss of key knowledge and skills within the Group caused by high staff turnover	▬	Potential
Relationship with the local community and territorial initiatives	Hiring from the local community	Hiring of employees from the local community thanks to corporate engagement practices	+	Current
	Support to local development	Generation of positive social impacts through donations, charity and contributions in support of the local community	+	Current
	Creation of local economic value	Generation of positive impacts through the selection of local suppliers	+	Current
Employee health and safety	Workplace injuries and occupational diseases	Workplace accidents and occupational diseases with negative consequences for workers' health	▬	Potential
Responsible supply chain	High environmental and social impact	Positive impacts on the environment and community resulting from suppliers' compliance with sustainability standards	+	Potential
Equal opportunities, diversity and inclusion	Ethical and inclusive workplace	Creation of an inclusive work environment thanks to initiatives that counter discrimination and promote corporate ethics	+	Current
Governance Topics				
Product quality, safety and innovation	Industrial development	Contribution to industrial development through Research & Development activities	+	Current
	High-quality and safe product	Production of high-quality and safe products ensured by controls carried out during the various phases of the production process	+	Current
Governance, business ethics and anti-corruption	Dissemination of corporate rules and ethics	Promotion of an organizational culture based on integrity, regulatory compliance and protection of workers' fundamental rights	+	Current
	Promotion of fair competition and prevention of anti-competitive practices	Promotion of a culture oriented toward ethics, transparency and compliance with antitrust rules through policies, training and controls	+	Current

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**ECONOMIC
RESPONSIBILITY**

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4.1 Corporate Business

The selection of raw materials, product design and the production process are the central elements on which the Group's strategic decisions focus, as it is committed to supporting its customers in the development of final applications.

The Group's activity is primarily directed towards a consolidated customer base, for which Italian Gasket has, over the years, become a highly reliable industrial partner, both in terms of its ability to meet production needs and in terms of experience and expertise.

The level of competencies and technologies that the Group possesses today enables it to respond to increasingly complex and articulated production requirements, as well as to offer a complete service—from the design and development of a new product to the manufacturing of the finished component.

In line with its market position, the Group maintains an ongoing dialogue with customers, sharing and developing growth and business development plans together with them, both for established productions and for new-generation ones. In this perspective, Italian Gasket considers it essential not only to supply products but also to offer co-design services, making available the know-how

of its researchers and developers.

The publication of this Report aims to underline the importance, for the Group, of not only economic and financial performance but also environmental and social results achieved during the reporting year, with an increasing focus on stakeholders. This approach is consistent with the vision of creating shared value and promoting a sustainable economic model for future generations.

In 2024, in line with the Group's growth plans, relationships with customers were strengthened and new ones were acquired. Management is working to ensure that production volumes can be efficiently managed through production diversification and the introduction of new technologies.

Furthermore, in response to sustainability and decarbonisation objectives, Italian Gasket has undertaken initiatives to reduce energy consumption, such as the installation of a new photovoltaic system and the purchase of energy origin certificates.

These activities are part of a broader decarbonisation plan, which demonstrates the Group's commitment to transitioning towards a more sustainable energy model.



4.2 Economic Stability

Italian Gasket is exempt from preparing the Consolidated Financial Statements because, together with its subsidiaries, it has not exceeded for two consecutive years two of the three size thresholds established by Article 27, paragraph 1, of Legislative Decree 127/91.

In the two-year period 2023–2024, Italian Gasket continued to create economic value responsibly, directing its activities toward generating concrete benefits not only for the company but also for its stakeholders — employees, suppliers, public administrations and local communities.

In 2024, the economic value directly generated amounted to around 27 million euros, a slight decrease compared to the 30 million of the previous year. Despite this decline, mainly linked to market trends, the company maintained a high share of distributed economic value, equal to 88.8% of the total generated, mainly allocated to suppliers of goods and services (65.9%) and to employee salaries and benefits (21.1%), demonstrating its ongoing commitment to enhancing labour and supporting the supply chain.

In 2024, Italian Gasket renewed its com-

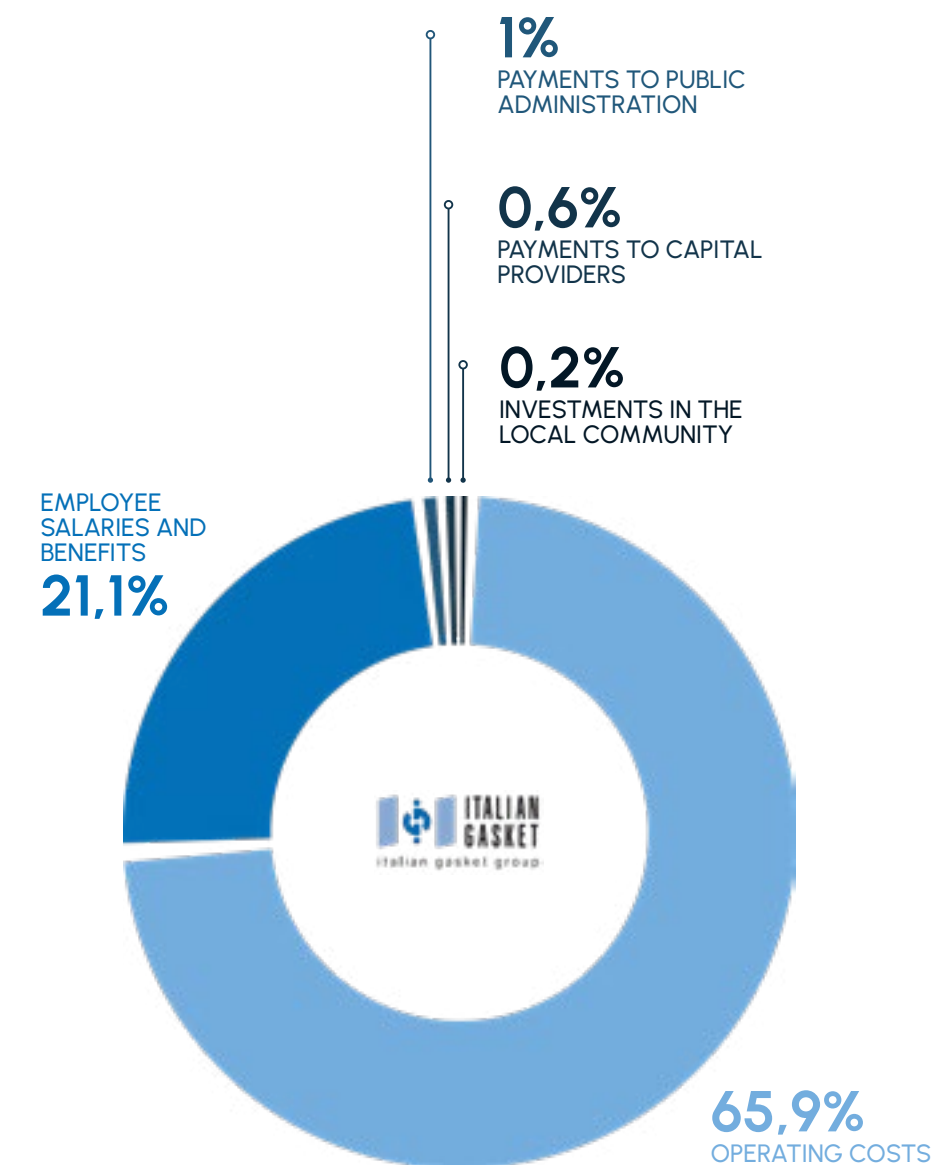
mitment to social responsibility, allocating significant resources to sponsorships and donations in favour of the local community. In fact, it invested a total of 13,080 euros, recording a 31% increase compared to the previous year, in support of local projects and initiatives.

Among the main actions undertaken, Italian Gasket promoted the “Movember” initiative, focusing on awareness and prevention of male health issues, which culminated in a donation to the Mo4Mo association. In addition, it sponsored the San Martino parish, an important point of reference for the community, and joined the “For You” project for breast cancer prevention. This project included an educational day and breast screening visits for employees, thus highlighting the company’s commitment to the health and well-being of the local community.

In summary, even in a challenging economic context, Italian Gasket demonstrated its ability to generate and redistribute value in a balanced manner, consolidating its economic and social responsibility and strengthening its contribution to long-term sustainability.

¹ The data refers exclusively to Italian Gasket S.p.A.

Economic value generated and distributed as of 31/12/2023 Economic value directly generated and distributed by Italian Gasket as of 31/12/2024¹



In 2024, Italian Gasket renewed its commitment to social responsibility, allocating significant resources to sponsorships and donations in favour of the local community. In fact, it invested a total of 13,080 euros, recording a 31% increase compared to the previous year, in support of local projects and initiatives.

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4.3 Constructive Collaborations

To foster constructive and collaborative dialogue with other industry stakeholders, correctly interpret and apply emerging regulations, and share expertise and best practices, Italian Gasket actively participates in various trade associations.

In collaboration with other members, the company is committed to carrying out concrete initiatives, collectively addressing the challenges and opportunities of the relevant sectors and protecting the interests of the stakeholders involved.

Below are the main associations with which the Company collaborates actively:



ANFIA (Italian Association of the Automotive Industry Supply Chain): Since 2019, Italian Gasket has been an associate member of one of the largest trade associations in Italy, whose objective is to represent the interests of its members with public and private institutions, both nationally and internationally, and to carry out the study and resolution of technical, economic, fiscal, legislative, statistical and quality-related issues within the automotive sector.



Confindustria Brescia: Italian Gasket is part of one of the oldest industrial associations in Italy, which represents and protects entrepreneurs and companies in the Brescia area, offering widespread external representation and an integrated system of relations with local stakeholders.



Confindustria Giovani Imprenditori (Young Entrepreneurs): Since 2010, Italian Gasket has been part of the Young Entrepreneurs Movement, which includes around 13,000 members aged between 18 and 40. The Movement shares values and objectives such as free market principles, equal opportunities, innovation and transparency.



Associazione Industriale Bresciana (AIB): Italian Gasket is a member of the Brescia Industrial Association, which promotes the growth of the industrial sector through dialogue with institutions, technological progress and the enhancement of human resources. Membership in the association underscores Italian Gasket's commitment to promoting a business culture centered on competitiveness, social responsibility and sustainability.



Associazione Produttori Guarnizioni del Sebino: Since 2013, Italian Gasket has been a founding member of the Sebino Gasket Manufacturers Association, a key reference point for the rubber/PTFE processing sector in the Sebino area. The association brings together around 40 companies united by a shared vision aimed at defining sustainable development for the local economy.



1

2

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4

5

6

7

8

**SOCIAL
RESPONSIBILITY**

258
EMPLOYEES

OF WHICH

+

44%
ARE
WOMEN

5.1 Our People

As indicated in the methodological note, the data relating to 2023 were revised to also include CGM. Although the acquisition of the company took place in July 2023, the data for the entire year were considered in order to ensure full comparability with 2024.

The Group places the enhancement and respect of people at the centre of its activities. In this perspective, Italian Gasket has developed a structured procedure for human resources management, which includes, among other aspects, development plans dedicated to employees. This procedure has also been extended to Camuna Stampi, which manages its own personnel directly. Conversely, Rajka adopts an autonomous procedure, while CGM does not yet have a formal procedure for human resources management, managing both recruitment and personnel administration independently. Despite the absence of formalisation, CGM adopts a flexible and adaptive approach, responding promptly to operational and organisational needs as they arise.

During 2024, the foundations were laid for greater integration between CGM and Italian Gasket, initiating an initial period of mutual understanding and operational alignment. Starting this year, and with greater intensity in the near future, specific initiatives have been undertaken to transfer Italian Gasket's distinctive processes and values to CGM as well, with the aim of building a shared vision within the Group.

In general, the human resources management procedure aims to define and standardise several fundamental processes, such as

the selection, qualification and training of newly hired employees or personnel transferred to new roles, up to ongoing training and the motivation of internal staff, while also promoting the empowerment of resources.

With regard to contractual conditions, the entire employee workforce of Italian Gasket, CGM and Camuna Stampi is covered by national collective labour agreements (CCNL). In particular, Italian Gasket and CGM apply the CCNL for the Rubber, Plastics and Industry sector, while Camuna Stampi applies the CCNL for the Metalworking Industry sector. This reflects the importance the Group places on protecting workers. In Hungary, sector collective agreements are not in place, and employment relationships are mainly regulated by minimum wages established at national level.

As at 31 December 2024, the Group has a workforce of 258 employees, with women representing 44%. Most employees fall within the blue-collar category (61% of the Group's workforce). The workforce experienced a slight decrease, going from 263 employees in 2023 to 258 in 2024. The gender distribution percentages remained stable over the 2023–2024 period.

In more detail, in 2024 Italian Gasket counts 133 employees, Camuna Stampi 11, Rajka 67 and CGM 47.

CGM is the only company that recorded an increase compared to the previous year, equal to 9.3%.

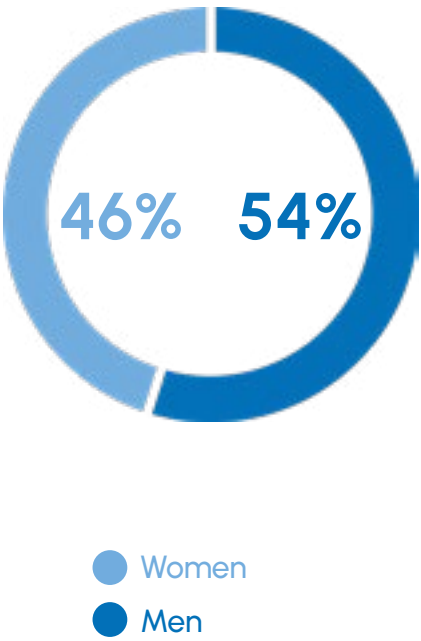
Employee distribution by job grade and gender

2023				2024 ⁴		
Nr. of people	Men	Women	Total	Men	Women	Total
Executives	8	1	9	7	1	8
Managers	14	2	16	14	2	16
White-collar Employees	30	38	68	35	42	77
Blue-collar Workers	91	79	170	88	69	157
Total	143	120	263	122	114	258

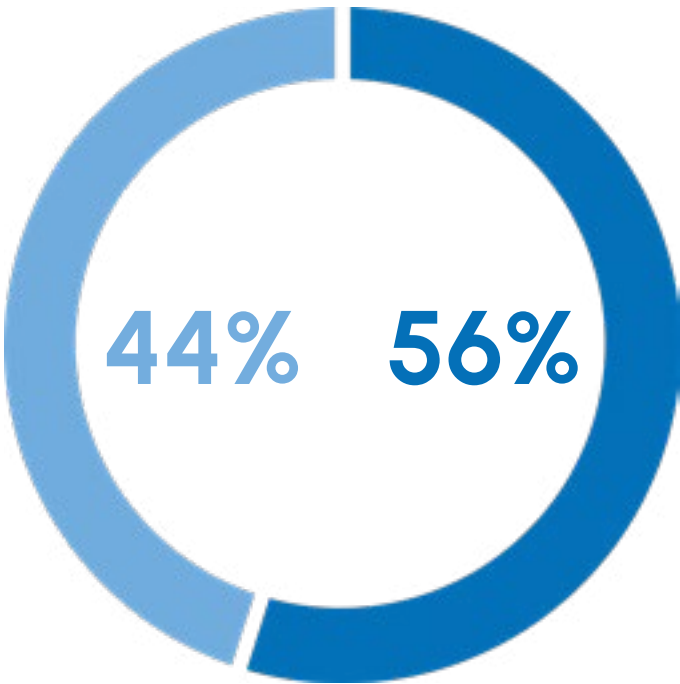
Employee distribution by job grade and age categories

2023					2024			
Nr. of people	<30	30-50	50>	total	<30	30-50	50>	total
Executives	1	3	5	9	-	4	4	8
Managers	-	14	2	16	-	14	2	16
White-collar Employees	15	36	17	68	11	42	24	77
Blue-collar Workers	40	67	63	170	28	75	54	157
Total	56	120	87	263	39	135	84	258

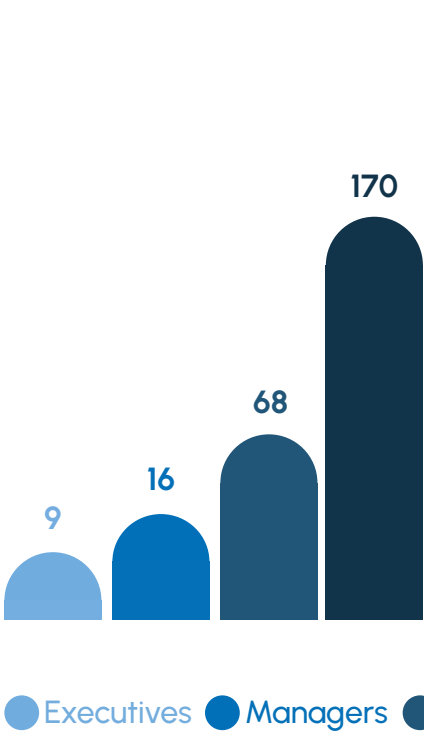
Employees by gender as of 31/12/2023



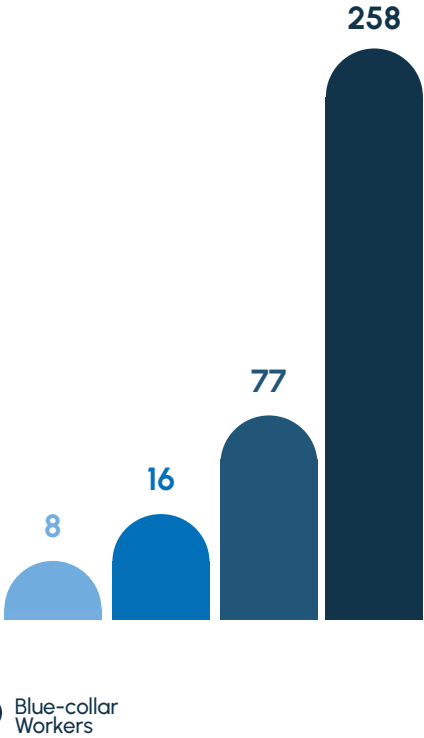
Employees by gender as of 31/12/2024



Employee distribution by job grade as of 31/12/2023



Employee distribution by job grade as of 31/12/2024



Italian Gasket and CGM also include employees and workers belonging to protected categories, who account for 4% of the total workforce. This figure remained constant over the 2023–2024 two-year period.

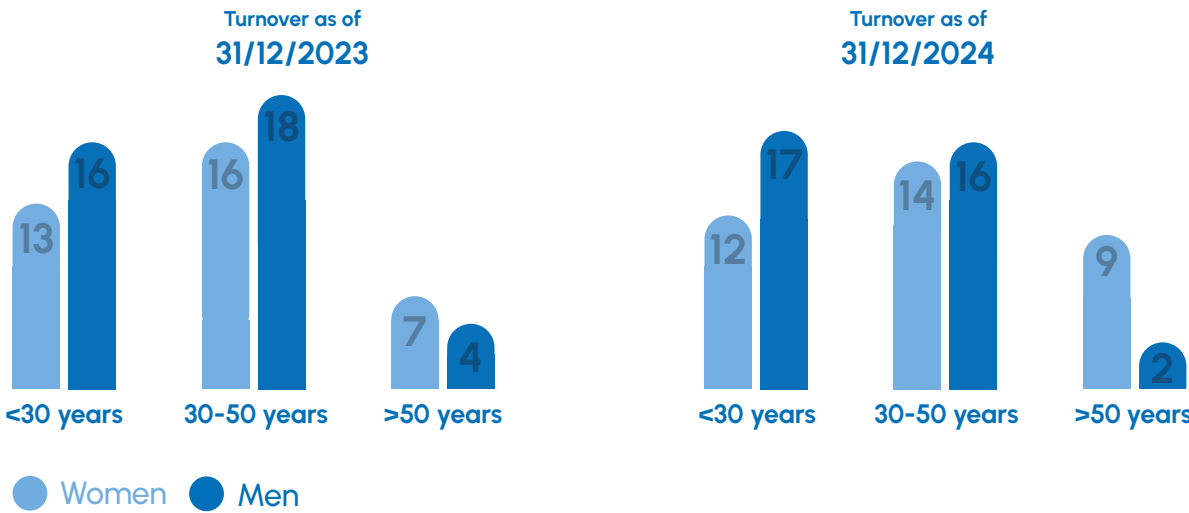
New hires

2023						2024				
Nr. of people	<30	30-50	50>	total	rate	<30	30-50	50>	total	rate
Men	16	8	8	32	48%	13	16	7	36	48%
Women	12	15	8	35	52%	16	19	4	39	52%
Total	28	23	16	67	100%	29	35	11	75	100%
Rate	42%	34%	24%	100%		43%	47%	15%	100%	

Employee turnover (exits)

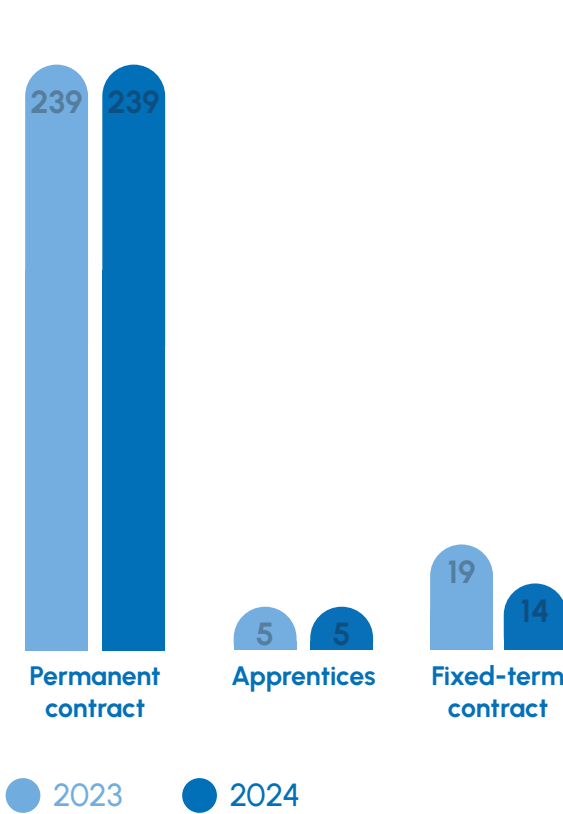
2023						2024				
Nr. of people	<30	30-50	50>	total	rate	<30	30-50	50>	total	rate
Men	8	16	10	34	53%	12	14	9	35	44%
Women	11	16	3	30	47%	17	16	12	45	56%
Total	19	32	13	64	100%	29	30	21	80	100%
Rate	30%	50%	20%	100%		32%	53%	16%	100%	

New hires as of 12/31/2024

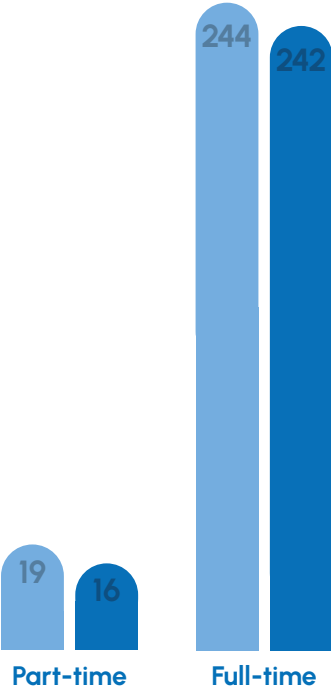


Almost all employees of the Italian Gasket Group are hired under permanent, full-time contracts. Approximately 5% of the Group’s employees are hired under fixed-term contracts, and 6% are employed on a part-time basis. In particular, all employees of Camuna Stampi have permanent, full-time contracts.

Total number of employees by contract type



Total number of employees by full-time and part-time status



At a Glance

New hires **75**
 training hours **4.272**
 Permanent contracts **95%**

The Italian Gasket Group also relies on external workers for certain activities, most of whom are temporary agency workers, followed respectively by self-employed workers and internship contracts.

With specific regard to internship contracts, Italian Gasket offers students attending ITS institutes the opportunity to carry out both curricular and extra-curricular internships, with the aim of integrating junior profiles into the company.

In line with the established approach adopted by Italian Gasket, characterized by a strong connection with the local community, Camuna Stampi and CGM are also progressively implementing orientation and internship initiatives, such as career days, plant visits, and training programs aimed at students and recent graduates.

Total number of external workers by contract type

	2023			2024		
	Men	Women	total	Men	Women	total
External workers						
Temporary agency workers	23	16	39	5	9	14
Self-employed workers	2	-	2	2	-	2
Internships	3	6	9	-	4	4
Total	28	22	50	7	13	20

5.2 Attraction, Developnemt and Retention of Talent

Italian Gasket has established a specific procedure for human resources management which, among other objectives, aims to define specific growth and development plans for personnel, in order to provide clear guidance regarding their role and duties, as well as a transparent allocation of any performance-related rewards.

Staff training management includes the planning, implementation, recording, control and verification of the effectiveness of specific activities addressed to all personnel performing tasks that have a direct or indirect impact on the quality of the products and processes offered. Within this approach, the HR manager is responsible for defining and documenting a specific training plan to which the employee must be subjected. The document used is the individual training plan, which records all training and instruction activities to be carried out.

To analyse employee skills, Italian Gasket uses a system based on the mapping of training activities, the so-called polyvalence matrix, which represents the main tool for reflecting and analysing the level of training and independence demonstrated by

y personnel, at every level, in the execution of their respective duties. This matrix defines each employee's competencies according to four levels: basic, fair, good and excellent knowledge. Training is periodically assessed through tests and/or evaluations carried out by the trainer or department manager.

In addition to the training plans provided for employees, Italian Gasket, Camuna Stampi and Rajka use individual development interviews as a tool for personnel development, offered to all employees and aimed at achieving three goals:

- Guide people with respect to their role and duties;
- Evaluate employee performance;
- Assign objectives and rewards based on the achievement of specific established targets.

CGM, on the other hand, plans to introduce individual development interviews starting in 2025, in line with the progressive alignment to the processes adopted at Group level.

Employees receiving periodic performance and career evaluations, by gender and job category

	2023	2024
Executives	4	3
Middle Managers	15	15
White-Collar Employees	62	63
Blue-Collar Workers	156	157
Total	237	238

Employees of Italian Gasket, Rajka and Camuna Stampi participate in an incentive system designed to include everyone in the results achieved and to support retention. This system, particularly for Italian Gasket, is regulated by a three-year union agreement and provides for the definition and periodic monitoring of annual KPIs. The KPIs (Key Performance Indicators) help guide activities towards achieving the established objectives and are communicated to all personnel during departmental meetings, where continuous monitoring of the indicators and verification of the effectiveness of the actions undertaken take place. These meetings are also an opportunity for employees to propose improvement solutions and suggestions. Finally, all permanent employees of Italian Gasket are entitled to the company performance bonus, which can be converted into welfare benefits upon achieving specific targets. The Group pays great attention to the well-being of its employees, promoting a series of initiatives and tools designed to meet the different needs of the individual companies. With regard to Italian Gasket, in addition to basic services such as the subsidised company canteen — the cost of which is evenly

shared between the company and employees — and access to the supplementary health fund provided for by the National Collective Labour Agreement (CCNL), the Group implements additional projects and activities dedicated to supporting its personnel. In 2024, the company joined two prevention and awareness initiatives in the healthcare field. The first, dedicated to women's health, offered female employees the opportunity to undergo a free breast examination, accompanied by an educational session on breast cancer. The second initiative, aimed at male employees, focused on raising awareness about mental health and the prevention of male cancers, involving staff in symbolic activities such as an internal contest for the “best moustache”. On the occasion of Italian Gasket’s 40th anniversary, a team-building event focused on the overall well-being of people was organised on 3 May 2024. The activities offered included yoga sessions, meditation, creative workshops and moments dedicated to healthy nutrition, with the objective of improving the physical and mental well-being of participants, thus supporting optimal performance at work as well.

To complement these initiatives, two satisfaction surveys were administered: a qualitative one to collect suggestions on improving the work environment, and one focused on corporate well-being, with proposals to optimise the changing rooms, the canteen and the use of the areas adjacent to the premises.

In 2024, work began at the Paratico site for the creation of a company green area of approximately 5,000 m², conceived as a multifunctional outdoor space that will be accessible to all Group employees. Starting in 2025, employees are expected to be fully involved in the use and enhancement of this space, with the aim of promoting a corporate culture increasingly oriented towards quality of life and the sustainability of work environments.

In parallel, Rajka launched a series of initiatives for the well-being of its employees and their families, such as Family Day, the construction of a football field within the company premises, and other recreational activities, including a treasure hunt.

Camuna Stampi guarantees its employees supplementary health coverage as provided for by the National Collective Labour Agreement (CCNL) for the metalworking sector, reinforcing its commitment to the health care of its workers.

Finally, CGM offers its employees a dedicated space for eating meals brought from home, while also providing access to three different canteen services, with meals fully paid for by the company. CGM also adheres to the supplementary health fund provided for by the CCNL and promotes flexible working-hour initiatives to better meet work-life balance needs.

IG PARK



5.3 Training and Development

The Italian Gasket Group believes that continuous training is an essential tool for promoting professional growth, improving individual performance and contributing to the overall success of the Group. With a forward-looking vision, each company is committed to offering training programmes that meet specific needs, enhancing employees' skills and fostering innovation within production processes.

In 2022, Italian Gasket launched the Academy project, an initiative aimed at strengthening employees' specific competencies and responding to internal needs within company processes. During the 2023–2024 period, various courses were offered covering several areas, including rubber knowledge, moulding phases, moulds and thermo-regulators, as well as a course dedicated to the commercial area focused on customer approach, body language and other key topics for sales success, an English language course, and a specialised programme on the automotive sector.

Furthermore, in 2023 a training programme was launched in collaboration with Talent Garden, aimed at Junior Managers. Five employees — three men and two women — participated in a professional development course focused on building managerial skills. The programme included personalised coaching activities designed to strengthen dynamics that are significant for the com-

pany, with the direct involvement of managers in review activities.

In 2023, Italian Gasket also launched a master's programme on lifestyle management in collaboration with the consulting firm Lenovys. The master's programme, which ended in 2024, aimed to structure and implement a shared plan of best practices and initiatives to improve employee well-being and development.

In 2024, Rajka's training activities focused on operational aspects, with particular attention to workplace safety. The training responded to the specific needs of the company, with the goal of ensuring a safe work environment compliant with applicable regulations, helping to create a corporate culture based on prevention and the well-being of people.

In CGM, training took a different approach with the launch of a programme on internal communication. The objective was to align the language used within the company with that of the Group, to improve cohesion and the effectiveness of communication between the various organisational levels.

The course was conducted by a specialised coach from Italian Gasket, who guided participants through a path aimed at improving their communication skills, to the benefit of the entire company.

The following data shows the average hours of training per employee, broken down by professional category and gender.

Average Training Hours by Job Category

	2023	2024
Executives	33,1	10,6
Middle Managers	16,3	27,2
White-Collar Employees	7,8	21
Blue-Collar Workers	6,4	13,6
Total	8,3	16,6

Average Training Hours by Gender

	2023	2024
Men	10,7	18,6
Women	5,3	14,0
Total	8,3	16,6

In the 2023–2024 two-year period, Italian Gasket doubled the average number of training hours provided to its employees, increasing from 8.3 to 16.6 hours per person, confirming the Group's growing commitment to developing internal competencies.

With the sole exception of executives, all professional categories recorded a significant increase in training hours, both for men and for women. In particular, the average hours for men rose from 10.7 to 18.6, while for women the increase was even more pronounced, rising from 5.3 to 14.0 hours.

These results highlight the strategic importance of training as a lever for disseminating good working practices and ensuring continuous development not only in technical and professional terms, but also in psychological and orientation-related aspects.

Overall, the increase in average training hours reflects Italian Gasket's commitment to investing in its human resources, recognising them as a key factor for sustainable growth and long-term competitiveness.

5.4 Equal opportunities, Diversity and Inclusion

The Italian Gasket Group recognises the importance of promoting an inclusive work environment, where equal opportunities and diversity are fundamental elements of the corporate culture.

Inclusiveness, professional growth and the absence of any form of discrimination are values that guide every aspect of the Group's activities. This commitment is formalised in the Code of Ethics, which defines the principles and values that inspire its daily operations.

The process of recruiting and selecting personnel is structured to ensure respect for equal opportunities and the absence of discrimination, guaranteeing that every individual hired meets the company's needs. The Group has adopted an approach that values direct knowledge and promotes transparency in decision-making. More specifically, the selection process is divided into several phases, with the aim of identifying the best talent for the team. Candidates are selected both through employment agencies and through an internal referral system, where employees have the opportunity to recommend candidates. Once potential candidates are identified, they follow the selection process, which for technical positions generally consists of three main phases:

- First interview: analysis of the candidate's professional background and overview of the role;
- Second interview: in-depth discussion of the specific aspects of the position, with possible technical tests;
- Third meeting: discussion of the employment proposal and collection of final feedback.

For operational positions, such as moulding operators, the process is faster. If the first interview has a positive outcome, hiring takes place in a short time.

During the reporting period, the Group did not record any cases of discrimination. Monitoring is carried out through the whistleblowing system, active both in CGM and in Italian Gasket, which allows employees to report any irregularities or inappropriate behaviour confidentially. For Camuna Stampi and Rajka, an open willingness to dialogue is ensured, with the possibility to contact the Human Resources offices directly for any reports or issues. In this way, the Group ensures that all employees have adequate and accessible channels to express any concerns.

The Group's remuneration system is based exclusively on objective criteria such as training, professionalism, experience, merit and achievement of company objectives.

To monitor the effectiveness of actions related to equal opportunities and non-discrimination, Italian Gasket shares a quarterly report with the Supervisory Body containing the list of selected individuals and the candidates involved in the recruitment and selection process, including details about educational qualifications, previous experience and interview outcomes. This helps ensure transparency and alignment of corporate practices with values of fairness and inclusion.



5.5 Health and Safety at Work

Italian Gasket confirms its commitment to the continuous improvement of health and safety performance through a declaration of intent articulated in the following principles:

- Provide adequate resources — human, instrumental and economic — to ensure the proper management of health and safety;
- Ensure continuous training, information and awareness-raising activities for management and all workers, so that they can perform their duties in conditions of full safety;
- Guarantee the design and implementation of organisational models and production processes aimed at preventing accidents, protecting workers' health and safety, and adopting the best available technologies compatible with the regular operation of the plants;
- Adopt processes and organisational structures that allow for clear traceability

of responsibilities in the field of health and safety;

- Promote specific initiatives aimed at protecting and promoting health, extending their scope beyond the strictly work-related context;
- Define concrete and measurable objectives aimed at reducing injuries and accidents, while maintaining constant levels of company performance;
- Encourage the active participation of all employees in the risk prevention and health and safety protection system, also showing attention towards colleagues and third parties;
- Activate constructive and collaborative dialogue with all stakeholders, aimed at ensuring transparency and shared understanding of the company's health and safety pathway.



Since 2000, Italian Gasket has voluntarily implemented an Occupational Health and Safety Management System compliant with ISO 45001 (formerly OHSAS 18001), while CGM is engaged in the certification process, which is expected to be completed by 2025. This integrated management system covers all workers, whether employees, quasi-employees, agency workers or interns. Despite the absence of such certification at the Camuna Stampi and Rajka sites, both fully comply with current health and safety regulations.

In accordance with Legislative Decree No. 81/2008, Italian Gasket has designated the key roles for managing occupational health and safety. The company has appointed a Health and Safety Manager (RSPP), while employees have elected a Workers' Safety Representative (RLS), whose role is to collect and discuss with the employer and the RSPP the workforce's requests and concerns regarding safety. A competent doctor has also been appointed to carry out periodic medical examinations and conduct specific assessments based on the tasks performed by workers.

To ensure compliance with health and safety regulations, each Group company adopts its own Risk Assessment Document (DVR), which is shared internally and updated annually. The DVR undergoes a full revision every five years and is certified by independent third-party bodies.

In addition, Italian Gasket has a periodic health report prepared by the competent doctor and presented annually to the Employer. This report provides a general overview of workers' health conditions, highlighting any anomalies or risks. At the same time, Italian Gasket evaluates the safety data sheets for the substances used. The risk assessment process, described in the Risk Assessment Document (DVR), is based on applicable legislation, national and international guidelines, and the identification of hazards present in

the work environment and operational procedures.

The DVR also identifies the main ESG-related risks, such as the risk of accidental spills that may cause environmental contamination and pollution, as well as risks to employees' health, such as those arising from manual handling of loads or workplace injuries. Managing these risks involves several parties, including the Supervisory Body (OdV), which monitors legal risks related to climate issues and analyses waste management and disposal, with particular attention to hazardous waste. Although the Board of Statutory Auditors is not directly involved in these checks, the OdV periodically reviews the reports relating to waste management, without carrying out specific sampling activities. Furthermore, the OdV works together with the certification bodies to verify the effectiveness of the safety measures adopted, ensuring compliance with environmental and occupational health standards.

While regulations do not impose a standard method for calculating risks, Italian Gasket has developed its own approach, combining the probability of occurrence and the severity of the damage resulting from exposure to hazards, in order to determine the risk level.

Compliance with internal health and safety procedures and regulations is mandatory for all employees, collaborators and third parties. In particular, each individual is required to report any malfunctions or suggestions for improving safety to their supervisor. The Workers' Safety Representative (RLS) is always available to collect reports and regularly participates in quarterly meetings to analyse accidents and near misses, as well as to discuss the health report.



For emergency management, Italian Gasket has implemented a structured procedure supported by internal emergency teams, trained and reachable through dedicated numbers displayed in all departments. Periodic drills, including practical evacuation exercises, prepare workers to respond to risk situations and provide an opportunity to prevent injuries and occupational illnesses. These drills are carried out annually throughout the Paratico plant, with scenarios involving potentially harmful events, such as oil spills. Quarterly incident-analysis meetings (both real and potential) allow the company to assess the severity of events and identify possible breaches of safety regulations. The resulting corrective actions may include training courses, written warnings or interventions on machinery.

Italian Gasket also makes use of an Occupational Health Service, which manages a health surveillance plan based on workplace inspections and risk assessments. This plan includes pre-employment medical examinations, periodic check-ups depending

on specific duties, and return-to-work assessments after illness. Additionally, an annual inspection and meeting are held to discuss the aggregated results of medical assessments. The occupational doctor also manages the archiving of medical records and sends reports via email or in hard copy to workers without a personal email address.

At Rajka, the Prevention and Protection Service is managed by an external Health and Safety Manager (RSPP) who follows the guidelines defined by the parent company. Similarly, at the CGM and Camuna Stampi sites, a competent doctor is in charge of health surveillance. The goal at these sites is to progressively align with Italian Gasket's guidelines, with the intention of creating a uniform and standardised approach across the entire Group. Starting in 2024, a reorganisation was launched at the CGM site in the area of health and safety, aimed at implementing a monitoring and continuous improvement system, integrated and standardised throughout the Group's structure.

Hazard Identification, Risk Assessment and Incident Investigation



Every worker — whether employee, agency worker or intern — receives the mandatory training required by Legislative Decree 81/08 at the time of hiring, based on the specific risks associated with their job. The training includes topics such as general and specific safety, fire prevention, first aid, forklift use and PAV/PES training. Each year, a training plan is prepared, which also includes periodic updates, necessary for example when new machinery is introduced. In addition, workers are informed and trained on Italian Gasket’s integrated management system for safety, quality, environment and energy.

All newly hired personnel receive a specific course covering both the risks related to their job and the company’s general risks. Mandatory training also addresses various topics related to corporate well-being.

Camuna Stampi has initiated a collaboration with external partners to implement an internal communication plan involving both management and departmental meetings. This approach ensures an effective communication flow, addressing critical issues related to health and safety.

In 2024 as well, in addition to mandatory training, all Group sites will promote voluntary training initiatives aimed at ensuring constant personnel updating on changes in processes, operational procedures and the use of new machinery. Training activities are structured and formalised to ensure full understanding by participants; in fact, each session is accompanied by specific documentation, including a learning assessment form and a signed attendance register.

5.6 Injuries

In 2024, only one injury occurred among the Group’s employees, compared to three incidents recorded the previous year. None of these injuries resulted in serious consequences or fatalities. In the 2023–2024 biennium, no injuries were reported among external workers.

Workplace Injuries – Employees

	2023	2024
Total number of recordable injuries	3	1
Other injuries	-	-
Frequency rate ²	1,5	0,5
hours worked	404.569	396.656

² The frequency rate is calculated using the following formula: Total number of recordable workplace injuries / total hours worked * 200,000.

To monitor the effectiveness of actions aimed at reducing the risk of workplace injuries, Italian Gasket uses specific KPIs, including those related to the number of incidents, and integrates these indicators into the HSEE KPI dashboard. One example of a target set is limiting inspection-related nonconformities to a maximum of one, with currently no nonconformities recorded. In parallel, an internal awareness campaign on near misses was launched to encourage greater attention to risky behaviors and potentially dangerous events.

A specific case of this awareness effort concerns CGM, where the safety culture is still being consolidated. Although some injuries were caused by worker distraction, the company has already implemented targeted corrective measures, including internal communication campaigns to promote safe behaviors and prevent future incidents.

To monitor incidents and near misses, Italian Gasket uses specific procedures that include forms and registers shared across the Group. Each event is tracked and analyzed; documentation records the sequence of events, causes, and corrective actions, ensuring monitoring until the case is closed. At foreign sites, such as the Hungarian plant, incident management follows methods adapted to local regulations. In addition, the Group uses a range of tools to identify hazards and assess risks, including the emergency plan, environmental analysis, safety data sheets for substances, and internal audits (system, legal compliance, and third-party certification such as DEKRA).

With regard to activities assigned to external personnel, a more structured safety control and management system has been implemented at the Camuna Stampi and CGM

sites to address gaps identified in the past. Although not required by Legislative Decree 81/2008 for activities under 40 man-hours, the Group chose to adopt a stricter approach. As a result, anyone accessing production areas, even for occasional activities, must prepare an Interference Risk Assessment (DUVRI) or equivalent documentation. This practice has been progressively extended to all Group companies to ensure high safety standards for external workers as well, reducing risks linked to operational interference.

To reduce the likelihood of injuries, all machinery complies with the latest safety standards. Before new machines are put into use, a checklist is established to minimize risks. In 2023, 19 machines out of a total of 30 were replaced, not only to improve productivity but also to ensure greater safety and energy efficiency. In 2024, the Group continued this modernization process, initiating the full replacement of machinery at the Paratico plant, with the project expected to be completed by 2025. This ongoing technological improvement has positively impacted operator safety and reduced energy consumption.

During 2023 and 2024, the Group launched numerous projects to improve safety and operational efficiency. Among these, the introduction of a new trolley for mold setup resulted in significant ergonomic improvements in the packaging area, while the installation of new PC stations and tools reduced material handling within the facility. Furthermore, non-obsolete machinery has been modernized and optimized to ensure safer working conditions and greater operational efficiency. An example of innovation is the implementation of a closed-loop automated system, which has improved operations.

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**ENVIRONMENTAL
RESPONSIBILITY**

6.1 Environment

Italian Gasket is committed to ensuring lasting improvement in the management of significant environmental impacts, based on the principles of prevention, minimization and sustainability through:

- Defining environmental protection objectives and stakeholder-related goals over established timeframes;
- Sustainable management of production processes, with particular attention to reducing waste, using resources efficiently, and preserving air, water and soil quality, as well as biodiversity;
- Designing and operating production processes and company activities according to criteria aimed at preventing pollution, reducing environmental impacts, emissions (GHG emissions) and noise, and preventing potential accidental events, by adopting the best available

techniques on the market and verifying their reliability in the operation and maintenance of plants;

- Responsible management of chemical substances used in production processes;
- Ensuring responsible sourcing of raw materials;
- Using appropriate control tools and monitoring systems for the environmental aspects generated by ITALIAN GASKET's activities and for the improvement programs adopted, identifying suitable performance indicators capable of providing effective trend signals;
- Promoting, where technically feasible, the reuse and recycling of materials used, and managing waste in compliance with applicable regulations.

As an integral part of its Environmental Management System, Italian Gasket performs an annual environmental analysis of its processes. The purpose is to review and assess the management carried out during the year of the direct environmental aspects related to the company's activities, and to report the considerations and actions taken by the organization to keep under control the indirect aspects connected to third-party activities over which it has influence, starting from those identified in the previous environmental analysis. Based on the results achieved, the effectiveness of the integrated environmental, safety and energy management system is assessed, along with the effectiveness of pollution reduction and prevention measures, the prevention of hazardous and/or environmental emergency situations, and any changes in

the significance of the company's environmental aspects. These assessments serve to define objectives and improvement programs for the following year, with the aim of minimizing, reducing and keeping under control significant environmental impacts. Each year, the legal requirements and regulations applicable to the environmental aspects identified by Italian Gasket are reviewed. In line with the company's alignment with UNI EN ISO 14001, an assessment of corporate compliance is carried out: the implementation of the company's practices and procedures for managing direct and indirect environmental aspects is verified, and the company's preparedness for managing environmental, safety and energy emergencies is also assessed.

At a Glance

Total energy consumed **32.854,8 GJ**
Of which renewable energy **7.951,8 GJ**
Waste generated **371,5 ton**
Scope 1 and Scope 2 emissions (Location-based) **3.212,2 tCO₂**

ENVIRONMENT

The environmental aspects taken into consideration each year are those identified in the first environmental analysis originally carried out in 2016, as the company's processes, plants and infrastructure have remained unchanged. These aspects are then integrated with upstream (supply chain), downstream (value chain) and outsourcing-related aspects, and specifically include:



Air emissions;



Water discharges;



Recycling, reuse, transport and disposal of waste;



Use and contamination of soil;



Use of natural resources and raw materials;



Local issues such as noise, vibrations, odors, visual impact, light pollution, road traffic, etc.;



Risk of environmental accidents and impacts resulting from or potentially resulting from emergency situations;



Impact of energy costs and consumption.

Based on the results of the environmental analysis, Italian Gasket prepares its improvement plan for the following year by defining environmental objectives, targets and programs, whose target values represent either a confirmation or an improvement compared to those previously established.

In 2024, Italian Gasket underwent a scheduled internal audit conducted by an external auditor to assess compliance with the environmental legislation applicable to the company (legal compliance audit), achieving a **score of 100 out of 100**. The audit as a whole confirmed compliance with applicable environmental regulations and related legal requirements.



2024
SCORE
100 OUT OF 100

from legal compliance audit



6.2 Material Management

Raw materials management

	2023		2024	
Raw Materials Used (t)	Non-renewable	renewable	Non-renewable	renewable
Steel	-	31,1	-	23,4
Copper	-	-	-	-
Aluminium	-	0,8	-	0,2
Cast iron	-	0,7	-	-
Oil	4527,4	-	0,2	-
Paper	-	57	-	59,2
Wood	-	30	-	42
Plastic	19	244,5	18	372,2
Rubber raw materials	1.000	-	950,2	-
Total raw materials	5.546,4	364,2	968,5	497

The raw materials used consist of rubber compounds, cleaning and mold-preservation agents, oils for press operation, liquid nitrogen and energy.

During 2024, there was a significant reduction in the use of non-renewable materials (-82.5%) compared to 2023. In particular, the most notable change concerns oil consumption (-100%). This variation is attributable to the press revamping activities and extraordinary maintenance carried out between 2022 and 2023, as well as to the replacement of the machinery fleet. The extraordinary maintenance activities required the complete emptying of all oil tanks of the affected machines and the replacement of the oils.

In the reporting period, the Group did not recycle the materials used.



6.3 Management of Natural Resources & Circular Economy

6.3.1 Water Management

Water within the Group is mainly used for domestic purposes, such as sanitary facilities and general cleaning. However, in some plants it is also used in specific production processes. At Italian Gasket and Rajka, water is withdrawn respectively from the municipal network and from an artesian well for washing rubber gaskets. Camuna Stampi uses water in the electro-erosion process, while CGM uses it exclusively for sanitation. At each site, environmental impacts are monitored in compliance with environmental management system requirements.

Water withdrawal occurs mainly through the public water network, except for the Rajka plant, where water is sourced from underground resources. At Paratico, a dedicated meter allows for monitoring the volumes of water used in industrial processes.

In 2024, the Group withdrew a total of 2.6

megalitres of water, of which 1.4 megalitres from water-stressed areas. Compared to 2023, total withdrawals decreased by 29%, and withdrawals from water-stressed areas decreased by 25%. The Italian Gasket (Paratico) and Camuna Stampi (Costa Volpino) plants are located in water-stressed areas, while the CGM and Rajka sites operate in areas not affected by water stress³.

This improvement reflects a shared commitment to optimizing production processes and strengthening monitoring systems to reduce consumption. Italian Gasket, in particular, reduced its withdrawals by 20% thanks to more accurate monitoring and the introduction of alarm thresholds to promptly detect potential leaks. Camuna Stampi contributed to the overall reduction by adopting a more rational use of water, while Rajka improved water efficiency in production processes, achieving significant results.

³ Water-stressed areas were identified using the website: <https://www.wri.org/aqueduct>

GRI 303-3 Water Withdrawal by Source

		2023		2024	
Source of withdrawal	U. m.	All areas	Of which: water-stressed areas	All areas	Of which: water-stressed areas
Groundwater (total)	MI	1,8	0,0	1,2	0,0
Freshwater (≤ 1,000 mg/L total dissolved solids)	MI	1,8	0,0	1,2	0,0
Third-party water (total)	MI	1,9	1,9	1,4	1,4
Freshwater (≤ 1,000 mg/L total dissolved solids)	MI	1,9	1,9	1,4	1,4
Total water withdrawal	MI	3,7	1,9	2,6	1,4

With regard to discharges, the water used is treated and disposed of in full compliance with applicable regulations. Italian Gasket has an authorized industrial discharge system for water used in gasket washing, with annual volumes limited to a few cubic meters. Rajka uses a biological tank for wastewater, periodically emptied, although precise volume data is not available. Camuna Stampi collects industrial wastewater in containers that are disposed of as special waste, while domestic water is discharged into the municipal sewer system, as is the case for CGM, without requiring specific treatment.

In 2024, Italian Gasket discharged 0.04 megalitres of water, all from water-stressed areas, recording a 46% reduction compared to 0.067 megalitres in 2023⁴. This outcome is partly linked to the decrease in business volume recorded in 2024, but it also reflects more efficient and responsible water use. To this end, the Group implemented an advanced water-consumption monitoring system designed to promptly detect any leaks. The system triggers an automatic alarm when a predefined daily threshold is exceeded, notifying plant managers for immediate verification and resolution. Introduced in response

⁴ This data is available only for Italian Gasket S.p.A.

to waste events recorded in previous years, this tool has significantly improved water management and reduced losses.

The Group continues to periodically monitor discharges in accordance with current authorizations, and no non-conformities have been identified in the past two years. Italian Gasket performs semi-annual checks on wastewater in compliance with the AUA (Single Environmental Authorization) and Legislative Decree 152/2006; the latest analysis, conducted in November 2024, confirmed full compliance with regulatory limits with no irregularities.

Although the Rajka plant does not yet have a monitoring software, the adoption of reliable monitoring tools is planned for the coming years to ensure more precise control.

Overall, in 2024 the Group's total water consumption amounted to 2.6 megalitres, down from 3.7 megalitres in 2023. The decrease was particularly significant in water-stressed areas, with withdrawals dropping from 1.8 to 1.4 megalitres, confirming more responsible management and greater efficiency in the use of this resource, especially in the most sensitive territories.

6.3.2 Waste Management

In accordance with Legislative Decrees on waste management, the Group regularly updates the paper-based Waste Loading and Unloading Register, completes the Waste Identification Form (FIR) prior to shipment, submits the annual Environmental Declaration (MUD) for the previous calendar year, and manages packaging-related documentation as required by its CONAI registration.

Waste management represents one of the most complex challenges for the Group, particularly because the ability to reduce scrap is often limited by the technical requirements imposed by the market. A significant example is the medical sector in which CGM operates: in this field, production waste cannot be reused or reintroduced into the production cycle and must be disposed of or delivered to authorized operators, directly influencing the overall volume of waste generated.

Despite the Group’s commitment to adopting more circular practices, effectiveness in waste reduction depends on the specific sector and on customer collaboration in designing sustainable solutions.

In 2023, the Group launched research and development activities—including the devulcanization of certain raw materials—to assess the potential for reuse based on their specific properties.

In 2024, the Group generated a total of 371.5

tonnes of waste, a 24% reduction compared to the 490.1 tonnes recorded in 2023. This result stems from targeted monitoring, analysis and process optimization activities, supported by weekly planning and supervision meetings. The main waste categories by volume are: “wastes not otherwise specified,” iron and steel, and plastic waste.

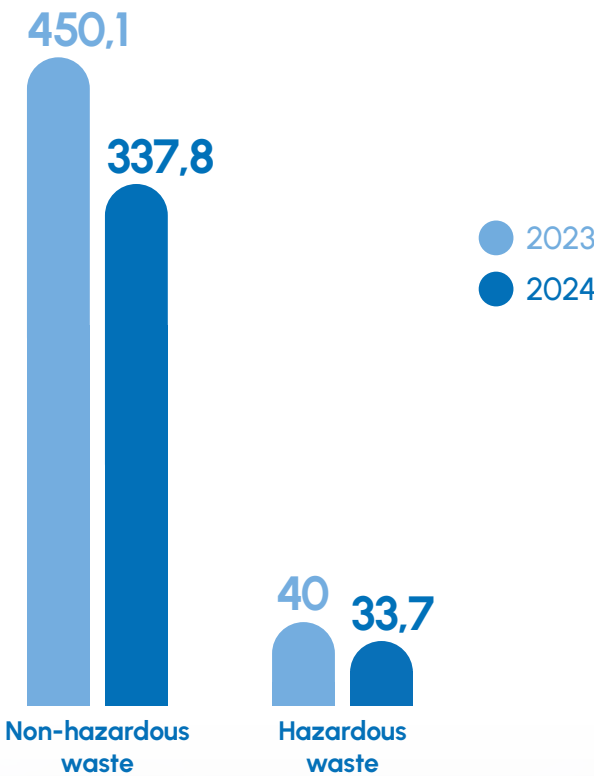
In 2023, waste sent for disposal amounted to 435.9 tonnes, while in 2024 this figure decreased to 307.6 tonnes. Waste not sent for disposal also decreased, from 117.1 tonnes to 60 tonnes.

It is important to note that the total amount of waste produced in a year does not necessarily correspond to the total amount disposed of or treated during the same period. This discrepancy is normal and depends on management and operational factors related to storage and handling times.

For the Group, the difference between the 371.5 tonnes of waste generated in 2024 and the sum of 307.6 tonnes disposed of and 60 tonnes not disposed of is due to waste still in storage as of 31 December 2024, which will be disposed of during 2025. This practice is consistent with good environmental management and traceability requirements, as waste generation and disposal do not need to coincide. Some materials are temporarily stored, in compliance with applicable regulations, before being transferred to authorized facilities.

With regard to non-hazardous waste, in 2023, 98% was reused while the remaining 2% was recycled. In 2024, reuse decreased to 72%, whereas the share of recycled waste increased to 28%. Recycled or reused waste includes plastic, metal shavings and turnings (ferrous material), copper, bronze, brass, iron, steel and aluminium. Ferrous waste—mainly generated by Camuna Stampi—is reused through sale to collection companies, which reintroduce it into their processes. Copper, on the other hand, is generated from the decommissioning of Camuna Stampi’s electrical discharge machining equipment. Finally, both hazardous and non-hazardous waste destined for disposal were sent to landfill in 2023 and 2024, with all operations managed by specialized external facilities.

Total hazardous and non-hazardous waste in 2023 and 2024



6.4 Energy Consumption and Emissions

Italian Gasket is committed to:

- sustainably managing the energy required for its operations by promoting energy-efficiency initiatives and, where technically feasible, the use of energy from renewable sources;
- defining measurable objectives aimed at reducing consumption while maintaining the same level of performance;
- making the necessary resources available to achieve these objectives, carrying out at least an annual review of the overall energy situation, and promptly verifying the progress of the improvement programs implemented.
- designing and implementing production processes and all support activities according to criteria aimed at achieving the lowest technically possible energy consumption, adopting the best available techniques on the market;
- using appropriate control tools and monitoring systems to track the main energy-related impacts generated by Italian Gasket's activities and by the improvement programs implemented, as well as to identify risks and safeguard the health and safety of employees and third parties.

From the perspective of energy consumption and emissions, Italian Gasket has adopted an integrated policy that encompasses quality, safety, environment and energy. The company is certified according to ISO 50001 and ISO 14001 standards, highlighting its commitment to responsible resource management and the reduction of environmental impacts.

Rajka obtained ISO 14001 certification in 2014, thereby strengthening its long-standing commitment to environmental sustainability. Furthermore, to align standards across the Group, CGM is actively working to obtain ISO 14001 certification by 2025, reinforcing its commitment to environmental management.

In 2024, Camuna Stampi also developed its own integrated policy, declaring its commitment to managing energy consumption, using energy carriers responsibly and reducing emissions. Specifically, Camuna Stampi is committed to:

- Reducing energy consumption and promoting the use of renewable sources;
- Designing low-impact processes, reducing waste, emissions and scrap;
- Managing resources and chemical substances responsibly;
- Continuously improving environmental, quality, health and safety performance;

- Actively engaging all personnel in fostering a culture of sustainability.

CGM also adopted its own integrated policy in 2024, fully aligned with Italian Gasket's policy. This policy defines specific commitments relating to the management of energy consumption, the responsible use of energy carriers, and the reduction of greenhouse gas emissions. Although the policy was defined at the end of 2024, it will officially come into force in 2025. This step further demonstrates CGM's commitment to aligning with sustainability principles, placing energy management at the core of its business strategy.

In 2025, Italian Gasket plans to update the Corporate Policy on Quality, Environment, Energy, Health and Safety, and ESG, extending it to all Group companies.

The Group's energy system relies primarily on electricity, used to power production machinery such as presses and ovens essential to the manufacturing process. Natural gas is used for heating, while a minimal amount of diesel is consumed by the few company vehicles, including two cars and two vans.

Periodic monitoring and reporting of energy consumption is essential to identify potential areas of improvement in terms of energy efficiency.

The Group's consumption⁵ is reported below:

Fuel consumption			
	U. m.	2023	2024
Natural Gas	Gj	6.023,7	5.274,5
LPG	Gj	0,05	-
Diesel (for heating or production processes)	Gj	-	-
Diesel (for company-owned vehicles or vehicles under long-term lease/rental)	Gj	688,2	633,5
Gasoline/Petrol (for heating or production processes)	Gj	-	-
Gasoline/Petrol (for company-owned vehicles or vehicles under long-term lease/rental)	Gj	19,2	-
TOTAL fuel consumption	Gj	6.731,1	5.938,1

In 2024, a 12% decrease in fuel consumption was recorded. In particular, natural gas consumption fell by 12%, mainly due to the reduced use of gas for heating at Camuna Stampi. At the same time, a decrease in diesel use for company vehicles was observed, despite the full replacement of petrol vehicles with diesel ones. The main reason is the reduced use of company vehicles for deliveries.

Consumo di Energia elettrica			
	U. m.	2023	2024
Self-generated electricity	Gj	240,9	1.216,8
Of which, from renewable sources	Gj	180,7	1.131,4
Electricity sold	Gj	20,0	128,1
Of which, from renewable sources	Gj	17,2	125,7
Electricity purchased ⁶	Gj	29.530,2	25.828,0
Of which, from renewable sources	Gj	-	6.945,2
Consumo di energia elettrica	Gj	29.751,1	26.916,7

⁵ For the calculation of energy consumption in GJ, the following conversion factors were used:
i) for electricity, the conversion factor used is 0.0036 GJ/kWh (Source: UK Government – GHG Conversion Factors for Company Reporting – DEFRA);
ii) for all fuels, the conversion factors used are those published by the UK Government – GHG Conversion Factors for Company Reporting – DEFRA.
⁶ Energy is considered as purchased from Italy and/or Hungary.

Energy consumed within the organization

	U. m.	2023	2024
Energy consumed	Gj	36.482,2	32.854,8
Of which, from renewable sources	Gj	163,5	7.951,8
% of renewable energy	Gj	0,45%	24,2%

With regard to electricity, in 2024 the Group's total consumption amounted to 26,916.7 GJ, showing a 10% reduction compared to 2023. This result is mainly attributable to a significant increase in self-generated energy, which reached a total of 1,216.8 GJ—substantially higher than the previous year. More than 90% of the self-generated energy comes from renewable sources, confirming the Group's commitment to promoting an increasingly sustainable energy model.

During 2023, Italian Gasket launched and completed several major initiatives aimed at improving energy efficiency and reducing consumption. Among the key actions were the replacement of neon lighting with LED fixtures at the Paratico plant, the implementation of a specific procedure for the management (switching on and off) of all systems and process equipment to optimize energy use, the installation of Exergy monitoring software for continuous monitoring of electricity, gas and water, and the installation of air-curtain doors to reduce natural gas consumption for heating. In addition, in support of this strategy, a photovoltaic plant was installed and officially commissioned in August 2023, significantly contributing to the self-generation of renewable energy and the reduction of greenhouse gas emissions. Thanks to these initiatives, the Paratico facility achieved approximately 27% coverage of its total consumption through renewable energy—an important milestone in the ongoing energy transition.

In 2024, Italian Gasket continued its commitment with a series of further targeted actions to reduce consumption and improve energy efficiency. These included the replacement of the boiler in the changing rooms, the installation of a new integrated water-cooling unit, and the adoption of a heat pump for the sales offices. At the same time, an important step was taken with the purchase of certified renewable electricity, covering approximately 29% of the company's annual needs.

CGM also contributed to the Group's energy transition strategy. Starting in September 2024, an energy-improvement plan was launched, including the installation of a 300 kWh photovoltaic system to be completed in 2025. Additionally, CGM purchased certified renewable electricity covering about 40% of its annual energy needs, thereby helping reduce emissions and promoting more sustainable energy solutions.

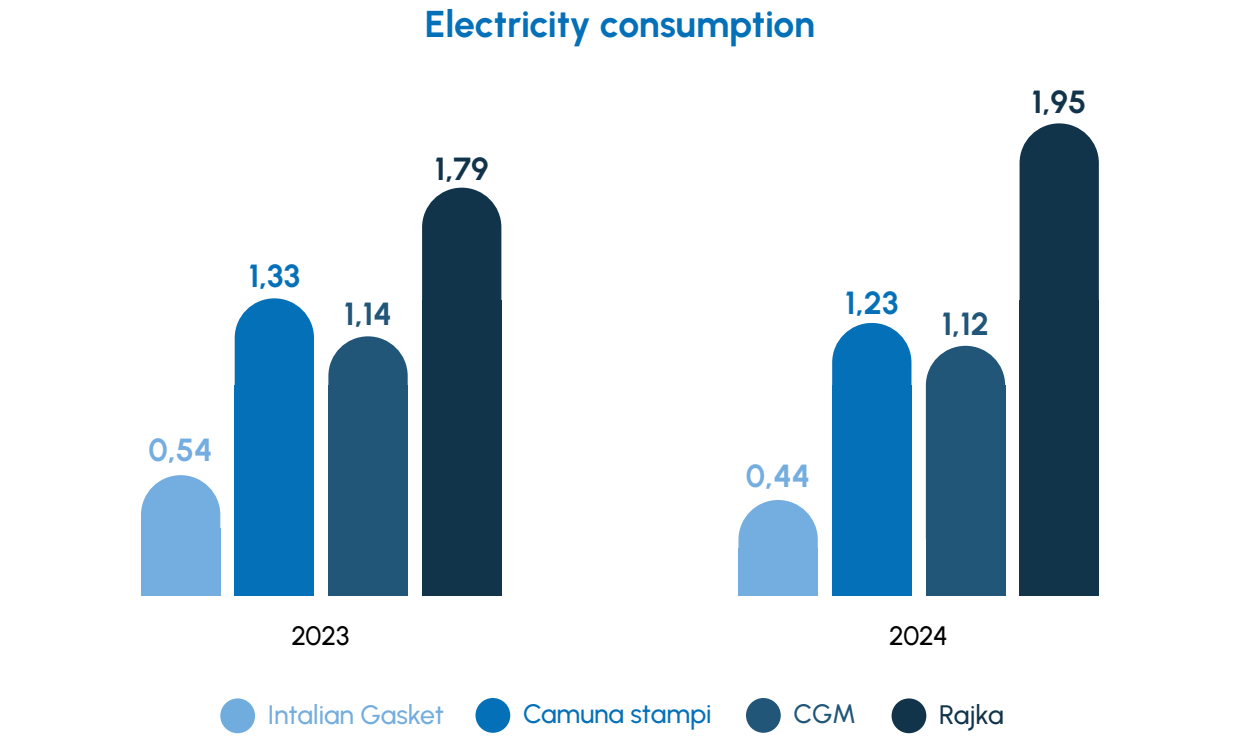
Meanwhile, Rajka also completed the installation of a photovoltaic system for self-generation of electricity in 2024, further contributing to the Group's carbon-footprint reduction and energy-transition strategy.

Overall, between 2023 and 2024, the Group's energy consumption decreased by 10%, falling from 36,482.2 GJ to 32,854.8 GJ. This reduction primarily reflects the decline in operational activity and turnover during the same period, which resulted in a lower demand for energy in production processes and business operations. Notably, renewable energy consumption increased significantly, rising from 163.5 GJ in 2023 to 7,951.8 GJ in 2024—a tangible sign of progress toward a more sustainable, low-impact future.

Energy intensity is an indicator that measures energy consumption relative to a specific parameter relevant to the organization. This ratio provides a normalized measure of environmental impact and indicates the amount of energy required per unit of the selected parameter, which, in the case of Italian Gasket, is annual revenue.

In 2024, Italian Gasket reported an approximate 19% decrease in energy intensity relative to revenues compared to 2023, falling from 0.54 GJ/k€ to 0.44 GJ/k€. For Camuna Stampi, energy intensity decreased from 1.33 GJ/k€ in 2023 to 1.23 GJ/k€ in 2024, marking a 7% reduction. CGM recorded a 2% decrease in energy intensity, going from 1.14 GJ/k€ in 2023 to 1.12 GJ/k€ in 2024. Finally, Rajka showed a slight increase in energy intensity, rising from 1.79 GJ/k€ in 2023 to 1.95 GJ/k€ in 2024—an increase of approximately 9% compared to the previous year. This outcome is attributable to the company's increased business volume as well as higher energy consumption.

Energy Intensity		U. m.	2023	2024
Italian Gasket	Energy consumed within the organization	Gj	15.135,6	11.458,7
	Revenues	Gj	27.884,9	26.139,8
	Energy Intensity	Gj	0,54	0,44
Camuna Stampi	Energy consumed within the organization	Gj	1.575,9	1.627,2
	Revenues	Gj	1.181,6	1.318,8
	Energy Intensity	Gj	1,33	1,23
CGM	Energy consumed within the organization	Gj	12.596,3	12.485,6
	Revenues	Gj	11.059,2	11.161,5
	Energy Intensity	Gj	1,14	1,12
Rajka	Energy consumed within the organization	Gj	7.174,4	7.283,3
	Revenues	Gj	4.001,4	3.740,3
	Energy Intensity	Gj	1,79	1,95



Energy consumed		U. m.	2023	2024
Total direct emissions (Scope 1) ⁷	ton CO ₂ eq		433,9	343,9
Total indirect emissions (Scope 2) – Location-Based ⁸	ton CO ₂ eq		2.715,1	2.868,3
Total indirect emissions (Scope 2) – Market-Based ⁹	ton CO ₂ eq		3.748,7	3.003,5
Total Scope 1 and Scope 2 emissions (Location-Based)	ton CO ₂ eq		3.149,1	3.212,2
Total Scope 1 and Scope 2 emissions (Market-Based)	ton CO ₂ eq		4.182,6	3.644,4

⁷ To calculate Scope 1 emissions for the 2023 and 2024 financial years, the emission factors published by the UK government – GHG Conversion Factors for Company Reporting – DEFRA (2023/2024) were used.

⁸ To calculate Scope 2 - Location-Based emissions, the emission factors published by the Association of Issuing Bodies (AIB) European Residual Mixes (2023/2024) were used.

⁹ To calculate Scope 2 - Market-Based emissions, the emission factors published by the Association of Issuing Bodies (AIB) European Residual Mixes (2023/2024) were used.

With regard to emissions, the Group recorded a significant reduction in Scope 1¹⁰ emissions, decreasing by 20.8%, from 433.9 tCO₂e in 2023 to 343.9 tCO₂e in 2024. This result is the outcome of numerous actions implemented throughout the year to improve energy efficiency — such as those mentioned earlier — as well as the slight decline in the turnover of some Group companies.

Scope 2 emissions, related to purchased electricity and calculated using the location-based method, showed a slight increase, attributable to a significant rise in the emission factor used. Conversely, emissions calculated using the market-based method decreased from 3,748.70 tCO₂e to 3,300.50 tCO₂e, representing a 12% reduction compared to 2023, consistent with the reduction in turnover.

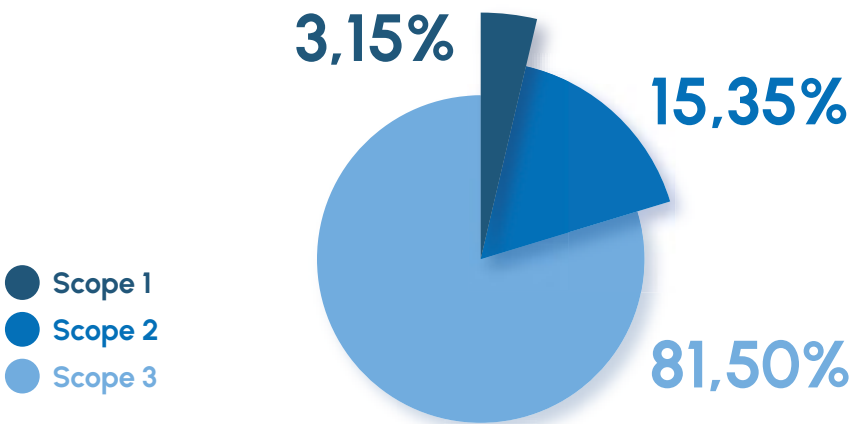
In 2023, Italian Gasket launched a project to analyse its carbon footprint, extending the calculation of emissions to include Scope 3, with a specific focus on the Paratiko facility. The project, completed in 2024, enabled the company to gain a solid understanding of techniques for collecting and measuring emissions-related data. The analysis was conducted in accordance with UNI EN ISO 14064-1:2019, considering production activities and progressively including indirect emissions, in line with the principles of the standard.

The analysis showed that the majority of emissions arise from indirect greenhouse gas (GHG) emissions, with a particular focus on Scope 3, which accounts for 81.50% of total emissions when considering Scope 1, Scope 2, and Scope 3 together. Scope 3 emissions include all indirect emissions along the supply chain and the product life cycle and were broken down into six specific categories, each containing several subcategories.

Among these categories, Scope 3 Category 4 had the greatest impact, representing 69.97% of total Scope 3 emissions. A more detailed analysis revealed that the subcategory with the greatest impact is purchased goods (59.40%), followed by indirect emissions from imported electricity, accounting for 15.35%. Immediately after is Scope 3 Category 2, which includes emissions related to energy consumption (such as electricity), contributing an additional 15.35%.

Overall, the results of the analysis show that approximately 81.5% of Italian Gasket's total emissions are attributable to Scope 3. As for Scope 1 and Scope 2, which respectively concern direct emissions and indirect emissions from energy consumption, the values recorded are significantly lower: 3.15% for Scope 1 and 15.35% for Scope 2.

Emissions summary by Scope



As part of its commitment to sustainability, the Paratiko and CGM plants have formalized their registration on the M2030 (Manufacture 2030) platform, a digital tool used to support companies in monitoring and reducing greenhouse gas emissions, particularly Scope 3 emissions, along the value chain.

The Group's objective is to progressively reduce its emissions through the adoption of energy-efficiency measures and by supporting customers in the development of sustainable, tailor-made solutions.

Emission GHG (tCO₂eq) 2022 -2023 Scope 1 e 2 (Location Based)



Total direct emission (scopo 1)
Totale indirect emission (scopo 2) / Location Based

¹⁰ Scope 1 emissions include direct emissions resulting from the consumption of natural gas and diesel for company-owned vehicles or vehicles under long-term lease/rental. These sources represent the only direct emissions considered in this report.

Using the same principle applied to energy intensity, the intensity of GHG emissions is calculated. This indicator is defined as GHG emissions per unit of activity, production, or any other organization-specific metric. The intensity is determined by dividing absolute emissions (the numerator) by a specific metric which, for Italian Gasket, is revenue.

In 2024, compared to 2023, Italian Gasket’s GHG emission intensity decreased under both approaches: –4.2% for the Location-Based method and –18% for the Market-Based method. Specifically, emission intensity fell from 0.05 tCO₂e/k€ in 2023 to 0.04 tCO₂e/k€ in 2024 for the Location-Based approach, and from 0.06 tCO₂e/k€ in 2023 to 0.05 tCO₂e/k€ in 2024 for the Market-Based approach.

For Camuna Stampi, the 2024 emission intensity amounted to 0.12 tCO₂e/k€ for the Location-Based approach and 0.14 tCO₂e/k€ for the Market-Based approach, representing an increase of 17.4% and 3.8% respectively compared to 2023 (when the Location-Based value was 0.10 tCO₂e/k€ and the Market-Based value was 0.13 tCO₂e/k€).

CGM, on the other hand, recorded an increase in emission intensity, rising from 0.10 tCO₂e/k€ in 2023 to 0.12 tCO₂e/k€ in 2024 for the Location-Based method (+26.7%), and from 0.13 tCO₂e/k€ in 2023 to 0.14 tCO₂e/k€ in 2024 for the Market-Based method (+9.3%).

Finally, in 2024 Rajka recorded a marked improvement compared to 2023 in terms of CO₂ emissions per revenue. Under the Location-Based approach, emission intensity decreased from 0.16 to 0.14 tCO₂e/k€, marking a 12% reduction. The result is even more significant under the Market-Based approach, where the value dropped from 0.22 to 0.15 tCO₂e/k€, a 29% reduction compared to the previous year.

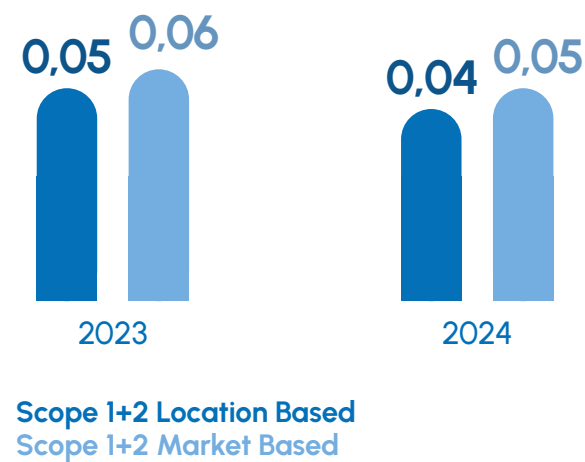
Throughout the year, the four Group companies maintained a good balance between economic growth and energy efficiency. Emission intensities (Scope 1 + 2), under both the Location-Based and Market-Based methods, remained substantially stable or showed slight improvements, in line with revenue trends.



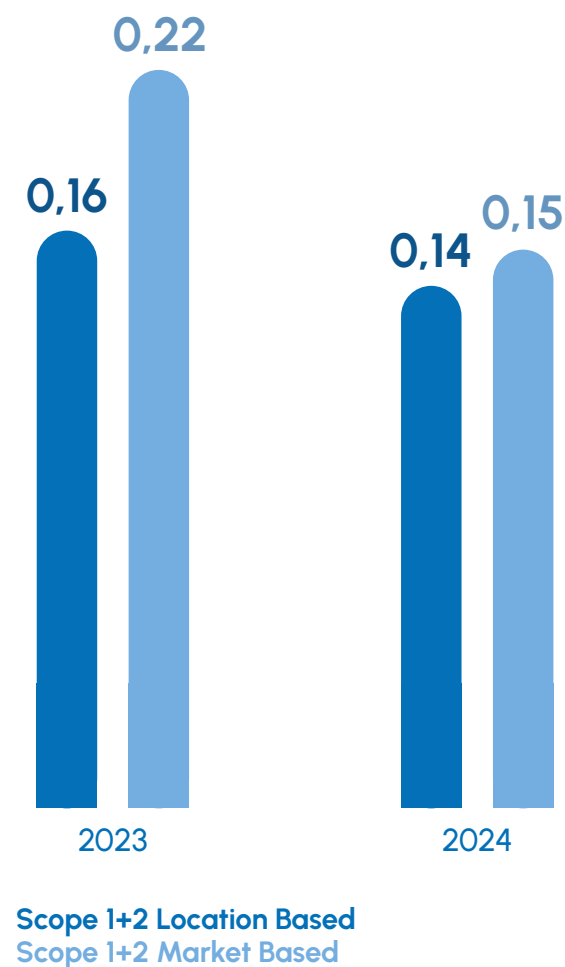
Energy Intensity

		U. m.	2023	2024
Italian Gasket	Revenues	k€	27.884,9	26.139,8
	Emission (Scope 1 + Scope 2 Location Based)	tCO2e	1.290,8	1.159,6
	Emissive Intensity (Scope 1 + Scope 2 Location Based)	tCO2e/k€	0,05	0,04
	Emission (Scope 1 + Scope 2 Market Based)	tCO2e	1.720,4	1.322,1
	Emissive Intensity (Scope 1 + Scope 2 Market Based)	tCO2e/k€	0,06	0,05
Camuna Stampi	Revenues	k€	1.181,6	1.318,8
	Emission (Scope 1 + Scope 2 Location Based)	tCO2e	121,0	158,5
	Emissive Intensity (Scope 1 + Scope 2 Location Based)	tCO2e/k€	0,10	0,12
	Emission (Scope 1 + Scope 2 Market Based)	tCO2e	155,4	180,0
	Emissive Intensity (Scope 1 + Scope 2 Market Based)	tCO2e/k€	0,13	0,14
CGM	Revenues	k€	11.059,2	11.161,5
	Emission (Scope 1 + Scope 2 Location Based)	tCO2e	1.067,6	1.356,0
	Emissive Intensity (Scope 1 + Scope 2 Location Based)	tCO2e/k€	0,10	0,12
	Emission (Scope 1 + Scope 2 Market Based)	tCO2e	1.418,8	1.564,9
	Emissive Intensity (Scope 1 + Scope 2 Market Based)	tCO2e/k€	0,13	0,14
Rajka	Revenues	k€	4.001,35	3.740,3
	Emission (Scope 1 + Scope 2 Location Based)	tCO2e	647,7	529,1
	Emissive Intensity (Scope 1 + Scope 2 Location Based)	tCO2e/k€	0,16	0,14
	Emission (Scope 1 + Scope 2 Market Based)	tCO2e	866,0	577,5
	Emissive Intensity (Scope 1 + Scope 2 Market Based)	tCO2e/k€	0,22	0,15

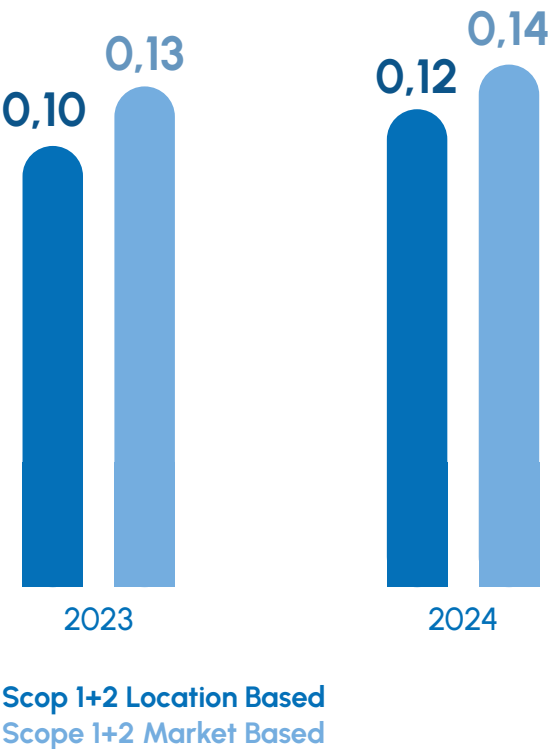
Italian Gasket emission intensity (tCO₂eq / k€)



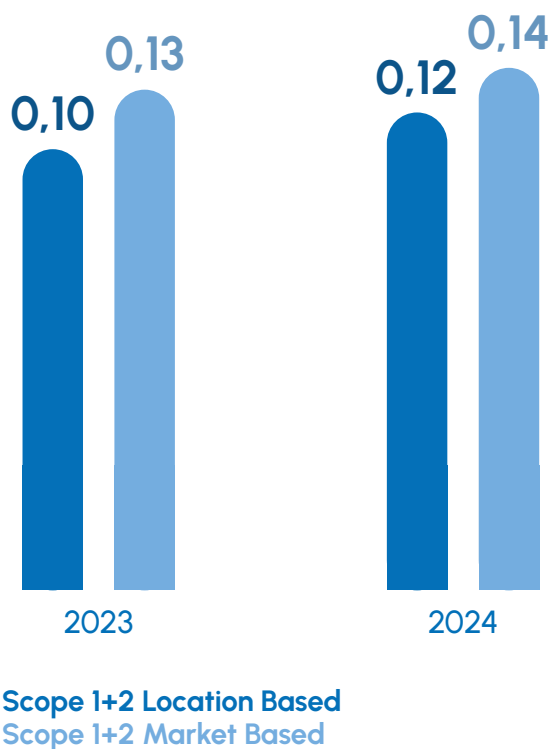
Rajka emission intensity (tCO₂eq / k€)



Camuna Stampi emission intensity (tCO₂eq / k€)



CGM emission intensity (tCO₂eq / k€)



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**PRODUCT
RESPONSIBILITY**

7.1 Responsibility Across the Value Chain

The selection of suppliers represents a critical success factor for a manufacturing organization such as the Italian Gasket Group. This central role has led to the formalization of an operational procedure for the selection and qualification of suppliers. The purpose of this document is to ensure that the products and/or services purchased comply with the requirements and parameters defined at Group level, in order to:

- Select suppliers capable of guaranteeing higher service levels;
- Contribute to the creation of a collaborative relationship with suppliers;
- Assess performance from a continuous improvement perspective;
- Develop a shared mindset on the quality and safety of supplies, environmental protection and energy efficiency.

In 2024, the supply specification was updated, strengthening the Group's commitment to sustainable supplier management. Specific preferential HSE/ESG (environmental, social, and governance) requirements were introduced which, if met by suppliers, are considered an added value for Italian Gasket. Although they are not mandatory to collaborate with the Group, compliance with applicable environmental regulations, the possession of appropriate certifications, and adherence to ethical and social standards consistent with corporate values are considered favourable elements.

In particular, for qualification and maintenance of the supplier relationship, suppliers are required to adhere to four key documents:

- The general supply specification, designed to unify Italian Gasket's requirements across its supply chain;
- The general terms and conditions of supply, which govern all stages of the supply process, from purchase order issuance to receipt of goods;
- The Quality Agreement, which defines the guidelines for the proper implementation of the quality requirements set by the Group;
- The HSE-ESG Agreement, which establishes the sustainability requirements suppliers must comply with, including environmental aspects — such as the adoption of environmental management systems and pollution control policies — and social aspects, such as workplace health and safety, equal opportunities, and personal data protection.

These criteria have already been uniformly applied at the Paratiko and Rajka sites, while for CGM they will come into force starting January 2025.

To ensure adequate communication regarding the requirement to adhere to the updated specification, each supplier received a letter formalizing the Group's commitment to updating its supply conditions, thereby ensuring a solid and mutually beneficial partnership and guiding procurement toward more sustainable solutions. By the end of 2025, compliance with the new conditions will be required, marking an important step toward a more transparent and responsible value chain.

In addition, in 2025 the Group plans to formalize a sustainable procurement policy, which will further reinforce the commitment

initiated with the revised supply specification and promote environmental and social best practices throughout the supply chain. For the development of new products, the Group primarily relies on existing suppliers, limiting the need for new additions. Should it become necessary to select a new supplier, potential candidates are identified by the Purchasing Manager (RAC) and undergo a preliminary qualification process. This assessment includes an on-site visit conducted by the RAC and, when necessary, supported by the Quality Assurance Manager (RAQ).

Despite Italian Gasket's update of the supply specification, no specific, monitored criteria for supplier selection have yet been introduced. Consequently, no new suppliers were evaluated based on environmental or social criteria during the two-year period considered. This means that although the specification includes HSE/ESG requirements, the selection process has not yet implemented a formal evaluation of these aspects.

The efforts carried out in 2024 have made it possible to achieve a high level of uniformity in the criteria adopted, even though the nature of the Group's business often requires the use of specific materials directly mandated by customers, who determine the choice of certain raw materials. The Group's intention is to further strengthen cooperation among its companies by defining unified criteria that enable collaboration only with highly qualified suppliers who respect both the environment and people.

The breakdown of spending on local and foreign suppliers is detailed below:

Proportion of expenditure on local suppliers

	2023	2024
Local	91,2%	90,3%
Not local	8,8%	9,7%

The Italian Gasket Group’s supply chain is predominantly composed of Italian companies. This approach supports a strong local economy and strengthens ties with local communities, which benefit both from job creation and from the preservation and transfer of local know-how. As confirmation of this, the table above shows that the Group has mainly maintained commercial relationships with suppliers located in Italy, considered the “local” area.

In 2024, the Group spent a total of €25,930,539 on supplies, registering a 3.1% decrease compared to the previous year. Of this amount, 90.3% of total spending (–1.1% compared to 2023) was allocated to local suppliers, while the remainder went to foreign suppliers.

As for foreign suppliers, they are mainly located in Hungary (2.9%), Germany (2.2%), and Belgium (1.6%). With regard to production, in 2023 numerous new items were developed using new compounds intended for various sectors (including, for example, the drinking water market), as well as many samples related to future projects. In 2024, a new “green” material was developed, together with its related technical specification.

In general terms, for the procurement of raw materials — primarily rubber — the Italian Gasket Group relies on both Italian and foreign suppliers, whereas for the procurement of semi-finished products (outsourcing) it uses Italian suppliers. With particular reference to foreign suppliers, Germany is the country with which the Group collaborates the most, due to specific requirements from certain customers.

As for customers, they consist of international groups operating in the sectors mentioned above.

A total of €25,930,539.5 was spent on supplies during 2024, representing a decrease of approximately 3% compared to 2023.

At the beginning of 2023, a collaboration between the logistics department and the purchasing department was launched, which enabled the optimization of the production cycle — and consequently of purchasing activities. This was made possible thanks to improved production planning and the consolidation of compound types and/or colours, which reduced the number of moulds and, as a result, the withdrawal batches.

7.2 Product Quality, Safety and Innovation

- Italian Gasket is committed to:
 - Defining measurable improvement objectives and targets, within clearly established timeframes;
 - Developing and enhancing customer-oriented services, improving the company’s ability to effectively meet their needs and expectations, while paying close attention to monitoring and analyzing both delivered and perceived quality;
 - Identifying and adopting cutting-edge processes, technologies, monitoring and control systems, and production systems capable of reducing risks related to product quality, operators, customers, and stakeholders, ensuring the manufacture of products that meet the increasing demands of customers;
- Pursuing product and process development and innovation, in order to expand market opportunities;
 - Considering suppliers as partners, working together to achieve mutually beneficial objectives that ensure reciprocal growth;
 - Encouraging employee engagement, motivation, competence, and awareness in achieving quality objectives and improving performance, through appropriate training and adequate instruction;
 - Providing the necessary resources to ensure the development and continuous improvement of the quality management system.

The Italian Gasket Group is committed to ensuring high standards of quality and safety, constantly monitoring every phase of the production process and updating its practices based on regulatory developments.

In 2023, the product quality policy was updated for Italian Gasket, and in 2024 it was updated for CGM and Camuna Stampi. The main changes concern a stronger focus on environmental protection, occupational health and safety, and energy management. For Rajka, the policy update is planned for 2025, together with the alignment of all policies, except for Camuna Stampi's, which remains simplified due to the specific nature of its business.

Product quality is monitored throughout all processing stages and is ensured by the Integrated Quality Management System, certified in accordance with the international standard ISO 9001:2015, adopted across the entire Group. This enables the Italian Gasket Group to maintain strict control over the entire production and service delivery process, including through internal audits required by management procedures and periodic inspections carried out by the certification body.

Italian Gasket is also certified according to the automotive sector standard IATF 16949:2016, ensuring a quality management system across all its processes within a continuous improvement framework.

It is important to note that the requirements of IATF 16949:2016 and UNI EN ISO 9001:2015 are fully applied, with the exception of product design, which is carried out directly by customers.

By adopting a high-quality orientation and a process-based approach, the Group has achieved its goal of increasing customer satisfaction, thereby ensuring full compliance with customer requirements and applicable regulations.

Customer satisfaction is monitored monthly through the collection of ratings, which are then classified into "A, B, C" categories, by cross-referencing results with customer complaints and audits. Overall customer satisfaction within the Group is currently very high, thanks to the low number of complaints recorded in 2024, which show an improvement over the previous year. Furthermore, customers who conducted audits consistently assigned an "A" rating. In 2024, 98.5% of customers assigned the Group an "A" rating, reflecting a significant stabilization of vendor ratings and confirming the ongoing improvement in performance and service quality.

At the beginning of 2023, the strategic project "Italian Gasket Engineering Solution" (IGES) was launched to further enhance customer satisfaction. The project includes a set of advanced engineering services offered to customers, together with targeted training on the processes and materials used by Italian Gasket. This approach allows customer involvement from the early phases of product definition and ensures continuous support from the Group. To measure the effectiveness of the service, a customer satisfaction questionnaire was developed. Results for both 2023 and 2024 were highly positive, with an overall rating of 4.8 out of 5. All projects launched under this initiative were successfully completed.

In the event of complaints, Italian Gasket relies on an internal procedure for complaint management. Non-conformity notices are reported by customers via email and/or through a dedicated website. In 2023 and 2024, no cases of non-compliance with regulations or self-regulation codes related to the health and safety impacts of products and services were recorded.

In 2024, 75% of products and services underwent assessments regarding health and safety impacts. A major area of focus is technical rubber items, for which suppliers of raw

materials are periodically required to provide declarations of compliance with REACH and RoHS regulations. These declarations are carefully reviewed to ensure actual compliance and to verify the absence of hazardous substances. Likewise, safety data sheets for purchased materials are routinely checked to identify potential health and safety risks for end users and other stakeholders.

For Camuna Stampi, such health and safety assessments are not required, as the company works exclusively with mould steel, a material not intended for end consumers. The risks associated with these products are evident and well known to customers. However, for Italian Gasket and Rajka—both of which process chemical substances—specific assessments are essential to ensure compliance with current regulations, such as confirming the absence of heavy metals and providing declarations of conformity as required under the REACH regulation. Similarly, CGM's customers require compliance assessments, including REACH-related ones and other relevant regulations.

Regarding the materials used, particularly plastics and rubber, the Group strictly complies with safety standards set by international regulations such as REACH, RoHS, and directives concerning the absence of hazardous substances. In the steel sector, however, such assessments are not typically required by customers, since the main risks relate to mechanical handling, which is inherent to the material and well understood by customers.

The Group considers research and development a key element in offering customers high-quality and cutting-edge products. For this reason, dedicated teams operate within the company's facilities to develop new methodologies aimed at reducing production waste or, when this is not possible, optimizing the waste generated. Another area of focus concerns the search for raw materials and compounds with more su-

tainable environmental characteristics, capable of offering performance comparable to traditional materials.

The research phase is followed by a series of tests to verify whether the expected results are achieved. If successful, these products are introduced to the market.

In a context where innovation is regarded as a strategic priority, the Group has been publishing scientific studies since 2019. A significant example is the article "Mechanical Characterization of Different Rubbers for Finite Element Analyses," published in Rubber World, which describes a new method for the mechanical characterization of rubber materials.

In 2024, the Group continued the "Green Project," launched in previous years, aimed at researching and developing regenerated rubber compounds. In collaboration with a major automotive manufacturer, a "green" technical specification was also developed, contributing to a reduction of approximately 20% in the material's environmental footprint. Due to the complex nature of research activities, testing, and result validation, these projects typically require longer timelines, often extending beyond 12 months, and demand long-term commitment to ensure effective and innovative solutions.

Below are the most significant R&D projects carried out by Italian Gasket from 2018 to 2023. The complexity of the activities involved — including the research phases, testing, and verification of results — leads to project durations that vary considerably and rarely conclude within 12 months. On the contrary, these projects typically require longer timelines.



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GRI CONTENT INDEX

GRI Content Index

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GRI 1 Used GRI 1 – Foundation – 2021 version

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GRI 1 Used GRI 1 – Foundation – 2021 version

GRI Standards	Disclosure	Location	Omission/Notes
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