

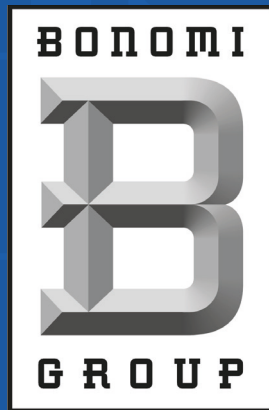
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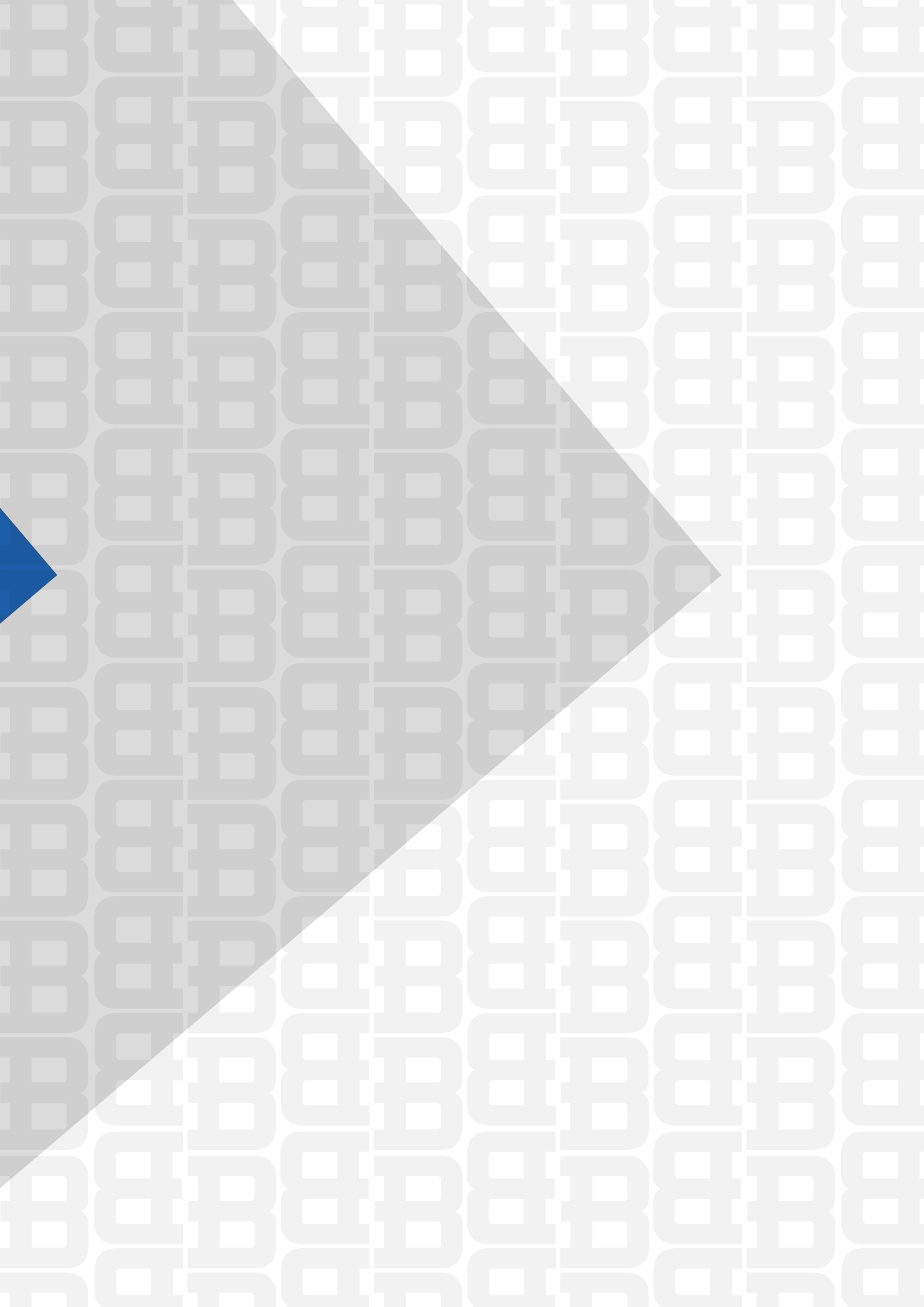
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SUSTAINABILITY REPORT

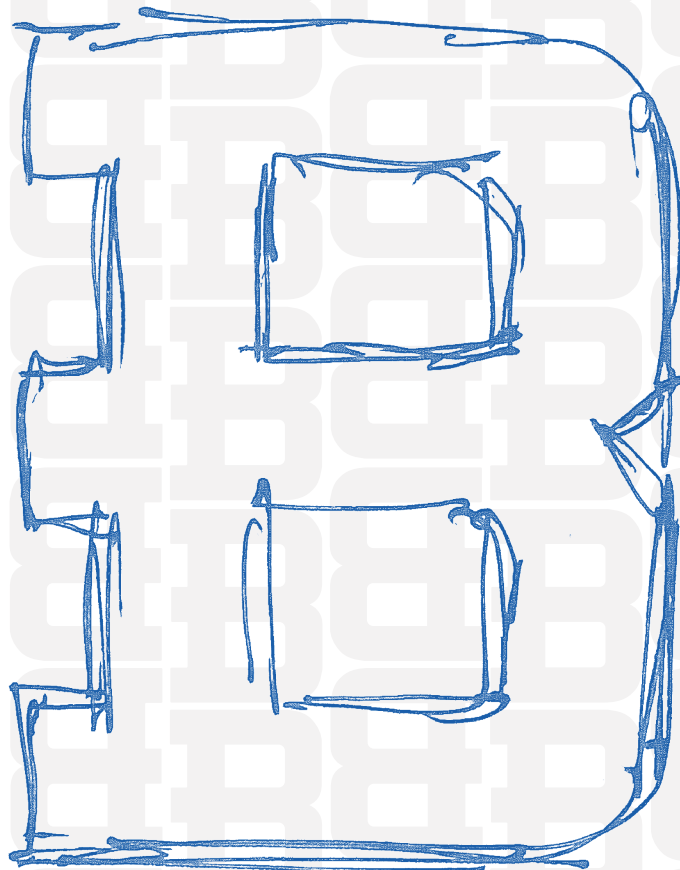
2025



**SUSTAINABILITY
REPORT
2025**



B O N O M I



G R O U P

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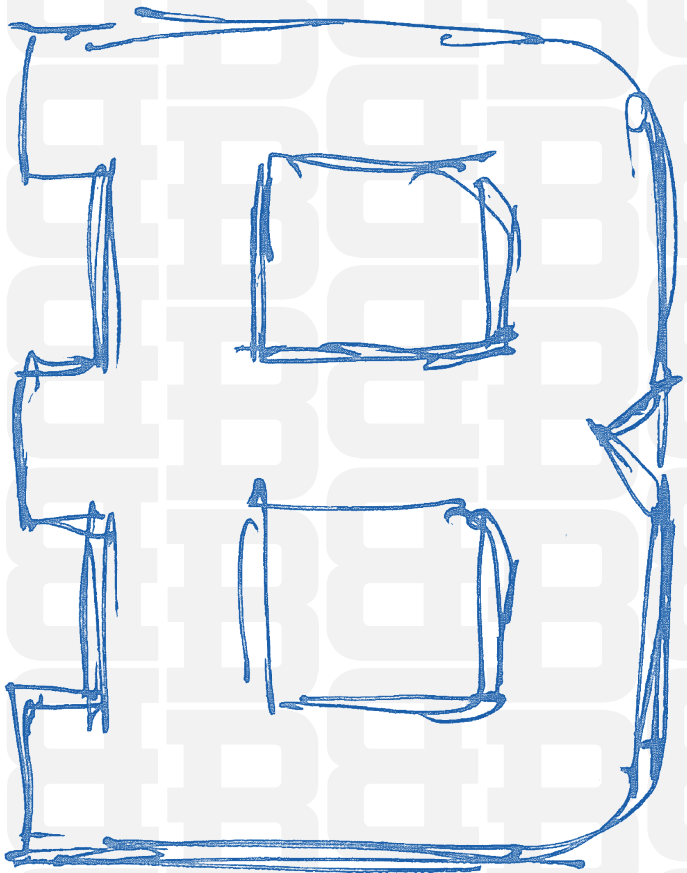
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B O N O M I



G R O U P

Letter to stakeholders

Dear Stakeholders,

We are proud to share **the fourth edition of the Bonomi Group Sustainability Report**, a document created with the aim of transparently presenting the results and performance achieved by the group's companies.

Through this document, we wish to strengthen the dialogue and the bond of trust that connects us to you, while promoting ever-greater awareness of our impact on economic, social, and governance aspects.

The evolution of the global economic landscape during 2025, significantly influenced by the international policies of third countries, has made the issue of sustainability even more central and strategic. This context has reinforced the urgency for greater autonomy in resource procurement, with particular reference to energy. This is a path we had already undertaken, and one that has seen major implementation this year. Indeed, we have continued to allocate steady investments toward monitoring, optimization, and efficiency measures within our facilities, focusing on reducing energy dependence and continuously improving our operations.

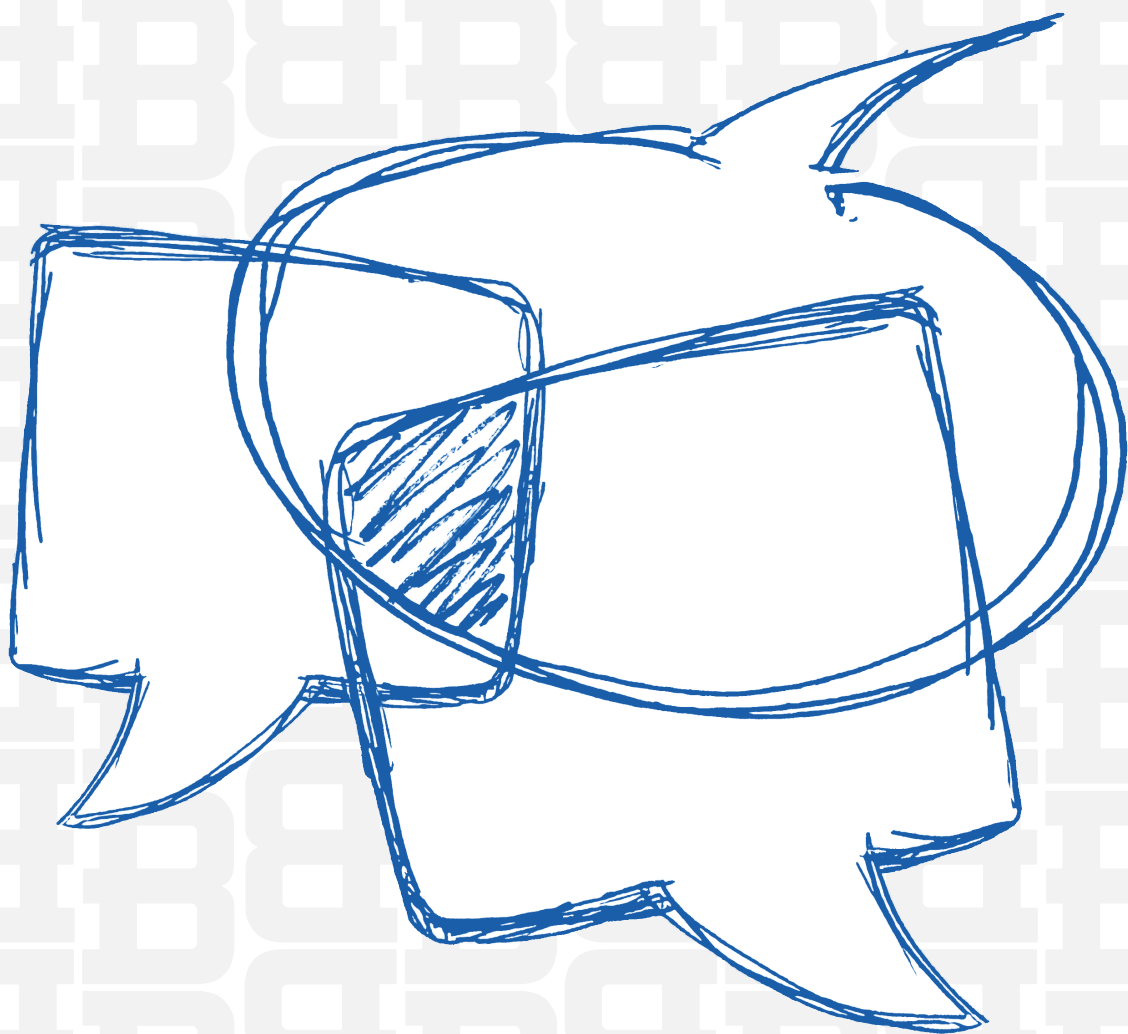
In parallel, we have pursued our development in international markets, consolidating our presence by strengthening our increasingly extensive distribution network, making manufacturing investments in other countries, and actively participating in leading trade fairs. This economic growth goes hand in hand with the principles of the circular economy, which we now consider an integral and structural part of our group's processes.

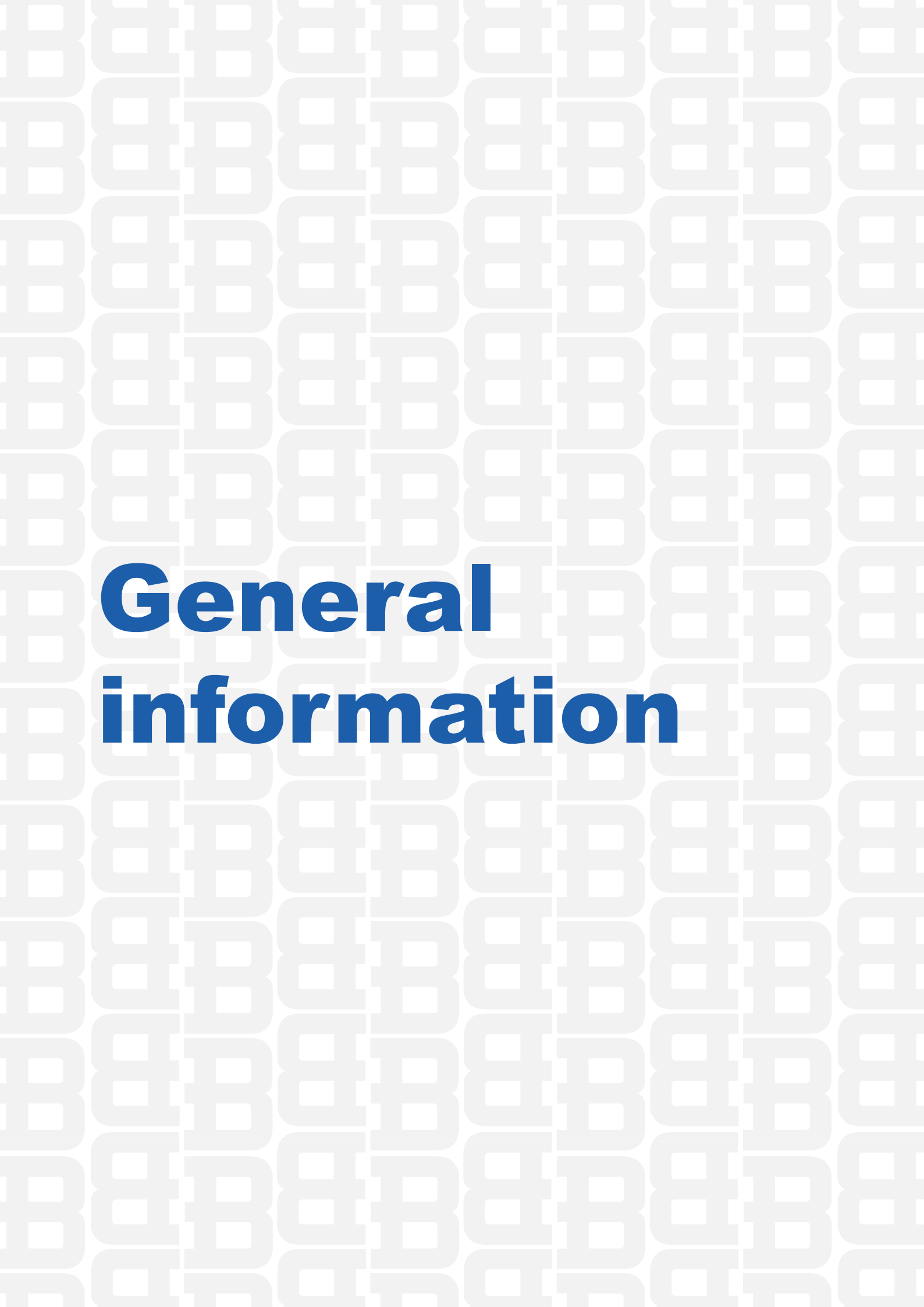
We are convinced that a solid business model cannot overlook the centrality of the individual: this is why we continue to invest in inclusion, training, and the continuous skills development of our employees. This commitment is also reflected in our deep bond with the local territory in which we operate, understood as the moral duty to give back value to the local communities that support our growth, while respecting and enhancing their history, their people, and their identity.

The guidance of this journey is entrusted to a solid governance framework that is consistent with the historical values of the group. Integrating ESG principles into our decision-making processes allows us to guide strategic choices toward a forward-looking path, promoting ethical and responsible behavior across the entire value chain.

Achieving these important milestones would not be possible without the daily commitment and dedication of Bonomi Group's people. Our sincere thanks, therefore, go to all our colleagues, whose daily work enables our group to remain a solid, competitive, and profitable organization, capable of looking to the future with renewed confidence.

Aldo and Carlo Bonomi





General information



General information

ESRS 2 – General Disclosures

General criteria for the preparation of the sustainability report

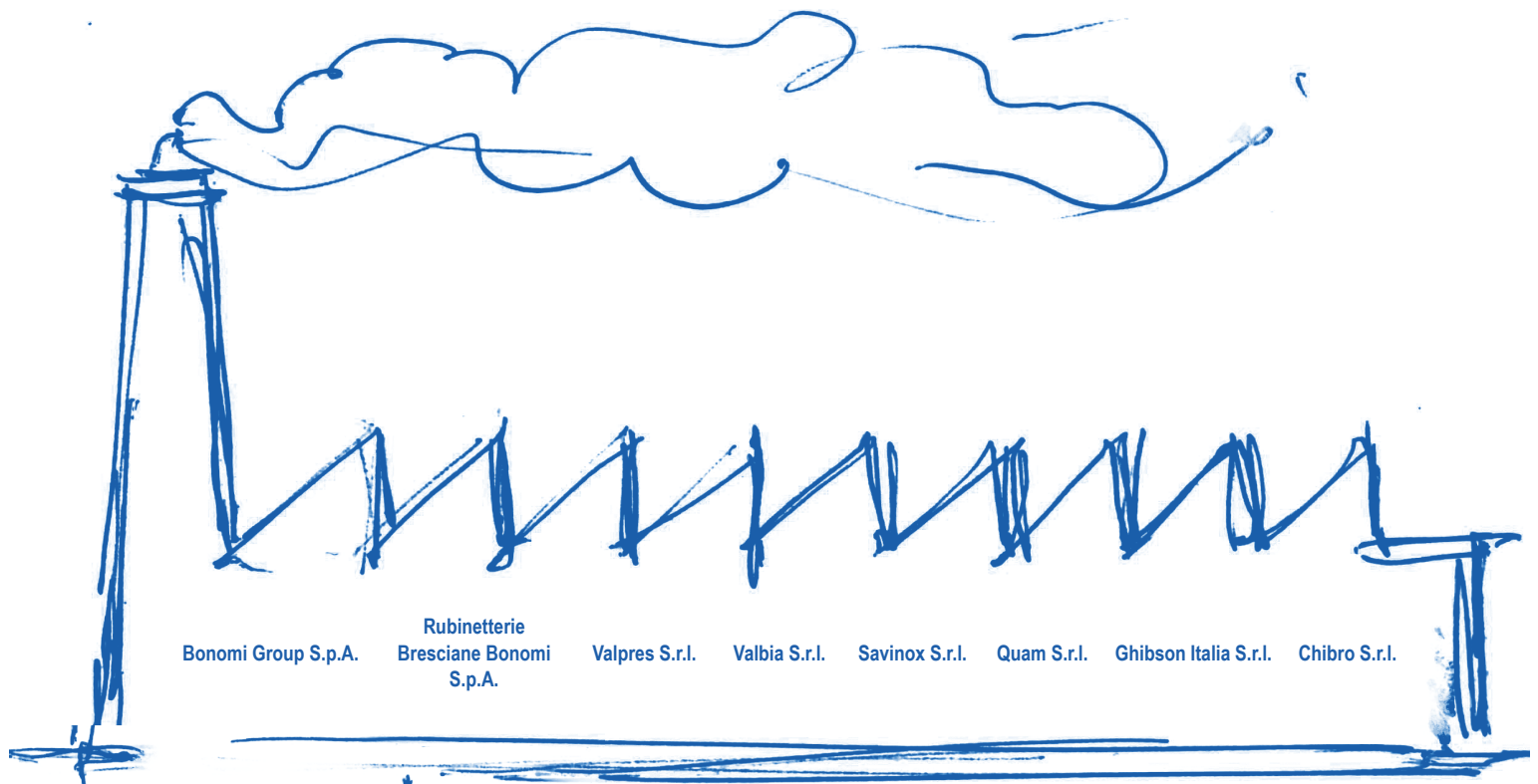
[BP-1] General criteria for the preparation of the sustainability report

[BP-2] Specific disclosures in relation to the undertaking's use of phase-in options

The 2025 sustainability report, hereinafter also referred to as “report” or “document”, of Bonomi Group has been drawn up pursuant to Article 4 of Legislative Decree No. 125 of 6 September 2024, which transposes Directive (EU) 2022/2464 into national law, Corporate Sustainability Reporting Directive (CSRD), relative to corporate sustainability reporting.

The document was prepared in accordance with the European Sustainability Reporting Standards (ESRS), in the “Amended” version issued by EFRAG on 3 December 2025 and approved by the Sustainability Reporting Board on 28 November 2025, the completion of the review and simplification process of the ESRS that entered into force in 2023. Although not subject to the requirements of the CSRD, the group has chosen to apply its principles and methodologies.

In consideration of the ESRS initial implementation phase and to ensure a smooth transition from the previous reporting framework, the scope of the 2025 sustainability reporting by Bonomi Group is limited to eight companies, listed below:



Bonomi Group S.p.A. Rubinetterie
Bresciane Bonomi
S.p.A. Valpres S.r.l. Valbia S.r.l. Savinox S.r.l. Quam S.r.l. Gibson Italia S.r.l. Chibro S.r.l.



In this context, the group adopted a progressive approach to implementing the new standards. In particular, the scope of reporting has been defined in continuity with that used in previous editions of the sustainability report prepared according to GRI standards, including companies for which the group already has structured collection systems, monitoring and validation of environmental, social and governance information. Bonomi Group plans to gradually extend the reporting scope in future years, with the aim of gradually aligning it with the scope of the consolidated financial statements.

The information contained in this document is derived from the Double Materiality Analysis (DMA) process, which has enabled the identification of Impacts, Risks and Opportunities (IRO), relevant to Bonomi Group. Details on the methodology and results of DMA are set out in section [IRO-1] of ESRS 2. In particular, the identification and assessment of IROs took into account the group's own operations, the value chain (upstream and downstream) in which it operates, and its commercial relations. Qualitative information on IROs may therefore include elements related to the value chain. The quantitative metrics reported in the following chapters, however, relate to the operations of the companies included in the reporting scope.

This document includes information for the reporting period 1° January 2025 - 31 December 2025. Since this is the first year in accordance with ESRS, where available, metrics and information related to the previous year are also reported. With reference to time horizons, the short-, medium- and long-term time intervals are defined in accordance with the provisions of ESRS 1, section 6.2.

For the current reporting period, Bonomi Group exercises the option to omit all information relating to expected financial effects, namely qualitative and quantitative information on how it anticipates that its financial position, financial performance and cash flows may change in the short, medium and long term, taking into account its risk management strategy and relevant opportunities.

Governance structure

[GOV-1] The role of the governing, management and control bodies in relation to sustainability

Bonomi Group's governance model is designed to ensure fair, transparent and respectful business management, whilst promoting the achievement of set objectives and the creation of value for the benefit of all stakeholders.

The companies of the group have adopted a traditional model of administration and control, which is divided into three main bodies.

SHAREHOLDERS' MEETING



The shareholders' meeting represents the sovereign body, in which the collective will of the shareholders is expressed, the most significant decisions regarding the pursuit of the company's interests are defined, and the decisions that the law and the articles of association assign to the shareholders are adopted.

BOARD OF DIRECTORS



Each company within the Bonomi Group has its own Board of Directors (BoD) which performs strategic oversight and provides guidance on corporate management; it is responsible for the day-to-day and extraordinary management of the company and for taking all necessary actions to ensure the optimal achievement and implementation of the company's corporate purpose.

Currently, the BoD consists of 9 members, including 3 women (33.3%) and 6 men (66.7%). The independent members of the Council number 9 (100%).

BOARD OF AUDITORS



The Board of Statutory Auditors monitors compliance with legal, regulatory and statutory provisions, as well as proper administration and the adequacy of organizational, administrative and accounting arrangements. All members of the board of statutory auditors meet the eligibility, integrity and professional standards required by current legislation.

RubINETTERIE Bresciane Bonomi, at the plants of Gussago and Bordolano, Valbia and Valpres have adopted the Organization, Management and Control Model pursuant to Legislative Decree 231/2001, which provides for the appointment of a Supervisory Body. This body is appointed by the Board of Directors and must meet the requirements of autonomy, independence, professionalism and continuity required by the decree, so as to ensure effective and impartial supervisory activity.

Sustainability governance

At the reference date of this sustainability report, the group does not yet have a fully integrated sustainability governance system within the corporate governance frameworks.

However, as a testament to the group's commitment to a progressive and structured process of strengthening its sustainability practices, an ESG (Environmental, Social, Governance) manager was appointed in 2024. This role is responsible for promoting the integration of ESG principles into business processes, as well as defining and overseeing the system for preparation and distribution of sustainability reporting. In particular, this role coordinates information collection processes,



supports the monitoring and progressive improvement of data quality and oversees the communication of sustainability information to internal and external stakeholders.

[GOV-2] Integrating sustainability performance into incentive systems

Currently, the group does not provide incentive systems related to sustainability issues for members of the administrative, management and supervisory bodies.

[GOV-3] Due Diligence Statement

The following table provides a reference to key elements of due diligence [GOV-3 16].

Core elements of due diligence	Paragraphs of the 2025 sustainability report
Integrate due diligence into governance, strategy and business model	- General information [GOV-1] The role of management and control bodies in relation to sustainability - General information [IRO-1] Description of the process for identifying and assessing relevant impacts, risks and opportunities and relevant information to report - General information [SBM-1] Strategy, business model and value chain
Involve stakeholders in all key steps of the due diligence	General information [IRO-1] Description of the process for identifying and assessing relevant impacts, risks and opportunities and relevant information to report
Identify and assess negative impacts	- General information [IRO-1] Description of the process for identifying and assessing relevant impacts, risks and opportunities and relevant information to report - General information [SBM-3] Interaction of impacts, risks and opportunities relevant to strategy and business model, and financial effects
Taking action to address adverse impacts	- Actions and resources related to environmental sustainability issues, as explained in the action sections within the “Environmental information” chapter - Actions and resources related to social sustainability issues, with specific reference to people in the group and along value chains, affected communities, and consumers and end-users, as explained in the action sections within the chapter “Social information” - Actions and resources related to business conduct issues, as explained in the action paragraphs within the “Governance Information” chapter
Monitor the effectiveness of interventions and communicate	Monitoring of the IRO and the measures taken to manage them, including through the metrics provided by the thematic standards in the field of environmental sustainability, social and business conduct, illustrated in the specific sections within the chapters “Environmental information”, “Social information”, “Governance information”

[GOV-4] Risk management and internal controls over sustainability reporting

Bonomi Group does not currently have a formalized internal control and risk management system dedicated to sustainability reporting.

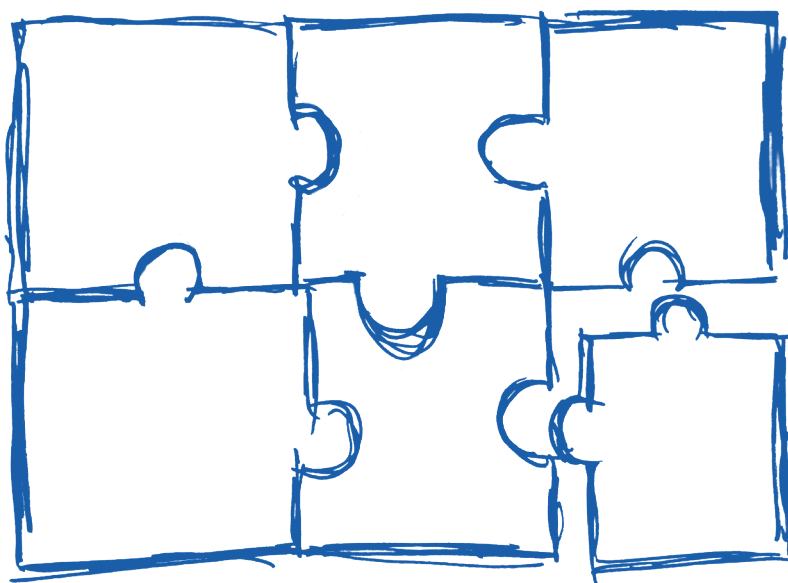
In this context, the group recognizes the importance of having a structured system of internal controls and risk management to support the reliability, completeness and accuracy of sustainability information, and is committed to progressively developing and formally establishing these processes in future reporting periods.

Strategy, business model and value chain

[SBM-1] Strategy, business model and value chain

Bonomi Group is an integrated industrial group specializing in the design and production of components such as valves, fittings, actuators and systems for regulating and controlling the flow of liquid and gaseous fluids both in civil and industrial applications. The group creates value through the combination of highly specialized skills of various companies and close integration with the local community and the relevant supply chain.

The following table summarizes the main characteristics of the companies included in the reporting scope:





**RUBINETTERIE
BRESCIANE**

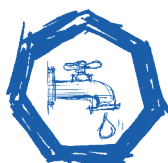
**Production of ball valves, brass, bronze
and steel fittings**



Markets



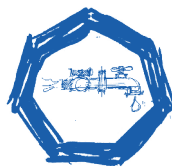
Industrial



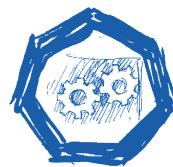
ITS



Marine



Multiutility



OEM

Products

- Ball and butterfly valves
- Copper and bronze weld fittings
- Compression and threaded fittings in bronze, brass and steel
- Pressure reducers
- Dirt separators and heating accessories
- Machined metal parts and molded components

Certifications

- ✓ ISO 45001
- ✓ ISO 50001
- ✓ ISO 14001
- ✓ ISO 9001
- ✓ AEOF



Production of ball valves, fittings in brass, bronze, copper and steel

Markets



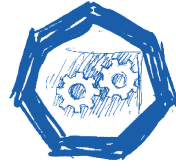
Energy



Industrial



Multiutility



OEM

Products

- Ball and butterfly valves in steel and special alloys
- Trunnion, floating cryogenic control and regulation valves
- LOCPOWER valve

Certifications

- ✓ ISO 45001
- ✓ ISO 50001
- ✓ ISO 14001
- ✓ ISO 9001
- ✓ PED
- ✓ API 6A
- ✓ API 6D

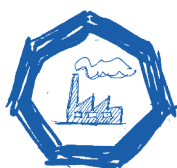


**Production of electric actuators, pneumatic actuators
and automated valves**

Markets



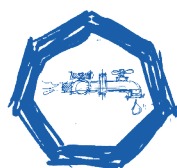
Energy



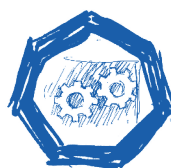
Industrial



Marine



Multiutility



OEM

Products

- Electric actuators
- Pneumatic actuators
- Automated valves

Certifications

- ✓ ISO 45001
- ✓ ISO 50001
- ✓ ISO 14001
- ✓ ISO 9001
- ✓ ATEX



Production of special valves and control systems

Markets



Energy

Products

- Choke and gate valves
- Applications and products-HIPPS (High Integrity Pressure Protection System)
- Devices consisting of one or more Quam gate HPU (Hydraulic Power Unit) valves
- WHCP (Wellhead Control Panel)

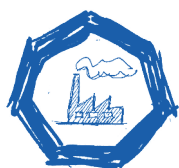
Certifications

- ✓ ISO 45001
- ✓ ISO 14001
- ✓ ISO 9001
- ✓ API 6A
- ✓ API 6D
- ✓ PED



**Production of butterfly valves and check valves
Production of ball valves and check valves for
industrial applications**

Markets



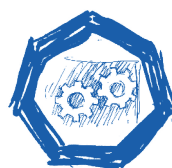
Industrial



Marine



Multiutility



OEM

Products

- Butterfly and check valves
- Actuators
- Control systems
- Custom solutions

Certifications

- ✓ ISO 45001
- ✓ ISO 14001
- ✓ ISO 9001



Quick-connect solutions Watertight and fireproof passages

Markets



Industrial



ITS



Marine

Products

- System enabling piping to pass through the watertight and fire-resistant compartmentalization structures at on-board installations
- Stainless steel quick-connect drainage system, specially designed to handle corrosive waste products

Certifications

- ✓ ISO 45001
- ✓ ISO 14001
- ✓ ISO 9001



Stainless steel tubes, fittings and profiles



Markets



Marine

Products

- Pipes and fittings in stainless steel, cupronickel, plastics and special alloys

Certifications

- ✓ ISO 9001

Compared with the previous financial year, there have been no significant changes relating to the launch of new products and services, entry into new markets, or expansion into new customer and end-user groups. The interventions carried out were incremental in nature and did not modify the scope of the offer nor the business model of the group.

Furthermore, as shown in the table above, Bonomi Group does not manufacture products that are banned in certain markets and has no revenues associated with the fossil fuel sector, chemical manufacturing, arms market and tobacco cultivation and production.

The sectors of the group



Plumbing and heating

The specialized companies in the sector design and produce a wide range of ball valves and butterfly valves, as well as fittings in brass, copper, bronze and steel, alongside essential components for the construction of water and gas distribution and supply systems of various sizes, as check valves, reducers, balancing valves and dirt separators. The synergy between the group companies provides a portfolio of fittings manufactured entirely in Italy, ensuring a comprehensive, high-quality range.



Industrial

The companies of the group operate with utmost efficiency and adhere to rigorous quality standards, providing products suitable for a wide range of industrial applications: from process fluid piping systems in the food and automotive industries to gas distribution systems in petrochemical plants.



Marine

The naval division is responsible for designing, engineering and developing solutions dedicated to the maritime sector, used in the construction of fresh water, inert gas, fuel and lubricant systems, as well as refrigeration, washing, desalination, ballast and bilge systems, in addition to other third-class services on board commercial vessels and leisure vessels. The companies operating in this sector offer a technical after-sales support for the evaluation of suitability and applicability of the product, which is certified according to naval regulations and subjected to a process of continuous improvement thanks to the continuous investments in research and development.



Energy

Companies active in this field are specialized in the design and development of valves and control systems for the Oil & Gas industry and other industrial sectors for heavy-duty applications. The products stand out for their reliability and long service life, are designed to simplify maintenance tasks and offer a high degree of customization to meet specific operational requirements. Today this sector is among the most demanding in terms of safety, quality, reliability and sustainability. At the same time, proximity to customers and end users has become a strategic factor of primary importance.



Multiutility

Thanks to the collaboration with multi-service companies, the companies of Bonomi Group offer specialized solutions for the construction of gas distribution networks and integrated water services, from collection, supply and purification. The experience gained in the sector has enabled the group to develop a complete range of products for pipeline construction, from the network's source to the points of delivery to the end user.



OEM

The group's OEM (Original Equipment Manufacturer) division manages the entire process, from engineering to evaluation and technical feasibility, up to the production of particular machined metal parts and if necessary customized to customer specifications. Based on the specifications and technical drawings provided, products are made using different types of materials, including brass, lead-free brass, silicon brass, copper, cupronickel, stainless steel and carbon steel.

Business model



Ideation

The product design process begins with structured consultation and dialogue with the client, with the aim of gaining a thorough understanding of their explicit and implicit needs, the context of use and their strategic priorities. This framework provides the basis for subsequent operational activities, ensuring that the design intent and the centrality of the client's needs are maintained.



Design

During the design phase, prototypes are built, based on the results of the previous design phase and structured discussions with the client. The activity includes the translation of requirements into technical specifications, the definition of acceptance criteria and the selection of the most suitable technological solutions, with the aim of rapidly validating design choices and mitigating risks.



Patenting

Once the design phase is complete, products undergo a structured testing and validation program to verify their performance, safety and compliance. If the prerequisites are met, intellectual property protection is carried out through research on precedence and filing of patents in strategic markets.





Material procurement, goods receipt and quality control

In accordance with the project specifications and the requirements expressed by the customer, we supply the materials and components needed for production, including brass bars, steel components, stainless steel and carbon pipes, semi-finished plastics and additional metal parts for the manufacture of valves and related assemblies according to customer requirements. Suppliers deliver to the factory the materials and components that will be incorporated into the finished product.



Materials processing and assembly

According to product specifications, processes such as heat treatment, hot stamping and/or forging and precision mechanical processing are applied. Subsequently, the components, some of which are produced in-house and others sourced externally, are assembled.



Testing

Following the assembly phase, valves and other products are subjected to a program of testing, inspection and quality control according to industry standards and customer specifications. Only compliant units are released for dispatch.



Packaging

Once released from final quality control, the finished product is packaged at the Bonomi Group's facilities in accordance with standardized packaging specifications for each product family and, where required, customized in line with the customer's instructions.



Shipping

Once the packaging operations are completed, the group entrusts the products to its logistics department, which handles their distribution to domestic and international customers in compliance with contractual agreements and service standards.

These phases represent the core of the group's own operations, where its industrial capacity and expertise are concentrated.

The value chain

Upstream value chain

The production process of Bonomi Group is mainly powered by metallic raw materials and semi-finished products, with particular reference to brass and copper bars, selected in accordance with product technical specifications and agreed service levels.

As a result, the key players in the supply chain are brass and copper bar suppliers, metal semi-finished goods such as molded parts, machined parts, castings, fittings and metal components, and ancillary component and material suppliers. such as sealing parts, small functional components, materials for packaging and logistics processes.

These supplies feed the internal processes of mechanical transformation and assembly of the group, with traceability and acceptance controls to protect quality.



Downstream value chain

The products and services of Bonomi Group are mainly aimed at business customers (B2B) operating in the hydrothermal, industrial, energy and marine sectors. The business model enables the company to offer components, integrated solutions and a range of technical and logistics services tailored to the application and regulatory requirements of different sectors. Therefore, the main recipients of these services are:

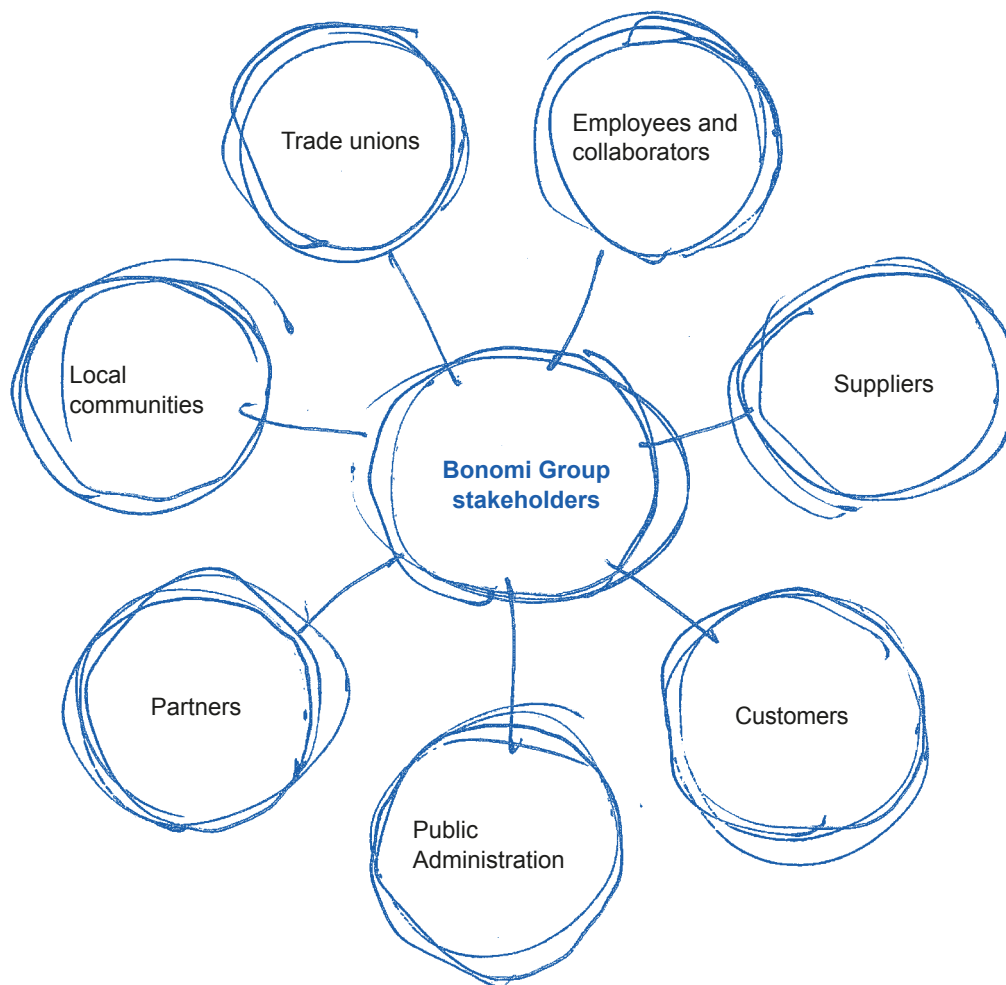
- Professional installers such as plumbers, civil and industrial plant engineering companies;
- OEMs and equipment and/or machinery manufacturers, including producers of boilers, skids, industrial plant, air conditioning systems;
- Multi-utility companies and operators of water, gas, district heating and energy networks such as onshore and offshore platforms, wells and production plants in the Oil & Gas sector;
- Engineering, Procurement and Construction (EPC) contractor and system integrator who design such plants;
- Shipyards and operators in the marine sector.

The B2B focus enables the company to effectively serve both serial supplies and custom projects, ensuring continuity, quality and reliability throughout the entire life cycle of the solution.

Interests and views of stakeholders

[SBM-2] Interests and views of stakeholders

Bonomi Group prioritizes listening to and systematically involving its stakeholders in order to clearly understand their needs and expectations. Therefore, the group favors a collaborative environment that encourages active participation, which is essential for inclusive and sustainable business growth. The demands of employees and key external stakeholders have been incorporated into the strategy and business model through the double materiality assessment process. The main stakeholders of Bonomi Group and the related communication channels for their involvement are described below.



Employees and collaborators

Employees represent a key stakeholder category for the growth of Bonomi Group. The enhancement of people, the development of skills and the sharing of know-how are essential pillars of the group's stability and success in the long term. The group ensures continuous engagement through multiple channels such as online and in-person meetings, email communications, surveys, corporate newsletters and dedicated tax assistance services.

Customers

Bonomi Group places customers at the heart of its commercial and industrial strategy, viewing them as key players in its business development. The production model integrates their involvement



from the co-design phase, allowing to define customized solutions and respond in a timely and efficient way to specific needs. The dialogue is supported by interactions with area managers, factory visits, participation in sector trade fairs and product portals that enable technical interventions and timely support.

Suppliers

Bonomi Group places great value on building and maintaining long-lasting relations with suppliers, based on mutual trust and adherence to the highest quality standards. In this perspective, the group promotes a constant dialogue through the purchasing function and adopts dedicated governance and assessment tools. These include sending informative questionnaires addressed to new suppliers and administered periodically, qualification questionnaires, as well as on-site audits.

Partners

Business partners play a central role in the strategy of Bonomi Group, as they are key elements for the operational efficiency of the group. Their involvement is ensured through the communication of initiatives on the corporate website and social channels and through participation in industry events, also in collaboration with industry associations.

Trade unions

Trade unions act as intermediaries between business needs and workers' rights. To maintain a transparent and constructive relationship with this category of stakeholders, Bonomi Group organizes regular meetings with the Representative Union (RSU) on a quarterly basis and upon request, during which updates on corporate strategies, performance and results are shared.

Public Administration

Bonomi Group maintains structured relations with public bodies through institutional communications, recognizing the importance of constructive and transparent relations with public authorities to safeguard corporate integrity and ensure operational continuity.

Local communities

The local community is recognized as a strategic stakeholder for the consolidation of the reputation and resilience of the group. Therefore, Bonomi Group is committed to actively promoting relations with local communities through donations to non-profit organizations and foundations, collaborations with associations, participation in local events such as workshops, Career Day and company visits, and inclusion projects aimed at marginalized communities, including through the provision of scholarships.

Trade associations

Active participation in trade associations, such as Confindustria, plays a fundamental role in facilitating the group's dialogue with local institutions and organizations through meetings, events and industry initiatives.

Description of the process for identifying and assessing impacts, risks and opportunities

[SBM-3] Material impacts, risks and opportunities and their interaction with strategy, business model and financial effects

Bonomi Group prioritizes listening to and systematically engaging its stakeholders to clearly understand their needs and expectations. Therefore, the Group fosters a collaborative environment that encourages active participation, serving as an enabling factor for inclusive and sustainable corporate growth. The inputs from employees and key external stakeholders have been incorporated and integrated into the strategy and business model through the double materiality assessment process. Bonomi Group's main stakeholders and the respective communication channels for their engagement are described below.

			POSITION ALONG THE VALUE CHAIN			TIME HORIZON		
			Upstream	Own operations	Downstream	Short term	Medium term	Long term
SUB-THEME	DESCRIPTION	IRO						
E1 - Climate change								
Climate change mitigation	Production of direct and indirect Scope 1 and 2 greenhouse gas emissions associated with building energy consumption and the production activities of the group's facilities.	Actual negative impact		•				
	The development and implementation of innovative solutions that ensure energy efficiency help to combat climate change.	Actual positive impact		•				
Energy	The energy efficiency solutions for the plants (e.g. photovoltaic, revamping, replacement of compressors with more energy-efficient models) planned by the group represent an opportunity to reduce energy costs.	Opportunities		•		•	•	•
E2 - Pollution								
Air pollution	Emissions of pollutants released into the atmosphere during manufacturing processes.	Actual negative impact	•	•				
E5 - Circular economy								
Resource inflows, including resource use	The extraction and use of natural resources, used in the production processes of companies within the supply chain, have an impact on the environment and compromise the availability of those resources.	Actual negative impact	•					
	The interruption of supplies, caused by difficulties in sourcing certain raw materials, could lead to a slowdown and/or suspension of operations at the group's companies, resulting in financial and reputation damage.	Risk		•		•	•	•

			POSITION ALONG THE VALUE CHAIN			TIME HORIZON		
SUB-THEME	DESCRIPTION	IRO	Upstream	Own operations	Downstream	Short term	Medium term	Long term
Resource outflows related to products and services	The design and development of products that increasingly incorporate the principles of circularity—including durability and repairability—support the circular economy.	Actual positive impact		•				
	Increased competitiveness in the market for design choices with a view to circular design that facilitate the disposal and disassembly of products offered on the market.	Opportunities		•			•	•
Waste	The generation of hazardous and non-hazardous waste destined directly for disposal rather than recovery.	Actual negative impact		•				
S1 - Own Workforce								
Working conditions	Offering a wide range of employee benefits contributes to employees' well-being and improves their work-life balance.	Actual positive impact		•				
	Promoting a corporate culture that respects employees' work-life balance as well as their health and safety positively impacts the company's reputation and employee productivity.	Opportunities		•		•	•	•
Health and safety	Work-related injuries and/or occupational diseases that occur while carrying out operational activities may have repercussions on the health and physical and mental well-being of workers.	Actual negative impact		•				
	Risks related to the health and safety of employees in the workplace which can result in accidents and reputation damage.	Risk		•		•	•	•
Diversity and equal treatment	Fairness and equal treatment regardless of gender, religion, background or culture at every stage of the career and working relationship generate an inclusive work environment and a consequent improvement in the workplace atmosphere.	Actual positive impact		•				
	Incidents of workplace discrimination and violations of other human rights can have a negative impact on quality of life.	Potential negative impact		•		•	•	•
	Benefits to reputation resulting from the creation of a positive work environment that supports employee inclusion and diversity.	Opportunities		•		•	•	•
Training and skills development	Development of employees' professional skills through the provision of training activities and programs.	Actual positive impact		•				
Other human rights related to work	Breaches of employee confidentiality and personal data protection resulting from weaknesses in IT system security and access management.	Potential negative impact		•		•	•	•
	Financial and reputation damage caused by risks related to data and IT system security.	Risk		•		•	•	•

			POSITION ALONG THE VALUE CHAIN			TIME HORIZON		
SUB-THEME	DESCRIPTION	IRO	Upstream	Own operations	Downstream	Short term	Medium term	Long term
S2 - Workers in the value chain								
Diversity and equal treatment	Incidents of workplace discrimination and other human rights violations can negatively impact the quality of life for workers in value-chain companies.	Potential negative impact	•		•	•	•	•
Other human rights related to work	Damage to reputation and sanctions due to human rights violations along the value chain.	Risk		•		•	•	•
S3 - Affected communities								
Economic, social and cultural rights of communities	Social and economic development of local communities and strengthening of the local economic structure along the supply chain through social and cultural initiatives on the territory and, where possible, sourcing from local suppliers.	Actual positive impact			•	•	•	•
	Economic and reputation benefits resulting from structured collaborations with local suppliers, based on knowledge sharing and integration, with consolidation of commercial partnerships.	Opportunities		•	•	•	•	•
S4 - Consumers and end-users								
Safety of consumer and/or end-user personnel	Increased customer loyalty resulting from the assurance that expectations regarding quality, reliability, and service in product manufacturing will be fulfilled.	Opportunities		•		•	•	•
	Risk to reputation due to product defects and/or malfunctions.	Risk		•		•	•	•
G1 - Corporate conduct policies								
Corporate culture	Ability to report misconduct without fear of retaliation or discrimination by group stakeholders through the establishment of safe, anonymous and accessible channels (whistleblowing).	Actual positive impact		•				
	Failure to adapt to the continuous evolution of the regulations to which the group is subject, as well as failure to comply with laws and regulations could result in financial and reputation damage.	Risk		•		•	•	•
	Prevention of active and passive corruption through the promotion of ethical principles within the group.	Actual positive impact		•				
Management of supplier relationships	Damage to reputation due to the lack of integration of environmental and/or social criteria in the selection of suppliers and the lack of monitoring of their sustainability performance.	Risk		•			•	•



[IRO-1] Description of the process for identifying and assessing impacts, risks, opportunities and relevant information to report

Double Materiality Analysis (DMA) is the process by which a company identifies relevant information related to Impacts, Risks and Opportunities (IRO) in the field of sustainability to support strategic decision-making and the determination of relevant topics and relevant information to be disclosed in the sustainability statement.

As outlined in ESRS 1, double materiality consists of two dimensions:

- Impact-based materiality (inside-out): a sustainability issue is material from an impact perspective when it has actual or potential, positive or negative, short-, medium-, or long-term repercussions on people or the environment. These impacts include those related to the company's operations and its upstream and downstream value chain, including through its products and services, as well as through its business relations.
- Financial materiality (outside-in): a sustainability issue is financially relevant when it can reasonably be expected to affect the company's financial position, financial performance, cash flows, access to financing, or cost of capital in the short, medium, or long term.

During the current reporting year, the group initiated a process of alignment with the CSRD and updated its materiality analysis in accordance with the ESRS, following the guidelines established by EFRAG.

1. Analysis of the internal and external context

The first phase involved an analysis of the internal and external context in which Bonomi Group operates. In particular, corporate documents such as the 2024 Sustainability Report, company policies, consolidated financial statements and SWOT analyses were examined in order to map the group's activities and value chain, including raw material suppliers, services and semi-finished products, as well as relations with customers and end users.

The analysis was further supplemented by consulting industry studies on the impacts associated with the business in which the group operates, as well as ESG issues considered relevant by the leading sustainability rating agencies.

At the end of this phase, the identified sustainability themes were analyzed and associated with the themes and sub-themes defined by Appendix A of ESRS 1.

2. Identification of impacts, risks and opportunities

The second phase involved identifying impacts, risks and opportunities. Based on the findings of the previous phase, potentially relevant sustainability issues have been identified, to be submitted to the double materiality analysis process.

Specifically, the themes and sub-themes from the ESRS 1 appendix A were considered and, for each of them, the IROs potentially relevant to Bonomi Group were defined.

3. Assessment of impacts, risks and opportunities

In this phase, the list of IROs has been evaluated with the aim of identifying sustainability issues relevant to the group, in accordance with the provisions of Appendix A of ESRS 1. For the purposes of this assessment, Bonomi Group adopted

the following parameters.

For impacts:

- The magnitude of the actual or potential negative or positive impact, assessed on a scale from 1 to 5;
- The extent of the actual or potential negative or positive impact, assessed on a scale of 1 to 5;
- The irreversibility of the actual or potential adverse impact, assessed on a scale from 1 to 5;
- The probability of the potential negative or positive impact, assessed on a scale from 1 to 5.

For risks and opportunities:

- The magnitude of the financial impact of the risk or opportunity, assessed on a scale from 1 to 5;
- The probability of the risk or opportunity, assessed on a scale from 1 to 5.

For each impact, risk and opportunity, representatives from key business functions were invited to provide their assessment. During dedicated workshops, they were asked to assign a score from 1 to 5 based on the criteria listed above.

With reference to the materiality of impact, three external stakeholders belonging to the supplier, bank and customer categories were involved. Through an online survey, they assessed the positive and negative, actual and potential impacts, attributable to Bonomi Group, following the same guidelines adopted by internal representatives.

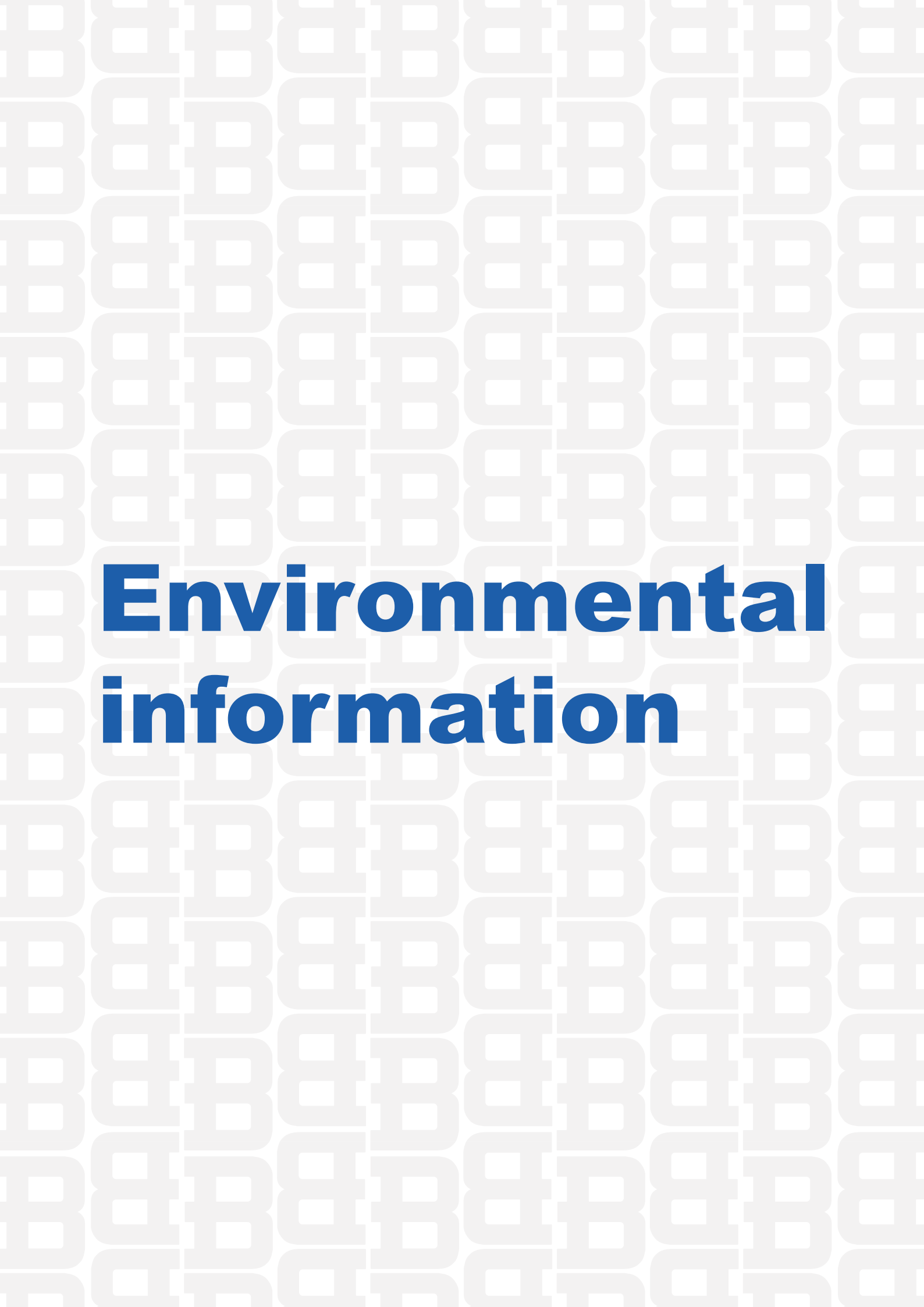
The results regarding the materiality of impact were consolidated by calculating the arithmetic average between the internal assessments conducted by the Bonomi Group and the average of the assessments provided by external stakeholders.

4. Identification of relevant impacts, risks and opportunities

The fourth phase involved identifying relevant impacts, risks and opportunities. For this purpose, a materiality threshold was established to assess their significance. Specifically, IROs that scored higher than 2.5 in terms of both magnitude and probability were considered relevant.

In accordance with the provisions of ESRS 1, in the case of potential adverse impacts on human rights, magnitude prevails over probability if the latter is below the defined threshold. As a result, a potential adverse impact on human rights was considered significant if the magnitude alone exceeded the established threshold.





Environmental information



Environmental information

ESRS E1 – Climate change

			POSITION ALONG THE VALUE CHAIN			TIME HORIZON		
SUB-THEME	DESCRIPTION	IRO	Upstream	Own operations	Downstream	Short term	Medium term	Long term
E1 - Climate change								
Climate change mitigation	Production of direct and indirect Scope 1 and 2 greenhouse gas emissions associated with building energy consumption and the production activities of the group's facilities.	Actual negative impact		•				
	The development and implementation of innovative solutions that ensure energy efficiency help to combat climate change.	Actual positive impact		•				
Energy	The energy efficiency solutions for the plants (e.g. photovoltaic, revamping, replacement of compressors with more energy-efficient models) planned by the group represent an opportunity to reduce energy costs.	Opportunities		•		•	•	•

Interaction between impacts, risks and opportunities and the business model

The Bonomi Group's Double Materiality Analysis (DMA) has identified an actual negative impact, an actual positive impact and an opportunity related to climate change.

In particular, the analysis highlighted that energy consumption from fossil fuels associated with the buildings and production activities of the group's companies generates both direct and indirect greenhouse gas emissions. These emissions contribute to climate change, with negative effects on ecosystems, biodiversity, and, more generally, on communities and local areas, while also exacerbating social and economic vulnerabilities and inequalities.

In terms of opportunities, the installation of photovoltaic systems, revamping of existing systems, and replacement of compressors with models featuring higher energy efficiency ratings enable the group's companies to reduce emissions and lower energy consumption costs.

At the same time, DMA found a tangible positive impact linked to the development of innovative solutions aimed at improving energy efficiency and reducing emissions. In this context, the group recognizes the importance of designing technologies aimed at reducing energy consumption. A significant example is the LOCPOWER energy recovery valve, a patented device that improves the efficiency of water supply networks, industrial plants, and facilities in the Oil & Gas sector.



Strategy

[E1-1] Transition plan for climate change mitigation

As of 2025, Bonomi Group does not have a specific transition plan for climate change mitigation.

The group reserves the right to progressively evaluate, in subsequent reporting periods, the opportunity to develop a dedicated transition plan.

[E1-2] Climate risk identification and scenario analysis

The identification of climate-related risks and opportunities was carried out as part of the broader process of identifying and assessing impacts, risks and opportunities described in section [IRO-1] of ESRS 2. Therefore, in the 2025 reporting period no specific assessment was carried out to measure the exposure and sensitivity of the group's assets and activities, in its own operations and along the upstream and downstream value chain, with regard to climate hazards and transition trends.

The group reserves the right to progressively evaluate, in subsequent reporting periods, the opportunity to integrate this process with dedicated analyses aimed at a more precise measurement of these aspects.

[E1-3] Resilience to climate change

During the reporting period, Bonomi Group identified and assessed the risks and opportunities relevant from a financial perspective using the Double Materiality Analysis (DMA). In this context, no climate resilience analysis was conducted regarding risks associated with climate change, aimed at assessing the Group's ability to adjust or adapt its strategy and business model across different time horizons.

The group reserves the right to progressively evaluate, in subsequent reporting periods, the opportunity to develop dedicated analyses in this area.

Managing impacts, risks and opportunities

[E1-4] Policies related to climate change mitigation and adaptation

Integrated company policy

With reference to the impacts, risks and material opportunities related to climate change identified through the DMA, each company of the Bonomi Group adopts a Quality, Health, Safety and Environment (QHSE) policy, applicable to the entire workforce.

This section outlines the key elements of the QHSE policy in relation to the rational use of energy. Pollution and resource use issues are covered in sections [E2-1] and [E5-1] respectively, while quality and health and safety issues are described in sections [S4-1] and [S1-1].

The QHSE policy promotes the diffusion and development of a culture oriented towards efficient and responsible energy use. In this context, Bonomi Group is considering the adoption of innovative technologies for its energy needs that are more efficient and have a lower environmental impact, as well as the use of renewable sources. The group is also committed to monitor and control energy consumption,

paying particular attention to its reduction through regular maintenance activities and planning for the purchase of equipment and machinery with high energy efficiency.

In order to achieve these objectives, the management of each group company oversees the implementation of the QHSE policy and periodically reviews its effectiveness through assessment and updating activities, in order to ensure the continuous alignment of environmental objectives with business strategy and applicable regulatory requirements.

The QHSE policy complies with the requirements of the energy management system standards defined by the international standard UNI EN ISO 50001 and is shared with all staff. It also ensures the supervision and control of legal deadlines set forth by current regulations, compliance with environmental requirements, and the timely communication of such information to stakeholders.

ISO 50001 certification for the energy management system

Rubinetterie Bresciane Bonomi, Valpres and Valbia have an energy management system certified to the ISO 50001 standard, with the aim of improving energy efficiency through measurement and documentation of energy-consuming activities. Thanks to this certification, the companies have been able to gain a deeper understanding of their energy processes and implement targeted actions to optimize efficiency, utilizing continuous monitoring.

[E1-5] Actions and resources related to climate change mitigation and adaptation

The companies of the Bonomi Group stand out for their ongoing commitment to the energy transition, developing innovative solutions to mitigate the impacts of climate change and reduce the share of energy derived from fossil fuels.

The following paragraphs outline the measures implemented by the group's companies in relation to the most significant impacts, risks and opportunities in managing the effects of climate change and energy.



Relevant IRO addressed

Actual negative impact: production of direct and indirect Scope 1 and 2 greenhouse gas emissions associated with the energy consumption of buildings and the production activities of the group's facilities.

Key actions implemented during 2025

Greenhouse gas emissions of Bonomi Group, including both direct components (Scope 1) and indirect ones deriving from purchased energy (Scope 2), are mainly attributable to energy consumption associated with company buildings and production processes.

In this context, the group has strengthened a structured approach based on systematic monitoring of energy consumption, which allows the identification of the main sources of emissions, the detection of areas of inefficiency, and the implementation of targeted actions aimed at progressively reducing the carbon footprint.



Decarbonization of the energy supply

Rubinetterie Bresciane Bonomi and Chibro source 100% of their electricity needs from renewable sources, through certified supply contracts, such as Guarantees of Origin (GO).

This choice allows to significantly reduce the indirect emissions of Scope 2 associated with energy consumption, contributing to the improvement of overall environmental performance and alignment with emission reduction targets defined within the company's integrated policy.

Self-production and optimization of energy from renewable sources

Throughout 2025, Rubinetterie Bresciane Bonomi, at its plants in Gussago and Bordolano, as well as Valpres, benefited from the production of electricity from photovoltaic systems installed at their sites.

These systems facilitate the self-consumption of the energy produced and cover part of the company's energy needs with low-emission energy, contributing to the reduction of Scope 2 indirect emissions and decreasing dependence on external energy sources.

Furthermore, at its Bordolano plant, the company carried out a revamping of the photovoltaic systems, with the aim of increasing the efficiency of the existing systems and raising the share of self-consumed energy.

Energy efficiency improvements in production processes and plants

The group has also implemented measures aimed at improving the energy efficiency of its production processes and facilities. Specifically, at Rubinetterie Bresciane Bonomi and Chibro, in order to ensure a high energy performance of the machinery fleet, machines are used in compliance with I-ST-00115 specification, which requires electric motors with minimum efficiency class of IE3, as well as on-board lighting systems based on LED technology.

These solutions help to reduce the energy consumption associated with production activities, improve operational efficiency and contain energy costs, while also contributing to the reduction of greenhouse gas emissions and improvement of the reliability and quality of production processes.



Relevant IRO addressed

Actual positive impact: the development and implementation of innovative solutions that ensure energy efficiency help to combat climate change.

Key actions implemented during 2025

Range of energy-efficient products

Thanks to constant investments in research and development, the companies of the Bonomi Group continue to develop innovative products for energy efficiency, which use optimized materials and processes to deliver superior performance and lower overall energy consumption. Among these is the patented LOCPOWER energy recovery valve, offered by Valpres as an innovative product designed to improve the efficiency of water supply networks, industrial plants, and facilities in the Oil & Gas sector. LOCPOWER functions as a control valve that, rather than dissipating the pressure drop, converts line pressure into electrical energy using an integrated turbomachine. The electricity generated can be fed into the utility grid and thus “sold,” or it can be self-consumed by users also connected to the grid, and finally, it can be consumed by users operating in a completely isolated system.



Relevant IRO addressed

Opportunity: the energy efficiency solutions for the plants (e.g. photovoltaic, revamping, replacement of compressors with more energy-efficient models) planned by the group represent an opportunity to reduce energy costs.

Key actions implemented during 2025

The energy efficiency strategy planned by Bonomi Group for its facilities is a strategic lever for reducing energy costs, through improving the energy performance of the systems, reducing consumption, and optimizing the use of energy resources.

Energy consumption monitoring

The companies Rubinetterie Bresciane Bonomi, Valbia and Valpres are equipped with a system dedicated to monitoring the energy performance of machinery and facilities, based on the Energy Sentinel software, aimed at ensuring continuous monitoring of energy consumption and keeping it within defined energy baselines.



In this context, the Group has strengthened a structured approach based on the systematic monitoring of energy consumption, which allows it to identify the main emission sources, pinpoint areas of inefficiency, and guide the implementation of targeted actions aimed at progressively reducing its carbon footprint.

Concurrently, particular emphasis has been placed on involving department managers to gather contributions, observations, and suggestions for actions aimed at improving energy efficiency. In this perspective, periodic meetings of the Energy team have been scheduled, aimed at initiating and monitoring efficiency actions and promoting greater awareness and participation in the management of energy consumption.

Geothermal systems and energy recovery

The plants of Rubinetterie Bresciane Bonomi in Bordolano and Gussago use geothermal systems that reduce the external energy demand and emissions compared to traditional solutions based on boilers and refrigeration units.

At the Bordolano plant, the geothermal well—with a maximum withdrawal capacity of 200,000 m³/year—supplies plate heat exchangers; in winter, process heat is recovered by heat pumps for heating, while in summer the system is used to cool equipment and radiant systems. In Gussago, approximately 2,918–3,000 m³/year of water is reused for washing and demineralization, while the remainder is returned to a surface drainage channel in accordance with regulatory requirements. The geothermal well supplies heat pumps with the water returned to the same aquifer, in compliance with established limits.

The systems are equipped with flow meters and centralized monitoring system, which allow continuous monitoring of thermal energy produced and recovered, electricity consumption and estimation of reduced emissions. The main benefits include heat recovery and reduced energy consumption, resulting in lower operational energy costs.

Construction of new sustainable facilities

Ghibson has launched a project of construction of a new plant, which will allow the transfer of activities from the current production site to a structure designed according to advanced criteria of sustainability, energy efficiency and process optimization, with the aim of significantly reducing the environmental impact of the company's manufacturing activities. The new site will be designed to ensure high standards of energy performance, with particular attention to insulation, intelligent LED lighting, heat recovery and consumption optimization in mechanical processing, assembly and testing departments; renewable energy self-generation systems will also be installed, in particular photovoltaic plants with storage systems, to support the needs of machine tools, testing areas and auxiliary equipment. High-efficiency HVAC systems, such as heat pumps and air conditioning systems with digital control, are also planned to reduce the energy requirements of offices, warehouses and production areas.

At the same time, the reorganization of internal and external logistics flows will minimize unnecessary movements of materials and finished products, including through the potential integration of electric means for transport and material handling, while the implementation of an advanced energy management system, based on sensors and real-time monitoring, will help identify waste and gradually increase the efficiency of the entire site. The planning phase began in 2025 and the project is expected to be completed by 2029.

Quam has also launched a project for the construction of a new plant, with completion scheduled by 2028, designed to prioritize sustainability and energy efficiency through the installation of a photovoltaic system, the adoption of LED lighting systems with smart controls throughout the site, the integration of radiant floor systems for heating and cooling the entire production area, and the creation of extensive green spaces. The design will take into account process optimization in order to further reduce the environmental impact of operations. The new facility will also introduce an annual assessment process for environmental aspects related to all company activities; based on the score obtained, any improvement actions will be identified and planned during the management review.

Metrics and targets

[E1-6] Climate change mitigation and adaptation targets

The integrated corporate policy of each company of Bonomi Group defines clear qualitative objectives related to the reduction of greenhouse gas emissions and for the monitoring and containment of energy consumption, which are achieved through regular maintenance programs and investments in energy-efficient equipment and machinery.

Emission and energy consumption monitoring systems - Rubinetterie Bresciane Bonomi (Gussago), Valbia, Valpres

Bonomi Group does not currently have fully defined and consolidated quantitative targets regarding climate change, as a dedicated monitoring system is being implemented. The effectiveness of energy policies and actions is monitored through the collection and analysis of energy consumption data (e.g. utility bills, meter readings and monitoring systems currently being activated), as well as through periodic internal audits.

During 2025, the group companies have progressively strengthened the implementation of monitoring systems and operational measures aimed at improving energy performance. In particular, Rubinetterie Bresciane Bonomi has launched two project initiatives aimed at enhancing its capabilities for measuring and controlling energy consumption:

- a study for the implementation of a monitoring system of the MT/BT transformer cabin, with reference to the perimeter of Hall A;
- a study on the implementation of a monitoring system at the new logistics hub.

These measures will enable accurate measurement of energy consumption, identification of any inefficiencies, and optimization of energy performance of the sites concerned. The monitoring will apply to internal operational activities, with particular reference to production sites and offices, and serves as a key driver for continuous improvement, contributing both to lower energy costs and reduced greenhouse gas emissions.



[E1-7] Energy consumption and energy mix

In the 2025 period, there was an increase in total energy consumption, which rose from 26,214.63 MWh in 2024 to 27,974.22 MWh, accompanied by a growth in renewable energy consumption (from 2,975.57 MWh to 3,353.13 MWh). At the same time, there has been a more pronounced increase in consumption from fossil sources, which rose from 23,239.06 MWh to 24,621.09 MWh, highlighting a strengthening of the non-renewable component in the overall energy mix.

In detailed terms, there was an increase in both natural gas consumption (from 6,647.21 MWh to 7,496.69 MWh) and oil products, while the consumption of electricity from fossil sources purchased also rose. Renewable energy production showed an increase, making a positive contribution to the energy mix, although this was not sufficient to offset the overall rise in consumption.

The worsening of energy performance indicators is mainly attributable to a change in the production mix, characterized by the introduction and progressive increase of lead-free brass processing. Due to its mechanical properties, this material requires higher power inputs and longer processing times, leading to an increase in energy consumption and negatively impacting intensity indicators.

This trend is expected to continue in the coming years, driven by the further adoption of this type of material, with potential structural effects on energy indicators, partially independent from the efficiency measures implemented.

Energy consumption and energy mix

	2025	2024	2025/2024
Total energy consumption from fossil sources	24,621.09 MWh	23,239.06 MWh	+ 5.6%
Total consumption from nuclear sources	-	-	-
Total energy consumption from renewable sources	3,353.13 MWh	2,975.57 MWh	+ 12.7%
Total energy consumption	27,974.22 MWh	26,214.63 MWh	+ 6.7%
Fuel consumption from coal and coal products	-	-	-
Fuel consumption from crude oil and petroleum products	1,908.31 MWh	1,669.09 MWh	+ 14.3%
Fuel consumption from natural gas	7,496.69 MWh	6,647.21 MWh	+ 12.8%
Fuel consumption from other non-renewable sources	-	-	-
Consumption of electricity, heat, steam and cooling from fossil sources, purchased or acquired	15,216.09 MWh	14,922.76 MWh	+ 2.0%
Total non-renewable energy production	-	-	-
Total renewable energy production	3,214.71 MWh	2,906.37 MWh	+ 10.6%

Methodological note

Data on energy consumption were collected using data collection forms completed by each company included in the reporting scope described in section [BP-1]. The methodology used for data collection required the reporting of fuel consumption in liters, cubic meters, or tons, while electricity consumption was recorded in kWh.

Once collected, the data were converted into energy units (MWh). Specifically, fuel consumption was converted using conversion factors based on lower heating value (net calorific value), derived from coefficients published by the UK Department for Environment, Food & Rural Affairs (DEFRA) – 2025 edition, while electricity consumption was converted from kWh to MWh.

Energy consumption has been classified into fossil, renewable and nuclear sources, based on the nature of the primary source of energy. Energy consumption from renewable sources includes electricity purchased from third parties and identified as coming from renewable sources, as well as self-produced energy from photovoltaic systems. The latter is counted net of any energy delivered to the grid.

[E1-8] Gross GHG emissions of Scope 1 and 2

During the reporting period, there was an increase in GHG emissions compared to the previous year, mainly due to the expansion of the production site and the increase in machinery fleet, resulting in an increase in installed and operational capacity.

The increase in emissions is therefore mainly attributable to the extension of the operating perimeter and increased production capacity. These deviations do not show a structural deterioration of the efficiency of the plants, but reflect the combined effect of growing production volumes and the ongoing phase of operational optimization.

Gross GHG emissions of Scope 1 and 2

	2025	2024	2025/2024
Scope 1 GHG emissions			
Gross GHG emissions of Scope 1	2,022.51 tCO ₂ eq	1,865.54 tCO ₂ eq	+ 8.4%
Percentage of Scope 1 GHG emissions covered by regulated emission trading systems	0%	0%	-
Scope 2 GHG emissions			
Gross GHG emissions of Scope 2 (location-based method)	3,482.69 tCO ₂ eq	3,389.93 tCO ₂ eq	+ 2.7%
Gross GHG emissions of Scope 2 (market-based method)	6,713.34 tCO ₂ eq	6,583.92 tCO ₂ eq	+ 2.0%
Total GHG emissions			
Total gross GHG emissions (location-based method)	5,505.20 tCO₂eq	5,255.47 tCO₂eq	+ 4.8%
Total gross GHG emissions (market-based method)	8,735.85 tCO₂eq	8,449.46 tCO₂eq	+ 3.4%



Methodological note

According to the GHG Protocol, Scope 1 emissions are direct emissions generated by sources owned or controlled by the company, while Scope 2 emissions are indirect emissions associated with purchased electricity consumption.

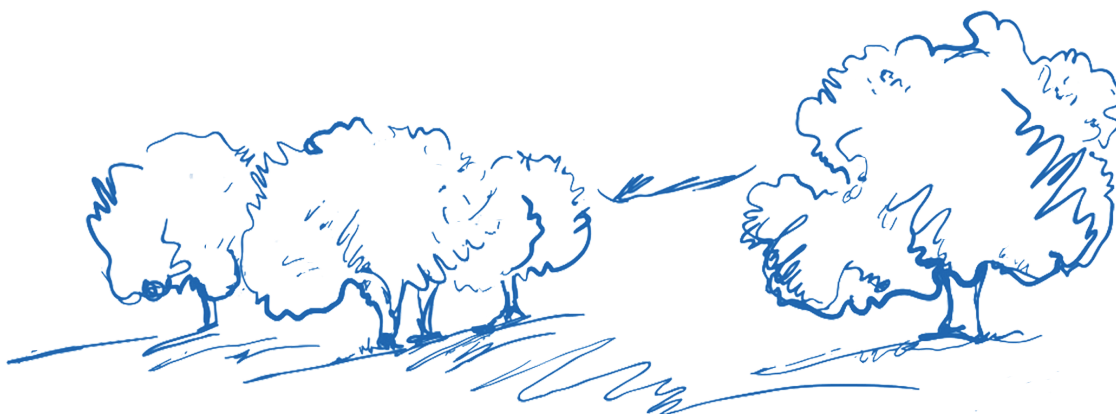
In the case of Bonomi Group, Scope 1 emissions mainly result from activities involving the consumption of fuels for the operation of production plants, heating systems and company vehicles. For each type of fuel, the emissions, expressed in tCO₂eq, have been calculated by multiplying the consumption recorded for the fuel-specific emission factors relative to 2025, published by the Italian Institute for Environmental Protection and Research (ISPRA).

Scope 2 gross emissions have been calculated using both location-based and market-based methodologies under the GHG Protocol.

The location-based approach reflects the average emissions associated with electricity generation in the national grid where the energy is consumed. Since all the companies included in the reporting perimeter are located in Italy, the calculation was made by multiplying the consumption of purchased electricity by the average emission factors of the national grid published by ISPRA in 2025.

The market-based approach, on the other hand, reflects the emissions associated with specific contractual arrangements for electricity procurement. Market-based Scope 2 emissions have been determined by applying the emission factors for the national residual mix published in 2025 by the Association of Issuing Bodies (AIB) to the consumption of purchased electricity, with reference to the share of electricity not covered by contractual procurement instruments from renewable sources, such as Guarantees of Origin.

All resulting emissions are expressed in tons of CO₂ equivalent (tCO₂eq).



ESRS E2 – Pollution

			POSITION ALONG THE VALUE CHAIN			TIME HORIZON		
SUB-THEME	DESCRIPTION	IRO	Upstream	Own operations	Downstream	Short term	Medium term	Long term
E2 - Pollution								
Air pollution	Emissions of pollutants released into the atmosphere during the execution of processing operations.	Actual negative impact	•	•				

Interaction between impacts, risks and opportunities and the business model

The Double Materiality Analysis (DMA) of the Bonomi Group has identified, in relation to air pollution, an actual negative impact connected to emissions of pollutants released into the atmosphere during the production processes of the group and, along the upstream value chain, in the supply of metal raw materials and semi-finished products. In particular, the supply of brass and copper bars, metal components and other auxiliary materials, together with the subsequent internal mechanical processing and assembly steps, may result in emissions into the atmosphere from industrial processes and the use of equipment and machinery.

These emissions contribute to the deterioration of air quality, with potential negative effects on the environment and human health, especially in the territories where the group operates and along key segments of its value chain.

Managing impacts, risks and opportunities

[E2-1] Pollution-related policies

Integrated company policy

With reference to material impacts, risks, and opportunities related to pollution identified through the DMA, each company within the Bonomi Group adopts a Quality, Health, Safety, and Environment (QHSE) policy, which applies to the entire workforce.

This section illustrates the contents of the QHSE policy relevant to pollution. Aspects related to the rational use of energy and the use of resources are addressed in sections [E1-4] and [E5-1] respectively, while aspects related to quality and health and safety are described in sections [S4-1] and [S1-1].



The QHSE policy formalizes the commitment to progressively and systematically reduce water, air, and soil pollution by defining the relevant principles, responsibilities, and operational measures. As a result, the group implements a systematic monitoring of consumption to promptly identify any inefficiencies and plan maintenance interventions on machines, installations and equipment in order to ensure the efficiency of prevention systems and the reduction of risks and pollution. The companies of the group also take care of the drafting, updating and management of the compliance documentation concerning machines, plants and equipment and adopt structured procedures for the safe management of hazardous substances, from selection to procurement, from use to storage up to disposal, in full compliance with current regulations.

With this in mind, the management of each group company oversees the implementation of the policy and periodically reviews its effectiveness through updating activities, to ensure the continuous alignment of pollutant reduction targets with corporate strategy and applicable regulatory requirements.

The QHSE policy complies with the requirements of the energy management system standards defined by the international standard UNI EN ISO 14001 and ensures the monitoring and control of the legal deadlines provided for by current legislation, compliance with environmental requirements and their timely communication to stakeholders.

[E2-2] Pollution-related actions and resources

Bonomi Group companies recognize the importance of limiting emissions of pollutants released into the atmosphere during the processing of materials and products.

The following paragraphs present the measures implemented by companies in relation to the most significant risks, impacts and opportunities in air pollution management.



Relevant IRO addressed

Actual negative impact: emissions of pollutants released into the atmosphere during manufacturing processes.

Key actions implemented during 2025

The companies of the group are committed to reducing emissions into the atmosphere by adopting a comprehensive and coordinated approach, based on initiatives and measures aimed at the prevention and containment of atmospheric pollutants.

Monitoring of atmospheric pollutant emissions

Chibro, Rubinetterie Bresciane Bonomi, Valpres, Valbia and Quam adopt a structured system for continuous monitoring of emission KPIs related to production processes in order to identify inefficiencies and areas for improvement. For refrigerant gases, a program is in place dedicated to the prevention and reduction of diffuse emissions of fluorinated greenhouse gases (F-GAS) from air conditioning and refrigeration systems; which includes periodic checks of leakages and a rigorous documentation management of the equipment.

The program aims to reduce leakage risk and associated emissions, maintain full compliance with regulatory agencies, ensure traceability and proper registration of equipment, and improve operational reliability of the facilities.

Maintenance of machinery

Environmental risk prevention and reduction measures are implemented through the continuous maintenance of machines, systems and equipment and the provision of related compliance documentation, with the aim of ensuring the proper functioning of pollution control and prevention systems, such as suction and filtration systems and compressed air lines.

In this context, operating costs were incurred for the replacement and maintenance of abatement systems, the maintenance of compressors and cooling systems; On the investment front, the machine hoods were replaced to increase the efficiency of the suction system dedicated to dust removal. In order to increase the internal awareness of these initiatives, Quam has also launched an ongoing awareness campaign aimed at workers on pollution issues, carried out with the involvement of the safety representative, the Head of the Prevention and Protection Service (RSPP) and the Health, Safety & Environment (HSE) department.

Regulatory compliance verification

Furthermore, at the Chibro, Bordolano and Gussago facilities a structured environmental compliance program is in place which includes periodic inspections, monitoring of regulatory updates, and adjustment of applicable procedures and requirements, with the aim of ensuring full alignment with current laws and regulations and mitigating risks of non-compliance, sanctions and operational disruptions. Activities include management reviews, internal and external audits to support relevant ISO certifications, and ongoing dialogue with relevant authorities.

Prevention of soil spillage and contamination

Although it has not emerged as a relevant theme in the context of DMA, the companies Chibro, Quam and the facilities of Rubinetterie Bresciane Bonomi, at the plants of Gussago and Bordolano have adopted specific operational measures aimed at preventing potential spills of pollutants into the soil, such oils and emulsions, as well as to reduce the risk of contamination of outdoor areas.

The measures implemented focused, specifically, on improving the methods for storing and containing substances, reorganizing waste management processes through the introduction of collection systems designed to minimize the presence of residues on the floors, and implementing preventive measures such as containment tanks, spill kits, and periodic inspection programs.



The implementation of these measures involved capital expenditure (CapEx) of approximately 100,000.00 euros for the purchase and installation of structural systems for outdoor oil storage and fluid distribution.

Summary table of financial resources allocated to implementing key actions during the reporting period

	2025
Prevention of soil spillage and contamination	≈ 100,000 €
Total	≈ 100,000 €

Metrics and targets

[E2-3] Pollution-related targets

The integrated corporate policy of each company of Bonomi Group outlines commitments and responsibilities regarding environmental performance, reaffirming the goal of preventing air pollution through organizational, operational and technological measures. Although the group has not yet set quantitative targets for air pollution, it ensures full compliance with the relevant legislation and monitors its environmental performance on an ongoing basis, taking the necessary measures to ensure compliance with applicable standards.

Monitoring and reduction of pollutants released into the atmosphere - Chibro, Valpres, Rubinetterie Bresciane Bonomi (Bordolano)

Chibro, Valpres and Rubinetterie Bresciane Bonomi (Bordolano) have defined two quality objectives. The first, of an ongoing nature, concerns the expansion and consolidation of the systematic monitoring of relevant environmental aspects, including emissions of pollutants into the atmosphere, in line with the integrated company policy, and involves internal data collection, the implementation of operational controls and the use of process indicators. The second, with a medium to long-term horizon, aims to gradually reduce the potential risk of accidental events with possible negative environmental impacts related to business activities, through the analysis of environmental risks, the strengthening of operational controls and the updating emergency procedures.

F-gas management system - Rubinetterie Bresciane Bonomi (Gussago)

At its Bordolano plant, Rubinetterie Bresciane Bonomi has set a target to integrate control activities—currently managed by the maintenance department—by 31 December 2026, by also involving the Quality, Environment, Occupational Health and Safety, and Energy (QEHSE) department. This is aimed at strengthening the oversight and monitoring of the F-gas emission prevention and reduction program, ensuring more structured and traceable management. Progress will be measured starting January 1, 2026, based on collaboration between departments, the stability of the plant fleet, and the availability of technical information. This target complies with European and national obligations regarding the control, registration, and traceability of F-gases.

Hazardous substances management system - Rubinetterie Bresciane Bonomi (Bordolano)

Although the management of hazardous substances has not emerged as a theme in the DMA, Rubinetterie Bresciane Bonomi has set a specific voluntary objective for the Bordolano facility: by 2027 to ensure safe management of hazardous substances through the adoption and consistent application of procedures throughout the entire life cycle, including procurement, receipt, labeling, storage, use, internal handling, emergency management, disposal and/or recovery.

The target, of a qualitative nature, is consistent with the integrated company policy and with the company procedures applied to the management of hazardous substances. The main supporting assumptions include the availability and updating of existing safety data sheets and the implementation of standard operating procedures and staff training programs.

Although they do not include numerical targets, these goals bear witness to companies' commitment to reducing their environmental footprint and safeguarding the quality of the environment.

[E2-4] Air pollution

In the production of valves and fittings, emissions of atmospheric pollutants mainly result from hot stamping, blasting, graphite and preheating, mechanical machining with oil (sprayed or in liquid form), dry and emulsion, as well as the washing of metals and tools. These activities represent the main sources of emissions from production sites.

Air Emissions	2025
Carbon monoxide (CO_2)	183.84 Kg
Ammonia (NH_3)	1,689.71 Kg
Volatile Organic Compound (VOC)	846.06 Kg
Polycyclic aromatic hydrocarbons (PAHs)	0.03 Kg
Benzene (C_6H_6)	31.82 Kg
Nitrogen oxides (NOx)	125.97 Kg
Dust	12.89 Kg
Total	2,890.33 Kg

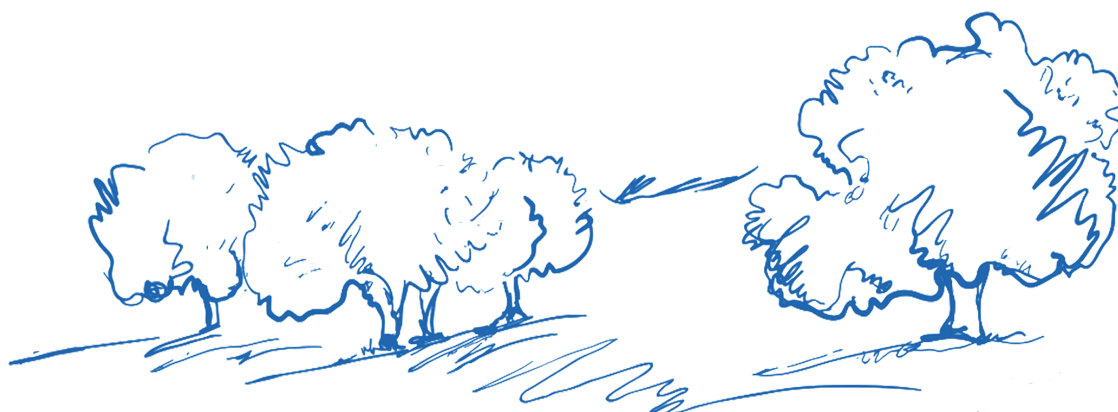


Methodological note

The companies of the group systematically monitor and report environmental metrics related to atmospheric emissions, with reference to parameters and pollutants associated with the emission points at production and processing sites. The metrics considered shall be consistent with identified material impacts, risks and opportunities as well as applicable regulatory and licensing requirements, and are a tool to support the assessment of environmental performance and the effectiveness of prevention and control measures adopted.

The monitoring of atmospheric emissions of regulated pollutants is based on periodic inspections at channeled emission points, as required by environmental permits. The parameters generally detected include dust and oil mist; the measurements results shall be expressed in mg/Nm³ and, where required, the estimated annual masses are determined by the product of the measured concentration, the flow rate and the operating hours of the plant. The main sources of information include test reports and monitoring reports prepared by qualified laboratories, as well as technical site data regarding flow rates and operating times.

The measurements taken are predominantly point-based and are considered representative of the operating conditions of the plant at the time of sampling. The results are interpreted by taking into account the scope of analysis, the individual emission points considered, the activities associated with them, operating conditions and the presence of any abatement systems, assessing its significance in relation to the plant's overall operating regime.



ESRS E5 – Resource use and circular economy

			POSITION ALONG THE VALUE CHAIN			TIME HORIZON		
SUB-THEME	DESCRIPTION	IRO	Upstream	Own operations	Downstream	Short term	Medium term	Long term
E5 – Resource use and circular economy								
Resource inflows, including resource use	The extraction and use of natural resources, used in the production processes of companies within the supply chain, have an impact on the environment and compromise the availability of those resources.	Actual negative impact	•					
	The interruption of supplies, caused by difficulties in sourcing certain raw materials, could lead to the slowdown and/or suspension of operations at the group's companies, resulting in financial and reputation damage.	Risk		•		•	•	•
Resource outflows related to products and services	The design and development of products that increasingly incorporate the principles of circularity-including durability and repairability-support the circular economy.	Actual positive impact		•				
	Increased competitiveness in the market for design choices with a view to circular design that facilitate the disposal and disassembly of products offered on the market.	Opportunities		•			•	•
Waste	The generation of hazardous and non-hazardous waste destined directly for disposal rather than recovery.	Actual negative impact		•				

Interaction between impacts, risks and opportunities and the business model

Bonomi Group's Double Materiality Analysis (DMA) identified, in relation to the circular economy, two actual negative impacts, an actual positive impact, a risk and an opportunity.

In particular, with regard to resource inflows, the analysis revealed an actual negative impact associated with the extraction and use of natural resources employed in the production processes of companies within the supply chain. Given the Group's industrial nature and its predominant use of metallic and semi-finished raw materials, particularly brass and copper bars and other metal components, activities carried out upstream in the value chain contribute to the consumption of natural resources and may affect their availability over time, with negative effects on the environment. Also with reference to the inflows of resources, DMA also identified a risk linked to the potential interruption of supplies, determined by the difficulty of obtaining some raw materials and components necessary for the production processes of the group. This circumstance could cause slowdowns or suspensions of business activities, with consequent economic and reputational effects.

With regard to resource outflows associated with products and services, the analysis identified an actual positive impact related to the design and development of products that integrate circularity principles such as durability and repairability. These features contribute to more efficient use of



resources throughout the product life cycle and support the transition to more circular models. In this context, DMA also identified an opportunity related to circular design choices aimed at facilitating the disposal, disassembly and, where possible, recovery of components from products placed on the market. Adopting such approaches can strengthen the group's competitiveness, responding more effectively to changing market expectations and regulatory frameworks.

Finally, with regard to waste, the analysis showed an actual negative impact arising from the production of hazardous and non-hazardous waste destined for direct disposal rather than recovery. This is linked to the industrial processes and the manufacturing and assembly activities carried out by the group's companies and has negative effects in terms of inefficient use of resources and increased environmental pressure.

Managing impacts, risks and opportunities

[E5-1] Resource use and circular economy policies

Integrated company policy

With reference to the material impacts, risks and opportunities related to the use of resources identified through the DMA, each company of Bonomi Group adopts a Quality, Health, Safety and Environment (QHSE) policy, which applies to the entire workforce.

This section outlines the policy provisions relevant to resource use. The rational use of energy and pollution aspects are dealt with in sections [E1-4] and [E2-1] respectively, while quality and health and safety aspects are described in sections [S4-1] and [S1-1].

The QHSE policy formalizes the commitment to continuously reduce the impact of significant environmental aspects of the company's activities by adopting, where technically and economically feasible, a life cycle perspective on products. In addition, the companies of the group are committed to conducting preventive assessments of the environmental impacts associated with new activities, new products, and new processes. They ensure rigorous plant management and rational use of raw materials, continuously optimizing the supply and consumption of resources in order to minimize them. At the same time, they aim to prevent, control and, where possible, reduce the production of waste, promoting its reduction, recycling and reuse and full responsibility for their proper disposal and appropriate destination. Finally, they are committed to prioritizing products and materials with a lower environmental impact.

In order to achieve these objectives, the management of each group company oversees the implementation of the QHSE policy and periodically reviews its effectiveness through assessment and updating activities, in order to ensure that environmental objectives remain aligned with the company's strategy and applicable regulatory requirements.

The QHSE policy complies with the requirements of the energy management system standards defined by the international standard UNI EN ISO 14001 and is communicated to all staff. It also ensures the supervision and control of statutory deadlines set forth in current legislation, compliance with environmental requirements, and the timely communication of such information to stakeholders.

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

The companies of Bonomi Group pursue sustainable and innovative business development, leveraging on advanced technologies and skills as well as a solid network of partnerships, to devise cutting-edge solutions that are reliable and competitive in the market.

The following paragraphs present the measures implemented by the group companies in relation to the most significant risks, impacts and opportunities in resource management and adoption of circular economy principles.



Relevant IRO addressed

Actual negative impact: the extraction and use of natural resources, used in the production processes of companies within the supply chain, have an impact on the environment and compromise the availability of those resources.

Risk: the interruption of supplies, caused by difficulties in sourcing certain raw materials, could lead to the slowdown and/or suspension of operations at the group's companies, resulting in financial and reputation damage.

Key actions implemented during 2025

Regulatory compliance

The companies of the group supervise in a systematic way the compliance with the applicable environmental legislation regarding the use of resources, waste management and by-products, through a structured set of internal procedures consolidated and properly formalized. The monitoring system includes regular control activities, documentary verification and continuous updating of operational practices, in order to ensure compliance with legislative requirements and current regulatory provisions.

This approach allows potential environmental and operational risks to be prevented and mitigated, while ensuring that business activities are consistent with internal environmental policies and with the objectives of sustainable resource management. Continuous monitoring also serves as a tool to support the progressive improvement of environmental performance, strengthening the level of supervision and control of operational processes along the entire value chain.



Improvements to promote efficiency and circularity

In anticipation of the construction of the new plant, which is expected to be completed by 2029, Gibson has planned a set of measures aimed at optimizing production processes and improving resource efficiency. In particular, the revision and optimization of mechanical processing is planned in order to reduce waste from cast iron, carbon steel and stainless steel, including through the introduction of new generation machinery and the adoption of advanced programming software to improve machining precision and minimize material loss.

At the same time, a structured and integrated system for the collection, separation and valorization of metal shavings will be implemented, with the aim of increasing recovery rates and favoring their reinsertion into qualified recycling chains. This system will improve the traceability of material flows and strengthen the circular economy approach throughout the entire production cycle. Further actions will concern the optimization of warehouse management, aimed at reducing stationary materials, preventing waste of raw materials and a more efficient use of packaging. The revision of logistics processes and storage arrangements will help to improve overall operational efficiency and reduce associated environmental impacts.

Finally, the company intends to promote the adoption of circular solutions along the supply chain through structured partnerships with suppliers. These initiatives will include the introduction of reusable packaging, the use of recycled materials and the development of arrangements for the recovery and valorization of by-products, with the aim of strengthening the integration of circular economy principles in production and procurement processes.



Relevant IRO addressed

Actual positive impact: design and development of products that increasingly incorporate the principles of circularity, including durability and reparability, support the circular economy.

Opportunity: increased competitiveness in the market for design choices with a view to circular design that facilitate the disposal and disassembly of products offered on the market.

Key actions implemented during 2025

By-products and packaging management

In the course of their operational activities, the Rubinetterie Bresciane Bonomi plants in Gussago and Bordolano manage specific materials classified as by-products, which are processed by third parties in full compliance with current regulations. The use of by-products allows for the recovery of materials that, in the absence of such processes, would be destined for disposal as waste, favoring the principles of the circular economy and contributing to the reduction of overall environmental impacts. In particular, the supply of copper by-products to other entities generated revenues amounting to 180,000.00 euro.

At the same time, Savinox has achieved a reduction of the overall quantities of waste produced and primary packaging purchases. Recovered products and semi-finished products were returned to the foundry's production cycles in order to optimize the use of raw materials, generating a sale of 20,000.00 euros.

These practices support the design and development of products oriented to the principles of durability, reparability and recoverability of materials, in support of a circular economy model and facilitate the stages of disassembly and disposal of end-of-life products.



Relevant IRO addressed

Actual negative impact: generation of hazardous and non-hazardous waste destined for direct disposal rather than recovery.

Key actions implemented during 2025

Waste management

The companies Chibro, Rubinetterie Bresciane Bonomi, at the plants of Gussago and Bordolano, Valbia and Valpres have implemented operational procedures aimed at ensuring proper management of the waste produced, prioritizing where technically and economically possible, recovery rather than disposal. These procedures apply to all operational activities and are implemented continuously. Currently, the majority of waste generated is going to recovery operations, contributing to the reduction of quantities destined for final disposal and to the pursuit of company goals in terms of circular economy.

Improvement of environmental practices

The companies Chibro and Rubinetterie Bresciane Bonomi, at the plants of Gussago and Bordolano, conduct periodic assessments of opportunities to improve operational practices related to the use of resources, waste recovery and material enhancement, with the aim of promoting a continuous improvement of their environmental performance and to consolidate the circular economy approach adopted.



In this context, the Bordolano plant has implemented a system of filtration and regeneration of exhausted emulsions that has allowed to significantly reduce the quantities sent for disposal. The intervention has resulted in a 27.5% reduction of the costs of disposal of emulsions, also generating an overall economic saving equal to 23,454.60 euros.

Authorized operators

The companies entrust the management of waste and by-products exclusively to duly authorized external operators, in accordance with current regulations. This approach allows for a controlled and compliant management of material and waste flows, strengthening the enforcement of environmental responsibilities and supporting the achievement of resource efficiency goals.

Metrics and targets

[E5-3] Targets on resource use and the circular economy

Within the integrated company policy, shared by the group companies, qualitative targets are defined to guide the development of a sustainable business in the long term and oriented to the protection of ecosystems. These objectives include, among others, the ambition to reduce and continuously monitor the amounts of waste generated in business processes and the commitment to consider the life cycle perspective of products, integrating it into the design, production, distribution phases, use and end of life.

It should be noted that in the current reporting period, the group does not have any quantitative targets with reference to the use of resources and the circular economy.

CFO and EPD certification - Rubinetterie Bresciane Bonomi

Rubinetterie Bresciane Bonomi plans to achieve the Carbon Footprint of Organization (CFO) declaration for all plants, in line with the principles and values defined in the integrated company policy. Achieving this goal, planned for 2027, requires the collection, analysis and consolidation of energy and emissions data, as well as the constant updating of emission inventories. The planned activities are based on the application of internationally recognized methodologies, such as those deriving from studies on Life Cycle Emissions, supported by solid scientific evidence and regulatory standards.

Although not a quantitative objective, the initiative involves periodic analysis of energy and emission indicators, systematic updating of inventories and internal reviews within the sustainability reporting system. These tools allow companies to monitor environmental performance over time and inform strategic decisions.

At the same time, the company aims to obtain, for specific product categories, the Environmental Product Declaration (EPD), in order to strengthen information transparency towards stakeholders and support its competitive positioning on the market, in line with the company's integrated policy and its commitment to verifiable

environmental reporting based on objective data.

In this perspective, the first Life Cycle Assessment (LCA) activities of product and related data collection activities were initiated during the reporting period. The reference year coincides with the start of the first LCA analyses for the Gussago plant, while for the Bordolano plant assessments are scheduled to begin in 2027. Progress monitoring is ensured through periodic review of LCA studies, the updating of EPDs in accordance with current regulations and the systematic use of results to support design decisions and product environmental improvement plans.

Standardization waste management signage - Rubinetterie Bresciane Bonomi (Gussago), Chibro, Savinox

Clear, unambiguous and consistent identification of containers for waste collection is a key element in reducing disposal errors by the staff, promoting proper separation of waste flows and more effective resource recovery. In this perspective, Chibro, Rubinetterie Bresciane Bonomi (Gussago) and Savinox intend to adopt a standardized graphic for waste identification signage, valid for all departments and uniformly applicable to all the plants involved, in order to ensure clarity, immediate recognizability and visual consistency.

The base year identified for measuring progress is 2026, with monitoring beginning on January 1, 2026, and the objective to be completed by December 31, 2026. The initiative was defined following an internal assessment of waste management and identification procedures in the different departments and facilities of the companies, which revealed inconsistent labeling and potential issues regarding communication homogeneity.

The methodology adopted involves an analysis of the labels currently in use, a systematic comparison between the different production sites and the definition of a common graphic and communication solution, capable of meeting operational and regulatory requirements. The initiative requires close coordination between HSE and marketing functions, in order to design a signage that guarantees ease of reading, clear communication and consistency with corporate identity across all facilities.

The goal, set on a voluntary basis, is a continuous improvement measure aimed at strengthening proper waste sorting, preventing operational errors and supporting more efficient and sustainable management of material flows.

Separate collection of aluminum cans - Rubinetterie Bresciane Bonomi (Gussago)

Separating aluminum cans from unsorted waste is an effective measure to improve the quality of waste sorting and promote more efficient resource recovery. In this context, the Gussago plant defines the goal of achieving the complete separation of aluminum cans from unsorted waste, through the installation of dedicated containers and the promotion of proper disposal practices by staff.

Progress monitoring will begin on January 1, 2026, with the target expected to be completed by December 31, 2026. The initiative was developed following an internal analysis of waste flows generated in the plant, with particular reference to aluminum packaging resulting from the daily activities of the staff.

The operational methodology involves mapping waste production points, reviewing the current waste disposal methods and consulting the waste collection service provider to assess the feasibility of a dedicated collection system for aluminum waste. The activities also include the definition of the most suitable logistics solutions, such as the type of containers and their positioning, with the aim of ensuring an efficient, intuitive collection system consistent with the operational needs of the plant.



[E5-4] Resource inflows

The following table illustrates the main categories of materials used in the production of the companies' products, specifying for each category the materials included and providing a brief qualitative description of their characteristics.

Category	Material	Description
Metals and ferrous alloys	<i>Steel</i>	Ferrous metal material used for the production of valve bodies, valve discs and various mechanical components. Includes carbon steels, stainless steels and other alloys used to ensure mechanical strength, durability and, where necessary, corrosion resistance.
	<i>Cast iron</i>	Ferrous material used primarily for the production of valve bodies and structural components, due to its mechanical characteristics and machinability.
Non-ferrous metals and alloys	<i>Brass</i>	Semi-finished copper-zinc alloy metal, used in the form of bars or other semi-finished products for industrial mechanical working and for the production of components.
	<i>Bronze</i>	Copper-tin alloy used for valve bodies, valve discs and semi-finished products intended for industrial mechanical processing.
	<i>Copper</i>	Metal material used in the form of high purity copper tube or component, used for technical and mechanical applications.
	<i>Aluminum</i>	Metal material used to a limited extent, mainly for specific bodies or components, including in the form of aluminum sheets.
Plastics and polymer materials	<i>Plastic</i>	Plastic, thermoplastic and elastomers materials used for internal valve components such as O-rings, gaskets, housings and other functional or sealing elements. Includes materials such as LDPE, HDPE and PE where applicable.
Auxiliary materials	<i>Oils, emulsions and lubricants</i>	Auxiliary materials intended for the production cycle or used in the product, used in industrial processing, lubrication, cooling, assembly or operation of components.
Packaging materials	<i>Cardboard and paper</i>	Packaging materials used for packaging, protection and transport of products.
	<i>Wood</i>	Packaging material used mainly for pallets and crates intended for the transport of products.

Category	Material	Description
Technical and electronic components	<i>Batteries</i>	Batteries used to power electric actuators and other technical devices.
	<i>Electronic boards</i>	Electronic components used in the production of electric actuators and other control systems.

The following table shows the main materials used by the companies of Bonomi Group, indicating for each the total weight, the relative distribution and the secondary resources employed, expressed in absolute terms and as a percentage of the total weight of the main materials.

Material category	Materials included	Total weight	% of total	Of which secondary resources	% secondary resources
Materiale tecnico					
Metal raw materials	Steel, bronze, brass, copper	17,933.00 T	66.97%	6,533.00 T	36.43%
Semi-finished products and metal components	Steel, aluminum, brass, cast iron, copper	7,321.18 T	27.34%	2,305.42 T	31.49%
Plastic components and polymer materials	Plastics, thermoplastics and elastomers	636.67 T	2.38%	0.86 T	0.13%
Oils, emulsions and lubricants	Oils, emulsions, greases and lubricants	110.14 T	0.41%	0.00 T	-
Technical and electronic components	Electronic boards, batteries	4.36 T	0.02%	0.00 T	-
Plastic packaging	Films, bags and other plastic packaging materials	111.43 T	0.42%	8.58 T	7.70%
Material of renewable origin					
Wooden packaging	Pallets, crates and other wooden packaging	519.66 T	1.94%	0.00 T	-
Paper packaging	Paper and cardboard for packaging and transport	140.02 T	0.52%	38.86 T	27.75%
Total weight of main materials		26,776.47 T	100%	8,886.71 T	33.19%



Methodological note

Group companies monitor and report on specific metrics related to resource use and the management of incoming material flows, in order to assess environmental performance and the effectiveness of actions taken in support of circular economy principles. The metrics taken into account are defined in alignment with applicable regulatory requirements, business practices and identified material impacts, and constitute the basis of information for monitoring relevant aspects related to resource efficiency.

The main metrics considered include quantities and types of materials and semi-finished goods purchased, for which data is collected based on available environmental documentation such as loading and unloading records. For this reason, no meaningful estimation methods are adopted.

The reporting scope of the metrics concerns the activities carried out within the group companies.

[E5-5] Resource outflows

Products

Bonomi Group is specialized in the production of valves, fittings and actuators manufactured by machining brass bars, copper, stainless steel, carbon and cupronickel tubes. In addition to metals, the companies' products contain semi-finished plastics and circuit boards, and at the same time the production process includes oils and lubricants, plastic packaging and paper and wooden pallets for handling within factories.

Markets	Products	Durability	Repairability	Recyclability rate produced	Packaging recyclability rate
Industrial ITS Marine Multiutility OEM	Brass valves	-	Average (lever only)	99%	100%
	Bronze valves	-	Average (lever only)	99%	100%
	Brass fittings	-	Low (not repairable)	99%	100%
	Bronze fittings	-	Low (not repairable)	99%	100%
	Copper fittings	-	-	99%	100%
	Stainless steel fittings	-	-	99%	100%
	Carbon steel fittings	-	-	99%	100%
	Cupronickel fittings	-	-	99%	100%
Industrial Marine Energy	Steel valves	20-40 years	High	99%	98%
	Cast iron valves	30-50 years	High	99%	98%
	Butterfly valves	20-30 years	Medium-High	99%	98%
	Valves in special alloys	25-40 years	Medium-High	99%	98%
Industrial Marine	Pneumatic actuators	20-30 years	High	99%	98%
	Electric actuators	15-20 years	Medium	99%	98%
	Automated valves	20-30 years	Medium-High	99%	98%
Energy	Control panels	20 years	High	90%	100%
	Valves	25 years	High	95%	100%
Industrial	Elastomer and plastomer valves	15-20 years	High	99%	-
Plumbing Industrial Marine	Stainless steel fittings	-	-	99%	100%
	Cupronickel fittings	-	-	99%	100%



Waste

The group's companies generate various types of waste deriving from the activities of purchase, production and assembly of final products. In addition to paper, plastic and wood packaging waste, they also produce waste such as solvents, oils, emulsions, batteries and metal waste from production processes.

In 2025, there was a decrease of about 9.2% in the total waste produced by the companies of Bonomi Group, with a total of 3,201.02 t of waste produced, compared to 3,524.70 t the previous year. In detail, there has been an increase in non-hazardous waste, which accounts for 57% of the total, while there has been a decrease in hazardous waste, amounting to about 43% of the waste produced.

The main share of waste was sent for recovery, accounting for 77.9%, up from 75.3% in 2024, despite the reduction in overall volumes. In particular, recovery of non-hazardous waste is has increased, both in absolute terms and as a percentage, while the quantities of hazardous waste sent for recovery have decreased. At the same time, waste destined for disposal has declined, with a significant drop in hazardous waste disposal.

Overall, the year-over-year comparison shows an improvement in the waste management profile, characterized by a reduction in overall volumes and a greater focus on recovery operations rather than disposal.

	2025	% of total	2024	% of total
Total waste not destined for disposal	2,493.28 T	77.9%	2,653.44 T	75.3%
Hazardous waste	677.12 T	21.2%	917.9 T	26.0%
Reuse	137.54 T	4.3%	191.45 T	5.4%
Recycling	2.96 T	0.1%	0.02 T	0.0%
Other recovery operations	536.62 T	16.8%	726.5 T	20.6%
Non-hazardous waste	1,816.16 T	56.7%	1,735.5 T	49.2%
Reuse	544.69 T	17.0%	603.33 T	17.1%
Recycling	56.67 T	1.8%	61.31 T	1.7%
Other recovery operations	1,214.80 T	38.0%	1,070.9 T	30.4%
Total waste destined for disposal	707.74 T	22.1%	871.26 T	24.7%
Hazardous waste	698.44 T	21.8%	860.90 T	24.4%
Incineration	-	0.0%	-	0.0%
Landfill	-	0.0%	0.51 T	0.01%
Other disposal operations	698.44 T	21.8%	860.39 T	24.4%
Non-hazardous waste	9.3 T	0.3%	10.36 T	0.3%
Incineration	-	0.0%	-	0.0%
Landfill	9.3 T	0.3%	10.36 T	0.3%
Other disposal operations	-	0.0%	-	0.0%

	2025	%	2024	%
Hazardous waste generated	1,375.56 T	43.0%	1,778.8 T	50.5%
Non-hazardous waste generated	1,825.46 T	57.0%	1,745.9 T	49.5%
Waste whose final destination is unknown	0 T	0%	0 T	0%
Waste generated	3,201.02 T	100%	3,524.70 T	100%

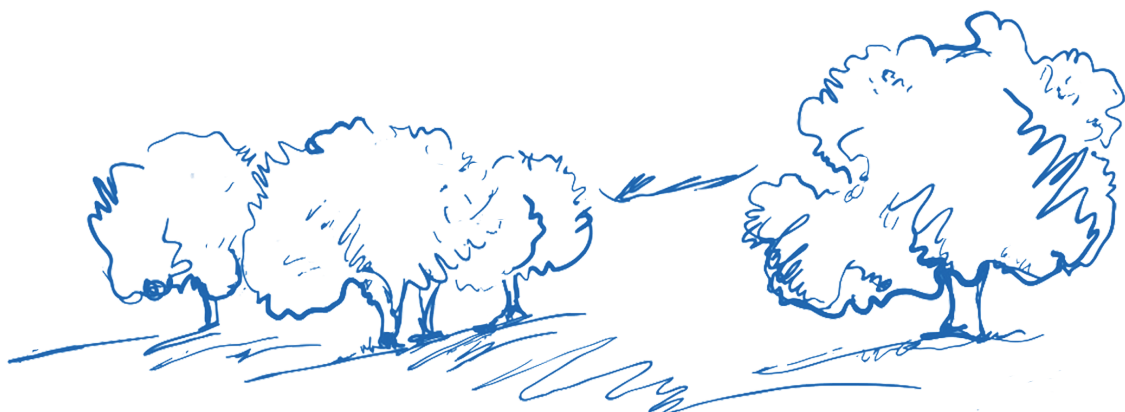
Methodological note

The group companies monitor and report specific metrics related to the management of outgoing material flows, waste and by-products in order to assess environmental performance and the effectiveness of actions taken in support of circular economy principles. The metrics taken into account are defined in alignment with applicable regulatory requirements, business practices and identified material impacts, and form the information basis for monitoring relevant environmental aspects related to resource efficiency.

The main metrics considered include the quantities of waste generated, its destination for recovery or disposal and the management of by-products sent to processing account. Data is collected on the basis of available environmental documentation, such as loading and unloading records, waste identification forms and documentation provided by authorized external operators. For this reason, no meaningful estimation methods are adopted.

When reporting the composition of its waste, Bonomi Group adopts a classification-based approach that groups waste materials into two main categories: hazardous waste and non-hazardous waste. Hazardous waste includes materials that contain or are contaminated with substances which, by their nature, quantity or concentration, may pose a risk to human health or the environment. This category includes, for example, emulsions, end-of-life equipment, aqueous waste containing hazardous substances and other solvents and oils. Non-hazardous waste consists mainly of plastic, aluminum, iron and steel waste as well as packaging materials.

The reporting scope of metrics mainly covers activities carried out within the group companies. For specific flows, particularly those relating to the treatment and recovery of waste and by-products, the data includes information provided by authorized third parties.







Social information



Social information

ESRS S1 – Own workforce

			POSITION ALONG THE VALUE CHAIN			TIME HORIZON		
SUB-THEME	DESCRIPTION	IRO	Upstream	Own operations	Downstream	Short term	Medium term	Long term
S1 - Own Workforce								
Working conditions	Offering a wide range of employee benefits contributes to employees' well-being and improves their work-life balance.	Actual positive impact		•				
	Promoting a corporate culture that respects employees' work-life balance as well as their health and safety positively impacts the company's reputation and employee productivity.	Opportunities		•		•	•	•
Health and safety	Work-related injuries and/or occupational diseases that occur while carrying out operational activities may have repercussions on the health and physical and mental well-being of workers.	Actual negative impact		•				
	Risks related to the health and safety of employees in the workplace which can result in accidents and reputation damage.	Risk		•		•	•	•
Diversity and equal treatment	Fairness and equal treatment regardless of gender, religion, background or culture at every stage of the career and working relationship generate an inclusive work environment and a consequent improvement in the workplace atmosphere.	Actual positive impact		•				
	Incidents of workplace discrimination and violations of other human rights can have a negative impact on quality of life.	Potential negative impact		•		•	•	•
	Benefits to reputation resulting from the creation of a positive work environment that supports employee inclusion and diversity.	Opportunities		•		•	•	•
Training and skills development	Development of employees' professional skills through the provision of training activities and programs.	Actual positive impact		•				
Other human rights related to work	Breaches of employee confidentiality and personal data protection resulting from weaknesses in IT system security and access management.	Potential negative impact		•		•	•	•
	Financial and reputation damage caused by risks related to data and IT system security.	Risk		•		•	•	•



Interaction between impacts, risks and opportunities and the business model

Bonomi Group recognizes a strong interdependence between its organizational model and its workforce. The group's companies structure roles, functions, processes and responsibilities to ensure that workforce skills are aligned with business objectives and can adapt to operational needs. In this context, the relevant IRO relating to the workforce, particularly those concerning skills development and safety at work, are closely linked to the group's strategy and business model and are taken into account in organizational and resource allocation decisions.

The DMA found a tangible positive impact from offering welfare initiatives to employees, which contribute to promoting employee well-being and a better work-life balance. Bonomi Group offers several employee welfare initiatives, including daycare centers and access to a gym, to support the well-being and health of employees. These initiatives reflect the focus of the group on the quality of work experience and the maintenance of favorable working conditions, also generating benefits in terms of company reputation, attractiveness and staff productivity.

At the same time, given the productive nature of the business of Bonomi Group, accidents at work and/or occupational diseases may occur in the course of operational activities, with possible repercussions on the health and physical and mental integrity of workers. This impact translates into a safety risk in the workplace, with consequent issues. Consequently, any incident or problem in the management of these aspects could lead to negative effects in terms of business continuity, costs, litigation and reputation damage.

The DMA found a tangible positive impact from the promotion of fair conditions and equal treatment, regardless of gender, religion, background or culture, at all stages of the professional career and employment relationship. This commitment is reflected in the creation of an inclusive environment, with an improved workplace atmosphere and benefits related to the promotion of inclusion and diversity.

The analysis also highlighted a further positive impact related to the development of professional skills of employees through the provision of activities and training programs. Strengthening internal skills contributes to personal growth and the improvement of the quality of the work experience.

Finally, the DMA identified a potential negative impact related to possible breaches of confidentiality and protection of employees' personal data, attributable to deficiencies in the security of information systems and access management. Such events could compromise the rights of those involved, negatively affecting their privacy and the protection of their personal information. A material risk for the group related to these issues has also emerged, as any incidents or vulnerabilities could result in financial losses and damage the company's reputation.

Managing impacts, risks and opportunities

[S1-1] Policies relating to own workforce

With reference to its own workforce, the group has specific policies in place. These policies are generally complemented by the values and principles of conduct set forth in the group's code of ethics, which expressly identifies the relationships with employees and collaborators among its areas of application.

In particular, the code of ethics emphasizes respect for human rights and workers' rights, the fight against harassment, exploitation and discrimination, the recognition of trade union freedom, compliance with legislation on hours and wages, as well as occupational health and safety. There are also principles of meritocratic selection, equal opportunity, professional enhancement, integrity in behavior and prevention of conflicts of interest. The code also emphasizes the principle of confidentiality, providing for the protection of personal data and confidential information acquired in the course of work, in accordance with current legislation.

Integrated company policy

As regards the relevant IRO in the field of occupational health and safety identified under the DMA, the companies of the group currently have a Quality, Health, Safety and Environment (QHSE) policy, which applies to all company staff.

This section covers the occupational health and safety aspects of the policy, while the ESRS chapters [E1-4], [E2-1], [E5-1] and ESRS [S4-1] cover environmental and quality components respectively.

The QHSE policy and its Integrated Management System aim to prevent accidents and illnesses at work and continuously improve working conditions through regular reviews and updates. This system is based on a "risk-based approach" which enables companies to identify internal and external factors that could generate risks, and to implement preventive controls in order to minimize negative effects and best seize opportunities for continuous improvement of health and safety standards.

With this in mind, the group companies ensure safe and healthy working conditions, adopt measures aimed at preventing occupational accidents and diseases and implement a systematic risk management through hazard identification and assessment of related impacts. Ergonomic principles are applied to the design of workplaces, equipment selection and the definition of operating methods, with the aim of mitigating factors of fatigue and monotony and promoting the continuous improvement of working conditions.

At the same time, the group promotes the development of skills and employee engagement, encouraging participation and alignment with the objectives of the integrated management system. This is achieved through structured training, education and supervision programs, supported by effective communication at all levels. The promotion of a culture of prevention through information, consultation and awareness-raising is also encouraged by enhancing the active participation of workers and their representatives in hazard identification, risk prevention and control activities.

To support these commitments, companies establish processes and procedures that preserve the integrity and efficiency of facilities and equipment, and monitor health and safety performance indicators, clearly assigning responsibility to all levels of the organization based on roles and competencies. The continuous improvement of the performance of the Occupational Safety Management System (SGSL) is pursued in a systematic way, including through the structured involvement of safety managers, to ensure that objectives, responsibilities and results are fully



aligned with the group's strategy.

In order to achieve these objectives, the management of each group company oversees the implementation of the policy and periodically reviews its effectiveness through assessment and updating activities, in order to ensure the continuous alignment of workplace health and safety objectives with company strategy and applicable regulatory requirements.

The QHSE policy complies with the requirements of the standards on the management system for occupational accidents and diseases defined by the international standard UNI EN ISO 45001 and is distributed to all staff. It also ensures the supervision and control of the statutory deadlines provided for by current legislation, compliance with social aspects and their communication to the stakeholders involved.

Staff management procedure

Rubinetterie Bresciane Bonomi, Chibro, Savinox, Valpres and Valbia adopt a structured staff management procedure, applicable to all types of employment contracts, which regulates the phases of entry, management and termination of employment. The procedure is aimed at ensuring fairness and equal treatment throughout the entire career, regardless of gender, religion, background or culture, in response to impacts and opportunities identified through the DMA. Together with the reporting mechanism provided for by the whistleblowing procedure (see ESRS G1 – Business conduct), it also helps to prevent the risk of incidents of discrimination in the course of employment, enabling the early detection of any critical issues and the implementation of appropriate corrective measures.

The Plant Human Resources Manager (HRM) coordinates the processes of recruitment, selection and staff development, prioritizing, where possible, the enhancement of internal resources through mobility and growth opportunities. If no suitable profiles are available, external selection is activated. Depending on the needs of the company, the integration of young people, apprentices and people with disabilities is also encouraged. For certain positions, a structured onboarding plan is provided, aimed at facilitating familiarity with the company and organization, followed by training activities. During the first year of employment, periodic evaluations are also conducted through interviews with the direct supervisor.

The procedure provides specific protections for particular categories of workers. In particular, pregnant workers and women who have recently given birth or are breastfeeding retain their position and pay even in the event of temporary assignment to compatible duties. For workers with disabilities, the competent physician shall identify compatible tasks and appropriate protective measures. For workers from other countries, during the selection process, their understanding of the Italian language is assessed. Workers with atypical contracts are finally guaranteed the same health and safety standards as those provided for regular employees.

[S1-2] Processes of involvement of employees and workers' representatives, existence of channels that allow employees to raise concerns and approaches to offer solutions

Bonomi Group companies adopt a structured channel for handling complaints and reports concerning staff (see whistleblowing procedure for more information). The system provides an internal channel through which anyone who, in the course of their duties, becomes aware of a wrongful act, an infringement or a situation of risk or danger of committing wrongdoing can file a report. Employees and self-employed persons, volunteers, trainees, as well as those who perform functions of administration, direction, control, supervision or representation in the companies of the group included in the perimeter can submit complaints. Each report is handled with the utmost seriousness and promptness, thus ensuring an impartial investigation and the protection of the privacy of those involved.

In addition, the group companies provide a professional development request form through which each employee can formalize their will to grow, both horizontal and vertical, or express interest in moving to another establishment of the group for personal reasons, thereby promoting internal mobility. Once the form is submitted, the human resources department meets with the employee to discuss their aspirations, skills and needs, evaluating the most appropriate career paths in line with organizational needs and enhancing their potential. This procedure is a concrete demonstration of the companies' commitment to actively listening and responding promptly and effectively to the needs of employees, fostering a structured and ongoing dialogue.

The current lack of a structured channel for integrating workforce opinions and interests into the strategy is an opportunity to design a more modern and inclusive listening system. Bonomi Group will consider the possible introduction of dedicated tools, such as periodic surveys, discussion groups, open meetings and digital tools to foster ongoing employee engagement. The goal will be to value ideas and feedback, ensure clarity in responses and translate proposals and observations into concrete actions, thereby strengthening trust and a sense of belonging.

[S1-3] Actions and resources related to own workforce

The companies of the Bonomi Group ensure equal opportunities and equal treatment for their employees, promoting an inclusive and diversity-friendly environment based on meritocracy, transparency and protection of dignity.

The following paragraphs outline the measures implemented by the companies of the group in relation to the most significant IRO in the management of issues related to their own workforce, including employees and non-employees.



Relevant IRO addressed

Actual positive impact: fairness and equal treatment regardless of gender, religion, background or culture at every stage of the career and working relationship generate an inclusive work environment and a consequent improvement in the workplace atmosphere.

Opportunity: Benefits to reputation resulting from the creation of a positive work environment that supports employee inclusion and diversity.

Key actions implemented during 2025

Integration programs for vulnerable individuals

RubINETTERIE Bresciane Bonomi, Valbia and Valpres have strengthened their commitment to social inclusion and community welfare, collaborating with the third sector to promote access to work for people in disadvantaged conditions. Over the last two years, this commitment has translated into a partnership with the AIB Training Center for the activation of internships and job placement programs for applicants for international protection, as well as in the participation in a territorial network of co-design oriented to the employment inclusion of vulnerable people.

In this framework, the project “Synergies at Work”, developed with the above-mentioned partners, has made it possible to place a person from a migrant background who is in the care of social services in the workplace; company participation has also contributed to the definition of a reception model, initially experimental and later formalized in “Memorandum of understanding to promote the alignment between demand and supply of labor and promote the employment of people in vulnerable and disadvantaged situations”, signed by the Chamber of Commerce and Confcooperative to promote collaboration between the two sectors.

In recognition of this commitment, the company was awarded the Welcome - UNHCR award, with awards held in Rome on World Refugee Day.





Relevant IRO addressed

Actual positive impact: Offering a wide range of employee benefits contributes to employees' well-being and improves their work-life balance.

Key actions implemented during 2025

Scholarships

Starting in 2025, Bonomi Group has launched a program to support the education of the children of its employees. As part of the initiative, the “Massimo and Luisa Bonomi Scholarships” have been established, awarded through an internal competition that enhances the academic merit of students in the fifth year of upper secondary schools and university students enrolled in master's degree programs or single-cycle degree courses.

Employee well-being

To promote the well-being of its employees, Bonomi Group organizes health prevention campaigns in collaboration with ANT Foundation, focused on cancer prevention, providing specialist visits, such as dermatological mole check-ups, breast screening, prostate, thyroid and other services, with the aim of fostering a culture of prevention, reducing barriers to access and facilitating timely check-ups.

In addition to these initiatives, numerous agreements have also been activated with healthcare facilities and local services, including optical centers, dental practices and pharmacies, which allow employees to benefit from discounted services.

With a view to overall well-being, the group, with the exception of Savinox, has also launched an employee discount program dedicated to families and leisure, for example with amusement parks such as Gardaland, travel agencies and supermarket chains, to support the quality of life even outside the workplace; the Willis platform is also available, through which employees can use their welfare credit to purchase goods and services.

Finally, several companies of the group have a company cafeteria, a gym and green areas accessible to employees, to support the improvement of the quality of working life.



Relevant IRO addressed

Potential negative impact: breaches of employee confidentiality and personal data protection resulting from weaknesses in IT system security and access management.

Risk: financial and reputation damage caused by risks related to data and IT system security.

Key actions implemented during 2025

Cybersecurity: data protection procedure

To ensure data protection, Bonomi Group established a dedicated information systems management function and, under the responsibility of its legal representatives, drafted a manual on data protection, accessible to all employees.

The manual defines organizational, physical and logical security measures applicable to information systems and paper archives to prevent risks such as information theft and database corruption. It is based on the principles of privacy by default and data security, defines operational protocols and introduces a code of conduct which, together with related processes, constitutes the Group's Data Protection Management System (DPMS), in implementation of Regulation (EU) 2016/679.

The procedures related to information systems are updated annually on the basis of the risk assessment required by the management system; measures implemented include the expansion of backup systems for physical and virtual servers and the introduction of multi-factor authentication. All documentation is published on a dedicated platform, which ensures full accessibility and notification to interested users. The aspects related to roles and responsibilities, access and credential management, on-boarding, off-boarding and training are explained in the personnel management procedure, with which the manual is coordinated.



Relevant IRO addressed

Actual negative impact: work-related injuries and/or occupational diseases that occur while carrying out operational activities may have repercussions on the health and physical and mental wellbeing of workers.

Risk: risks related to the health and safety of employees in the workplace which can result in accidents and reputation damage.

Key actions implemented during 2025

Employee health and safety

The companies Chibro, Quam, Rubinetterie Bresciane Bonomi (plants of Gussago and Bordolano), Valbia and Valpres adopt a systematic and concrete approach that, in accordance with Legislative Decree 81/2008, provides for periodic updates of the risk assessment, so as to promptly identify potential hazards and define targeted prevention and protection measures, adapted to the operational context and consistent with the evolution of production activities.

With a view to aligning with the company's integrated policy, the effectiveness of initiatives is continuously monitored through specific health and safety indicators, including the performance of accident rates, which allow performance to be evaluated over time and guide corrective decisions; at the same time, workstations and equipment dedicated to comfort and ergonomics are subject to structured maintenance programs over time in order to ensure optimal operating conditions, prevent hazardous situations and ensure consistent quality standards.

With the well-being of people in mind and in accordance with the personnel management procedure, companies implement structured training programs and periodic updates, in line with current regulations and production requirements, so that all employees, at every level of the organization, develop technical and soft skills, raise awareness of risks and adopt safe and responsible behaviors, thereby making a concrete contribution to fostering a strong culture of prevention.



Relevant IRO addressed

Actual positive impact: development of employees' professional skills through the provision of training activities and programs.

Key actions implemented during 2025

Staff training and evaluation

Pending the activation of the new personnel evaluation system, in 2025 the companies of the Bonomi Group have introduced an assessment process dedicated to new employees, conducted on a quarterly basis starting from the date of recruitment and aimed at monitoring the integration process and professional conduct. Managers are required to evaluate cross-functional skills and behaviors, including punctuality, demonstrated interest, collaboration with colleagues, as well as overall performance. This practice gives responsibility to department heads, directly involving them in the evaluation and development of their team members.

In line with the objective of supporting and developing professional skills and facilitating the alignment between demand and supply of work, some companies design and implement internal academy courses aimed both at young people entering the workforce, to help them acquire the initial skills required, and at existing employees in managerial and strategic roles. The programs include a preliminary analysis of needs to define priority topics and skills, followed by classroom training modules focused on soft skills such as conflict management, role and leadership, active listening and communication, time management, as well as individual coaching sessions to support the acquisition of skills and role model expected in day-to-day work.

In addition, the companies of the group maintain consolidated relationships with educational institutions of the territory, offering internship opportunities to students and strengthening the processes for attracting and selecting staff.



Summary table of financial resources allocated to implementing key actions during the reporting period

	2025
Programs for vulnerable people	6,441.84 €
Scholarships	3,000.00 €
Employee well-being	1,299,796.00 €
Cybersecurity: data protection procedure	366,192.00 €
Staff training and evaluation	118,000.00 €
Total	1,793,429.84 €

Metrics and targets

[S1-4] Targets for own workforce

Through their workforce management policies, the companies of Bonomi Group define a structured set of qualitative and quantitative objectives aimed at protecting people, the development of technical skills and the professional and personal growth of employees.

The group's approach is based on the pursuit of safe and inclusive work environments, the enhancement of human capital and the promotion of internal growth opportunities, in line with the organizational needs and development plans of individual companies. In this context, the group shall work to prevent and reduce risks to the health and safety of workers by adopting mitigation measures even where elimination of risk is not technically possible, and to support talent development through training, evaluation and corporate welfare initiatives.

The following sections describe the objectives and results achieved during 2025 in the main areas of intervention related to personnel management, employee training and evaluation, work-life balance, to corporate welfare and occupational health and safety, with reference to all the companies of the group, unless otherwise specified.

Personnel management - Bonomi Group

In 2025, the Bonomi Group formalized a quantitative workforce growth objective, defined for each company and facility, with targets to be achieved by the end of the year in line with the current workforce and their respective expansion plans. During the same period, the group achieved its goal of signing framework agreements with the Employment Agencies (APL) for selection and administration services, in order to standardize the supplier base, consolidate more structured partnerships and achieve staff cost efficiencies.

Employee training and assessment - Bonomi Group

A further cross-functional objective involved updating the competency matrices, with the aim of constantly monitoring the professional level of each department, identify any gaps and plan targeted training programs. The goal was achieved in 2025, with the complete revision and updating of the matrices in all plants. Also, in the field of employee training and evaluation, during 2025 a pilot initiative to extend the performance evaluation system was launched at Valbia and the Bordolano di Rubinetterie Bresciane Bonomi headquarters, which includes training for managers and evaluation of their performance. In the same year, Chibro and Rubinetterie Bresciane Bonomi, in the plants of Gussago and Bordolano, started the initial phase of the talent pooling project, with the aim of



strengthening the planning and definition of employees' career plans, encouraging internal growth opportunities.

Chibro achieved its goal of training five production department heads, while for 2026 improvements to the canteen service are planned, with the transition from a heated meal to a served meal service.

Work-life balance - Bonomi Group

In order to promote transparency and digitization of HR processes, the group has launched a multi-year program to upgrade its attendance tracking and management system, aimed at ensuring greater autonomy for employees in consulting, editing, and submitting formal requests regarding schedules and vacation time. The first phase, completed in 2025, concerned the analysis and optimization of internal processes, while in 2026 a pilot group is scheduled to begin using the new management system; the full roll-out to all companies in the group is set for 2027, with the exception of Gibson, which already has these features.

Corporate welfare - Quam, Gibson

With regard to corporate welfare, in 2025 the extension of second-level agreements to companies that had not yet benefited from them, namely Gibson and Quam, was planned and completed in order to guarantee all employees welfare benefits and performance bonus.

Health and safety - Bonomi Group

In the area of health and safety, the group companies aim to reduce non-compliance with current regulations, an annual quality objective for maintaining the Occupational Health and Safety Management System (OHSMS), monitored through monthly progress meetings and through the continuous analysis of accident rates IF (frequency) and IG (severity). The sites of Gussago and Bordolano have also set specific objectives for the mitigation of operational risks, with the implementation of floor markings and the design of new indoor pedestrian pathways to reduce the risk of collisions, supported by cost analysis and proposals to management. Finally, the Gussago plant introduced objectives in its strategy to strengthen worker protection through improved monitoring of consumption and critical issues related to personal protective equipment, including those for work at height, as well as the integration of formalized procedures for machine maintenance and the adoption of automatic fire-extinguishing systems on molding presses.

[S1-5] Characteristics of company employees

The following tables provide an overview of the composition of Bonomi Group's workforce, divided by gender, country and employment contract.

Employees by gender	2025	2024
Men	790	712
Women	158	156
Total number of employees	948	868

Employees by country	2025	2024
Italy	948	868
Total number of employees	948	868

Employees by employment contract

2025		
Men	Women	Total
Number of permanent employees		
743	154	897
Number of fixed-term employees		
47	4	51
Number of variable-hours employees		
0	0	0
2024		
Men	Women	Total
Number of permanent employees		
671	151	822
Number of fixed-term employees		
41	5	46
Number of variable-hours employees		
0	0	0

In addition to the composition of the workforce at year-end, the employee turnover rate shown below illustrates the changes in the workforce during the year.

	2025
Number of employees who left voluntarily or due to termination, retirement or death	88
Average number of total employees	909.99
Employee turnover rate	9.67%



The turnover rate was calculated by comparing the number of employees who left the company during the year (voluntary resignations, layoffs, retirements or deaths while employed) with the average number of employees during the year.

[S1-6] Characteristics of non-employees in the company's own workforce

In 2025, the non-employee workforce of Bonomi Group stood at 60 people, compared to 79 in 2024; this reduction reflects the group's commitment to strengthen its internal staff, favoring new hires and the in-house handling of work processes.

[S1-7] Coverage of collective bargaining and social dialogue

As in 2024, also in 2025 the entire company workforce is covered by collective agreements (100%) in Italy.

[S1-8] Diversity metrics

In the current reporting period, there are 3 women (13%) and 20 men (87%) in Bonomi Group's companies top management. In this context, senior management refers to the top tier of the corporate organizational chart.

	2025
Women in Senior Management	3
Percentage of women in the total	13%
Men in Senior Management	20
Proportion of men in the total	87%
Total senior management	23

[S1-9] Adequate wages

In 2025, all employees of the companies of Bonomi Group received fair compensation, as no wages fell below the levels established by collective bargaining agreements. This approach ensures full compliance with national labor laws and, at the same time, strengthens the group's ability to attract new professionals.

[S1-10] Social protection

Bonomi Group employees benefit from a social protection system that, from the start of their employment, provides coverage in case of illness and unemployment, as well as the right to maternity leave and coverage for workplace accidents and acquired disabilities. These measures are applied in full compliance with the applicable labor legislation.

[S1-11] Persons with disabilities

Bonomi Group companies promote the integration of minorities into their workforce by adopting inclusive policies and practices. In this perspective, they welcome among their employees people with disabilities, favoring their integration and full participation in company life. In 2025, the workers belonging to this category were 45, equal to 4.7% of the total workforce of the group.

	2025
Total number of employees	948
Number of employees with disabilities	45
Percentage of employees with disabilities	4.7%

[S1-12] Training and skills development metrics

In 2025, 516 employees of Bonomi Group companies participated in formalized performance and career development assessments, a tool that supports the Group's policies and measures to promote employee growth, both technically and personally, through the alignment of objectives, identification of areas for improvement and planning of dedicated development programs. During the same period, the average number of training hours per employee was 15.45, marking a decrease compared to the previous year.

Periodic reviews of performance and career development	2025	2024
Percentage of employees who participated in periodic performance and career development reviews	54%	47%
Average hours of training per employee	15.45 hours	20 hours

[S1-13] Health and safety metrics

As for workplace accidents, the table below shows the number and severity of workplace accidents recorded among employees and non-employees in 2025, as well as a breakdown by type of accident and the total number of lost days. The rate of registered workplace accidents was calculated according to the ESRS methodology. Regarding occupational diseases, during 2025 the group did not record any case of occupational disease among its employees.

All data are expressed in numbers of employees and non-employees.



Employees	2025	2024
Percentage of company employees covered by the company's health and safety management system	100%	100%
Deaths due to work-related injuries	0	0
Deaths due to work-related diseases	0	0
Recordable workplace accidents	22	15
Recordable workplace accident rate	16.85%	9.29%
Recordable cases of work-related illnesses	0	0
Days lost due to recordable work-related accidents and illnesses	364	-
Non-employees	2025	2024
Percentage of company employees covered by the company's health and safety management system	100%	100%
Deaths due to work-related injuries	0	0
Deaths due to work-related diseases	0	0
Recordable workplace accidents	10	2
Recordable workplace accident rate	81.17%	17.27%
Recordable cases of work-related illnesses	0	0
Days lost due to recordable work-related accidents and illnesses	112	-

It is reported that the number of days lost due to work accidents and recordable work-related illnesses for the 2024 reporting period is not available.

[S1-14] Work-life balance metrics

Within the companies of the Bonomi Group, all employees (100%) are entitled to take leave for family reasons, a measure that, in line with the group's policies aimed at promoting a healthy work-life balance, offers concrete support in managing personal and family needs, promoting well-being, inclusion and continuity of the employment relationship.

[S1-15] Compensation metrics

The gender pay gap was calculated by comparing the average gross hourly earnings of men and women in the entire workforce, expressed as a percentage of average male employee earnings. The ratio of total annual earnings to average earnings was calculated by dividing the total annual earnings of the company's highest paid employee by the median total annual earnings of the employees, excluding the highest paid employee.

	2025
Gender pay gap between female and male employees	- 0.18%
Annual total compensation ratio of the employee with the highest salary to the median annual total remuneration	2.71

[S1-16] Cases of discrimination and other human rights violations

During 2025, as in 2024, there were no incidents of discrimination at the workplace based on gender, ethnic origin, nationality, religion or belief, disability, age, sexual orientation, harassment and other relevant forms of discrimination and human rights violations.





ESRS S2 – Workers in the value chain

			POSITION ALONG THE VALUE CHAIN			TIME HORIZON		
SUB-THEME	DESCRIPTION	IRO	Upstream	Own operations	Downstream	Short term	Medium term	Long term
S2 - Workers in the value chain								
Diversity and equal treatment	Incidents of workplace discrimination and other human rights violations can negatively impact the quality of life for workers in value-chain companies.	Potential negative impact	●		●	●	●	●
Other human rights related to work	Damage to reputation and sanctions due to human rights violations along the value chain.	Risk		●		●	●	●

Interaction between impacts, risks and opportunities and the business model

Bonomi Group's Double Materiality Analysis (DMA) identified a potential negative impact and risk with respect to workers in the value chain.

In particular, for the sub-theme of equal treatment and opportunities for all, possible episodes of discrimination and other human rights violations at companies in the supply chain were considered, with potential adverse effects on the well-being and working conditions of the employees concerned.

The supply chain, mainly located in areas adjacent to the companies of the group, allows a more effective oversight of the processes of qualification, selection and monitoring of suppliers. However, there remains a material risk for the group related to possible reputation damage, sanctions and impacts on the continuity of supply relationships, with potential economic and reputation damages.

To prevent non-compliant behavior and promote responsible practices throughout the supply chain, the group adopts an approach consistent with current legislation and key international standards on human rights and labor. Operationally, it conducts audits of local suppliers and periodically submits partners to self-assessment questionnaires on personnel management, health and safety and ethics and integrity.

Managing impacts, risks and opportunities

[S2-1] Policies related to workers in the value chain

With reference to workers in the value chain, the group adheres to the principles and standards of conduct contained in the group code of ethics, which includes specific provisions on relations with suppliers and partners. In particular, the code requires that the companies of Bonomi Group select suppliers on the basis of competitiveness, operate with honesty and contractual fairness and honor their commitments, avoiding the exploitation of dominant positions. With regard to partners, the code emphasizes fair cooperation, transparency of agreements, compliance with applicable legislation and a commitment not to establish relationships with parties involved in illegal activities.

The code also calls for respect of human rights and workers' rights, as well as the fight against all forms of modern slavery, including forced labor and human trafficking, and requires that these principles are also adopted by business partners and suppliers.

Currently, the group has not formalized a specific policy dedicated to workers in the value chain nor adopted a supplier code of conduct.

[S2-2] Processes of worker involvement in the value chain, existence of channels that allow workers in the value chain to raise concerns and approaches to offer solutions

The group considers suppliers as strategic and complementary partners, whose expertise is integrated with internal expertise along the entire supply chain, from the selection of raw materials to the production of semi-finished products necessary for the realization of final products. The collaboration initiated from the design phases allows to develop high quality solutions, oriented towards maximizing efficiency and sustainability of processes, also through the use of recyclable metal materials.

In support of the possibility for workers in the value chain to raise concerns and report irregular conduct, all group companies, with the exception of Savinox, provide employees and contractors of their suppliers with a whistleblowing channel (for more information, please refer to the whistleblowing procedure). The reports falling within the scope of the procedure can be transmitted through the internal channel to a dedicated management body, which guarantees the utmost confidentiality regarding the whistleblower's identity and appropriate safeguards.

[S2-3] Actions and resources related to workers in the value chain

The companies of the Bonomi Group work to ensure, throughout the value chain, the protection of workers' rights, health and professional development, collaborating with suppliers and business partners to promote fair, inclusive, safe and dignified working conditions.

The following paragraphs present the measures implemented by the group companies in relation to the relevant impacts, risks and opportunities inherent to the issues related to workers in the value chain.



Relevant IRO addressed

Potential negative impact: incidents of workplace discrimination and other human rights violations can negatively impact the quality of life for workers in value-chain companies.

Risk: damage to reputation and sanctions due to human rights violations along the value chain.

Key actions implemented during 2025

Questionnaires to suppliers

Bonomi Group aims to build long-lasting and responsible relationships with suppliers and prevent human rights violations throughout the entire supply chain. With this in mind, the group companies prioritize the selection of local suppliers and periodically submit a qualification and monitoring questionnaire both to new and established partners.

The questionnaire gathers general information about the supplier's business model, including product and service portfolio, main customers, governance arrangements, production and logistics equipment, quality control processes and audits, as well as any partnerships with other companies.

For Rubinetterie Bresciane Bonomi, Chibro, Valpres and Valbia, the questionnaire also delves into technical and environmental aspects. In particular, suppliers are asked to specify whether they have implemented management systems certified UNI EN ISO 9001, ISO 14001 and ISO 50001, as well as to provide information, where available, on how water resources are used, on emissions into the atmosphere, on noise pollution and hazardous waste management.

In terms of occupational health and safety, the questionnaire requires indicating whether the UNI EN ISO 45001 certification has been adopted or, alternatively, its absence. It also requires information on injury metrics, risk assessment and documentation, the frequency of periodic equipment inspections, and the potential existence of structured worker training and information programs.

Regarding information security, respondents are required to indicate any alignment with UNI EN ISO 27001, including policies and periodic audits, where applicable. From an ethical point of view, the questionnaire collects information on the possible adoption of a code of ethics and on the principles adopted by the supplier to protect human rights, including those of workers.

The statements made may be supported, where available, by supporting documents in order to enhance the level of knowledge and traceability of the information collected.



In addition, Quam requires suppliers to report on their ESG principles and practices for the purpose of supply chain monitoring and knowledge gathering. These include the eventual adoption of dedicated sustainability policies, measures for responsible energy use, the possible publication of a sustainability report, the presence of anti-corruption measures, supply chain monitoring based on ESG performance, adoption of greenhouse gas emission reduction plans, payment practices in compliance with current regulations and, where applicable, the existence of a whistleblowing channel.

This control process allows us to rigorously qualify suppliers, promote continuous improvement and manage risks along the supply chain, in line with the sustainability objectives of the group.

Targets

[S2-4] Targets related to workers in the value chain

The code of ethics adopted by the companies of the Bonomi Group defines qualitative objectives for fair management of supplier relations, based on selection according to competitiveness, the timely compliance with commitments and the rejection of any undue advantage deriving from dominant positions.

It should be noted that in the current reporting period, the group does not have quantitative targets regarding workers in the upstream and downstream value chain.





ESRS S3 – Affected communities

			POSITION ALONG THE VALUE CHAIN			TIME HORIZON		
SUB-THEME	DESCRIPTION	IRO	Upstream	Own operations	Downstream	Short term	Medium term	Long term
S3 - Affected communities								
Economic, social and cultural rights of communities	Social and economic development of local communities and strengthening of the local economic structure along the supply chain through social and cultural initiatives on the territory and, where possible, sourcing from local suppliers.	Actual positive impact			•			
	Economic and reputation benefits resulting from structured collaborations with local suppliers, based on knowledge sharing and integration, with consolidation of commercial partnerships.	Opportunities		•	•	•	•	•

Interaction between impacts, risks and opportunities and the business model

Bonomi Group recognizes the importance of the connection to the territories in which it operates and promotes initiatives aimed at generating shared value for local communities and for the supply chain. In this perspective, the group favors forms of collaboration with entities of the territory, also through social and cultural initiatives and, where possible, through the involvement of local suppliers, contributing to the strengthening of the local economic fabric.

The Double Materiality Analysis (DMA) has identified an actual positive impact linked to the socio-economic development of local communities and the strengthening of the economic fabric along the supply chain. This impact is achieved through initiatives focused on the local territory and through supply relations that, where possible, highlight local operators, supporting the economic resilience of the context in which the group is inserted.

The DMA also highlighted an opportunity represented by the economic and reputational benefits of structured partnerships with local suppliers, based on knowledge sharing and integration. These dynamics can contribute to the consolidation of long-term trade partnerships, the strengthening of trust among local communities and the development of a stronger, more collaborative and resilient supply chain.

This context also includes collaborations with schools and universities, aimed at bringing young people closer to the world of work through career guidance programs, PCTO, scholarships and site visits. These initiatives contribute to developing skills in line with the needs of the group and, more generally, to supporting the growth of human capital in the regions where it operates.

Managing impacts, risks and opportunities

[S3-1] Policies related to affected communities

With reference to the affected communities, the group has not currently formalized a specific policy dedicated. However, this aspect is addressed in the Group's Code of Ethics, which expressly refers to relations with the community within its areas of conduct and qualifies the code itself as a governance tool in relationships with stakeholders.

In the section dedicated to relations with the community, the group also declares its commitment to improving production technologies in order to prevent pollution and reduce harmful emissions, in compliance with applicable laws and regulations and for the benefit of the entire community.

[S3-2] Processes of involvement for affected communities, existence of channels that allow stakeholders to raise concerns and approaches to offer solutions

As part of its sustainability strategy, Bonomi Group recognizes the value of a structured and continuous dialogue with local communities, aimed at monitoring the impacts of its activities, collect feedback and systematically integrate the expectations of external stakeholders into decision-making processes.

Key external partners include employment agencies, with which the group collaborates for initiatives and inclusion projects, and educational institutions, involved through local events such as workshops, career days and visits to operational offices. This involvement aims to foster the social development of local communities and the growth of the local economic fabric by sharing and integrating technical and specialized knowledge with individuals from disadvantaged groups and young people who are preparing to enter world of work.

[S3-3] Actions and resources related to affected communities

The companies of the Bonomi Group are committed to integrating the perspective of local communities into their decision-making, through their involvement in territorial initiatives and financial support for foundations and charitable associations.

The following paragraphs present the measures implemented by the group companies in relation to the relevant impacts, risks and opportunities inherent to the issues related to the communities affected by the activities of the group.



Relevant IRO addressed

Actual positive impact: Social and economic development of local communities and strengthening of the local economic structure along the supply chain through social and cultural initiatives on the territory and, where possible, sourcing from local suppliers.



Key actions implemented during 2025

Initiatives aimed at young people

As part of its community-focused initiatives, the group promotes activities aimed at bringing young people closer to the world of work, promoting vocational guidance and supporting the development of technical skills consistent with the needs of the local production system. Through the involvement of schools, universities and educational institutions, these actions contribute to strengthening ties with local communities and, more generally, to supporting the territorial socio-economic fabric.

RubINETTERIE Bresciane Bonomi, Valpres and Valbia participate in the PMI DAY - National Day of Small and Medium-sized Enterprises, opening the facilities to students for guided tours and opportunities for dialogue. The initiative aims to illustrate the productive realities, opportunities for young people and the contribution of companies to the economic growth of the territory. During the year, companies organize, together with educational institutions, structured on-site sessions that allow students to follow the entire production cycle of valves and fittings.

Quam and Ghibson, in collaboration with several Italian universities, took part in events for graduating students, with the aim of accompanying them on their first steps towards the world of work. On such occasions, students have the opportunity to meet with company representatives, submit their CV and learn about the activities and professional roles present in the company.

In 2025, a new edition of the Bonomi Group Academy was launched, a free and paid training program aimed at developing specialized technical skills and training professionals such as tool operators and automated plant operators. The program is aimed at young people under 30 with a professional qualification or technical diploma and provides over 400 hours of theoretical and practical training, with both in-house and external instructors and mentorship from highly specialized staff. The goal is permanent employment upon completion.

Charitable donations

As part of its commitment to the local community, Bonomi Group promotes social and solidarity interventions aimed at supporting those working in the social, healthcare and welfare sector, with the goal of helping to meet the needs of the most vulnerable and facilitating access to essential services.

With this in mind, the group companies support, through charitable donations, hospitals, foundations and associations engaged in supporting the elderly, people in financial difficulties, terminally ill patients and vulnerable young people, thereby helping to ensure access to essential services.

Summary table of financial resources allocated to implementing key actions during the reporting period

	2025
Initiatives aimed at young people	113,000.00 €
Charitable donations	155,471.00 €
Total	268,471.00 €

Targets

[S3-4] Targets related to affected communities

The code of ethics adopted by the companies of the Bonomi Group defines the commitments towards the affected communities, including the prevention of negative impacts on health and quality of life and the promotion of transparency and constant dialogue with the local community, in order to generate shared long-term benefits.

It should be noted that in the current reporting period, the group does not have quantitative targets with reference to the theme of the affected communities.





ESRS S4 – Consumers and end-users

			POSITION ALONG THE VALUE CHAIN			TIME HORIZON		
SUB-THEME	DESCRIPTION	IRO	Upstream	Own operations	Downstream	Short term	Medium term	Long term
S4 - Consumers and end-users								
Safety of consumer and/or end-user personnel	Increased customer loyalty resulting from the assurance that expectations regarding quality, reliability, and service in product manufacturing will be fulfilled.	Opportunities		•		•	•	•
	Risk to reputation due to product defects and/or malfunctions.	Risk		•		•	•	•

Interaction between impacts, risks and opportunities and the business model

The business model of Bonomi Group is oriented towards customer centrality and the ability to offer products in line with end users' expectations in terms of quality, reliability and service. In this perspective, the design of products, the selection of materials and controls along the production process are fundamental levers to ensure customer satisfaction and preserve the value of the brand.

The Double Materiality Analysis (DMA) identified a material risk and opportunity for consumers and end users. In particular, the main risk is reputational and is related to any defective or malfunctioning products, which could undermine customer trust, negatively affect brand perception and have adverse effects on commercial relations.

The analysis has also highlighted an opportunity related to strengthening customer loyalty, as a result of the group's ability to ensure compliance with expectations in terms of quality, reliability and service in the production of products. This ability helps to consolidate relationships with customers, strengthen the competitive positioning of the group and support business continuity in the medium-long term. Part of the product range is also protected by patents, a factor that reinforces the distinctiveness and competitive positioning of the companies of the group.

Managing impacts, risks and opportunities

[S4-1] Consumer and end-user policies

With reference to consumers and end users, the group has specific policies in place. These guidelines are supplemented, in general terms, by the principles and criteria of conduct referred to in the Group Code of Ethics, which expressly identifies relationships with customers among its areas of application. In particular, the code includes a commitment to ensure high standards of quality and safety of the products offered, as well as prompt and qualified intervention in case of complaints. It also requires that, when handling requests for information on products and services, recipients adopt a conduct characterized by helpfulness, professionalism and transparency, and establishes that customer relationships are managed according to criteria of fairness, contractual loyalty, integrity and the absence of improper preferential treatment.

Integrated company policy

The companies of the Bonomi Group implement a QHSE policy, confirming the commitment to customer and end-user full satisfaction and, more generally, to meeting the needs and expectations of all stakeholders involved in the processes.

The following section outlines the main components of quality management for the products and services. Energy, pollution and materials are covered in sections [E1-4] and [E2-1] [E5-1] respectively, while health and safety are described in section [S1-1].

Quality management is supported by a structured monitoring system, based on a preliminary assessment of the risks and opportunities associated with business processes, as outlined in the Quality Manual. The risk-based approach is supported by regular audits and periodic management reviews, which ensure continuous performance assessment and implementation of improvement actions over time.

In this perspective, companies pursue continuous customer satisfaction by providing products, services and expertise consistent with the expectations of their target markets. The response to changes in demand is supported by the development of new projects, also in cooperation with the customers, while the selection of the network of external collaborators takes place through careful analysis, with the aim of establishing lasting relations. The qualification and search for suppliers capable of interacting effectively with the Quality Management System (QMS) ensure the realization of services and products in line with customer expectations and current standards. Finally, professional training ensures that all staff are adequately informed and trained on QMS aspects so that the policy is understood by employees and external collaborators, implemented and supported in a widespread and consistent manner across all markets and countries where the group operates.

Finally, the management of each group company oversees the implementation of the policy and periodically reviews its effectiveness in order to ensure the continuous alignment of environmental objectives with corporate strategy and applicable regulatory requirements.

The QHSE policy complies with the requirements of the quality management system standards defined by the international standard UNI EN ISO 9001, thus ensuring compliance and control of legal deadlines required by current regulations.



[S4-2] Consumer and end-user engagement processes, existence of channels for consumers and end-users to raise concerns and approaches to offer solutions

Bonomi Group companies recognize the central importance of the interests and needs of customers and end users of their products. In order to consolidate customer loyalty, the group promotes participation in trade fairs and events, which represent opportunities for direct interaction with current and potential customers allowing to enhance the quality of its products. In the after-sales phase, dedicated support and timely technical assistance are also guaranteed.

To enhance service reliability, the group ensures communication channels with area managers, key account managers and agent network, also through dedicated product portals. The companies also allow visits to production sites, providing customers and end users with a transparent view of the product life cycle and quality standards applied at each stage of the production process.

In particular, Valbia and Valpres maintain ongoing collaboration with customers and end users through commercial relations, technical assistance activities and information exchanges. In this context, companies collect and analyze feedback, requests and reports with the aim of improving the quality and safety of products and services offered. Thanks to dedicated channels and a structured process, requests are handled promptly and analyzed in a systematic way; volumes, types and response times and resolution times are subject to continuous monitoring. In the event of critical issues, the companies take proportionate corrective measures, which may include technical interventions, process or product adjustments, and direct customer involvement. These measures are integrated into the quality and non-conformity management systems.

[S4-3] Actions and resources related to consumers and end users

By valuing the input and contribution of consumers and end users, the companies of Bonomi Group aim to ensure high quality products and services, responsive to customer needs and compliant with the highest quality standards.

The following paragraphs describe the main measures implemented by the group companies in relation to the relevant impacts, risks and opportunities related to consumer and end-user issues.



Relevant IRO addressed

Risk: risk to reputation due to product defects and/or malfunctions.

Key actions implemented during 2025

Integrated product and quality development system

In support of the continuous search for quality and customer satisfaction, the companies of the Bonomi Group conduct thorough feasibility analyses as early as the design phase, in order to correctly orient technical choices and reduce risks related to performance, regulatory compliance, and operations. The process starts with the definition of basic requirements, which is crucial to identify the essential product characteristics and design constraints to be met, ensure compliance with mandatory requirements and prevent potential regulatory violations, as well as environmental and human safety risks.

The basic requirements specification includes functional and performance requirements, applicable regulatory and legislative references, as well as information, solutions and “lessons learned” from similar projects.

Once the completeness of the information and its consistency with the requirements, production capacities and customer expectations has been verified, prototyping begins. Following project approval, production begins according to rigorous processes, supported by quality controls articulated on several levels: inspection of raw materials and components upon receipt, checks during manufacturing, and final testing before warehousing. These measures allow for the timely identification of any non-conformities and their effective management.

If non-conformities are attributable to the suppliers, a non-compliance report is opened and a structured discussion is initiated to analyze the causes and define the corrective actions needed to prevent recurrence of such issues. In the event that non-conformities emerge during internal production phases, the report is formally forwarded to the manager of the relevant department, who assesses the nature of the issue and determines the most appropriate course of action, choosing between discard, rework, or release under special circumstances following any necessary repairs.

Thanks to this system, Bonomi Group combines the expansion of its product range with regulatory compliance, product quality and attention to environmental impacts throughout the entire product life cycle.

Quam user manual

In relation to the risk of defective or non-functioning products, Quam provides a complete manual for use, safety, maintenance and disposal related to the GAHSSV surface safety valve, including instructions for the corresponding actuators and lubricant specifications. The document is intended to prevent injury and damage from misuse or potential malfunctions.



Relevant IRO addressed

Opportunity: increased customer loyalty resulting from the assurance that expectations regarding quality, reliability, and service in product manufacturing will be fulfilled.

Key actions implemented during 2025

Trade fairs and industry initiatives

To support product and service excellence and strengthen market engagement, the companies of the Bonomi Group take part in trade fairs and industry initiatives.

In 2025, Rubinetterie Bresciane Bonomi, Valpres and Valbia participated in the eighteenth edition of H2O, held in Bologna, a leading event for the multi-utility sector, focused on the main challenges related to water management and digital transformation and designed as a platform for comparison between companies and stakeholders.

Rubinetterie Bresciane Bonomi, Ghibson, Savinox, Chibro, Valpres and Valbia, have also participated in the tenth edition of SEAFUTURE, held in La Spezia at the Arsenale Militare Marittimo. The event, an international hub for the maritime economy, facilitates interaction between SMEs and key players and allows to share development strategies aligned with the strategic and technological needs of the maritime and naval sector.

In November 2025, Rubinetterie Bresciane Bonomi and Valpres attended Big 5 Global in Dubai, an international hub for innovation in the construction and urban development sector in emerging markets of the Middle East, Africa and South Asia. By bringing together key stakeholders such as developers, contractors, engineers and suppliers, the event creates significant opportunities to connect with customers, strengthen partnerships and accelerate industry progress globally.

In the same month, representatives of Quam, Valpres and Valbia attended ADIPEC in Abu Dhabi, a leading global event for the energy sector that involves exhibitors, investors and professionals from 172 countries. In this context, the three companies presented innovative technological solutions to support the energy transition, with the aim of strengthening collaborations with partners and users, exploring new technologies and sharing the Bonomi Group's vision on innovation.



Customer support

Valbia and Valpres provide customers and end users with complete technical documentation and specialized support, with the aim of ensuring correct and safe use of products. These activities include the provision of updated product documentation, the activation of structured channels for collecting and managing complaints and reports and the delivery of technical and commercial assistance.

These measures are designed to prevent negative impacts on the health and safety of users, reduce the risk of defects or misuse and strengthen customer confidence in the quality and reliability of the solutions offered by Valbia and Valpres, helping to prevent incidents attributable to potential violations of the human rights of consumers and end-users. In the event of critical issues, corrective actions, such as replacements or technical interventions, are promptly implemented, maintaining the safety of products and services provided as a priority.

Targets

[S4-4] Targets related to consumers and end-users

Through the integrated company policy, the companies of the Bonomi Group express their commitment to place customer satisfaction at the center of their business model. In this perspective, they pursue the primary objective of responding effectively to market needs, through the development of new products and the provision of innovative, reliable and safe services. At the same time, they are guided by an approach of continuous improvement and prevention of product and process non-conformities, in order to safeguard the well-being of customers and ensure high performance for end users.

It should be noted that the group has no quantitative targets with regard to consumers and end users in this reporting period. The effectiveness of policies and actions in this area is therefore monitored through quality indicators, analysis of complaints, customer feedback and internal controls, even in the absence of binding quantitative targets.

Technical support and customer satisfaction - Valbia, Valpres

The companies are committed to providing their customers with qualified, timely and effective technical support, aimed at preventing critical issues from arising and mitigating potential risks associated with the end users of the products. The effectiveness of this support is ensured through a structured process of collecting and analyzing customer feedback, as well as by systematically monitoring requests for technical assistance.

The companies ensure that the technical documentation made available to customers is clear, accurate and constantly updated in order to facilitate proper and safe use of the products. This commitment is supported by a program of periodic review of documentation and structured management of customer feedback.



Product safety - Valbia, Valpres

The companies are also committed to ensuring high standards of product safety and reliability. This quality-oriented objective is consistent with the integrated corporate policy and the adopted Quality Management System, and is realized through the implementation of robust design practices, the execution of validation tests, the performance of systematic quality controls and the adoption of structured non-conformity management processes.

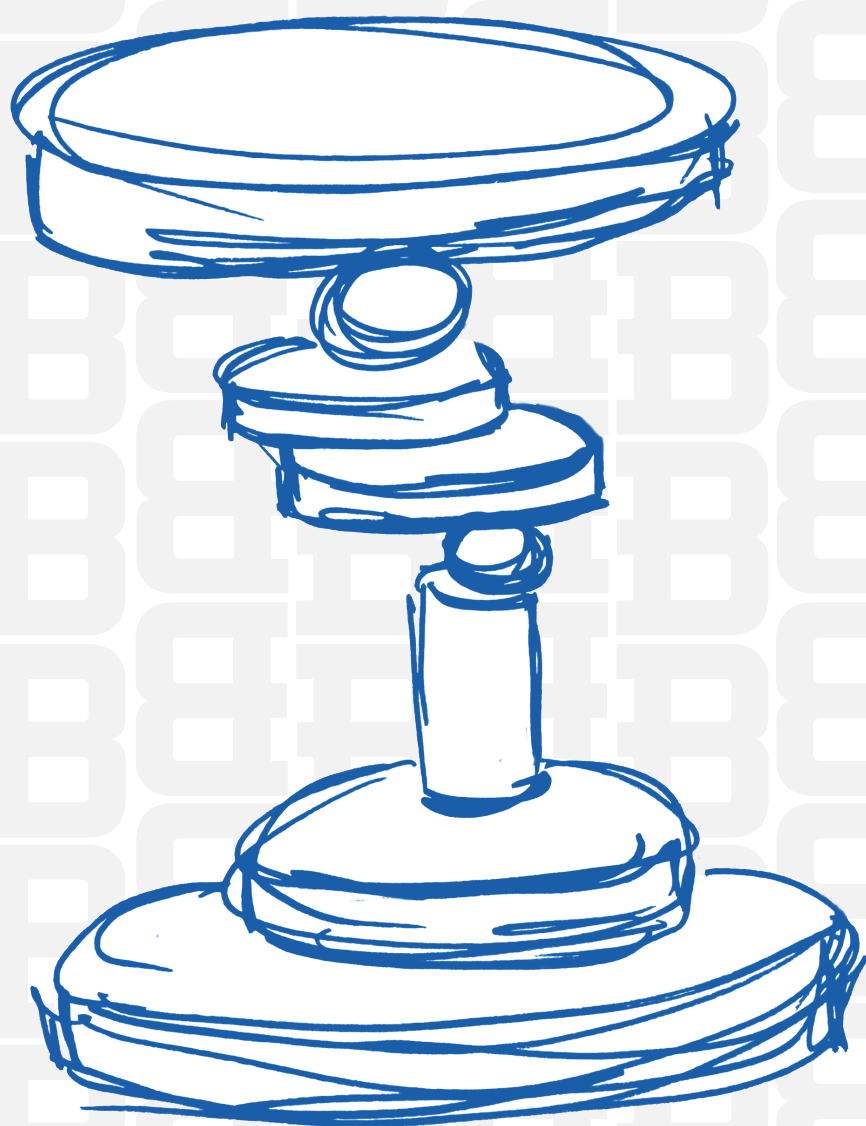
The effectiveness of these controls is monitored through specific quality control programs, non-conformity analysis, and complaint management.

Complaints and reports - Valbia, Valpres

The companies also aim to monitor and, where possible, reduce the number of complaints attributable to product defects or misuse. This objective is directly linked to risk prevention measures and the continuous improvement of quality processes and after-sales assistance.

The monitoring process is conducted annually and is based on the systematic analysis of complaints, their classification by type and the implementation of corrective actions aimed at improving product and service performance. In this context, the companies expect to maintain record free of incidents related to human rights involving consumers and end users.







Governance information



Governance information

ESRS G1 – Corporate conduct

			POSITION ALONG THE VALUE CHAIN			TIME HORIZON		
SUB-THEME	DESCRIPTION	IRO	Upstream	Own operations	Downstream	Short term	Medium term	Long term
G1 - Corporate conduct policies								
Corporate culture	Failure to adapt to the continuous evolution of the regulations to which the group is subject, as well as failure to comply with laws and regulations could result in financial and reputation damage.	Risk		•		•	•	•
	Ability to report misconduct without fear of retaliation or discrimination by group stakeholders through the establishment of safe, anonymous and accessible channels (whistleblowing).	Actual positive impact		•				
	Prevention of active and passive corruption through the promotion of ethical principles within the group.	Actual positive impact		•				
Management of supplier relationships, including payment practices	Damage to reputation due to the lack of integration of environmental and/or social criteria in the selection of suppliers and the lack of monitoring of their sustainability performance.	Risk		•			•	•

Interaction between impacts, risks and opportunities and the business model

Bonomi Group has assessed the impacts, risks and opportunities related to corporate conduct, within the Double Materiality Analysis (DMA), along the upstream and downstream value chain.

The assessment of materiality of impact has identified as effective positive impacts the possibility to report illicit behavior without fear of retaliation or discrimination by internal and external stakeholders of the group thanks to the establishment of safe, anonymous and accessible channels, and the fight against active and passive corruption through the promotion of ethical principles within the group. Both impacts apply to Bonomi Group's own operations.

Both impacts are supported by the adoption of the code of ethics and the Organization, Management and Control Model pursuant to Legislative Decree 231/2001, as they promote an ethical corporate culture, based on fairness, legality and non-discrimination, capable of increasing stakeholder trust, including through the establishment of a dedicated whistleblowing channel. This tool allows employees and stakeholders to report misconduct confidentially and without fear of retaliation, discrimination, or other negative consequences. This system also helps to build a fair and transparent corporate



culture, encouraging people to report issues that could undermine ethical standards or legal compliance. Unethical practices may otherwise undermine trust and credibility among employees, suppliers, customers, and investors.

With regard to the material risks identified through DMA, in recent years the Group's ability to adapt to the changing regulatory landscape and ongoing regulatory updates has become essential, as failure to comply could generate reputational impacts on the company's image and lead to economic sanctions. Moreover, customers and national and international authorities are paying increasing attention to the supply chain, the part of the value chain most exposed to potential violations of human rights and environmental standards, especially at the levels that are least monitored and furthest from the Group.

Managing impacts, risks and opportunities

[G1-1] Corporate conduct policies

With regard to corporate conduct, the group has specific policies and procedures in place. In particular, these measures include the Organization, Management and Control Model pursuant to Legislative Decree 231/2001, which serves as a framework for the prevention of crimes and corruption risks, the code of ethics, which defines the principles of conduct applicable to recipients, and the whistleblowing procedure, which governs the reporting of unlawful or irregular conduct and the protection of informants. The following paragraphs describe these tools in more detail.

Code of ethics

Bonomi Group defines its corporate culture through the code of ethics, applicable to Bonomi Group and, consequently, to all companies included in the reporting scope of this document. The code is addressed to all those who work within the company, as well as to those who establish relationships or partnerships with the group, in Italy and abroad.

The code of ethics, together with the integrated company policy, constitutes one of the main governance tools through which the group defines and formalizes its core values, the principles of conduct and commitments made in carrying out business activities and in relations with stakeholders. In particular, the code recalls the principles of respect for workers' rights and human rights, fairness and impartiality, honesty and transparency, compliance with laws, environmental protection, health and safety at work and confidentiality. Through these principles, Bonomi Group reaffirms its commitment to operate according to criteria of legality, loyalty, professional fairness and integrity, promoting responsibility, efficiency and transparency in both internal and external relations.

The group promotes its dissemination through publication on corporate websites, inclusion in the company's document system and availability of hard copies at the offices. Any violations of the code are subject to reporting to the management of the company and may result in the activation of the resulting disciplinary and contractual measures, without prejudice to any further liability.

The code of ethics constitutes a cross-cutting safeguard within the group's governance system and, given its general scope, the principles and standards of conduct set forth therein are incorporated, where relevant, into the "Policies" sections of the thematic standards – both to supplement specific policies already adopted and, where no dedicated formal safeguards exist, as a general reference for managing related sustainability issues.

Model of Organization, Management and Control pursuant to Legislative Decree 231/2001

As of 2025, Rubinetterie Bresciane Bonomi, at the plants in Gussago and Bordolano, Valbia and Valpres has adopted a Model of Organization, Management and Control pursuant to Legislative Decree 231/2001 (hereinafter referred to as the "Model" or "MOG 231"), as a measure aimed at reinforcing the principles of legality, fairness and responsibility in the conduct of business activities.

The MOG 231 adopted by the companies, in line with the Brussels Convention of 26 May 1997 and the OECD Convention of 17 December 1997 on Combating Bribery, is aimed at identifying activities within which the offenses provided for by the Legislative Decree could be committed, as well as defining financial resource management procedures, training activities, and protocols suitable for preventing their commission. To this end, based on their respective specific characteristics and operational context, the companies identified areas of risk of administrative liability through an analysis of the organizational structure, activities carried out, decision-making processes and internal control systems. This analysis focused, in particular, on the prevention of manslaughter and serious or very serious negligent injury committed in violation of occupational health and safety provisions, as well as environmental offenses.

The employer is responsible for ensuring that the monitoring, inspection, and control activities required by general and special regulations are carried out, as well as for implementing all measures and actions that may be required regarding accident prevention, occupational health, and environmental protection.

The recipients of this Organizational Model are the Board of Directors and all company personnel falling within the categories of executives, middle managers, office staff, and workers, including contract workers.

The Supervisory Body (SB) is responsible for monitoring and verifying the effectiveness and adequacy of the Model, as well as the actual compliance with its provisions by the recipients. The SB operates in a position of impartiality, in accordance with the requirements of autonomy, independence, professionalism, and continuity with respect to the entities subject to supervision, and reports exclusively to the company's senior management. The SB reports in writing to the Board of Directors every six months regarding the application and effectiveness of the Organizational Model, specifying the controls carried out, their results, and any updates to processes at risk.

Whistleblowing procedure

As part of the MOG pursuant to Legislative Decree 231/2001, Bonomi Group has established an internal reporting channel in accordance with Legislative Decree 24/2023, designed to ensure the confidentiality of the reporter's identity, the parties involved, and the content of the report. The channel is intended for reporting conduct, acts, or omissions that may harm the public interest or compromise the integrity of the MOG 231.

This procedure applies to companies of the Bonomi Group, with the exception of Savinox, which is not included in the scope of application of the whistleblowing channel. Reports can be submitted via internal software by stakeholders operating in the work environment of group companies, such as employees at the group premises, suppliers, consultants, volunteers and shareholders.



In accordance with Directive (EU) 2019/1937, the group ensures the protection of the whistleblower by ensuring confidentiality of identity, prohibition of retaliation and limitation of liability for the disclosure of confidential information. Reports are handled by a dedicated body composed of an external lawyer and the Integrated Management System manager.

[G1-2] Actions and resources related to corporate conduct

The companies of the Bonomi Group are committed to promoting responsible corporate conduct, based on integrity, transparency and legality, using a robust governance system, regular training programs and secure and confidential reporting channels.

The following paragraphs outline the measures implemented by the group companies in relation to the impacts, risks and material opportunities inherent to the theme of governance.



Relevant IRO addressed

Actual positive impact: prevention of active and passive corruption through the promotion of ethical principles within the group.

Risk: failure to adapt to the continuous evolution of the regulations to which the group is subject, as well as failure to comply with laws and regulations could result in financial and reputation damage.

Actual positive impact: ability to report misconduct without fear of retaliation or discrimination by group stakeholders through the establishment of safe, anonymous and accessible channels (whistleblowing).

Key actions implemented during 2025

Adoption of the Organization, Management and Control Model 231

In 2025, Gibson and Quam planned to adopt the MOG required by Legislative Decree 231/2001, with the aim of ensuring full regulatory compliance and aligning internal controls with those adopted in the rest of the group.

Model 231 supports the promotion of the principles of legality, fairness and transparency enshrined in the code of ethics and represents a fundamental pillar for the prevention of criminal offenses, including those of a corrupting nature, through the mapping of sensitive processes. Its implementation involves the introduction of procedures and protocols aimed at the separation of duties and the regulation of authorization processes in areas related to relations with suppliers and investors, as well as in personnel management. The Model also includes the adoption of a binding disciplinary system for personnel and third parties and the establishment of a whistleblowing channel that guarantees the confidentiality of the identity of informants.



Relevant IRO addressed

Risk: damage to reputation due to the lack of integration of environmental and/or social criteria in the selection of suppliers and the lack of monitoring of their sustainability performance.

Key actions implemented during 2025

Questionnaires for suppliers

In line with the measures to manage social risks along the value chain described in section [S2-3], the group companies periodically conduct a qualification and monitoring survey to suppliers.

The questionnaire gathers general information on the business model and, for some companies of the group, provides specific technical and environmental insights, including the request for evidence on the adoption of certified management systems regarding water use, energy management, emissions, waste, and worker health and safety.

In addition, Quam requires suppliers to report on ESG principles adopted and related practices and policies, in order to monitor their sustainability performance and strengthen governance arrangements along the supply chain.

Metrics and targets

[G1-3] Targets related to corporate conduct

The companies of the Bonomi Group, through the adoption and implementation of the Code of Ethics, MOG 231 and whistleblowing procedure, are committed to operating with fairness and impartiality towards all their stakeholders, respecting the nature and plurality of existing relationships, and shall ensure the protection of the whistleblower against any form of retaliation, discrimination or punishment.

It should be noted that in the current reporting period, the group does not have any quantitative objectives with regard to the ethical conduct of companies and the fight against active and passive corruption.

[G1-4] Active and passive corruption metrics

No confirmed incidents of corruption were reported in 2025; consequently, no public legal proceedings related to active or passive corruption were initiated against the Group's companies.

	2025	2024
Total number of corruption incidents detected	0	0
Number of public legal proceedings related to corruption initiated against the organization or its employees	0	0



[G1-6] Payment Practice Metrics

The companies of the Bonomi Group ensure timely payments to suppliers and business partners, with particular attention to SMEs. The average payment term is 67.5 days; 88% of payments are made within the stipulated terms and, as of the reporting date, no legal proceedings are pending against the group companies for late payment.

In this context, the company's objective is to align the timing of the average cash outflow related to payments to suppliers with the average cash inflow from customer collections, in order to maintain a sustainable cash flow balance. This approach is applied uniformly to both large suppliers and small and medium-sized enterprises, in line with the principles of fairness, reliability and responsibility in the management of business relationships.



APPENDIX

[IRO-2] Appendix I: Material impacts, risks and opportunities and disclosure requirements included in the sustainability report

Below are the disclosure obligations that Bonomi Group has fulfilled in preparing the sustainability report, based on the results of the double materiality assessment, indicating the sections and pages of the document where the relevant information can be found.

Disclosure obligation	Paragraphs in the document
ESRS 2 – Informazioni generali	
BP-1 – General criteria for the preparation of sustainability report	[BP-1] General criteria for the preparation of sustainability statements
BP-2 – Specific disclosures in relation to the undertaking's use of phase-in options	[BP-2] Specific disclosures in relation to the undertaking's use of phase-in options
GOV-1 – The role of the governing, management and control bodies in relation to sustainability	[GOV-1] The role of the governing, management and control bodies in relation to sustainability
GOV-2 – Integrating sustainability performance into incentive systems	[GOV-2] Integrating sustainability performance into incentive systems
GOV-3 – Due Diligence Statement	[GOV-3] Due Diligence Statement
GOV-4 – Risk management and internal controls over sustainability reporting	[GOV-4] Risk management and internal controls over sustainability reporting
SBM-1 – Strategy, business model and value chain	[SBM-1] Strategy, business model and value chain
SBM-2 – Interests and views of stakeholders	[SBM-2] Interests and views of stakeholders
SBM-3 – Material impacts, risks and opportunities and their interaction with strategy, business model and financial effects	[SBM-3] Material impacts, risks and opportunities and their interaction with strategy, business model and financial effects
IRO-1 – Description of the process for identifying and assessing impacts, risks, opportunities and relevant information to report	[IRO-1] Description of the process for identifying and assessing impacts, risks, opportunities and relevant information to report
IRO-2 – Impacts, Risks and Opportunities Relevant and Disclosure Requirements Included in the Sustainability Statement	[IRO-2] Impacts, Risks and Opportunities Relevant and Disclosure Requirements Included in the Sustainability Statement
E1 – Climate change	
E1-1 – Transition plan for climate change mitigation	[E1-1] Transition plan for climate change mitigation
E1-2 – Climate risk identification and scenario analysis	[E1-2] Climate risk identification and scenario analysis
E1-3 – Resilience to climate change	[E1-3] Resilience to climate change
E1-4 – Policies related to climate change mitigation and adaptation	[E1-4] Policies related to climate change mitigation and adaptation
E1-5 – Actions and resources related to climate change mitigation and adaptation	[E1-5] Actions and resources related to climate change mitigation and adaptation
E1-6 – Climate change mitigation and adaptation targets	[E1-6] Climate change mitigation and adaptation targets
E1-7 – Energy consumption and energy mix	[E1-7] Energy consumption and energy mix

Disclosure obligation	Paragraphs in the document
E1-8 – Gross GHG emissions of Scope 1 and 2	[E1-8] Gross GHG emissions of Scope 1 and 2
E2 – Pollution	
E2-1 – Pollution-related policies	[E2-1] Pollution-related policies
E2-2 – Pollution-related actions and resources	[E2-2] Pollution-related actions and resources
E2-3 – Pollution-related targets	[E2-3] Pollution-related targets
E2-4 – Air pollution	[E2-4] Air pollution
E5 – Resource use and circular economy	
E5-1 – Resource use and circular economy policies	[E5-1] Resource use and circular economy policies
E5-2 – Actions and resources related to resource use and the circular economy	[E5-2] Actions and resources related to resource use and the circular economy
E5-3 – Targets on resource use and the circular economy	[E5-3] Targets on resource use and the circular economy
E5-4 – Resource inflows	[E5-4] Resource inflows
E5-5 – Resource outflows	[E5-5] Resource outflows
S1 – Own workforce	
S1-1 – Policies relating to own workforce	[S1-1] Policies relating to own workforce
S1-2 – Processes of involvement of employees and workers' representatives, existence of channels that allow workers to raise their concerns and approaches to offer solutions	[S1-2] Processes of involvement of employees and workers' representatives, existence of channels that allow workers to raise their concerns and approaches to offer solutions
S1-3 – Actions and resources related to own workforce	[S1-3] Actions and resources related to own workforce
S1-4 – Targets for own workforce	[S1-4] Targets for own workforce
S1-5 – Characteristics of company employees	[S1-5] Characteristics of company employees
S1-6 – Characteristics of non-employees in the company's own workforce	[S1-6] Characteristics of non-employees in the company's own workforce
S1-7 – Coverage of collective bargaining and social dialogue	[S1-7] Coverage of collective bargaining and social dialogue
S1-8 – Diversity metrics	[S1-8] Diversity metrics
S1-9 – Adequate wages	[S1-9] Adequate wages
S1-10 – Social protection	[S1-10] Social protection
S1-11 – Persons with disabilities	[S1-11] Persons with disabilities
S1-12 – Training and skills development metrics	[S1-12] Training and skills development metrics
S1-13 – Health and safety metrics	[S1-13] Health and safety metrics
S1-14 – Work-life balance metrics	[S1-14] Work-life balance metrics
S1-15 – Compensation metrics	[S1-15] Compensation metrics
S1-16 – Cases of discrimination and other human rights violations	[S1-16] Cases of discrimination and other human rights violations

Disclosure obligation	Paragraphs in the document
S2 – Workers in the value chain	
S2-1 – Policies related to workers in the value chain	[S2-1] Policies related to workers in the value chain
S2-2 – Processes of worker involvement in the value chain, existence of channels that allow workers in the value chain to raise concerns and approaches to offer solutions	[S2-2] Processes of worker involvement in the value chain, existence of channels that allow workers in the value chain to raise concerns and approaches to offer solutions
S2-3 – Actions and resources related to workers in the value chain	[S2-3] Actions and resources related to workers in the value chain
S2-4 – Targets related to workers in the value chain	[S2-4] Targets related to workers in the value chain
S3 – Affected communities	
S3-1 – Policies related to affected communities	[S3-1] Policies related to affected communities
S3-2 – Processes of involvement for affected communities, existence of channels that allow stakeholders to raise concerns and approaches to offer solutions	[S3-2] Processes of involvement for affected communities, existence of channels that allow stakeholders to raise concerns and approaches to offer solutions
S3-3 – Actions and resources related to affected communities	[S3-3] Actions and resources related to affected communities
S3-4 – Targets related to affected communities	[S3-4] – Targets related to affected communities
S4 – Consumers and end-users	
S4-1 – Consumer and end-user policies	[S4-1] Consumer and end-user policies
S4-2 – Consumer and end-user engagement processes, existence of channels for consumers and end-users to raise concerns and approaches to offer solutions	[S4-2] Consumer and end-user engagement processes, existence of channels for consumers and end-users to raise concerns and approaches to offer solutions
S4-3 – Actions and resources related to consumers and end users	[S4-3] Actions and resources related to consumers and end users
S4-4 – Targets related to consumers and end-users	[S4-4] Targets related to consumers and end-users
G1 – Corporate conduct policies	
G1-1 – Corporate conduct policies	[G1-1] Corporate conduct policies
G1-2 – Actions and resources related to corporate conduct	[G1-2] Actions and resources related to corporate conduct
G1-3 – Targets related to corporate conduct	[G1-3] Targets related to corporate conduct
G1-4 – Active and passive corruption metrics	[G1-4] Active and passive corruption metrics
G1-6 – Payment Practice Metrics	[G1-6] Payment Practice Metrics

[IRO-2] Appendix II: Information derived from other EU legislation

Below is all the information derived from other EU legislation listed in ESRS 2, Appendix A, indicating where it can be found in this document and indicating those assessed as not relevant according to the dual relevance analysis, except where specifically indicated [IRO-2 37 f].

Obligation to provide information and/or corresponding data points	SFDR reference ¹	Pillar 3 reference ²	Reference Benchmark Regulation ³	European Climate Regulation reference ⁴	Paragraphs in the document
ESRS 2 - General information					
ESRS 2 GOV-1 Percentage of independent board members			Commission Delegated Regulation (EU) 2020/1816, Annex II		ESRS 2 - General Information [GOV-1] The role of governing and control bodies in relation to sustainability
ESRS 2 GOV-3 Due diligence statement	Annex I, table 3, indicator no 10		Commission Delegated Regulation (EU) 2020/1816, Annex II		ESRS 2 - General Disclosures [GOV-3] Due Diligence Statement

¹ Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability disclosure in the financial services sector (SFDR) (OJ L 317, 9.12.2019, p. 1).

² Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation) (OJ L 176, 27.6.2013, p. 1).

³ Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).

⁴ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulation (EC) No 401/2009 and Regulation (EU) 2018/1999 ('European climate law') (OJ L 243, 9.7.2021, p. 1).

Obligation to provide information and/or corresponding data points	SFDR reference ¹	Pillar 3 reference ²	Reference Benchmark Regulation ³	European Climate Regulation reference ⁴	Paragraphs in the document
ESRS 2 SBM-1 Involvement in activities related to fossil fuel sector activities	Annex I, table 1, indicator 4	Article 449a of Regulation (EU) No 575/2013; Commission ⁵ Implementing Regulation (EU) 2024/3172, Table 1 - Qualitative information on environmental risk and Table 2 - Qualitative information on social risk Template 1: Bank portfolio - Indicators of potential climate change transition risk: credit quality of exposures by sector, emissions and remaining maturity	Commission Delegated Regulation (EU) 2020/1816, Annex II		Not relevant as the group is not involved in activities related to those listed.
ESRS 2 SBM-1 Involvement in activities related to the production of chemicals	Annex I, table 2, indicator no 9		Commission Delegated Regulation (EU) 2020/1816, Annex II		Not relevant as the group is not involved in activities related to those listed.
ESRS 2 SBM-1 Participation in activities related to controversial weapons	Annex I, Table 1, Indicator No 14		Article 12(1) of Delegated Regulation (EU) 2020/1818 ⁶ (7) and Annex II to Delegated Regulation (EU) 2020/1816		Not relevant as the group is not involved in activities related to those indicated
ESRS 2 SBM-1 Involvement in activities related to the cultivation and production of tobacco			Article 12(1) of Delegated Regulation (EU) 2020/1818 and Annex II to Delegated Regulation (EU) 2020/1816		Not relevant as the group is not involved in activities related to those listed.

⁵ Commission Implementing Regulation (EU) 2024/3172 of 29 November 2024 laying down implementing technical standards for the application of Regulation (EU) No 575/2013 of the European Parliament and of the Council as regards disclosure by institutions to the public of information referred to in Part Eight, Titles II and III, of that Regulation and repealing Commission Implementing Regulation (EU) 2021/637.

⁶ Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council on minimum standards for EU climate transition benchmarks and EU benchmarks aligned to the Paris agreement (OJ L 406, 3.12.2020, p. 17).

Obligation to provide information and/or corresponding data points	SFDR reference ¹	Pillar 3 reference ²	Reference Benchmark Regulation ³	European Climate Regulation reference ⁴	Paragraphs in the document
ESRS 2 IRO-2 Risks related to forced labour	Annex I, table 3, indicator no. 13				ESRS S2 - Workers in the value chain Interaction between risk and opportunity impacts and the business model
ESRS 2 IRO-2 Risks related to child labour	Annex I, table 3, indicator no 12				ESRS S2 - Workers in the value chain Interaction between risk and opportunity impacts and the business model
ESRS 2 GDR-P Human rights policy commitments	Annex I, table 3, indicator 9, table 1, indicator 11		Commission Delegated Regulation (EU) 2020/1816, Annex II		ESRS S2 - Workers in the value chain [S2-1] Policies related to workers in the value chain
E1 - Climate change					
ESRS E1-1 Transition plan for climate change mitigation				Article 2(1) of Regulation (EU) 2021/1119	For the reporting year 2025, Bonomi Group has not drafted a transition plan for climate change mitigation.
ESRS E1-6 GHG emission reduction targets	Annex I, table 2, indicator no. 4	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking portfolio - Indicators of the potential climate change transition risk: alignment metrics	Article 6 of Delegated Regulation (EU) 2020/1818		ESRS E1 - Climate Change [E1-6] Climate change mitigation and adaptation targets
ESRS E1-7 Energy consumption from fossil fuels broken down by source (only climate-intensive sectors)	Annex I, table 1, indicator 5, table 2, indicator 5				ESRS E1 - Climate change [E1-7] Energy consumption and energy mix
ESRS E1-7 Energy consumption and energy mix	Annex I, table 1, indicator 5				ESRS E1 - Climate change [E1-7] Energy consumption and energy mix

Obligation to provide information and/or corresponding data points	SFDR reference ¹	Pillar 3 reference ²	Reference Benchmark Regulation ³	European Climate Regulation reference ⁴	Paragraphs in the document
ESRS E1-8 Gross emissions of Scope 1, 2, 3	Annex I, table 1, indicators 1 and 2	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking portfolio - Indicators of the potential climate change transition risk: Credit quality of exposures by sector, emissions and remaining maturity	Articles 5(1), 6 and 8(1) of Delegated Regulation (EU) 2020/1818		ESRS E1 - Climate Change [E1-8] Gross GHG emissions of Scope 1 and 2
ESRS E1-9 Removals of GHGs and carbon credits				Article 2(1) of Regulation (EU) 2021/1119	Not relevant as the group did not implement GHG removal activities

Obligation to provide information and/or corresponding data points	SFDR reference ¹	Pillar 3 reference ²	Reference Benchmark Regulation ³	European Climate Regulation reference ⁴	Paragraphs in the document
ESRS E1-11 Exposure of the benchmark portfolio to physical climate-related risks				Annex II to Delegated Regulation (EU) 2020/1818 and Annex II to Delegated Regulation (EU) 2020/1816	For the reporting year 2025, which corresponds to the first year of drafting the sustainability report under the ESRS, on a voluntary basis, the group has decided to use the phase-in option in relation to the disclosure of the expected financial effects of material physical and transition risks and potential climate-related opportunities.
ESRS E1-11 Location of significant assets at material physical risk		Article 449a of Regulation (EU) No 575/2013; points 46 and 47 of Commission Implementing Regulation (EU) 2022/2453; Model 5: Bank portfolio - Indicators of potential physical risk related to climate change: exposures subject to physical risk			
ESRS E1-11 Breakdown of the book value of its real estate assets by energy efficiency classes		Article 449a of Regulation (EU) No 575/2013; point 34 of Commission Implementing Regulation (EU) 2022/2453; Model 2: Bank portfolio - Indicators of potential climate change transition risk: loans secured by real estate - Energy efficiency of collateral			
ESRS E1-11 Degree of portfolio exposure to climate-related opportunities			Annex II to Delegated Regulation (EU) 2020/1818		
E2 - Pollution					
ESRS E2-4 Amounts of relevant pollutants emitted to air, water and soil	Annex I, table 1, indicator 8, table 2, indicators 1, 2, 3				ESRS E2 Pollution [E2-4] Air pollution

Obligation to provide information and/or corresponding data points	SFDR reference ¹	Pillar 3 reference ²	Reference Benchmark Regulation ³	European Climate Regulation reference ⁴	Paragraphs in the document
E3 - Water					
ESRS E3-1 Water policies	Annex I, table 2, indicator no. 7				Not relevant result from the Double Materiality Analysis conducted by the group.
ESRS E3-1 Water stress areas policy	Annex I, table 2, indicator no. 8				
ESRS E3-4 Total water recycled and reused	Annex I, table 2, indicator 6.2				
E4 - Biodiversity and ecosystems					
ESRS E4-5 Activities adversely affecting biodiversity sensitive areas	Annex I, table 1, indicator no. 7				Not relevant result from the Double Materiality Analysis conducted by the group.
ESRS E4-2 Policy on sites within or near biodiversity-sensitive areas	Annex I, Table 2, indicator No 14.2				
E5 - Resource use and the circular economy					
ESRS E5-5 Hazardous waste and radioactive waste	Annex I, table 1, indicator no 9				ESRS E5 Resource use and circular economy [E5-5] Outflows of resources
S1 - Own workforce					
ESRS S1-1 Procedures and measures to prevent trafficking in human beings	Annex I, table 3, indicator no 11				ESRS S1 - Own Workforce [S1-1] Policies relating to own workforce
ESRS S1-1 Prevention policy or risk management system at work	Annex I, table 3, indicator 1				ESRS S1 - Own Workforce [S1-1] Policies relating to own workforce
ESRS S1-2 Complaint handling mechanisms, including those related to employees	Annex I, table 3, indicator no 5, Table 1, indicator No 11				ESRS S1 - Own Workforce [S1-2] Processes of involvement of employees and workers' representatives, existence of channels that allow employees to raise concerns and approaches to offer solutions

Obligation to provide information and/or corresponding data points	SFDR reference ¹	Pillar 3 reference ²	Reference Benchmark Regulation ³	European Climate Regulation reference ⁴	Paragraphs in the document
ESRS S1-13 Rate of work-related accidents	Annex I, table 3, indicator no 2		Commission Delegated Regulation (EU) 2020/1816, Annex II		ESRS S1 - Own workforce [S1-13] Health and safety metrics
ESRS S1-13 Number of days lost due to injury, injury, death or illness	Annex I, table 3, indicator no. 3				ESRS S1 - Own workforce [S1-13] Health and safety metrics
ESRS S1-15 Uncorrected gender pay gap	Annex I, table 1, indicator no. 12		Commission Delegated Regulation (EU) 2020/1816, Annex II		ESRS S1 - Own workforce [S1-15] Compensation metrics
ESRS S1-15 Index of total annual earnings	Annex I, table 3, indicator no 8				ESRS S1 - Own workforce [S1-15] Compensation metrics
ESRS S1-16 Incidents of discrimination	Annex I, table 3, indicator no. 7				ESRS S1 - Own workforce [S1-16] Cases of discrimination and other human rights violations
ESR S1-16 Human rights incidents	Annex I, Table 1, indicator No 10, Table 3, indicator No 14		Annex II to Delegated Regulation (EU) 2020/1816		ESRS S1 - Own workforce [S1-16] Cases of discrimination and other human rights violations
S2 - Workers in the value chain					
ESRS S2-1 Procedures and measures to prevent trafficking in human beings	Annex I, table 3, indicator no 11				ESRS S2 - Workers in the value chain [S2-1] Policies related to workers in the value chain
ESRS S2-1 Code of Conduct	Annex I, table 3 indicator no. 4				ESRS S2 - Workers in the value chain [S2-1] Policies related to workers in the value chain ESRS G1 - Corporate conduct [G1-1] Corporate conduct policies

Obligation to provide information and/or corresponding data points	SFDR reference ¹	Pillar 3 reference ²	Reference Benchmark Regulation ³	European Climate Regulation reference ⁴	Paragraphs in the document
ESRS S2-3 Human rights incidents	Annex I, Table 1, indicator No 10, Table 3, indicator No 14				ESRS S2 - Workers in the value chain [S2-3] Actions and resources related to workers in the value chain
S3 – Affected communities					
ESRS S3-2 Complaint handling mechanisms	Annex I, table 1, indicator no 11				For the reporting year 2025, Bonomi Group has not implemented mechanisms to address complaints from affected communities.
ESRS S3-3 Human rights incidents	Annex I, Table 1, indicator No 10, Table 3, indicator No 14		Annex II to Delegated Regulation (EU) 2020/1816		ESRS S3 - Affected Communities [S3-3] Actions and resources related to affected communities
S4 - Consumers and end-users					
ESRS S4-2 Complaint handling mechanisms	Annex I, table 1, indicator no 11				For the reporting year 2025, Bonomi Group has not implemented mechanisms to address consumer and end-user complaints.
ESRS S4-3 Human rights incidents	Annex I, Table 1, indicator No 10, Table 3, indicator No 14		Annex II to Delegated Regulation (EU) 2020/1816		ESRS S4 - Consumers and end users [S4-3] Actions and resources related to consumers and end users

Obligation to provide information and/or corresponding data points	SFDR reference ¹	Pillar 3 reference ²	Reference Benchmark Regulation ³	European Climate Regulation reference ⁴	Paragraphs in the document
G1 - Conduct of business					
ESRS G1-1 Policies in line with the UN Convention against Corruption	Annex I, Table 3, indicator No 15				ESRS G1 - Corporate conduct [G1-1] Corporate conduct policies
ESRS G1-1 Whistleblower protection	Annex I, table 3, indicator no. 6				ESRS G1 - Corporate conduct [G1-1] Corporate conduct policies
ESRS G1-4 Fines imposed for violations of the laws against active and passive corruption	Annex I, table 3, indicator no. 17				ESRS G1 - Business Conduct [G1-4] Active and passive corruption metrics
ESRS G1-4 Measures to counter violations of active and passive anti-corruption rules	Annex I, table 3, indicator no. 16				ESRS G1 - Business Conduct [G1-4] Active and passive corruption metrics

