

2024 SUSTAINABILITY REPORT



SUSTAINABILITY REPORT 2024

ENTREPRENEURIAL COURAGE AND A VISION FOR THE FUTURE



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

METHODOLOGICAL NOTE

This document represents the first Sustainability Report of Bre-Men Acciai S.p.A.

ABBREVIATIONS

Throughout this Report, Bre-Men Acciai S.p.A. is referred to as “the Company”, “Bre-Men Acciai” or simply “we”.

Bre-Men Acciai S.p.A. holds the copyright of this Report.

PURPOSE OF THE REPORT

The Sustainability Report is the key tool through which the Company communicates to both internal and external stakeholders its commitments, strategy, management approach, and performance results from economic, environmental and social perspectives.

REPORTING FRAMEWORK

The Report has been prepared taking into account the frameworks of the International Integrated Reporting Council (IIRC) and the European Financial Reporting Advisory Group (EFRAG).

APPROVAL

This Report was approved by the Board of Directors of Bre-Men Acciai S.p.A. on 29 July 2025.

REPORTING PERIOD

The data and information contained in this Report refer to the 2024 fiscal year (from 1 January to 31 December). Where available, comparative data for previous years have been included to illustrate performance trends over time.

REPORTING BOUNDARY

The economic, social and environmental data presented in this Report refer to Bre-Men Acciai S.p.A. as a whole, including the data of its subsidiary Alubremen S.r.l., and cover the 2024 fiscal year (from 1 January to 31 December). Any exceptions to this scope are clearly indicated within the Report.

REPORTING STANDARDS

This Report has been prepared taking inspiration from the GRI Sustainability Reporting Standards (2021 update) issued by the Global Reporting Initiative (GRI), and from the European Sustainability Reporting Standards (ESRS).

These frameworks were used as reference guidelines to ensure transparency and comparability of the information disclosed; however, the Company does not claim full compliance or formal adherence to either framework. The ESRS are set to become the main sustainability disclosure framework for companies in EU Member States under the Corporate Sustainability Reporting Directive (CSRD).

DEFINITION OF CONTENT

In defining the content of this Report, the Company was guided by the principles of materiality, completeness, and stakeholder inclusiveness, as set out in the GRI Standards, without formally claiming compliance. The Report covers the three fundamental dimensions of sustainability — economic, social and environmental — with a specific focus on organizational governance, product responsibility, environmental management, and people care. Data and information have been collected through the Company’s existing internal reporting processes, with the support of a specialized sustainability consulting firm.

The drafting of this Report was carried out with the support of GCP S.r.l..

STRUCTURE OF THE REPORT

The section titled “Reference Standards Index” provides a detailed overview of the disclosures prepared in alignment with the GRI and ESRS frameworks.

REPORTING FREQUENCY

Annual.

EXTERNAL ASSURANCE

This Report has not been subject to external assurance by independent auditors.

CONTACTS

For any information regarding this Sustainability Report, please contact: amministrazione@bre-men.it



LETTER TO STAKEHOLDERS

Dear Stakeholders,

It is with pride and enthusiasm that we present the first Sustainability Report of Bre-Men Acciai, covering the year 2024 — a milestone in our journey towards a more conscious and forward-looking business model. This is an important step for us, the result of a voluntary commitment that marks the beginning of a path built on transparency and accountability.

Through this Report, we aim to share our actions, vision, and goals for a more sustainable future. The Report also includes the results and initiatives of Alubremen, confirming our intention to consider our overall impact in an integrated and group-wide perspective.

Our decision to embark on this journey stems from the awareness that sustainability is today a key driver of corporate evolution and a means to strengthen our contribution to society.

This Report is both a tool for continuous improvement of our practices and a platform for dialogue with all our stakeholders — customers, suppliers, employees, communities, and institutions — in a clear and constructive way.

We believe that this first edition, the result of careful analysis and active listening, lays the foundations for a long-term commitment to combine economic growth, environmental protection, and social responsibility.

We thank you for your trust and attention, and we hope that this Report will inspire new ideas and shared pathways towards a more sustainable future.

With our best regards,

Luca Bianchi

Gloria Bianchi

Chapter 1

BRE-MEN ACCIAI: IDENTITY, VALUES AND OUTLOOK

OUR HISOTRY

*The History
of Bre-Men
Acciai*

Bre-Men Acciai S.p.A. was founded on 11 March 1985 by Adelangela Menegon and Mario Bresolin, two entrepreneurs who combined complementary experience and expertise to create a successful industrial enterprise.

With extensive experience in the steel trading market, Adelangela Menegon brought deep sector knowledge, while Mario Bresolin, with his strong technical and commercial background, contributed practical and strategic skills.

This combination of strengths enabled the Company to establish itself quickly as a trusted and respected player in the market. Over the years, Bre-Men Acciai expanded its operations into the aluminium sector, founding Alubremen S.r.l. in 2006 — a Company dedicated to aluminium processing and created to meet the market's growing need for diversification and innovation.

This strategic step allowed the Group to strengthen its position in complementary production areas, enhancing its ability to respond to customer needs with an increasingly diversified range of solutions. From the very beginning, Bre-Men Acciai has stood out for its

commitment to excellence in service, product quality and timely delivery. These principles — now the cornerstones of the Company's identity — ensured its early success and continue to underpin its operations today, reinforcing customer trust and satisfaction.

Thanks to its unwavering dedication to these founding values, Bre-Men Acciai has continued to grow, adapt to market changes, and successfully navigate the challenges of a constantly evolving industry. Today, the Company remains a benchmark in the steel sector, with its sights set firmly on the future and a commitment to maintaining the highest standards of quality and reliability.

*The History
of Alubremen*

Alubremen was founded in 2006 as part of Bre-Men Acciai's evolution, with the goal of specializing in aluminium processing.

In its early years, the Company faced a complex period, influenced by the global financial crisis of 2008, which posed a major challenge to the consolidation of its operations.

However, thanks to its determination, resilience, and adaptability, Alubremen was able to recover and embark on a path of steady growth, achieving significant milestones along the way.

Among the most noteworthy results are the record revenue reached in 2022 and the all-time high in processed materials achieved in 2024, both of which reflect the effectiveness of the Company's strategic choices.

A turning point in Alubremen's history came in 2023, with the acquisition of a new production facility. This investment made it possible to consolidate production activities, previously spread across three different sites, thereby improving operational efficiency, optimizing internal logistics, and further strengthening the Company's competitiveness in the market.



Our locations Bre-Men Acciai operates through a network of strategically located facilities, ensuring efficient territorial coverage and timely responses to customers' production and logistics needs.

Bre-Men Acciai S.p.A.

Headquarters - Via Nardi, 128/A - 36060 Romano d'Ezzelino (VI)

As the operational and administrative heart of the Company, the Romano d'Ezzelino headquarters hosts all central departments, integrating management offices, warehouse, and production areas. The facility covers a total area of 5,400 m², including 1,000 m² dedicated to mechanical processing and steel logistics. Its internal layout has been designed to ensure efficient workflows, maximum operational precision, and the highest quality standards.

Operational Site - Via Don Bergomi, 12 - 25030 Castel Mella (BS)

Located in a strategic area of Northern Italy, the Brescia site spans 1,400 m² and was established to strengthen Bre-Men Acciai's local presence and improve response times for regional customers. This unit focuses primarily on logistics, technical and commercial support, and shipment management, serving as a key operational outpost within the Company's network.

Alubremen S.r.l.

Operational Site - Via della Meccanica, 12 - 36016 Thiene (VI)

Dedicated to the processing and distribution of aluminium and its alloys, Alubremen operates in a modern and highly functional facility acquired in 2023. Covering 5,400 m², the plant is equipped with state-of-the-art technologies — including band saws and automatic cutting systems — and is organized to ensure speed, precision, and top-level service for the mould-making, mechanical, packaging, and marine sectors. The facility's layout has been carefully designed to promote safety, centralized management of operations, and scalability of production volumes.



THE VALUES THAT GUIDE US

Mission

With over thirty years of experience in the industry, the Company stands out for its ability to deliver customized steel solutions designed to meet the most specific needs and tackle even the most complex challenges with precision, reliability, and expertise.

Each product is the result of careful listening to customer needs and a production process that combines certified materials, tailor-made cutting, and tight tolerances.

For Bre-Men Acciai, quality is not a detail but a guiding principle, embedded in every stage of the process — from the selection of raw materials to the delivery of the finished product.

Traceability and on-time delivery are fundamental pillars of our operations.

Every order is closely monitored to ensure punctual delivery, providing the security and reliability that have long defined our brand identity. Bre-Men Acciai is more than a materials supplier — it is a strategic partner for those seeking tangible, long-lasting solutions.

Our mission is to transform steel into added value, offering support, expertise, and innovation to help realize ambitious projects that look confidently toward the future.

“Tailored steel for every need is more than a slogan — it is a commitment Bre-Men Acciai upholds every single day.”

Our values

The values of Bre-Men Acciai are the foundation on which every decision and every daily action is built.

They guide the way we do business and shape our relationships with customers, employees, and partners — leading us towards a future founded on strength, innovation, and mutual trust. Quality is our constant commitment.

We select the finest grades of steel and process them with craftsmanship-level precision, because every project deserves the very best in terms of performance and durability over time.

We believe in progress and innovation as drivers of growth. For us, innovation means not only improving production processes but also developing tailor-made solutions that help our customers achieve their goals more efficiently and sustainably. Our relationship with our people is based on respect, safety, and professional growth.

We ensure working conditions that protect individuals and foster a collaborative environment where everyone can contribute their skills to our shared success.

Safety is an integral part of our daily commitment: we work proactively to prevent risks, raise awareness, and invest in solutions that protect the well-being of all who work with us. Finally, we believe in sustainability as a cross-cutting value that guides our entire journey.

To us, responsible business means respecting resources, minimizing waste, and ensuring solutions that generate a positive long-term impact — for people and for the planet. The success of Bre-Men Acciai stems from a clear and shared vision: to create lasting value through quality, innovation, and respect for people, building together a stronger and more sustainable future.

STEEL AND ALUMINIUM SOLUTIONS FOR INDUSTRY

Bre-Men Acciai stands out for its range of high-quality products and services in the steel processing sector, establishing itself as a trusted partner for clients who require materials for projects, moulds, and mechanical machining. With 40 years of experience in both the Italian and international markets, the Company specializes in the supply of special steels for moulds.

Its product range is mainly intended for the manufacture of moulds used in plastic injection, die-casting, and general mechanical applications, as well as for the chemical, petrochemical, and offshore industries — sectors where the reliability of machinery and components is essential to ensure safety and operational continuity. A significant portion of Bre-Men Acciai's turnover — approximately 90% — comes from the automotive sector, particularly from the production of plastic injection and die-casting moulds, along with components for textile, agricultural, and construction machinery.

The remaining 10% serves other markets such as the medical, household appliances, jewellery, food, and eyewear industries, reflecting the Company's diversified approach and ability to meet a wide range of customer needs.



Completing the Group's offering, Alubremen — specialized in aluminium processing — serves strategic industries such as packaging, general mechanics, and footwear, providing materials that meet the highest standards of precision and reliability.

The Company also stands out for its support to high value-added sectors, including robotics and motor sport and cycling competitions, consolidating its role in technologically advanced fields.

This broad range of applications, spanning steel and aluminium, highlights the Group's commitment to delivering high-quality materials for critical industries where safety, reliability, and innovation are essential.

The development of the Group's companies remains closely linked to the performance of the mechanical sector, which represents the main destination of their products.





TECHNOLOGY, INNOVATION AND APPLIED RESEARCH

Technological innovation represents a strategic pillar for Bre-Men Acciai, driving the optimization of production processes and the strengthening of the Company's competitiveness.

The Company operates with a modern and diversified machinery fleet, consisting of 41 cutting machines, 15 overhead cranes, and 6 milling machines, all designed to ensure precision, efficiency, and reliability in steel processing.

In 2023, Bre-Men Acciai made a significant investment in two next-generation vertical storage systems, which have enhanced operational management by reducing storage times and optimizing available space. These advanced systems have also improved operator safety, simplifying material handling and minimizing manual operations. Alubremen, part of the Group, also stands out for its strong focus on innovation.

The Company is currently developing a new material designed to replace certain applications in steel and aluminium — a project underway for the past six months, which could mark an important breakthrough for the industry. Alubremen's machinery fleet includes seven band saws and three panel saws — one of which will be replaced by an advanced model in March 2025 — as well as a state-of-the-art CNC pantograph, expected to be installed in April 2025.

These technological assets enable Alubremen to respond with precision and quality to the demands of a constantly evolving market, reinforcing its position as a leader in aluminium processing. Together, these investments and innovation projects reflect Bre-Men Acciai's commitment to technological progress — improving production performance and consolidating its role as a partner of excellence for its customers.

QUALITY AS A CORE BUSINESS VALUE

Bre-Men Acciai places quality at the heart of its strategy, ensuring excellence in both products and services.

The Company has implemented a structured non-conformity management system, enabling the prompt identification and correction of potential issues and supporting the continuous improvement of production processes.

To ensure high standards throughout the supply chain, Bre-Men Acciai adopts a supplier evaluation system based on key performance criteria such as delivery punctuality, material compliance, and overall performance.

This approach allows for the constant monitoring of quality and the timely activation of corrective actions whenever necessary. As part of its commitment to continuous improvement, the Company is introducing a scheduled maintenance system aimed at optimizing machinery efficiency and reducing downtime.

In addition, a Manufacturing Execution System (MES) has been implemented to monitor production progress in real time and collect valuable data for improving overall performance. These initiatives form part of a broader process optimization project, designed to enhance operational effectiveness and strengthen the Company's competitiveness in the market.

Alubremen also shares this commitment to quality across its entire production chain, with the goal of developing increasingly precise operational KPIs for monitoring and improving performance. Together, these shared approaches demonstrate the Group's focus on a robust, continuously improving quality management model, reinforcing its role as a reliable partner for both customers and suppliers.

Certifications At Bre-Men Acciai, quality is not only a goal but a value consolidated over time. Since 1998, the Company has been certified under **ISO 9001**, ensuring the efficient management of processes and the delivery of high-level products and services.

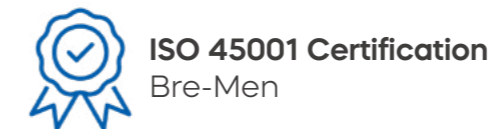
This certification is complemented by **ISO 45001**, which reflects the Company's ongoing focus on health and safety at work, confirming its commitment to creating a safe and protected working environment for all employees.

Alubremen also adheres to the same high standards, having obtained both ISO 9001 and ISO 45001 certifications.

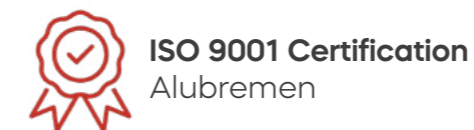
These achievements highlight the Group's consistency in applying rigorous quality and safety criteria, further strengthening the trust of customers, employees, and partners. Maintaining these certifications over time provides tangible proof of the Group's determination to stand out for its reliability and expertise. The ongoing commitment to continuous improvement enables the Company to face market challenges with innovation, responsibility, and strategic vision.



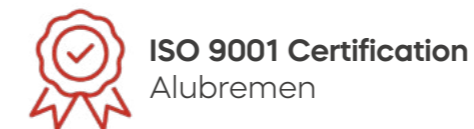
ISO 9001 Certification
Bre-Men



ISO 45001 Certification
Bre-Men



ISO 9001 Certification
Alubremen



ISO 9001 Certification
Alubremen

A COMMITMENT TO A SUSTAINABLE FUTURE

For Bre-Men Acciai, sustainability is a growth journey that integrates economic, social, and environmental responsibility.

The Company recognizes the importance of adopting practices that ensure the efficient use of resources, workplace safety, and the development and empowerment of people, fully aware that sustainable development represents a strategic driver for the future. Meeting this challenge requires a structured approach, capable of transforming sustainability into a tangible component of corporate strategy.

For this reason, Bre-Men Acciai is strengthening its monitoring and evaluation tools, with the goal of identifying areas for improvement, measuring progress, and developing effective initiatives. Particular attention is being devoted to reducing environmental impact, optimizing production processes, and ensuring the responsible management of the supply chain, together with a strong commitment to promoting a safe, inclusive, and skills-oriented work environment.

Looking ahead, Bre-Men Acciai will continue to invest in solutions that combine innovation and sustainability, reinforcing its production model and creating shared value for all stakeholders. Dialogue with customers, suppliers, and local communities — together with the ability to anticipate market evolutions — will be essential to building a solid and responsible path, one that balances competitiveness with a deep respect for people, the environment, and the local territory.



The UN Agenda Principles Guiding Our commitment

The United Nations Sustainable Development Goals (SDGs) provide a global framework for addressing environmental, social, and economic challenges, and for promoting a balanced and inclusive model of growth.

The 17 interlinked goals aim to end poverty, protect the planet, and ensure prosperity for all by 2030. Bre-Men Acciai recognizes the importance of these principles and has chosen to integrate them into its corporate strategy, focusing on key areas where the Company can generate a tangible and positive impact.

SUSTAINABLE DEVELOPMENT GOALS



SDG Principle

Corporate Commitment



We are committed to ensuring a safe and healthy work environment by adopting rigorous safety standards, implementing continuous training programs, and promoting initiatives focused on prevention and the physical and mental well-being of our employees.



The Company actively promotes an inclusive culture, striving to provide equal career and professional development opportunities regardless of gender, and encouraging balanced representation at all organizational levels.



We are committed to integrating renewable energy sources into our production processes, reducing the use of non-sustainable energy, and adopting innovative technologies to enhance overall energy efficiency.



We continuously invest in advanced technologies, such as IoT systems and digital solutions, to optimize production processes, improve infrastructure management, and promote sustainable and competitive innovation.



The Company recognizes the importance of addressing climate change and is attentive to opportunities for reducing its environmental impact. This principle guides corporate decisions toward an increasingly responsible and forward-looking approach.

Chapter 2

MATERIALITY ASSESSMENT AND STAKEHOLDER ENGAGEMENT

STAKEHOLDER ENGAGEMENT

For Bre-Men Acciai, stakeholder engagement is a central element of its sustainability strategy.

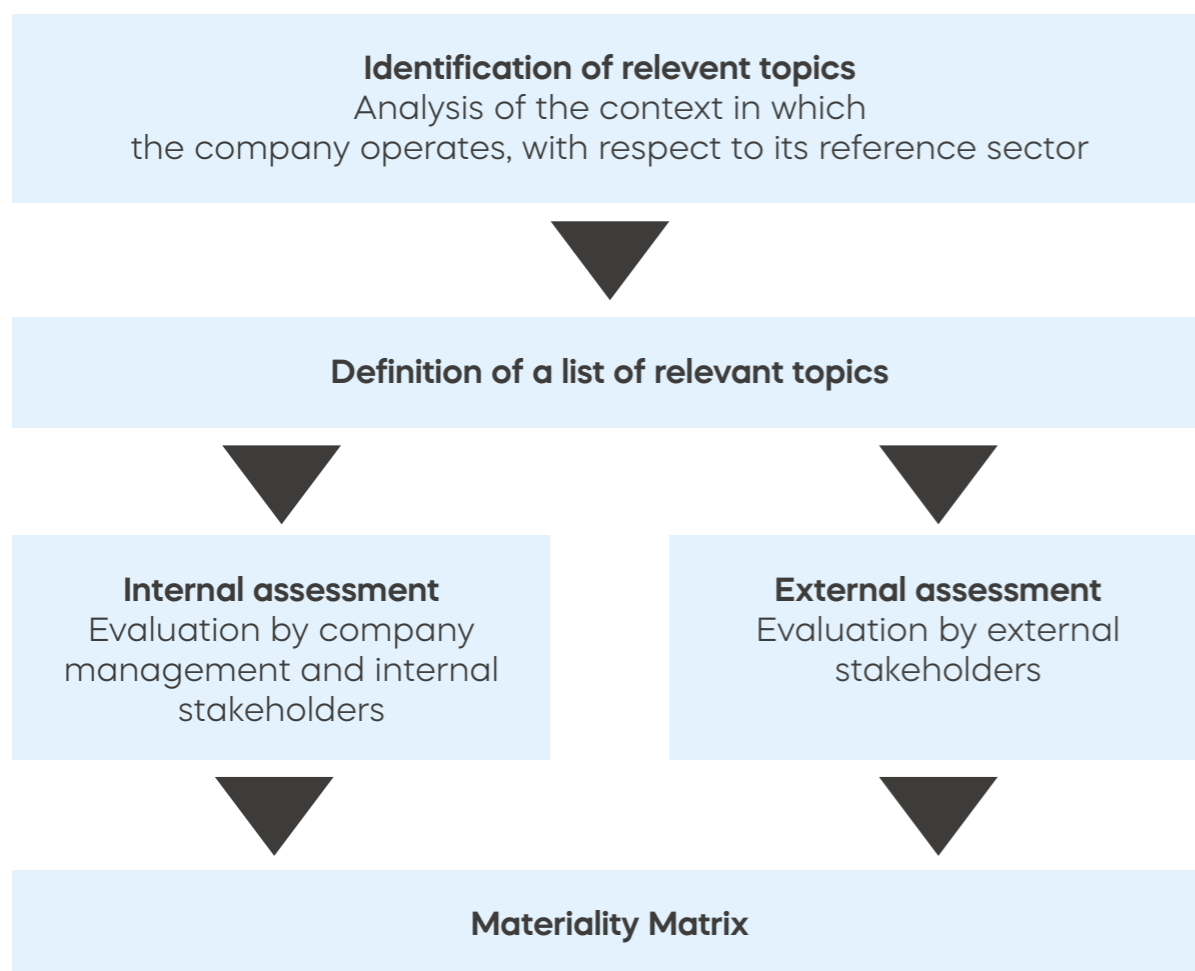
The Company recognizes that open and constructive dialogue with customers, employees, suppliers, local communities, and institutional partners is essential to identify priorities, share objectives, and build relationships based on trust.

This approach makes it possible to integrate different perspectives into the decision-making process, thereby strengthening the Company's commitment to a sustainable and responsible growth model. Through continuous dialogue and collaboration, Bre-Men Acciai aims to create shared value, effectively responding to stakeholder needs and contributing positively to the social, economic, and environmental contexts in which it operates.

Listening and collaboration are the foundations of every corporate initiative focused on continuous improvement.



STAKEHOLDER CATEGORY	ENGAGEMENT TOOLS AND INTERACTION METHODS
Customers	Regular communication via email and phone, periodic meetings, and direct interaction with operations and sales departments for technical specifications, order management, invoicing, and payments.
Holding Company	Regularly scheduled strategic and operational meetings.
Suppliers	Regular communication via email and phone calls, scheduled order management, and participation in industry events to strengthen collaboration.
Employees	1) Ongoing dialogue with the Human Resources department 2) Company-wide meetings to share results and future goals 3) Training sessions 4) Awareness and information meetings on health and safety topics
Shareholders	Shareholder meetings, Board of Directors meetings, and plenary sessions to share and align on strategic decisions.
Financial Institutions (banks and insurance companies)	Continuous collaboration with the Administration, Finance and Control (AFC) department and regular submission of economic and financial reports.
Trade Associations	Participation in events, assemblies, webinars, and regular exchanges via email and phone to reinforce collaboration.
Educational Institutions	Internship and career guidance programs for students, aimed at supporting their entry into the workforce.
Local Communities	Continuous dialogue through local events, email and phone communication, and support with administrative procedures of shared interest.
Neighbouring Businesses and Residents	Informal meetings and discussions to maintain a relationship of proximity and collaboration.



Material Topics and relevant impacts

The materiality assessment is a key process that enables companies to identify and evaluate the most relevant sustainability topics — both for their own business activities and for their stakeholders. This tool helps focus resources on areas of greatest impact and priority, thereby defining a targeted and effective sustainability strategy. The process unfolds in several phases:

1. Mapping of Relevant Topics:

Sustainability topics potentially significant for the Company and its stakeholders are identified. In the case of Bre-Men Acciai, this phase resulted in a list of approximately 30 key topics.

2. Stakeholder Engagement:

The identified topics are submitted for evaluation by stakeholders, who provide insights on their relevance through targeted consultation tools, such as surveys and questionnaires.

3. Internal Assessment:

The Company evaluates each topic based on its impact on business performance, its alignment with corporate strategy, and its overall relevance to the business.

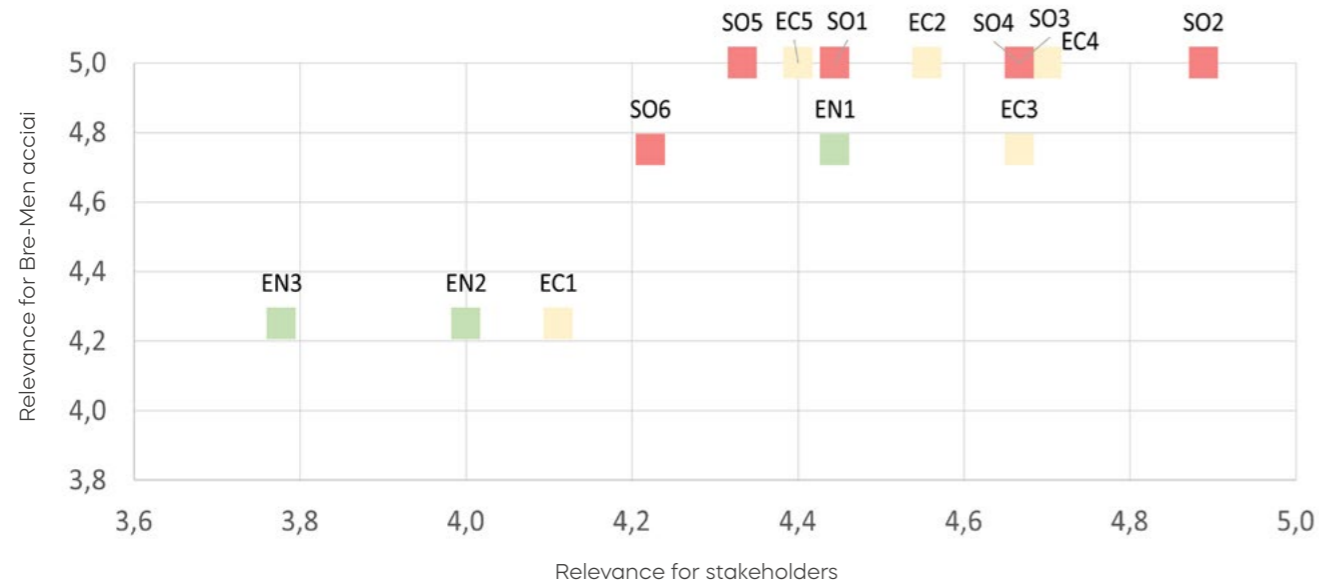
4. Prioritization:

The results are consolidated into a materiality matrix, which classifies the topics and identifies those on which the Company should focus its efforts.

This methodology enables Bre-Men Acciai to integrate stakeholder expectations into strategic decision-making and to concentrate its efforts on initiatives that generate shared value.

Furthermore, the materiality assessment ensures that the Sustainability Report accurately reflects the Company's real priorities, in alignment with international standards and European regulations.

MATERIALITY ASSESSMENT



Overall, the assessment identified:

- 5 Key economic topics (EC)
- 3 Key environmental topics (EN)
- 6 Key social topics (SO)

TOPICS	LABEL
Medium- to long-term economic and financial growth and stability	EC1
Customer satisfaction	EC2
Product and service quality	EC3
Long-term business relationships within the supply chain	EC4
Continuity and stability in corporate governance	EC5
Industrial waste management	EN1
Sustainable use of materials and low-impact raw resources	EN2
Energy efficiency and optimization initiatives	EN3
Transparency, ethics and integrity in business conduct	SO1
Health and safety in the workplace	SO2
Cybersecurity	SO3
Privacy and protection of sensitive data	SO4
Training and skills development	SO5
Gender equality	SO6

SUSTAINABILITY COMMITMENTS AND GOALS

Based on the materiality assessment, a series of strategic objectives have been identified and defined, representing the Company's priorities in terms of sustainability, innovation, and social responsibility.

Aware of the importance of an integrated and forward-looking approach, we have chosen to link these objectives to the United Nations 2030 Agenda Sustainable Development Goals (SDGs), thereby ensuring alignment with global challenges and a tangible contribution to building a more sustainable future.

The integration of these principles into our corporate strategy enables us to address stakeholder needs with greater awareness, creating value not only at the economic level but also from social and environmental perspectives.

Through this approach, we are committed to continuously improving our practices, adopting innovative solutions, and promoting a corporate culture based on transparency, ethics, and responsibility.

This journey not only strengthens our competitiveness in the market but also allows us to actively contribute to achieving the Sustainable Development Goals, fostering shared growth and collective well-being.

Material topic	Future goal	UN 2030 Agenda Goals (SDGs)
Economic		
Medium- to long-term economic and financial growth and stability	Exceed 13,000 kg of product sold.	8 - 9
Customer satisfaction	Implement a continuous customer satisfaction monitoring system through a structured questionnaire and annual analysis of results.	12
Product and service quality	Collect feedback on product and service quality through customer satisfaction surveys. Maintain ISO 9001 certification. Ensure that credit notes for non-conformities account for less than 0.02% of total turnover.	9 - 12
Long-term business relationships within the supply chain	Ensure continuity of supply, maintaining at least 20% of planned quantities for the following year, and guaranteeing stable and reliable relationships with strategic suppliers.	8 - 12 - 17
Continuity and stability in corporate governance	Ensure stability and consistency in corporate governance by maintaining the current organizational structure.	16

Material topic	Future goal	UN 2030 Agenda Goals (SDGs)
Environmental		
Industrial waste management	Ensure full compliance with the requirements of the RENTRI system. Guarantee the recovery of at least 95% of waste produced, with a target of 100% for Alubremen. Maintain the percentage of hazardous waste below 5% (0% for Alubremen).	12
Sustainable use of materials and low-impact raw resources	Introduce a structured system for calculating the Company's Carbon Footprint (CFP), aimed at measuring and monitoring emissions throughout the life cycle of operations.	12 - 13
Energy efficiency and optimization initiatives	Implement a real-time monitoring system for the energy consumption of machinery. Invest in the renewal of the Company's machinery fleet to reduce consumption and emissions.	7 - 9 - 13

Material topic	Future goal	UN 2030 Agenda Goals (SDGs)
Social		
Transparency, ethics and integrity in business conduct	Strengthen the Company's culture of ethics and legality through the sharing of Model 231 with internal and external collaborators, and through the promotion of the Company's Code of Ethics.	16
Health and safety in the workplace	Target: zero accidents. Frequency (IF) and severity (IG) indexes reduced by 5%. Non-commuting accidents fewer than 2 per year. Invest in new machinery to enhance safety in production processes.	3 - 8
Cybersecurity	Value Assessment (VA) = 1 by 2025. Firewall upgrade. Server and client operating systems update in 2025. Server replacement.	9
Privacy and protection of sensitive data	IT training – target: 4 hours per year for all employees using IT systems. Maintain full GDPR compliance.	9 - 16
Training and skills development	Ensure that each employee receives a minimum of 13 hours of training per year, aimed at enhancing both technical and cross-functional skills.	4 - 8
Gender equality	Maintain corporate policies on flexible working hours and part-time opportunities. Increase female representation in the workforce to over 20%.	5 - 8

GOVERNANCE STRUCTURE

Bre-Men Acciai's governance model is founded on principles of transparency and responsibility, aimed at ensuring compliance with regulations, corporate sustainability, and the creation of long-term value for all stakeholders.

The Company follows a traditional governance structure that ensures transparency and a clear division of roles between management and control bodies. The Board of Directors defines the Company's strategy and oversees its implementation, while the Board of Statutory Auditors monitors compliance with regulations, internal policies, and the reliability of financial reporting.

As of today, the Board of Directors consists of four members: Chairwoman AdelAngela Menegon and three directors, appointed on 15 July 2024 and serving until the approval of the financial statements for the year ending 31 December 2026. The BoD is vested with the broadest powers for the ordinary and extraordinary management of the Company, except for matters expressly reserved by law to the Shareholders' Meeting. Each director may act independently in matters related to ordinary administration.

The Board of Statutory Auditors, composed of three standing members, is responsible for monitoring the legality and regularity of corporate operations.

Since December 2024, the governance system has also been strengthened by the establishment of the Supervisory Body (Organismo di Vigilanza, OdV), an independent body introduced under Legislative Decree 231/2001.

The OdV is tasked with monitoring and ensuring the effective implementation of the Code of Ethics and the Organizational Model, ensuring consistency between the Company's ethical principles and its daily business conduct, and actively contributing to the prevention of risks, irregularities, and regulatory violations.

Within the Group's structure, Bre-Men Acciai's governance also extends to its subsidiary Alubremen, which operates under the direction and coordination of the parent Company.

Alubremen has its own Board of Directors, composed of five members, and adopts management principles inspired by the same values of transparency, legality, and responsibility that characterize the parent Company.

Both companies share a unified ethical vision through the adoption of the Code of Ethics and the Organizational Model 231, ensuring alignment in governance practices and corporate behavior, while respecting each entity's operational and managerial specificities.

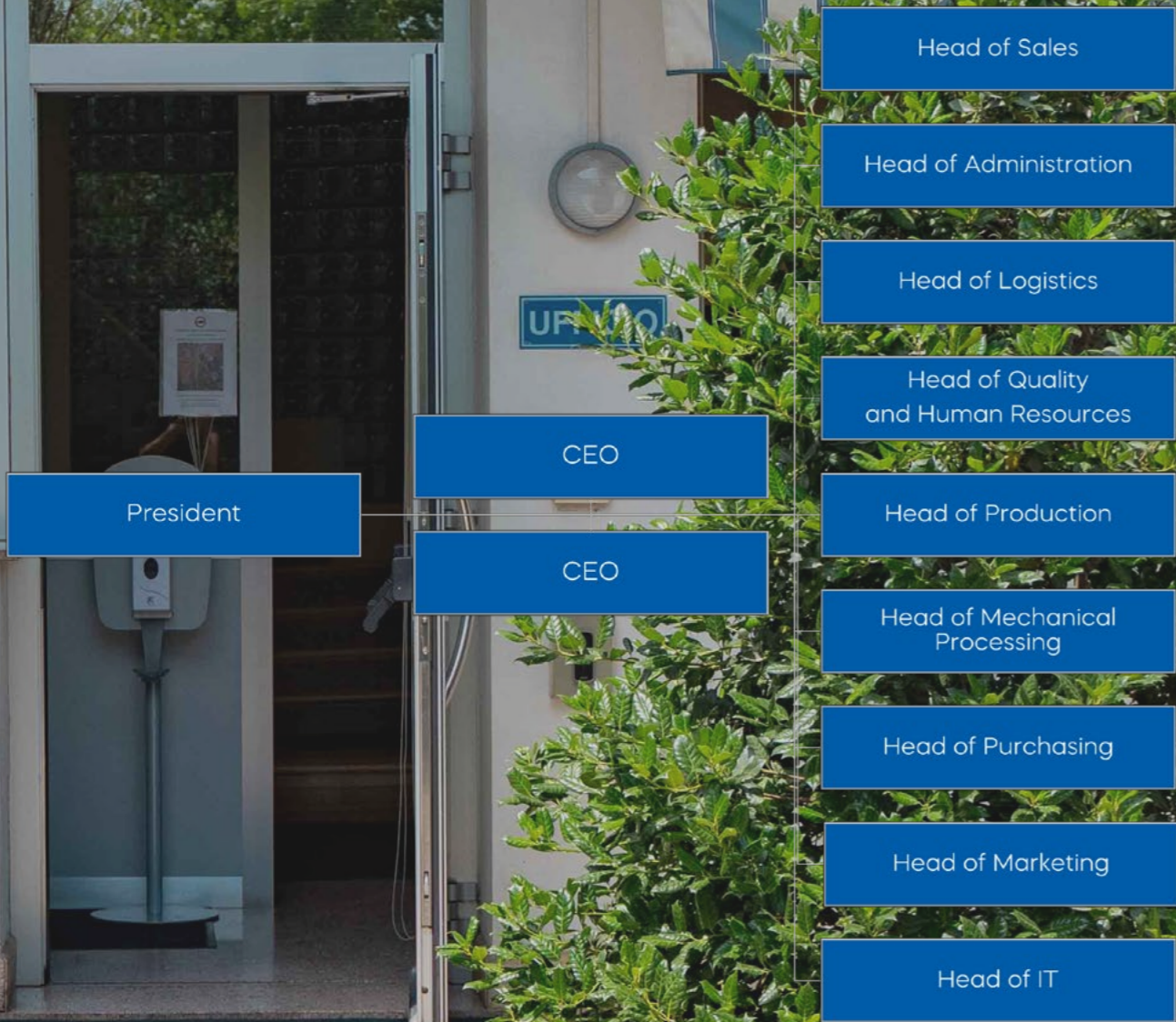
BOARD OF DIRECTORS

PRESIDENT
Adelangela Menegon

BOARD MEMBER
Franco Bianchi

BOARD MEMBER
Luca Bianchi

BOARD MEMBER
Gloria Bianchi



CORPORATE ORGANIZATION

Bre-Men Acciai's activities are organized into specific functional areas, each characterized by clearly defined roles and responsibilities aimed at ensuring operational efficiency, product and service quality, and worker safety.

This internal structure enables the Company to operate effectively, responding promptly and accurately to the needs of both the market and its stakeholders.

Production Area: this represents the Company's operational core, where the main transformation and processing activities take place. The use of advanced technologies and specialized personnel ensures high quality standards, efficiency, and responsiveness to market demands.

Commercial Area: this area manages direct relationships with customers and agents, overseeing sales, technical consulting, and commercial relations. It plays a key role in maintaining and strengthening the Company's competitive position in the market.

Procurement and Logistics Area: this function ensures the strategic and accurate selection of suppliers, optimizing the purchasing process, warehouse management, and all logistics operations related to the delivery and transportation of goods.

Administration and Human Resources Area: this area oversees the Company's accounting, financial, and administrative processes, ensuring compliance with current regulations and supporting the economic and financial sustainability of the business. The Human Resources Office focuses on the management and development of people, fostering organizational efficiency and professional growth.

Safety and Quality Area: this is a cross-functional unit that ensures high standards of health, safety, and quality throughout all business activities. Among its key responsibilities are workplace risk prevention and protection, quality control of incoming materials, and the management of corporate certification systems.

This organizational structure allows Bre-Men Acciai to operate with clarity, accountability, and quality across all its business processes, while enhancing the value and contribution of every individual working within the Company.

OUR APPROACH TO SUSTAINABILITY

Bre-Men Acciai is undertaking a gradual process to integrate sustainability principles into its business management, with growing attention to environmental, social, and governance aspects. The goal is to strengthen an operating model grounded in responsibility, regulatory compliance, and a continuous commitment to improvement.

The Company's management actively oversees all sustainability-related matters, promoting an integrated vision that embraces the three main dimensions of sustainability: environmental, social, and economic. At an operational level, the Company has appointed an internal reference figure who, in addition to coordinating quality, environmental, and safety activities, also supports human resources management. This role is responsible for the practical implementation of sustainability policies, the promotion of awareness and training initiatives, the monitoring of regulatory compliance, and the encouragement of continuous improvement practices.

Bre-Men Acciai adopts a structured approach to health, safety, and quality through management systems and procedures that support prevention, monitoring, and the ongoing review of operational processes. These activities are coordinated across the main business areas, fostering a culture of awareness and continuous improvement. At the governance level, the Board of Directors supervises the implementation of corporate policies on responsibility and integrity, in line with the principles outlined in the Code of Ethics. This oversight is supported, starting from December 2024, by the Supervisory Body established under Legislative Decree 231/2001.

Alubremen shares the same commitment, adopting systems and practices inspired by the same principles of quality, workplace safety, regulatory compliance, and employee training. Activities are coordinated synergistically, promoting an integrated approach to sustainability while respecting the distinction of operational roles.

Engagement with stakeholders takes place mainly through daily interactions with customers, suppliers, and employees, serving as a valuable source of feedback to guide the Company's evolution responsibly and consistently within its industry.

In a constantly evolving context, Bre-Men Acciai intends to continue this path with gradual and concrete actions, strengthening over time its ability to create value while respecting people, the environment, and the local community.



ETHICS, INTEGRITY AND CORPORATE RESPONSIBILITY

*Ethical
Governance
and
Corporate
Culture*

For Bre-Men Acciai, ethics and social responsibility are fundamental pillars of its governance model and corporate identity.

Acting with integrity, transparency, and respect for people, the environment, and the law is a conscious and strategic choice — one that builds trust, strengthens long-lasting relationships with stakeholders, and contributes to long-term value creation.

Integrity, compliance, and consistency between declared principles and actual behaviors are embedded at every organizational level, reinforcing the Company's ongoing commitment to sustainable development.

The Code of Ethics adopted by Bre-Men Acciai clearly defines the values and standards of conduct that guide the daily actions of everyone operating on behalf of the Company, both within and outside the organization. This document serves as a cultural and regulatory reference, ensuring behavior grounded in legality, fairness, responsibility, and transparency in internal relations, business dealings, and interactions with institutions and local communities.

The Code applies across all business functions and is widely communicated — including through the Company's website — to all stakeholders, who are formally invited to share and align with its principles.

The subsidiary Alubremen has also adopted a Code of Ethics based on the same values, further strengthening cultural alignment and ethical oversight at the Group level.

*Organizational
Model*

Starting from December 2024, Bre-Men Acciai has adopted an Organizational, Management and Control Model pursuant to Legislative Decree 231/2001, aimed at preventing the commission of offences and promoting a culture of legality and responsibility within corporate processes.

The Model, developed through a comprehensive risk mapping and the definition of internal protocols and procedures, represents a management system designed to safeguard the Company's integrity and ensure regulatory compliance in activities considered to be at higher risk.

The Supervisory Body (Organismo di Vigilanza – OdV), an autonomous and independent body, is responsible for monitoring the effective implementation of the Model, verifying its consistency and effectiveness, and proposing updates in the event of regulatory or organizational changes.

The OdV has full access to all relevant Company information and receives reports of any non-compliant behavior, guaranteeing confidentiality, impartiality, and protection for the reporting individual. The adoption of the Model 231 is not only a legal safeguard, but also an operational tool that fosters ethical and transparent behavior across all areas of the organization, thereby strengthening the Company's reputation and credibility.

*Prevention
of Corruption
and
Management
of Ethical
Risks*

As part of its integrity policies, Bre-Men Acciai has implemented a control system aimed at preventing ethical and reputational risks, with a specific focus on conduct that may conflict with the principles of legality, fairness, and transparency.

The most sensitive activities — such as supplier selection, relations with public authorities, and the use of corporate resources — are subject to a structured corruption risk assessment, followed by the establishment of preventive procedures.

Mandatory and periodic internal training is designed to promote an ethical culture and strengthen employees' awareness of the provisions contained in the Code of Ethics and in anti-corruption regulations. Unlawful behaviors — such as offering or accepting undue advantages, favoritism, or collusive practices — are explicitly prohibited. An internal confidential reporting channel has also been established, in line with current whistleblowing legislation, allowing individuals to safely and securely report any non-compliant behavior.

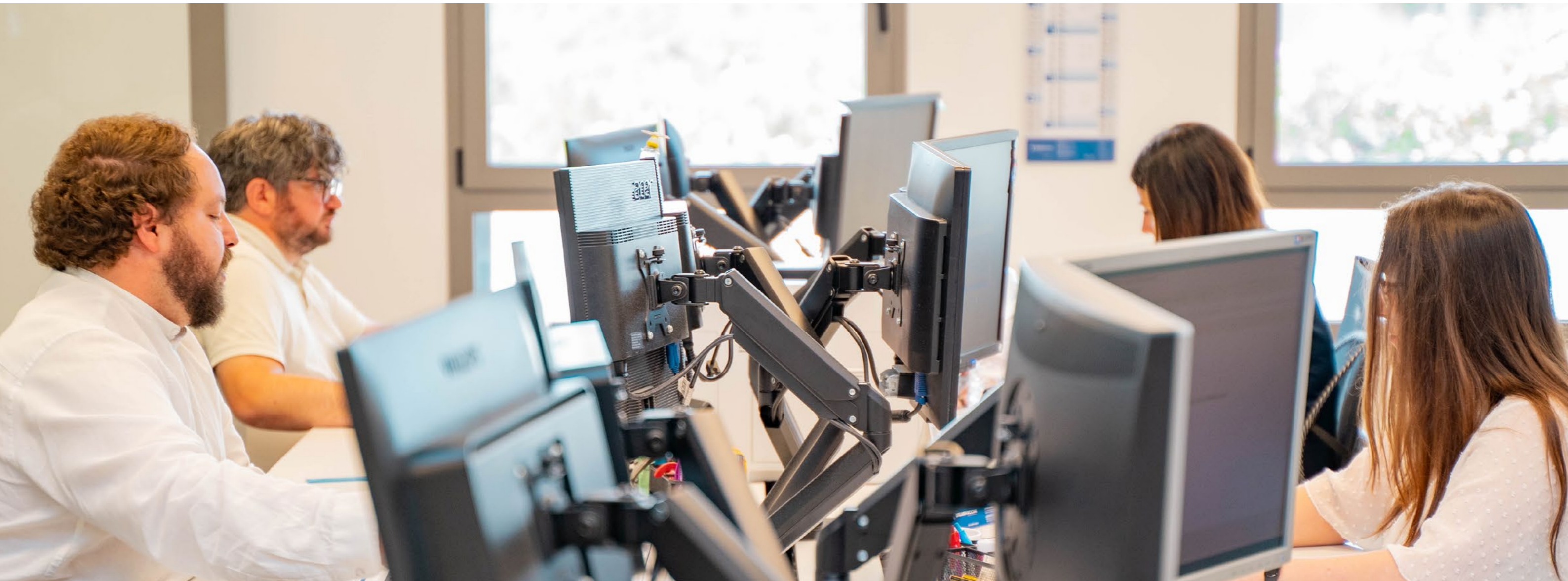
Reports are handled with care and impartiality by the Supervisory Body, which assesses their significance and promotes any necessary

corrective or disciplinary actions, in full compliance with applicable regulations. During the reporting period, no confirmed cases of corruption or other significant breaches of the Code of Ethics were detected or reported.

This result demonstrates the effectiveness of the Company's prevention system and the widespread adherence to ethical principles across the organization.

*Ethical
Relations
with
Stakeholders
and the
Supply
Chain*

Bre-Men Acciai's commitment to ethical responsibility also extends to its relationships with external stakeholders and the management of its value chain. All contracts signed with suppliers and business partners include specific clauses requiring compliance with minimum standards on legality, equal treatment, workers' rights, occupational health and safety, environmental protection, and social security obligations. The Company reserves the right to carry out inspections — including document reviews and on-site audits — to verify compliance with these requirements. Any breach of such commitments may result in the suspension or termination of the business relationship.



RISK MANAGEMENT

Bre-Men Acciai has developed a structured and documented system for the identification, assessment, and management of occupational health and safety risks, in compliance with Legislative Decree 81/08. The Risk Assessment Document serves as the main reference tool for risk management, ensuring effective and systematic protection for all workers across the Company's three production sites.

The adopted methodology is based on an in-depth evaluation of the hazards associated with specific tasks, the equipment used, and the distinctive characteristics of the workplace environments. Risk levels are estimated through the analysis of probability and severity, applying a four-level scale (minor, moderate, serious, very serious) that helps define intervention priorities. Normal, abnormal, and emergency scenarios are considered, including exposure of third parties such as visitors, suppliers, and external workers.

The Company's risk control system is founded on the "hierarchy of preventive measures" principle, whereby each action aims primarily to eliminate hazards and, where this is not possible, to adopt engineering, organizational, and finally, personal protective measures. The results of all assessments are regularly updated, integrated into the Company's safety management system, and shared with all individuals involved in prevention activities — the Employer, the Health and Safety Manager (RSPP), the Occupational Physician, and the Workers' Safety Representative (RLS).

Bre-Men Acciai ensures careful management of specific risks (e.g. exposure to chemical agents, noise, vibrations, explosive atmospheres, work-related stress, and electrical hazards) and adopts targeted measures for groups of workers with particular needs, such as pregnant women, young workers, migrant employees, and non-standard workers. For each type of risk, specific technical, procedural, and training measures have been defined and detailed in dedicated risk assessment sheets by area, role, and transversal exposure.

Continuous improvement activities are coordinated through an annual safety meeting attended by all key safety personnel. During this meeting, the Company reviews accident analyses, fitness-for-work assessments issued by the occupational physician, and the effectiveness of implemented measures, while defining new objectives and action plans to improve workplace conditions.



Environmental Risk Management

Bre-Men Acciai considers environmental protection a key component of its corporate responsibility. The Company adopts a preventive and systematic approach to managing the potential impacts generated by its production activities, with particular attention to air quality, waste management, and plant safety.

The use of vehicles for loading and unloading operations entails potential exposure to combustion fumes and exhaust gases. To mitigate this risk, the Company has introduced a no-idling policy, installed fume extraction systems, and provides dedicated training for operators. These measures help reduce the emission of pollutants into the atmosphere, thereby protecting air quality in and around workplaces and logistics areas.

The use of hazardous substances such as cutting oils, technical detergents, and metallic dusts entails potential risks of environmental contamination and worker exposure. To address these risks, the Company applies controlled storage procedures, ensures labelling in compliance with European regulations (CLP and REACH), minimizes the quantities used, and provides specific training. Work areas are equipped with spill containment systems, and waste containers are properly segregated by type.

Special attention is given to the management of waste — including hazardous waste — generated during production processes. This includes used oils, contaminated materials, chemical containers, and combustible waste such as wooden pallets. The Company ensures separate waste collection, scheduled removal by authorized contractors, maintenance of waste tracking registers, and the use of segregation and labelling systems. These actions aim to prevent fires, spills, and soil or water contamination.

In selected areas, there are also potential risks associated with explosive atmospheres, mainly due to the presence of forklift battery charging stations and gas-powered systems. Prevention measures in these cases are based on proper ventilation, regular technical inspections, and targeted training for designated personnel.

Environmental Risk	Description of Adopted Measures	Reference Standards
Vehicle Emissions	Exhaust gases in loading/unloading areas	No-idling policy, fume extraction hoses, operator training
Handling of Hazardous Chemicals	Cutting oils, metallic dusts, technical detergents	Safe storage, proper labelling, use of PPE, reduction of quantities used, information/training, segregated containers
Management of Hazardous and Combustible Waste	Used oils, contaminated materials, pallets, empty chemical containers	Separate waste collection, scheduled removal, waste traceability, segregation, signage, and fire prevention systems
Explosive Atmospheres (ATEX)	Gas-powered systems, forklift battery charging stations	Adequate ventilation, system inspections, specific staff training, active protection measures
Accidental Pollution (Spills)	Possible leaks from tanks, damaged containers, or improper handling	Secondary containment, collection basins, regular inspections, emergency response procedures

CYBERSECURITY AND DATA PROTECTION

Strategy and Regulatory Compliance

Bre-Men Acciai recognizes cybersecurity as a strategic element for protecting its information assets, ensuring business continuity, and safeguarding stakeholder trust. In line with the General Data Protection Regulation (GDPR), the Company has implemented a management system compliant with industry standards.

The Company's digital infrastructures are designed to ensure the confidentiality, integrity, and availability of the information processed. This approach is based on the use of integrated prevention, monitoring, and response systems, developed in close collaboration with an external Company specializing in IT services.

Infrastructure and Protection Measures

The Company's digital environment is safeguarded by advanced technical and organizational measures, including the use of enhanced encryption systems and anonymization techniques to protect sensitive data. An updated antivirus system is in place, integrated with procedures for scanning incoming emails and files.

Spam management is regulated by a specific internal protocol, with IT department intervention in the event of suspicious content. Bre-Men Acciai's IT infrastructure is fully integrated with that of Alubremen and the Brescia operating site, enabling centralized and synergistic management of digital systems. Remote access to management platforms by off-site personnel is protected through a VPN connection, ensuring the confidentiality of data in transit.

Business Continuity and Security Culture

In 2024, a multi-level backup system was implemented to ensure business continuity and data availability even in the event of malfunctions or critical incidents. NAS storage units and internal servers are subject to a proactive monitoring system with real-time alerts for anomalies or unauthorized access attempts.

Software updates and vulnerability management follow a patch management approach: in the case of high-risk vulnerabilities, corrective action is taken immediately.

Bre-Men Acciai promotes a culture of data protection through security awareness initiatives, supporting employees with targeted training and information activities aimed at preventing risky behavior and encouraging good daily practices. This approach strengthens the role of the human factor as the first line of defense against digital threats.



IT Developments and Future Objectives

Throughout 2025, Bre-Men Acciai will implement a major IT infrastructure upgrade program aimed at improving system performance, increasing energy efficiency, and further strengthening cybersecurity measures.

Among the planned initiatives is the replacement of the Company's current server equipment: the number of servers will be reduced from four to two units, without any impact on operational capacity, thanks to the adoption of more advanced, high-performance technologies characterized by lower energy consumption. This initiative is part of a broader strategy for a sustainable digital transition.

Also in 2025, the Company plans to update its operating systems — both server- and client-side — by migrating to newer and more secure versions, in particular through a general upgrade of the Windows platforms. The objective is to ensure full compatibility with the adopted protection systems and to reduce exposure to known vulnerabilities.

At the same time, an annual external vulnerability assessment will be introduced as a standard practice, carried out by a specialized provider. This activity will become an integral part of the Company's cybersecurity management system starting from the following fiscal year. Through these actions, Bre-Men Acciai aims to consolidate its commitment to protecting digital assets, enhancing operational efficiency, and promoting environmental sustainability within its IT operations.

ECONOMIC RESULTS AND VALUE CREATION

Distribution of the Economic Value Generated – Bre-Men Acciai S.p.A.

DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED	2022	2023	2024
A. Direct Economic Value Generated	38.754.824	32.587.471	26.666.903
B. Economic Value Distributed	34.825.295	30.440.506	24.838.830
(A-B) Retained Economic Value	3.929.529	2.146.965	1.828.073

BREAKDOWN OF ECONOMIC VALUE DISTRIBUTED	2022	2023	2024
Operating Costs	31.808.496	27.451.093	21.803.978
Employee Wages and Benefits	1.892.104	2.294.342	2.412.001
Payments to Public Administration	1.029.891	393.013	378.083
Payments to Financial Providers	91.074	289.058	237.768
Donations and Sponsorships	3.730	13.000	7.000
Total Economic Value Distributed	34.825.295	30.440.506	24.838.830

Distribution of the Economic Value Generated – Alubremen S.r.l.

DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED	2022	2023	2024
A. Direct Economic Value Generated	17.680.898	13.864.644	13.884.475
B. Economic Value Distributed	16.569.559	13.379.632	13.452.505
(A-B) Retained Economic Value	1.111.339	485.012	431.970

BREAKDOWN OF ECONOMIC VALUE DISTRIBUTED	2022	2023	2024
Operating Costs	15.563.941	12.492.283	12.480.020
Employee Wages and Benefits	613.596	687.332	774.730
Payments to Public Administration	360.905	96.761	97.995
Payments to Financial Providers	31.117	103.256	99.760
Total Economic Value Distributed	16.569.559	13.379.632	13.452.505

Economic sustainability represents the foundation of every path toward responsible development. Without a solid business model capable of generating long-term value, it is not possible to sustain credible environmental and social initiatives or effectively meet stakeholder expectations. For this reason, the economic dimension constitutes an essential component of both corporate reporting and the Company's positioning within the current context.

Over the 2022–2024 three-year period, the organization demonstrated its ability to generate economic value consistently and to distribute it equitably among its key stakeholders. Here, the creation of economic value is understood not only as a measure of financial performance but also as a tangible reflection of the Company's capacity to maintain operations, safeguard employment levels, and contribute to the wider economic system in which it operates.

The direct economic value generated represents the total revenue produced by the Company's activities, while the economic value distributed indicates the portion of that wealth that is effectively redistributed to the various stakeholders with whom the organization interacts. The difference between the two — the value retained within the Company — is allocated to reserves, reinvestment, or initiatives supporting long-term business stability. During the 2022–2024 period, the distribution of generated value focused primarily on covering operating costs, which accounted for an average of 93.4% of the total economic value distributed. This share confirms the central role of production activities and the supply chain in the Company's economic structure. Other components, such as personnel remuneration — averaging 5.2% — and financial charges, equal to 0.7%, remained aligned with operational needs and overall business performance.

In a context marked by transformation and uncertainty, Bre-Men Acciai continues to view economic strength as a fundamental prerequisite for ensuring stability, employment, and long-term continuity — remaining faithful to a corporate vision rooted in responsible growth.

Chapter 4

ENVIRONMENTAL MANAGEMENT AND SUSTAINABLE DEVELOPMENT

STRATEGIC VISION AND ENVIRONMENTAL GOVERNANCE

Bre-Men Acciai recognizes the growing salience of environmental issues across today's industrial landscape and has embarked on a path to progressively embed environmental sustainability within its corporate strategy.

The Company's vision is grounded in the conviction that the ecological transition is not only a responsibility but also an opportunity to create enduring value. Responsibility for environmental matters currently lies with Executive Management, which provides both strategic direction and operational oversight.

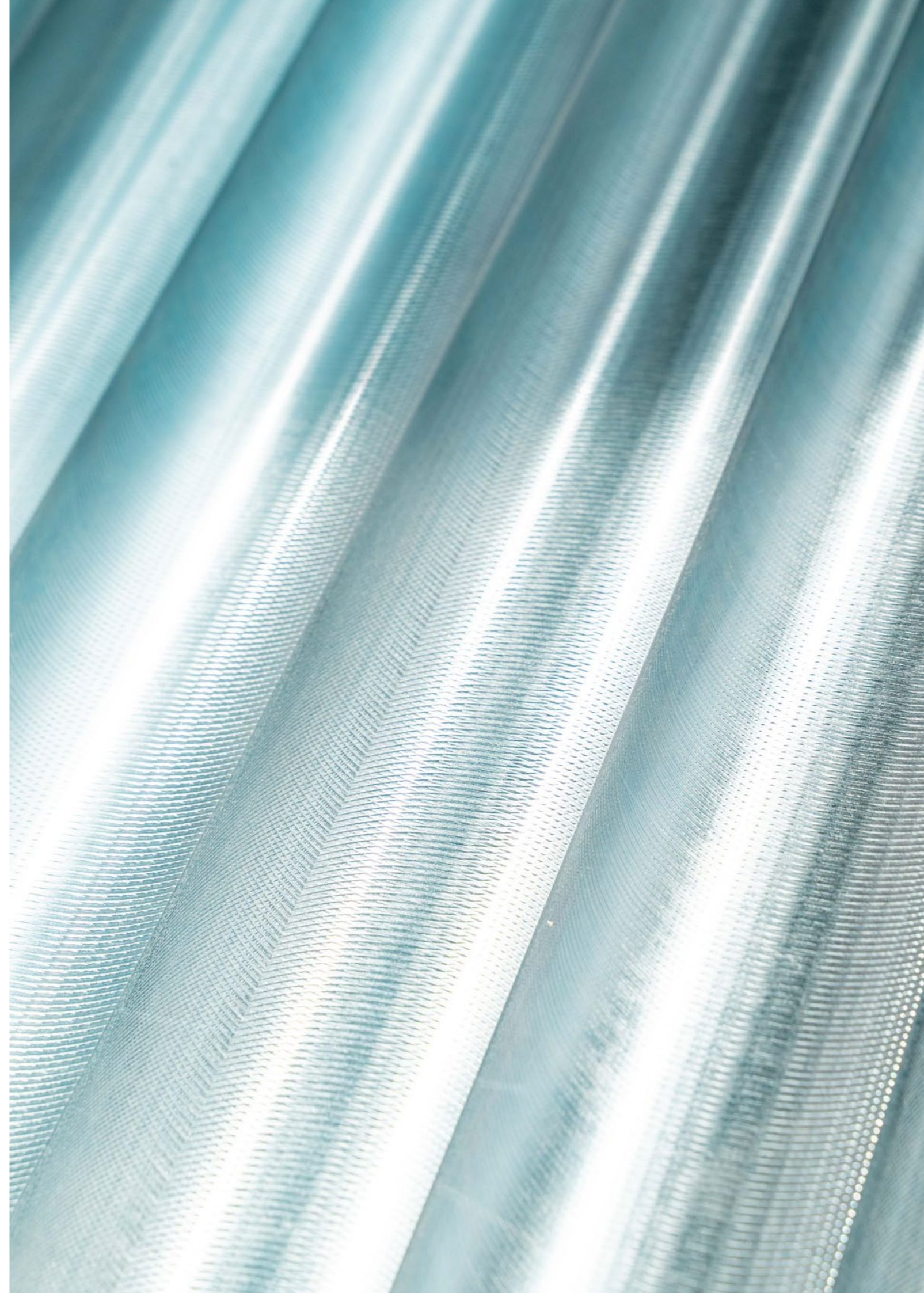
This function is supported by an internal specialist who actively monitors environmental performance, coordinates activities, and proposes improvement initiatives.

Their contribution is a key enabler in turning the Company's environmental strategy into tangible action. Although a formal environmental policy has not yet been adopted, the organization has already introduced clear guidelines and concrete practices aimed at reducing environmental impact, improving energy efficiency, and promoting renewable energy.

To strengthen its environmental governance in the coming years, Bre-Men Acciai intends to:

- **formalize** an environmental policy that sets out objectives and operational accountabilities in a structured manner;
- **introduce** systematic mechanisms for monitoring, evaluation, and continuous improvement of environmental performance;
- **deepen** the integration of environmental criteria into strategic decision-making, including investment planning, procurement, and product life-cycle management.

These actions lay the groundwork for a robust, long-term environmental management model, enabling the Company to respond proactively to regulatory expectations and stakeholder demands.



INITIATIVES TO REDUCE ENVIRONMENTAL IMPACT



Renewable Energy Generation

Bre-Men Acciai has undertaken practical measures to reduce the environmental footprint of its operations. Efforts center on two priorities: generating power from renewable sources and improving the energy efficiency of industrial processes

One of the Company's most significant investments concerns the expansion of the photovoltaic system at the Cassola production site. The array, in place for several years, was upgraded in 2022, increasing installed capacity from 50 kWp to 175 kWp.

As a result, Bre-Men Acciai can now meet a meaningful share of its electricity needs through renewables, delivering tangible reductions in the CO₂ emissions associated with power consumption. The photovoltaic expansion is not only an environmental step forward, but also a long-term strategic choice, as it enhances energy autonomy and helps contain operating costs.

Moreover, this initiative fits squarely within the Company's broader transition toward a sustainable production model, consistent with its stated environmental objectives.

Energy Efficiency of Industrial Processes

Bre-Men Acciai has embarked on a practical energy-efficiency programme spanning multiple layers of its production and logistics system. A major investment focused on the steel-storage warehouse, where a logistics redesign has significantly reduced overhead-crane movements.

The new layout has streamlined and shortened material-handling cycles, leading to meaningful electricity savings. At the same time, safety performance has improved: fewer manoeuvres and more predictable movements lower operators' exposure to risk.

In parallel, the Company has replaced selected obsolete equipment with newer, lower-energy technologies. In particular, new saws have been installed at Bre-Men Acciai's facilities—both at the Brescia headquarters and at Alubremen.

These measures have not only reduced electricity use in cutting operations but also improved overall operational efficiency, thanks to greater equipment reliability.

In 2025, Bre-Men Acciai also plans to adopt a Manufacturing Execution System (MES) to monitor machine-level energy consumption in real time. The goal is to collect granular performance data, pinpoint inefficiencies, and plan targeted optimisation actions.

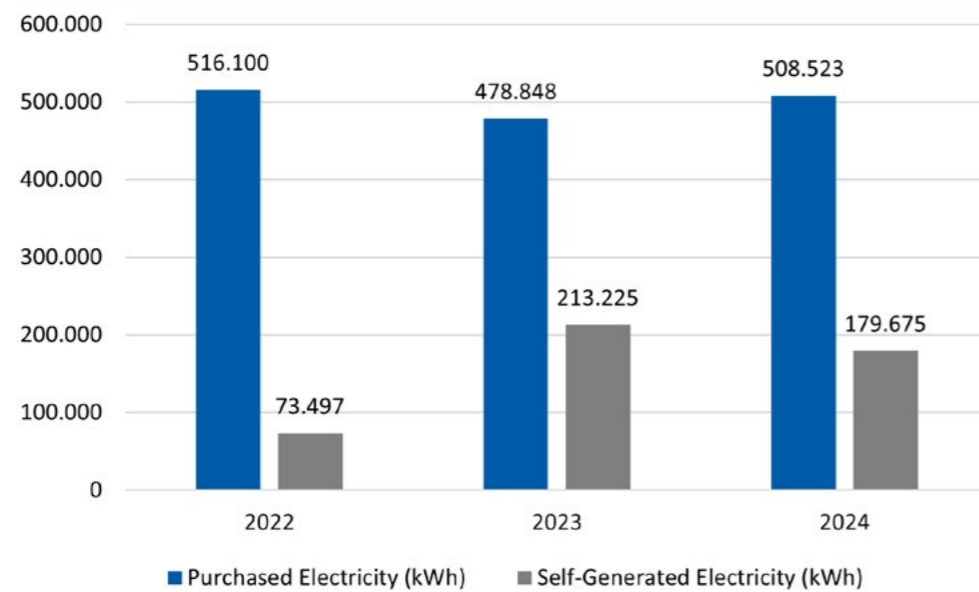
This data-driven approach marks a further step toward more deliberate, strategic energy management, consistent with the principles of continuous improvement.

ENERGY PERFORMANCE AND CONSUMPTION MONITORING

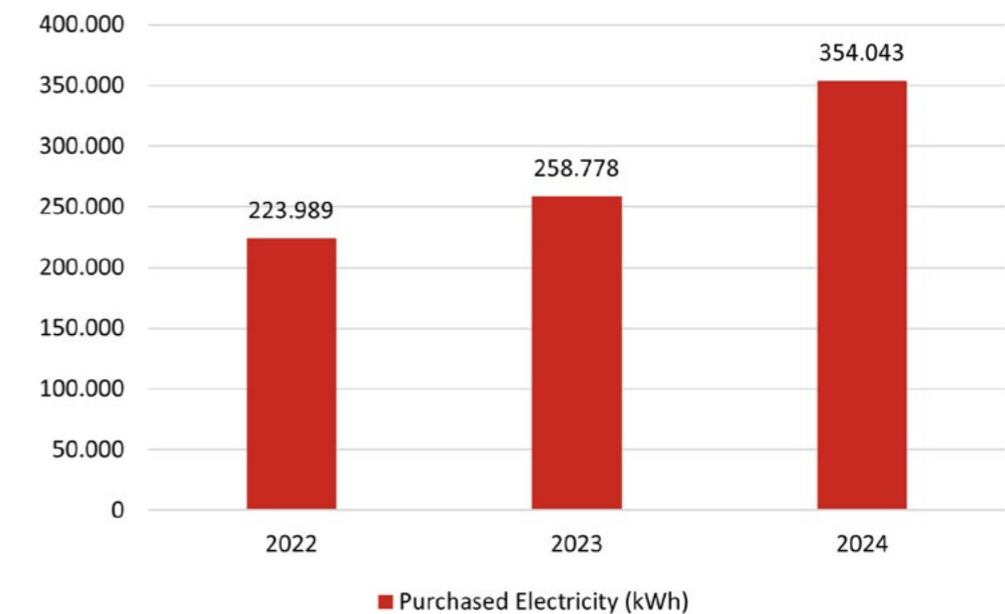


Electricity Bre-Men Acciai's efforts on energy are borne out by data from recent years, which show a positive trajectory in both efficiency and self-generation from renewable sources.

Consolidated electricity consumption (kWh) – Bre-Men Acciai



Consolidated electricity consumption (kWh) – Alubremen



Starting in 2023, Bre-Men Acciai recorded a significant increase in self-generated electricity following the expansion of the photovoltaic system at its Cassola plant. The upgrade enabled the site to cover around 30% of its electricity demand in the first year, with comparable levels maintained through 2024.

This marks an important milestone that strengthens the Company's energy independence, reduces reliance on external sources, and contributes tangibly to lowering both emissions and operating costs.

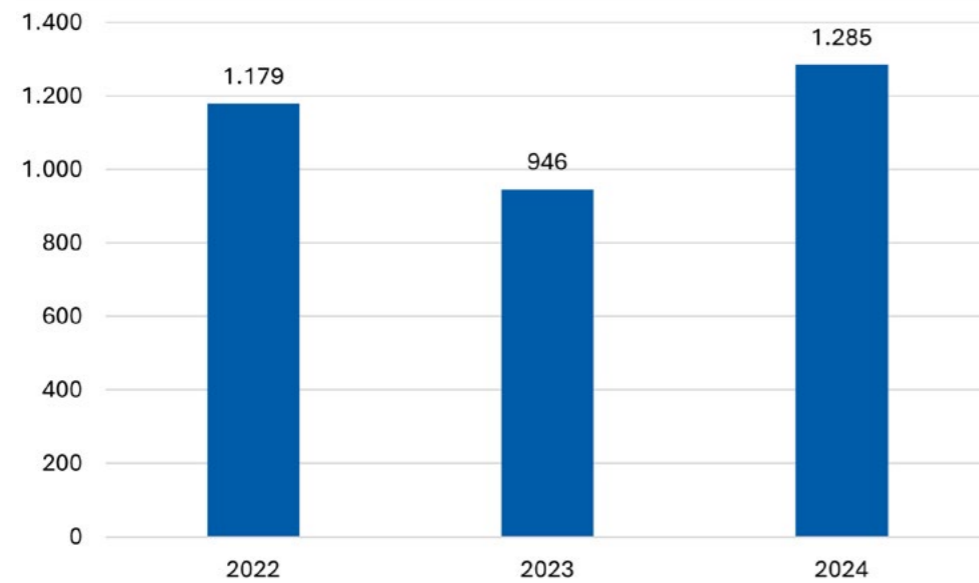
During the same period, Alubremen also saw a steady rise in purchased electricity—from approximately 224,000 kWh in 2022 to more than 354,000 kWh in 2024. This increase is directly linked to the full relocation of production activities to the new Thiene facility, which has expanded operational capacity and, consequently, energy demand.

Although the Company does not yet operate its own energy-generation systems, it is approaching this new production phase with a focus on efficiency and sustainability, actively assessing future opportunities for improvement.

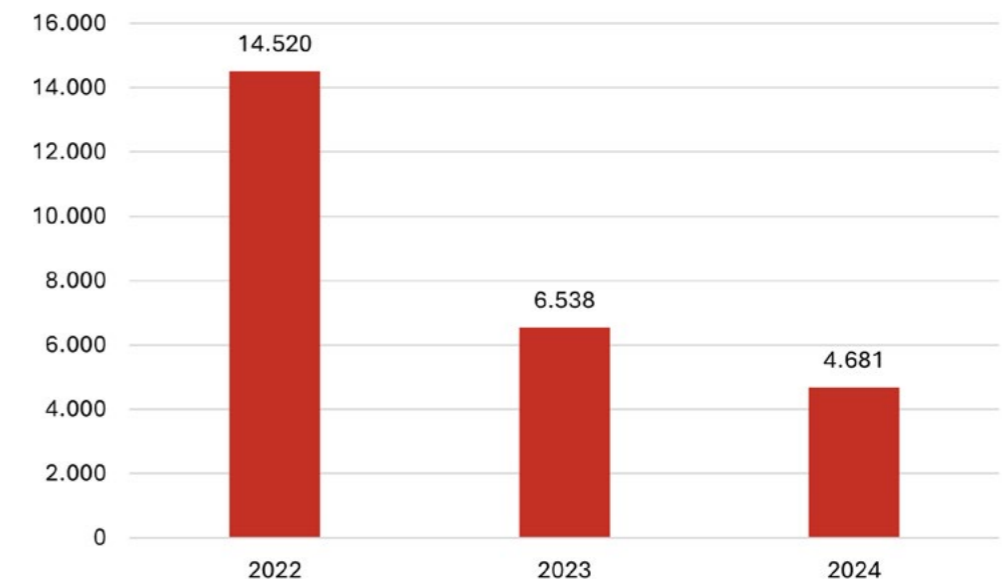
Natural gas

In addition to monitoring electricity consumption, Bre-Men Acciai keeps a close eye on natural gas use for space heating across its facilities. While it accounts for a relatively small share of total energy use, thermal demand still forms a meaningful part of the Company's overall energy footprint and is regularly reviewed as part of its reporting and performance oversight processes.

Natural gas consumption (m³) – Bre-Men Acciai



Natural gas consumption (m³) – Alubremen



Over the 2022–2024 period, consolidated data show an overall reduction in natural gas consumption—more pronounced at Alubremen, while Bre-Men Acciai's usage remained relatively stable.

The decrease observed at Alubremen is mainly due to the consolidation of operations into a single site in Thiene in 2024, replacing the previous facilities in Malo and Isola Vicentina that were active in 2022.

This transition streamlined space and plant management, leading to greater efficiency in meeting thermal needs and in the overall use of energy resources.

CIRCULAR RESOURCE ENHANCEMENT

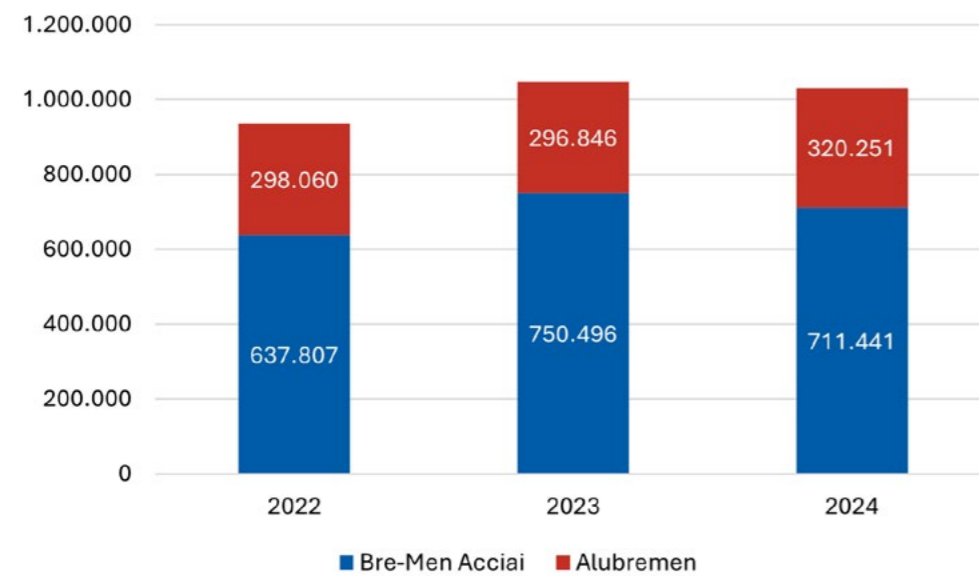


Waste management

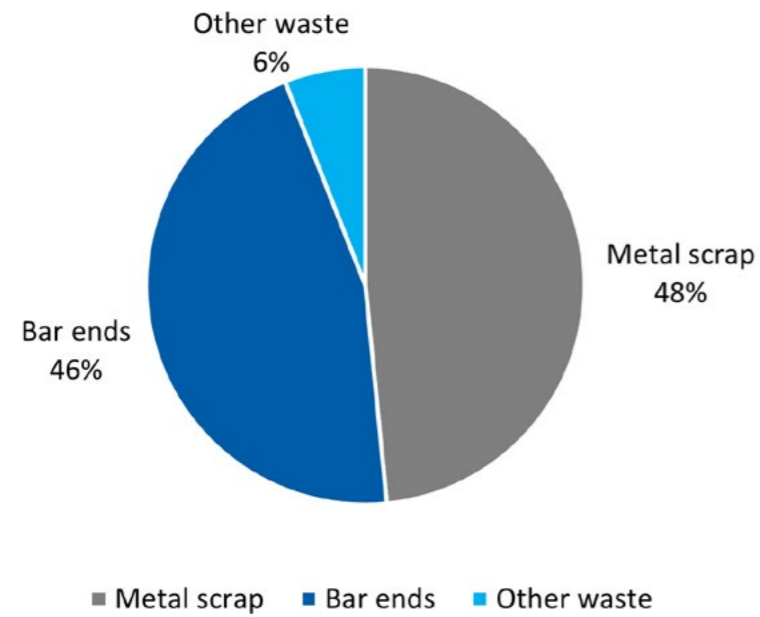
Responsible waste management is one of the pillars of our sustainability vision.

Each year, we closely monitor the types and volumes of waste generated across our facilities, with the aim of reducing total quantities and maximising recovery and reuse wherever possible.

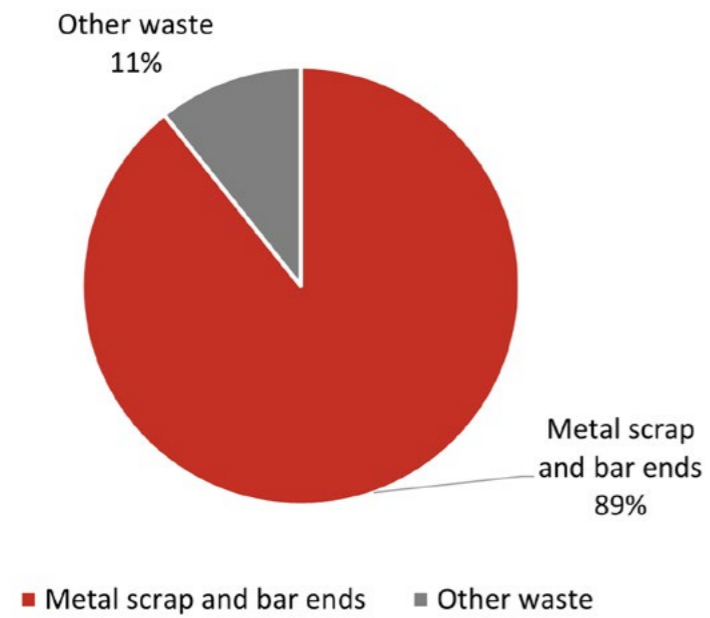
Total waste generated (kg) – Bre-Men Acciai and Alubremen



Main waste categories at Bre-Men Acciai 2024



Main waste categories at Alubremen 2024

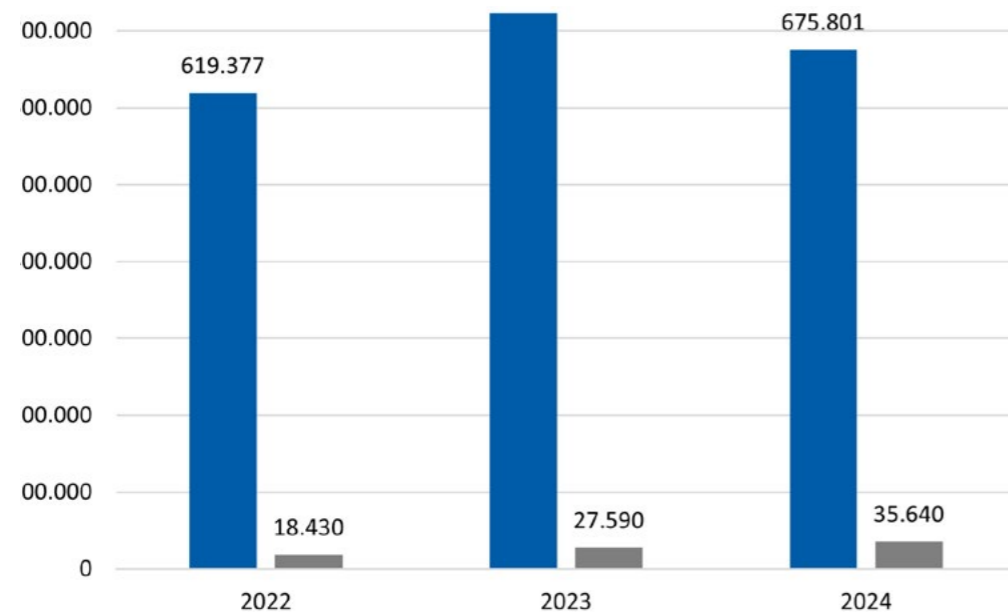


In 2024, 93% of the waste generated by Bre-Men Acciai came from two main categories: bar ends and metal turnings. This composition reflects the nature of the Company's machining processes, which inevitably produce a high share of direct metal scrap. The percentage remained consistent with the 2022–2024 three-year average, also at 93%, underscoring the continuity of production processes and waste management practices.

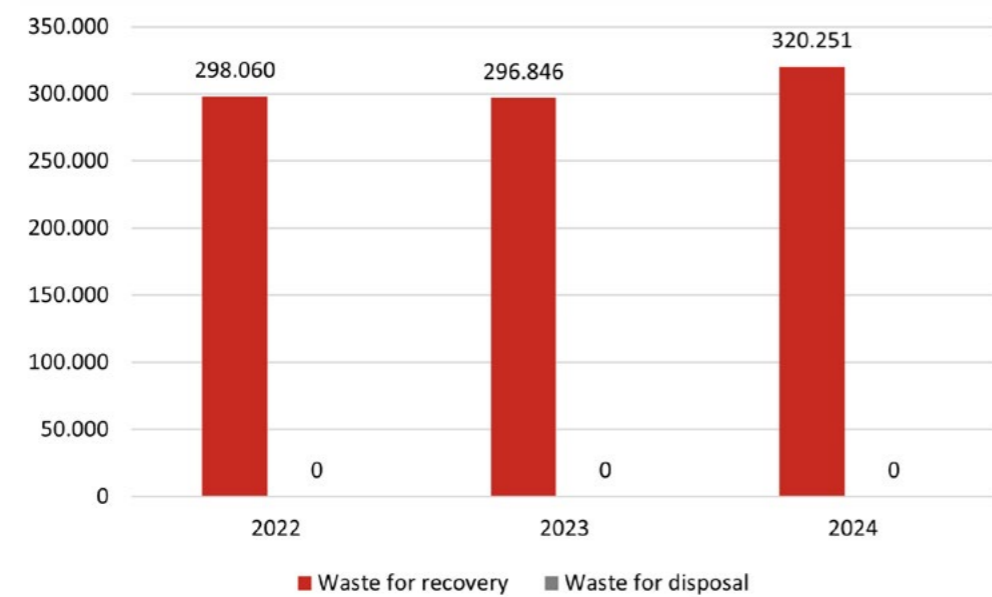
A similar trend can be observed at Alubremen, where in 2024, 89% of total waste consisted of metal turnings and bar ends, with a three-year average of 91%. These figures confirm that both companies are characterised by a high proportion of metal waste generated through cutting and machining activities.



Waste Destination (kg) – Bre-Men Acciai



Waste Destination (kg) – Alubremen



Over the 2022–2024 period, both Bre-Men Acciai and Alubremen maintained high recovery rates, with figures close to 100%. Most waste is directed to material recovery and originates primarily from machining, maintenance, and operational activities.

For Bre-Men Acciai, the main waste streams include metal turnings, bar ends, emulsions, and decommissioned equipment, with recovery rates consistently above 95%.

At Alubremen as well, all waste is sent for recovery. The main streams consist of aluminium scrap, non-hazardous machining waste, and packaging materials.

Constant oversight of these flows allows us not only to ensure regulatory compliance but also to minimise the environmental impact of our operations and actively contribute to closing the production loop. In this regard, we are committed to maintaining a recovery rate of at least 95% over time, consolidating the progress already achieved and promoting increasingly circular practices.

Throughout the 2022–2024 period, particular attention was devoted to understanding and classifying the waste generated, reflecting our awareness of the importance of responsible management from the earliest stages of production.

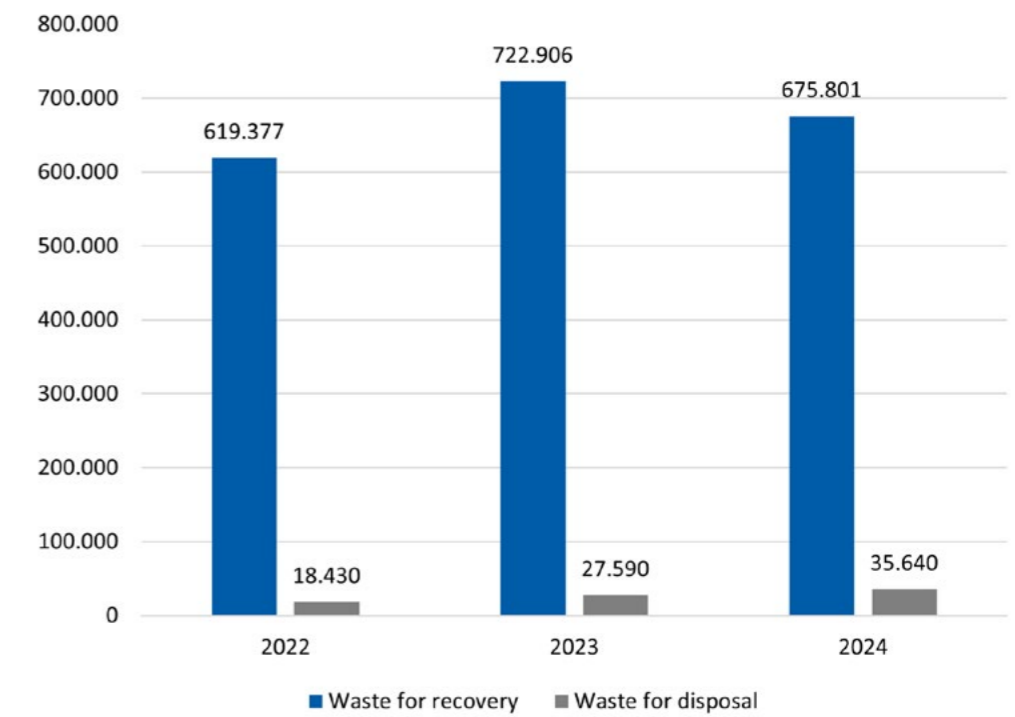
At Alubremen, all waste produced falls within the non-hazardous category, confirming the alignment between the technologies in use and the Company’s commitment to minimising the environmental impact of its operations.

At Bre-Men Acciai, hazardous waste accounts for a small portion of total waste—around 5% in 2024. This trend is closely monitored to identify opportunities for corrective or improvement actions.

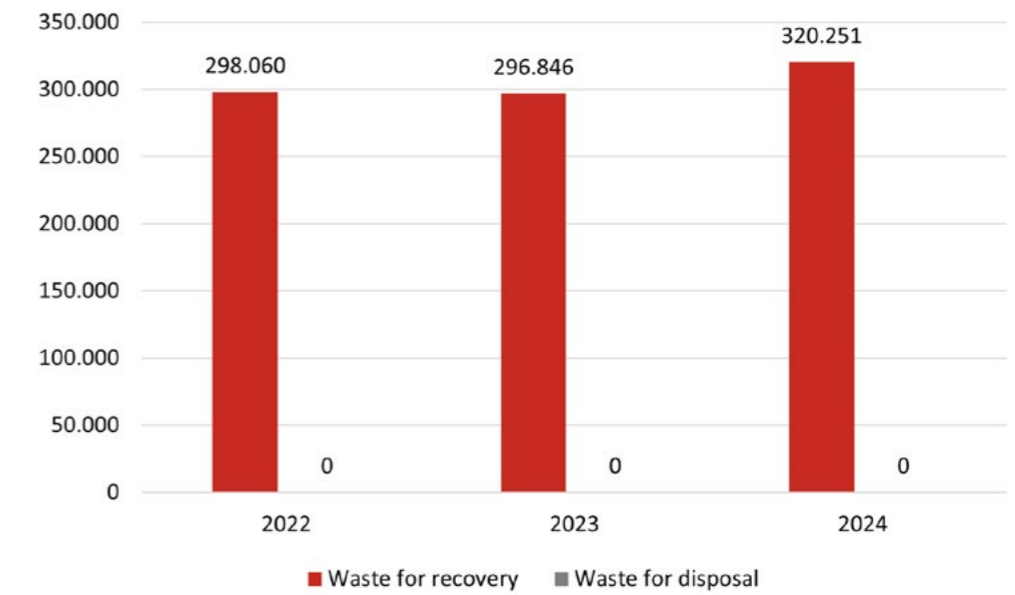
Consistent with our path toward increasingly sustainable waste management, we are committed to keeping the share of hazardous waste below 5% at Bre-Men Acciai and at zero for Alubremen.



Waste characterization (Kg) - Bre-Men Acciai



Waste characterization (Kg) - Alubremen



*Metal Scrap
Valorization*

Beyond the management of conventional waste, we place strong emphasis on the recovery and valorisation of metal production scrap, such as offcuts, non-conforming pieces, and metal turnings. Rather than being disposed of, these materials are sent to foundries and steelworks to be remelted and transformed back into raw material.

At Alubremen, this process has been strengthened through the introduction of an alloy-specific collection system, which helps preserve material purity and maximise reusability. The introduction of dedicated collection containers has enabled a shift from general handling to an organised and traceable collection process, with clear benefits in terms of material quality and recovery value.

We are also evaluating the further segregation of metal turnings by alloy, with the aim of reducing energy consumption during downstream remelting. This approach not only delivers an economic benefit but also brings a direct environmental advantage: the more homogeneous the material, the less energy is required to melt it.



TOWARDS A SUSTAINABLE FUTURE

Environmental Footprint Measurement Bre-Men Acciai is preparing to launch the measurement of its Carbon Footprint in the near future — a key step toward advancing its environmental management practices and improving the monitoring of impacts linked to its business activities.

“We recognise that true sustainability requires objective and verifiable tools. For this reason, we view this step as an essential milestone on our path toward greater transparency and climate accountability.”

Through Carbon Footprint analysis, we will be able to:

- accurately identify and quantify greenhouse gas emissions generated by our production processes, energy consumption, and main operational activities;
- pinpoint high-impact areas and set clear priorities for action;
- define measurable emission-reduction targets in line with regulatory requirements and market expectations.

“Embarking on this journey also represents an opportunity to strengthen our internal sustainability culture, engaging all business functions and raising awareness of climate change across the organisation.”

We believe that only through shared responsibility and collective commitment can we build a more effective environmental management system. Once implemented, Carbon Footprint measurement will provide a solid foundation for steering our decisions toward increasingly sustainable solutions and for reporting transparently on progress achieved throughout the entire value chain.”

Toward a Structured Environmental Policy

At present, Bre-Men Acciai does not yet have a formally defined environmental policy.

However, in our day-to-day operations we already apply practical measures aimed at preventing environmental risks and ensuring compliance with regulatory obligations, with particular focus on waste management and other key aspects. This approach is concrete and responsible, though it still lacks a fully integrated strategic framework.

“We are fully aware that strengthening our environmental commitment requires a clear and shared point of reference.”

For this reason, defining a corporate environmental policy is one of our short-term priorities. We aim to develop a tool that allows us to establish guiding principles, set objectives aligned with our business activities, and activate a process of continuous improvement that is both measurable and transparent.

For us, environmental sustainability is not an abstract value but a principle to be embedded across all decision-making and operational processes.

We believe that formalising this commitment will strengthen our responsibility toward the environment and consolidate a forward-looking corporate vision. With this in mind, we have already planned to achieve ISO 14001 certification by 2026, further giving substance and visibility to our environmental journey.”

Chapter 5

OUR PEOPLE

BRE MEN ACCIAI

SOCIAL COMMITMENT AND PEOPLE DEVELOPMENT

People are the driving force behind Bre-Men Acciai. The Company is committed to ensuring job stability, continuous training, and a safe, inclusive workplace.

Bre-Men Acciai's social policy is grounded in principles of responsibility, inclusion, and the enhancement of human capital. Every employee—regardless of their role or work location—is considered an integral part of an industrial system that grows through the competence, experience, and daily contribution of its people.

The Company is committed to providing fair, transparent, and dignified working conditions, in full compliance with current regulations and the fundamental rights recognized at both national and international levels. It fully applies collective bargaining agreements and promotes constructive dialogue with employee representatives.

Special attention is given to health and safety at work, regarded as a strategic priority. Certified organizational systems and continuous investment in both technical and behavioral training make it possible to minimize risks and foster a culture of prevention throughout all levels of the organization.

Bre-Men Acciai also promotes professional and personal development through ongoing training, technical upskilling projects, and initiatives aimed at recognizing and nurturing internal talent.

The goal is to build a stimulating work environment where everyone can express their skills and actively contribute to the Company's growth. In line with the principles of diversity and equal opportunity, the Company adopts merit-based criteria in organizational decisions and opposes all forms of discrimination, working to ensure gender balance, inclusion, and accessibility.



Workforce Composition and Stability

	2022		2023		2024	
	Men	Women	Men	Women	Men	Women
Bre-Men Acciai	35	9	42	10	42	11
Alubremen	13	2	14	2	14	2
Total	59		68		69	

Distribution of Employment Contracts by Type

	Year	Gender	Contract Type	
			Fixed-term contract	Permanent contract
Bre-Men Acciai	2022	Men	4	31
		Women	1	8
	2023	Men	5	37
		Women	0	10
	2024	Men	2	40
		Women	0	11
Alubremen	2022	Men	1	12
		Women	1	1
	2023	Men	2	12
		Women	0	2
	2024	Men	1	13
		Women	0	2

WORKFORCE COMPOSITION AND STABILITY

Over the past three years, Bre-Men Acciai has continued to expand its workforce, growing from 59 employees in 2022 to 69 in 2024. This increase has been accompanied by a balanced distribution of personnel across both Bre-Men Acciai and Alubremen's operating sites.

The Company's employment structure demonstrates strong job stability, with more than 95% of employees on permanent contracts, including apprentices. This underscores Bre-Men Acciai's commitment to building long-term professional relationships based on trust, respect for employee rights, and ongoing development opportunities. The representation of women in the workforce has also improved.

In 2024, women accounted for 19% of total employees — a steady increase compared to previous years. Most women currently hold administrative or technical positions, reflecting the industrial and highly specialized nature of the Company's operations.

At the same time, Bre-Men Acciai recognizes the importance of increasing female participation in operational and managerial roles. The Company is committed to promoting equal opportunities and ensuring that individual talent is valued in an inclusive, merit-based environment.

This inclusive mindset extends to the Company's governance structure. Women make up 50% of Bre-Men Acciai's four-member Board of Directors — clear evidence of gender balance at the decision-making level. A similar approach can be seen at Alubremen, where two of the five board members are women, representing 40% of the total.

Employee Distribution by Job Category

	Job category	2022		2023		2024	
		Women	Men	Women	Men	Women	Men
Bre-Men Acciai	Office staff	6	10	7	14	8	14
	Oper. staff	3	25	3	28	3	28
Alubremen	Office staff	1	4	1	5	1	5
	Oper. staff	1	9	1	9	1	9

Employee Distribution by Age Group

	Age	2022			2023			2024		
		<30	30-50	>50	<30	30-50	>50	<30	30-50	>50
Bre-Men Acciai	Men	5	25	5	5	31	6	5	29	8
	Women	2	4	3	2	4	4	2	4	5
	Total	7	29	8	7	35	10	7	33	13
Alubremen	Men	5	8	0	5	8	1	5	8	1
	Women	1	0	1	1	0	1	1	0	1
	Total	6	8	1	6	8	2	6	8	2

Employee Distribution by Age Group and Job Category

	Age	2022			2023			2024		
		<30	30-50	>50	<30	30-50	>50	<30	30-50	>50
Bre-Men Acciai	Office staff	3	13	1	3	15	2	3	15	4
	Oper. staff	4	16	7	4	20	8	4	19	8
	Total	7	29	8	7	35	10	7	34	12
Alubremen	Office staff	2	3	0	3	3	0	3	3	0
	Oper. staff	4	5	1	2	6	2	3	5	2
	Total	6	8	1	5	9	2	6	8	2

Between 2022 and 2024, Bre-Men Acciai maintained a stable workforce structure aligned with its industrial model. The Company's employees are predominantly production workers (58% in 2024), supported by a steadily growing number of white-collar staff — rising from 16 in 2022 to 22 in 2024.

This increase reflects the strengthening of technical, administrative, and commercial functions that support production processes and customer relations. The number of production workers has remained stable, confirming the central role of manufacturing within the Company's operations.

The age distribution also shows a healthy balance: in 2024, 13% of employees were under 30, 59% were between 30 and 50, and 28% were over 50. Younger employees are mainly engaged in production departments, although their presence among office staff is gradually increasing. The mid-career group forms the largest share of the workforce, while employees over 50 are primarily involved in operational activities.

Alubremen has a smaller but equally balanced structure, with 16 employees in 2024 evenly distributed between production and office roles. Within this context, white-collar employees mainly work in commercial and technical functions, consistent with the Company's specialization. The organization stands out for its lean and responsive structure, which directly contributes to operational effectiveness and service quality.

The age composition at Alubremen is also positive: in 2024, 38% of employees were under 30, 50% were between 30 and 50, and 12% were over 50. Younger staff are primarily engaged in production activities, while the more experienced workforce oversees technical and commercial functions.

Overall, the Group benefits from a solid, balanced workforce structure that reflects the specific needs of both companies — one that effectively combines expertise, experience, and a capacity for renewal. The absence of managerial or executive positions highlights an entrepreneurial model that is direct, streamlined, and closely connected to day-to-day operations.

ORGANIZATIONAL WELLBEING



“We believe that work should be able to adapt to the changes that life brings. For this reason, we have carefully considered requests for part-time arrangements from our female employees, always seeking solutions compatible with both internal organization and individual roles.

Between 2022 and 2024, the number of women working part-time increased gradually—from three to five at Bre-Men Acciai—while remaining stable at Alubremen. In all cases, these arrangements responded to individual needs, and the Company approached each request with openness and understanding.

We see flexibility, whenever possible, as a tangible expression of care and respect for the people who work with us. These choices reflect our view of sustainability not merely as a set of indicators, but as a daily commitment to nurturing relationships, wellbeing, and a healthy balance between personal and professional life.

We will continue to build on this approach, fostering an environment where everyone can find the right balance between their personal circumstances and professional growth.”



Between 2022 and 2024, a total of 21 employee departures were recorded, evenly distributed between Bre-Men Acciai and Alubremen. These were normal turnover levels that did not affect the overall workforce balance or business continuity.

During the same period, 39 new hires were made. Most of the new employees were between 30 and 50 years old, although younger recruits under 30 accounted for 38% of all hires over the three-year period. A smaller number of hires involved people over 50, reflecting the Company's commitment to maintaining generational balance within its teams.



Employee Distribution by Employment Type and Gender

	Gender	2022		2023		2024	
		Full time	Part time	Full time	Part time	Full time	Part time
Bre-Men Acciai	Women	6	3	6	4	6	5
	Men	35	0	42	0	42	0
	Total	41	3	48	4	48	5
Alubremen	Women	1	1	1	1	1	1
	Men	13	0	14	0	14	0
	Total	14	1	15	1	15	1

Employee Retention

	Job category	2022		2023		2024	
		Women Left	Men Left	Women Left	Men Left	Women Left	Men Left
Bre-Men Acciai	Office staff	0	2	0	2	1	0
	Oper. staff	0	3	0	1	0	3
	Total	0	5	0	3	1	3
Alubremen	Office staff	0	0	0	1	1	0
	Oper. staff	0	1	0	2	0	4
	Total	0	1	0	3	1	4

Employee Hires

	Age range	2022		2023		2024	
		Women	Men	Women	Men	Women	Men
Bre-Men Acciai	Under 30	1	1	0	2	0	2
	30-50	2	7	0	6	1	2
	Over 50 (excluding retirements)	1	0	1	1	1	0
	Total	4	8	1	9	2	4
Alubremen	Under 30	0	2	0	3	0	4
	30-50	0	0	0	0	1	0
	Over 50 (excluding retirements)	0	0	0	1	0	0
	Total	0	2	0	4	1	4

TRAINING AND PROFESSIONAL GROWTH



Employee Training

	Job category	2022 Training Hours Provided	2023 Training Hours Provided	2024 Training Hours Provided
Bre-Men Acciai	Office staff	152	172	974
	Oper. staff	394	244	75
	Total	546	416	1049
Alubremen	Office staff	32	120	32
	Oper. staff	80	324	13
	Total	112	444	45

Average Training Hours per Employee

	2022	2023	2024
Bre-Men Acciai	12	8	20
Alubremen	7	28	3

Ongoing investment in training reflects Bre-Men Acciai's commitment to enhancing internal capabilities, fostering employees' professional growth, and building a workplace culture focused on innovation and continuous improvement.

To this end, the Company has set a target of providing each employee with at least 13 hours of training per year

Training is a key element in ensuring that Bre-Men Acciai and Alubremen employees possess the skills needed to meet the challenges of an ever-evolving market.

Between 2022 and 2024, the two companies delivered a total of 2,612 training hours, averaging around 870 hours per year. The Company's investment in training has shown a clear upward trend, peaking in 2024 with over 1,000 hours provided. This growth was driven mainly by the introduction of targeted programs focused on developing technical and managerial skills to support employees' professional growth.

In 2024, Bre-Men Acciai recorded a significant increase in average training hours per employee, reaching 20 hours per person, confirming the Company's growing focus on internal development.

Alubremen, by contrast, experienced a slight decrease compared to the 2023 peak, returning to levels similar to those of 2022—a normal trend reflecting its organizational structure and varying training needs.

Training initiatives mainly involved white-collar employees, who accounted for 90% of total training hours delivered in 2024. The programs focused on areas central to operational efficiency and business innovation, including:

- Process optimization, through courses on operational efficiency;
- Digital and organizational skills development, supporting administrative and managerial functions.

HEALTH AND SAFETY AT WORK



Safeguarding health and safety is an integral part of the way we do business. It is not merely about meeting regulatory requirements, but about creating the conditions for a safe, protected, and people-centered work environment every single day.

Our management system is certified according to the international ISO 45001 standard, a recognition that strengthens our structured commitment to improving prevention, monitoring, and training processes. However, for us, certification is only a starting point: we believe that safety does not reside in documents alone, but lives through everyday actions, shared behaviors, and a culture we strive to embed at every level of the organization.

All our sites are equipped with up-to-date emergency plans, specific procedures for high-risk activities, and ongoing training programs designed for both new hires and long-serving employees.

Risk assessments are conducted using a tailored approach for each area, role, and type of contract, taking into account factors such as age, gender, and background.

We actively promote a culture of prevention in which everyone feels engaged and responsible — from managers to operators, from logistics to office staff — each playing a key role in managing workplace safety. This shared approach is essential to us for strengthening collective wellbeing and protecting what matters most: the people who contribute every day to the Company’s growth.

Workplace Injury Monitoring

		2022	2023	2024
Bre-Men Acciai	Hours worked	61.660	82.328	86.166
	Number of work-related injuries	7	2	3
	of which commuting accidents	0	0	0
	Number of days of temporary incapacity to work due to injury	300	28	174
Alubremen	Hours worked	22.233	27.658	30.036
	Number of work-related injuries	0	1	0
	of which commuting accidents	0	0	0
	Number of days of temporary incapacity to work due to injury	0	11	0

Between 2022 and 2024, the number of workplace injuries at Bre-Men Acciai showed a significant improvement, decreasing from seven cases in 2022 to three in 2024.

At the same time, the number of days of temporary incapacity fell from 300 to 174, reflecting the Company’s ongoing commitment to improving working conditions and implementing targeted preventive measures.

At Alubremen, the situation also remained well under control, with only one accident recorded in 2023 and none in 2022 or 2024.

Frequency Rate and Severity Rate of Injuries

		2022	2023	2024
Bre-Men Acciai	Injury frequency rate (IF)	113,5	24,3	34,8
	Injury severity rate (IG)	4,87	0,34	2,02
Alubremen	Injury frequency rate (IF)	0,0	36,2	0,0
	Injury severity rate (IG)	0,00	0,40	0,00

The Frequency Rate (IF) and Severity Rate (IG) are two key indicators used to assess Company performance in occupational health and safety.

The Frequency Rate measures the number of workplace injuries per one million hours worked, while the Severity Rate indicates the number of days lost due to temporary incapacity per thousand hours worked. Together, they provide an objective evaluation of risk levels and the overall impact of injuries on the organization.

Between 2022 and 2024, both indicators showed a positive trend: the IF decreased from 113.5 in 2022 to 34.8 in 2024, and the IG dropped from 4.87 to 2.02 over the same period.

Workplace safety is continuously monitored by the Company, which has set a target to reduce both rates by 5% over the next year by strengthening awareness initiatives and fostering an increasingly widespread culture of prevention.

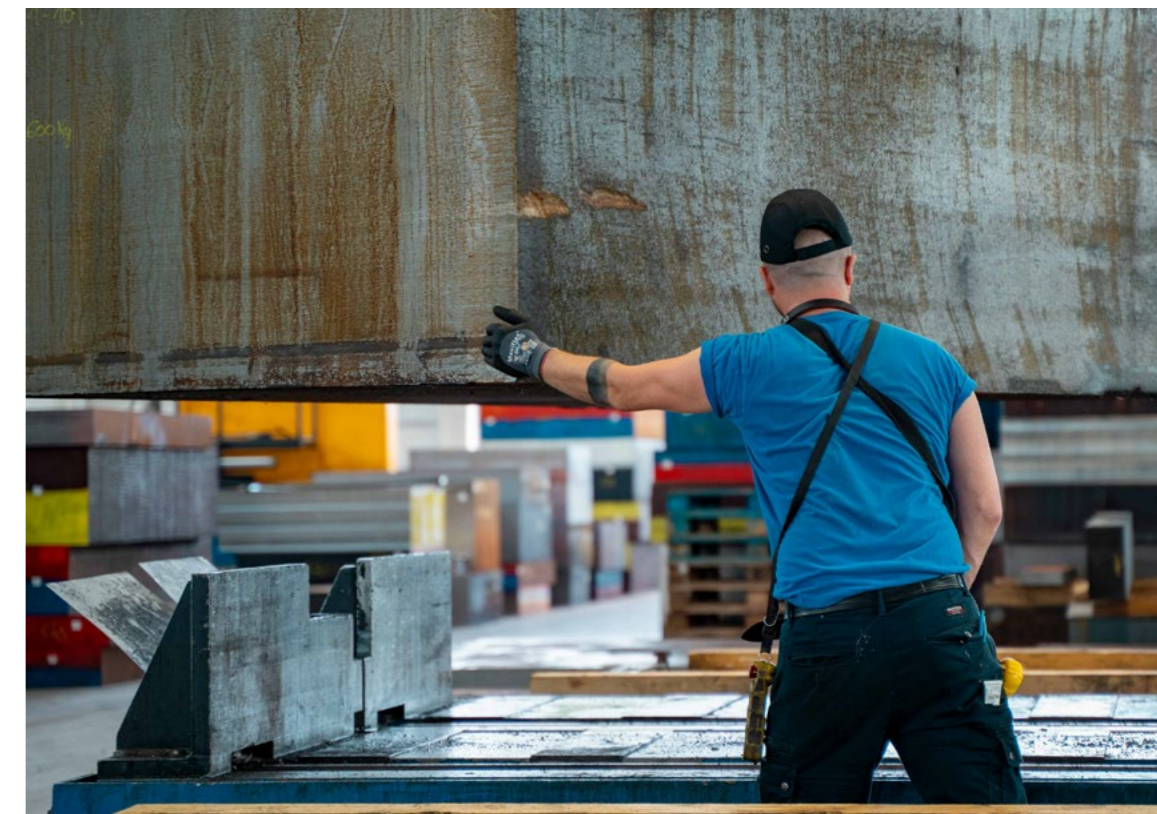
Prevention Goals and Safety Initiatives

Our safety culture is built on the principle of “zero accidents” — an aspirational goal and guiding ideal that shapes all our decisions.

We are fully aware that, especially in complex industrial environments like ours, achieving a complete absence of accidents is an extremely ambitious objective. For this reason, we combine this long-term vision with concrete, measurable, and incremental targets, focused on reducing the Injury Frequency Rate (IF) and Injury Severity Rate (IG). These indicators are continuously monitored and serve as essential tools for defining and steering our improvement actions.

Among the most significant structural initiatives, the introduction of a vertical storage system at the Bre-Men Acciai facility has helped reduce risks associated with manual material handling and improve workspace organization — delivering positive results in both safety and operational efficiency.

This initiative exemplifies our approach to health and safety: not a mere compliance exercise, but a tangible, shared, and everyday commitment that places people and their wellbeing at the center of our business.



VISION AND FUTURE GOALS

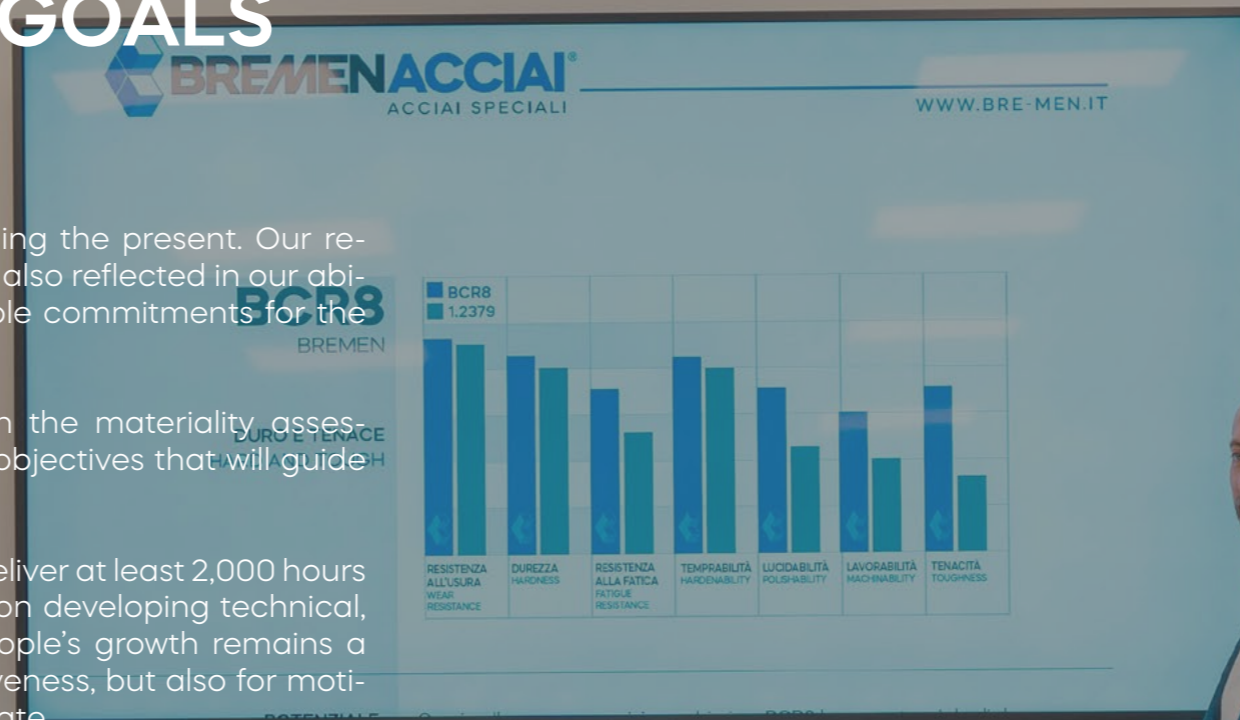
Our work with people goes beyond managing the present. Our responsibility toward those who work with us is also reflected in our ability to define clear, concrete, and measurable commitments for the future.

In line with the priorities identified through the materiality assessment, we have established a series of key objectives that will guide our actions in the coming years:

- Training and Development – We aim to deliver at least 2,000 hours of training per year, with a strong focus on developing technical, cross-functional, digital, and IT skills. People’s growth remains a strategic driver — not only for competitiveness, but also for motivation and a positive organizational climate.
- Gender Equality and Inclusion – Another key area of progress is gender balance. Our goal is to increase female representation to over 20% of the total workforce, while promoting an inclusive workplace culture that values women’s skills across all roles and supports a healthy work-life balance.

“These goals embody our commitment to a sustainable, people-centered approach to business management.

It is a journey that requires consistency, listening, and the will to improve — yet it remains an essential part of our identity and our vision for the future.”



- Health and Safety – Our ongoing commitment is guided by the “zero-accident” vision, which, while aspirational, serves as a fundamental principle. To translate this ambition into action, we have set specific operational targets, including a 5% reduction in injury frequency and severity rates and a maximum annual limit of 30 days of temporary incapacity. To achieve these goals, we will continue investing in technologies and equipment that make processes safer and more ergonomic.
- Ethics and Transparency – We are committed to strengthening the dissemination of our Organizational Model (Law 231) and Code of Ethics, actively involving both internal employees and external stakeholders. Our goal is to consolidate a corporate culture grounded in integrity and accountability, capable of fostering trust and consistency across all behaviors.

Chapter 6

COLLABORATION WITH THE TERRITORY



Old Bridge, Bassano del Grappa

PARTNERSHIPS WITH THE LOCAL COMMUNITY

Bre-Men Acciai considers its connection with the local area and community a fundamental value — one that translates into a constant commitment to collective wellbeing, social development, and community cohesion.

The Company is not only an important economic player within the Veneto region's industrial fabric, but also a responsible partner attentive to the needs of the community in which it operates.

Through financial contributions, sponsorships, and collaborations with local associations, institutions, and initiatives, Bre-Men Acciai supports projects ranging from healthcare and prevention to assistance for vulnerable people and the promotion of youth sports activities.

We believe that this active engagement is not merely a demonstration of social responsibility, but also an expression of our desire to give back to a community that has always supported and embraced our growth.

INITIATIVES FOR HEALTH AND WELLBEING

Caring for people's health and contributing to their wellbeing is, for Bre-Men Acciai, a responsibility that extends beyond Company boundaries and reaches into the wider community in which we operate.

For this reason, the Company actively supports projects and associations dedicated to prevention, care, and assistance for vulnerable individuals. In recent years, we have taken part in numerous health-related initiatives, partnering with organizations that work every day to improve the quality of life in our local area.

The following table highlights Bre-Men Acciai's main collaborations, outlining the associations involved, their objectives, the forms of support provided, and the years in which contributions were made. This ongoing and structured commitment represents an integral part of our presence within the community.



Bre-Men Acciai's Partnerships in Support of Health and Wellbeing

Association / Organization	Purpose of the Organization	Form of Collaboration by Bre-Men Acciai	2022	2023	2024
Elios Onlus	Supports the Bassano del Grappa Hospital through assistance, care, and hospitality services for patients and their families.	Financial contributions to support the hospital's activities and services.	/	x	x
Brain Association for Acquired Brain Injuries Onlus	Provides assistance to people affected by acquired brain injuries and support to their families, promoting rehabilitation and reintegration.	Financial contributions to support rehabilitation and care activities.	/	x	x
Altre Parole ODV Association	Promotes the humanization of cancer care and scientific research, with a focus on patient wellbeing.	Financial contribution to support assistance and research activities.	/	/	x
Welfarecare Srl	Organizes breast cancer prevention campaigns, offering free diagnostic exams for women.	Financial contribution for the implementation of free exams in the Romano d'Ezzelino area.	/	/	x
Hub Vallorgna Project (Lions Club Asolo - Pedemontana del Grappa)	Community center providing psychological, educational, and social support to vulnerable individuals and families in difficulty.	Financial contribution to support the project and its assistance activities.	/	x	/



PROJECTS SUPPORTING SPORT AND SOCIAL INCLUSION

Bre-Men Acciai's Partnerships in Support of Sports and Community Life

Association / Organization	Purpose of the Organization	Form of Collaboration by Bre-Men Acciai	2022	2023	2024
Hockey Roller Bassano	Promotes roller hockey among young people in the local area, providing a healthy environment for sports and educational growth.	Sponsorship of youth activities and support for the association's initiatives.	X	X	X
FC Polisportiva A.S.D.	Encourages the practice of volleyball among young people, promoting sports values and social engagement in Fontaniva (PD).	Financial contribution to support youth teams and the association's activities.	/	X	X
Progetto Hub Vallorgna (Lions Club Asolo - Pedemontana del Grappa)	Community center that also offers spaces for social interaction and inclusion for families and vulnerable individuals.	Financial contribution to support the project's social and community-based activities.	/	X	/

In addition to supporting healthcare projects, Bre-Men Acciai also invests in sports and social initiatives, recognizing their vital role in fostering youth development and strengthening community bonds.

Through sponsorships and financial contributions, the Company promotes youth sports activities and community engagement projects, encouraging the spread of values such as respect, teamwork, and solidarity.



COLLABORATION WITH EDUCATIONAL INSTITUTIONS

For Bre-Men Acciai, helping young people approach the world of work is both a responsibility and an opportunity — the opportunity to contribute to their growth while engaging directly with new generations.

Through internship programs and school-to-work initiatives, we offer students real opportunities for learning and career orientation, enabling them to experience a qualified industrial environment and develop valuable skills for their future.

Between 2022 and 2024, Bre-Men Acciai hosted one student per year through internships or school-to-work placements, each guided and supported by experienced Company staff. These initiatives are not only a way to support youth education, but also an opportunity to identify and nurture new talent, building a bridge toward potential future collaborations.

Through these experiences, we strengthen our bond with the local community, providing young people with practical tools to navigate and prepare for the job market.

Looking ahead, we remain open to expanding these opportunities in the coming years, in line with Company needs, to further increase the positive impact of these training experiences.



REFERENCE STANDARDS INDEX

REFERENCE STANDARDS INDEX

Statement of use:

Bre-Men S.P.A. has reported the information contained in this content index for the period January 1 – December 31, 2024, drawing inspiration from the principles and disclosures proposed by the GRI Standards and, on a voluntary basis, by the ESRS.

Reference GRI 1:

GRI 1, Foundation 2021

GRI Standard	GRI Standard Name	ESRS Topics	Report section
GRI 2-1	Organizational details	ESRS 1 ESRS 2 ESRS G1	-Methodological note -Our History -Governance Structure
GRI 2-2	Entities included in the organization's sustainability reporting	ESRS 1 ESRS 2	Methodological note
GRI 2-3	Reporting period, frequency and contact point	ESRS 1 ESRS 2	Methodological note
GRI 2-5	External assurance	ESRS 1 ESRS 2	Methodological note
GRI 2-6	Activities, value chain and other business relationships	ESRS 2 ESRS E1 ESRS S1	-Our History -Steel and Aluminium Solutions for Industry
GRI 2-7	Employees	ESRS S1	-Workforce Composition and Stability -Organizational Wellbeing
GRI 2-9	Governance structure and composition	ESRS G1	Governance Structure
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	ESRS G1	Governance Structure

GRI 2-15	Conflicts of interest	ESRS G1	Ethics, Integrity and Corporate Responsibility
GRI 2-16	Communication of critical concerns	ESRS G1	Ethics, Integrity and Corporate Responsibility
GRI 2-22	Statement on sustainable development strategy	ESRS 2	Towards a Sustainable Future
GRI 2-23	Policy commitments	ESRS 2 ESRS G1	Towards a Sustainable Future
GRI 2-24	Embedding policy commitments	ESRS 2	-Stakeholder engagement -Materiality Assessment -Sustainability Commitments and Goals
GRI 2-26	Mechanisms for seeking advice and raising concerns	ESRS S1 ESRS G1	Ethics, Integrity and Corporate Responsibility
GRI 2-27	Compliance with laws and regulations	ESRS S1 ESRS G1	Ethics, Integrity and Corporate Responsibility
GRI 2-29	Approach to stakeholder engagement	ESRS 2	Stakeholder engagement
GRI 2-30	Collective bargaining agreements	ESRS S1	-Workforce Composition and Stability -Organizational Wellbeing

GRI 3-1	Process to determine material topics	ESRS 2	Materiality Assessment
GRI 3-2	List of material topics	ESRS 2	-Materiality Assessment -Sustainability Commitments and Goals
GRI 3-3	Management of material topics	ESRS E1 ESRS S1 ESRS G1 ESRS 2	-Materiality Assessment -Sustainability Commitments and Goals
GRI 201-1	Direct economic value generated and distributed	ESRS G1	Economic Results and Value Creation
GRI 302-1	Energy consumption within the organization	ESRS E1	Energy Performance and Consumption Monitoring
GRI 302-4	Reduction of energy consumption	ESRS E1	Energy Performance and Consumption Monitoring
GRI 306-1	Waste generation and significant waste-related impacts	ESRS E5 ESRS E2	Circular Resource Enhancement
GRI 306-3	Waste generated	ESRS E5	Circular Resource Enhancement
GRI 306-4	Waste diverted from disposal	ESRS E5	Circular Resource Enhancement
GRI 306-5	Waste directed to disposal	ESRS E5	Circular Resource Enhancement

GRI 401-1	New employee hires and employee turnover	ESRS S1 ESRS 2	Workforce Composition and Stability Organizational Wellbeing
GRI 401-2	Benefits provided to full-time employees	ESRS S1	Organizational Wellbeing
GRI 403-1	Occupational health and safety management system	ESRS S1	Health and Safety at Work
GRI 403-2	Hazard identification, risk assessment and incident investigation	ESRS S1	Risk Management Health and Safety at Work
GRI 403-4	Worker participation, consultation and communication on occupational health and safety	ESRS S1	Health and Safety at Work
GRI 403-5	Worker training on occupational health and safety	ESRS S1	-Health and Safety at Work -Training and Professional Growth
GRI 403-9	Work-related injuries	ESRS S1	Health and Safety at Work
GRI 404-1	Average hours of training per year per employee	ESRS S1	Training and Professional Growth
GRI 404-2	Programs for upgrading employee skills	ESRS S1	-Training and Professional Growth -Vision and Future Goals

GRI 413-1	Local community engagement	ESRS S3	-Initiatives for Health and Wellbeing -Projects Supporting Sport and Social Inclusion -Collaboration with Educational Institutions
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