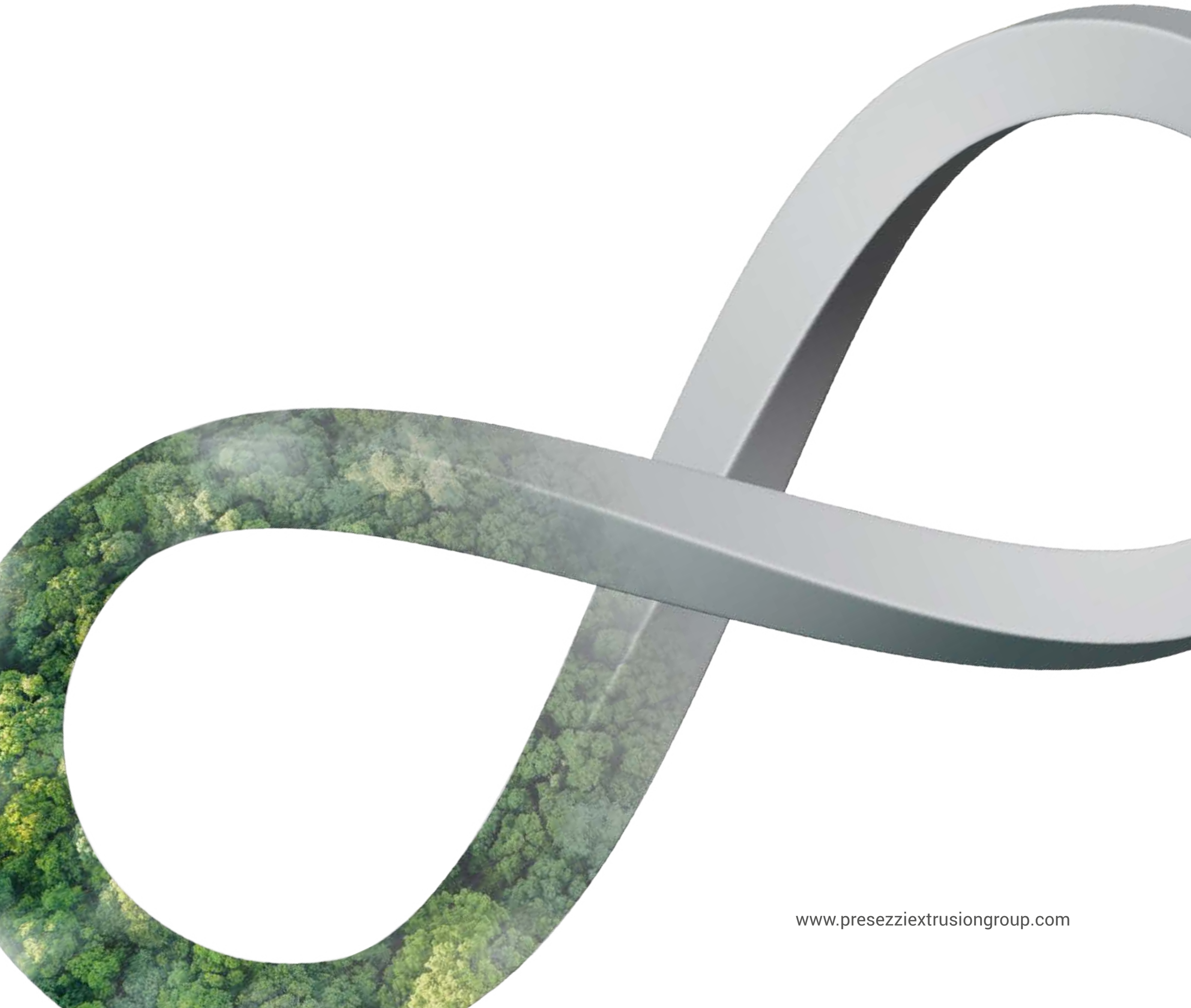
Sustainability Report 2025

PRESEZZI EXTRUSION GROUP



www.presezziextrusiongroup.com

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Presezzi Extrusion S.p.A. has prepared this Sustainability Report on a voluntary and consolidated basis for the reporting period from 1 January 2025 to 31 December 2025.

The document has been prepared in accordance with Option A of the VSME Standard, following European Commission Recommendation (EU) 2025/1710.

VSME B1; GRI 2-1; 2-2

GRI 2-22

Message from our **President**

Valerio Presezzi

LETTERS TO STAKEHOLDERS

Dear Stakeholders,
we are fully aware that the current geopolitical environment is characterised by complex challenges: international crises, instability and continuous market fluctuations that could discourage even the most resilient businesses.
However, I am proud to say that this is not the case for us.

We have never stopped striving to offer our customers the very best, deploying all the resources and expertise needed to respond effectively to their requirements.
The ongoing transformation of production processes, increasingly focused on automation, integrated services and safety, requires reliable and technologically advanced partners. Against this backdrop, working with Presezzi Extrusion Group gives customers a distinctive advantage, enabling us to offer competitive, cutting-edge solutions.

Fortunately, globalisation does not mean standardising production technologies.

The most technologically advanced countries are constantly evolving and actively investing in strategic partnerships. In this context, partnerships with companies such as Presezzi Extrusion Group are a key driver of development and growth.
Our DNA, founded on expertise, reliability and dedication, enables us to support customers consistently and with a clear vision throughout their development journey.

Thank you to those who have chosen us, those who continue to do so and those who will join us in meeting tomorrow's challenges.

Message from our **CEO**

Bruno Presezzi

Dear Stakeholders,
In a rapidly evolving industrial environment, we have chosen to pursue a path built on our ability to combine technological innovation, production efficiency and a concrete focus on the environmental and social impacts of our activities.

In recent years, we have focused our choices in particular on two key areas:

Continued investment in human resources
We believe that skills are the main enabling factor for meeting technological and market challenges and looking to the future with confidence. For this reason, we have strengthened our commitment to training by creating the Academy Project. These parallel training activities allow us not only to preserve and enhance our know-how, but also to foster the professional growth of individuals, nurturing a corporate culture focused on quality. This also includes enhancing a merit-based system designed to identify the most deserving and competent people in each department, giving them greater responsibility and rewarding their commitment.

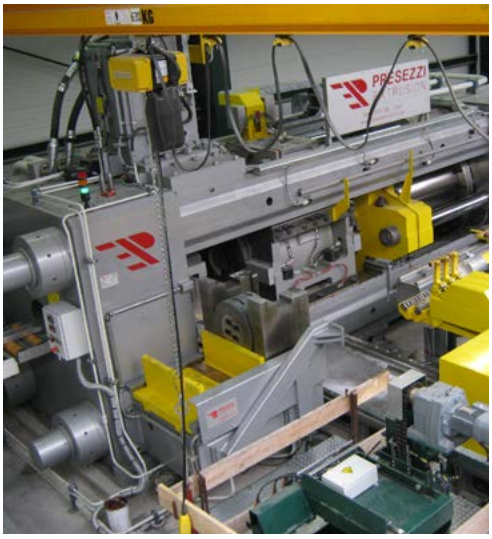
Servitisation
We have continued to evolve our business model decisively towards an increasingly service-oriented approach. Alongside the supply of plants, we are developing integrated solutions to help customers make the best use of their machinery throughout its entire life cycle: from design to service, from preventive maintenance to performance optimisation. This approach enables us to build stronger, longer-lasting relationships with our customers while improving operational efficiency and the overall sustainability of industrial processes.

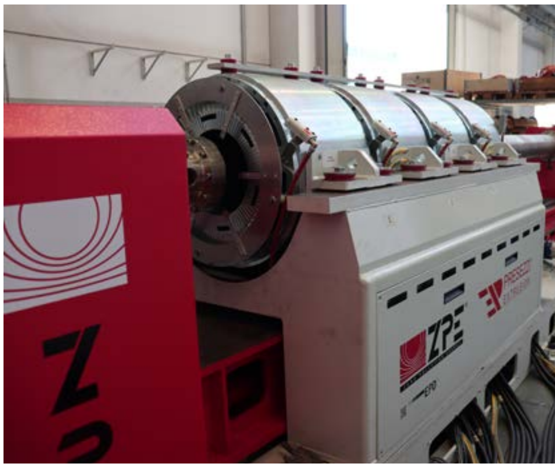
With a customer-centric approach, our commitment is to ensure that their investment remains a high-performing and sustainable asset over time.

Looking ahead, we will continue to invest in research and development and human capital, with the aim of offering increasingly sustainable, digital and value-oriented solutions. For us, sustainability is not a destination, but an ongoing journey that requires commitment, measurement and the ability to innovate.

I would like to thank all of you – customers, employees, suppliers, partners and local communities – for the contribution you make and the trust you place in us every day. It is thanks to this ongoing dialogue that we can grow and face everything ahead of us with determination.

HIGHLIGHTS





GOVERNANCE

Value of Production

€134,630 k

EBITDA

€18,072 k

Projects worldwide

Over 1,200*

SOCIAL

Employees

279

Permanent hires

97.5%

Training hours

27,166

Including safety

Employees hired under 30

11 out of 26

ENVIRONMENT

Hybrid company vehicles

82%

Total emissions

of greenhouse gases (Scope 1 + 2 + 3)

3,146 tCO_2eq

** excluding spare parts and service*

01 AN IDENTITY TAKING SHAPE

This chapter introduces Presezzi Extrusion Group, describing its identity, positioning and the principles that guide the company's growth path. Presezzi Extrusion Group was founded on solid industrial expertise and is now internationally recognised in the field of complete non-ferrous metal extrusion plants and foundry plants. Presezzi Extrusion Group builds its value creation model on technology, design flexibility and a focus on quality.

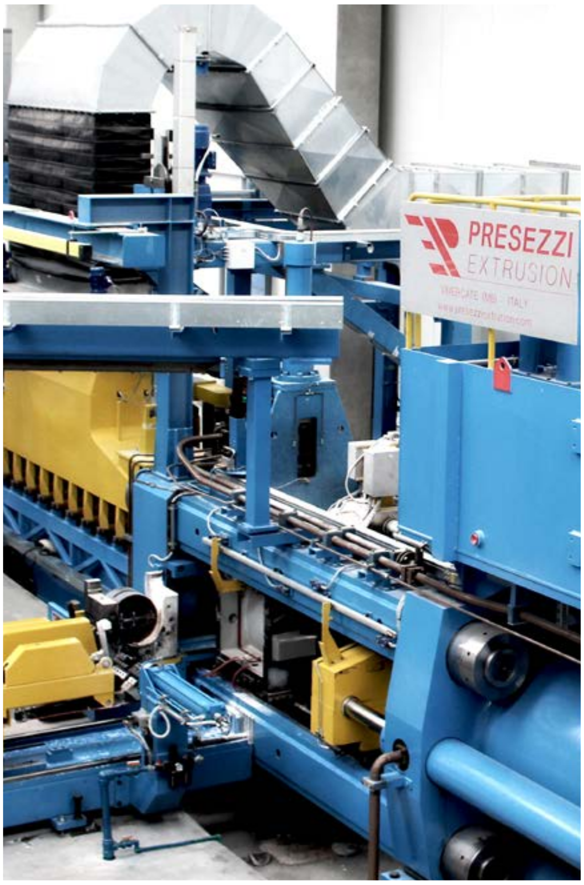
An approach that combines experience, innovation and the ability to respond to customers' specific needs, contributing to the development of increasingly efficient, future-oriented solutions. From this perspective, the company's identity translates into a tangible commitment to an approach to industry capable of generating sustainable value over time.

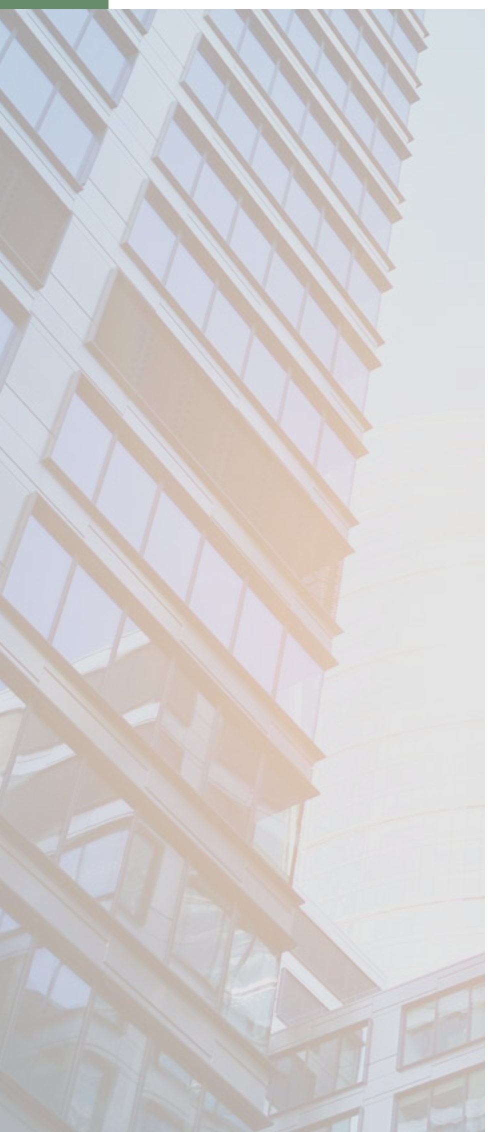
OUR PURPOSE

***We want to make excellence more responsible:
we contribute to creating "shapes for our life" with the aim of innovating and bringing a more sustainable future to life.***

Thanks to the properties of aluminium and non-ferrous metals, we support customers around the world in creating high-performance products designed to become part of the spaces around us: from cars to the structures of the buildings we live and work in, as well as design products that appeal to our tastes and the railway and aerospace sectors, the latter representing an exciting challenge for humanity. Concrete, tangible shapes such as profiles produced through the extrusion process, and much more besides.

Every day, we work to give new shape to the future, for the planet, for communities and for the generations to come. Ambitious projects arise from ideas and from nurturing talent—an approach that is central to our Group, together with our drive for innovation and sustainability, both core principles of the way we operate.





"OUR LIFE FOR PERFECT SHAPES"

It marked the beginning of our story and accompanied us as we built our mission: to put all our effort and passion into using our machinery to help create perfect shapes and profiles in aluminium, copper and brass. Sophisticated, highly technological plants capable of meeting the needs of our customers, extruders, and ultimately end consumers. Our company was taking its first steps in its target market and presented itself as a team of people driven by the desire to create added value through their work.

Today, we are proud of the major progress we have made on this journey, as demonstrated first and foremost by the figures: in 2025, for the first time, the Group almost 280 employees across its three sites in Lombardy and is looking ahead to a future it intends to shape directly.

"SHAPES FOR OUR LIFE"

They are the infinite shapes we encounter in our daily lives, the result of constant research and bold investments that over the years have enabled us to earn the trust of customers around the world and attract new ones. We work with our customers to support a more sustainable way of life that is mindful of environmental and social challenges, helping them create aluminium and non-ferrous metal products and components in all the forms that shape our lives.

Infinite shapes, just like the life cycle of aluminium, which changes and transforms within a context that is itself constantly evolving.

Our Group also aims to lead this change in our industry and is ready to chart new and infinite courses.

OUR HISTORY

The company was founded in 1994 by its current President, Mr. Valerio Presezzi, under its original name, “Bruno Presezzi Extrusion S.r.l.”, it was later renamed “Presezzi Extrusion S.r.l.” around the year 2000. The company specialised in the design and manufacture of non-ferrous metal extrusion plants and the revamping of existing machinery, establishing itself as a leading player in the market of aluminium, copper and brass extrusion manufacturers.

In 2005, the company changed its name to Presezzi Extrusion S.p.A. and in 2013 implemented a major change to its business model: through the acquisition of Coim S.r.l., a company based in Castelcovati (Brescia), it became a manufacturer of complete extrusion plants, including both upstream billet preheating plants and downstream press plants. Expansion continued and, in 2015, the acquisition and merger by incorporation of Profile Automation was completed. (formerly Pezzorgna Armando Sas) of Castelbelforte (Mantua), specialising in the manufacture of handling equipment. This transaction, which completed the vertical integration process, led to the creation of Presezzi Extrusion Group in 2014. Expansion continued in 2023 with the acquisition of the entire share capital of the Brescia-based company GPS - Global Plant Service S.r.l., active in the sale, design and maintenance of machinery and industrial plants for the processing, extrusion and treatment of ferrous and non-ferrous metals. Most recently, at the end of 2024, the Group acquired a 30% interest in GDS Engineering Srl, based in Merate (LC), further strengthening its offering of complete aluminium foundry and recycling plants, as well as aluminium alloy systems.

1994

The company was founded in Vimercate, in the province of Monza and Brianza.

2004

ISO 9001 and **ISO 45001** certifications

2009

First extrusion press equipped with the **PE. E.S.S.** (Energy Saving System)

2012

Sale of **the first complete extrusion line**

2013

Creation of **Presezzi Extrusion Group**

2015

Sale of the ***first* Z.P.E.**, a magnetic billet heater

2016

The largest **revamping** project completed

2018

First complete foundry built, from scrap to the homogenising furnace

2021

First edition of the **Sustainability Report**

2022

Obtaining **EPD certification** for Z.P.E. and extrusion presses with PE. E.S.S..

First edition of the **Annual Integrated Report**

2023

Obtaining **EPD certification** for COIM furnaces for heating non-ferrous billets

Acquisition of Global Plant Service Srl. The Group now has **more than 280 employees**

2024

Launch of **infrastructure investments** – green projects in Vimercate and Castelcovati

EPD certification for L.E.C. Stirrer

2025

Manufacture and sale of a **complete plant for copper and brass**

VSME B1; GRI 2-1; 2-2

OWNERSHIP STRUCTURE AND OPERATING FACILITIES

Presezzi Extrusion Group operates internationally in the production of machinery and complete plants for the extrusion of non-ferrous metals for a range of sectors, including automotive, railway, aerospace and marine, as well as aluminium foundry plants.

This is a well-established industrial company whose main strength lies in its ability to provide customers with comprehensive support at every stage of project development and implementation.

Ongoing investments in research and development and the strengthening of its departments have supported Presezzi Extrusion Group's expansion, enabling it to offer complete lines since 2013.

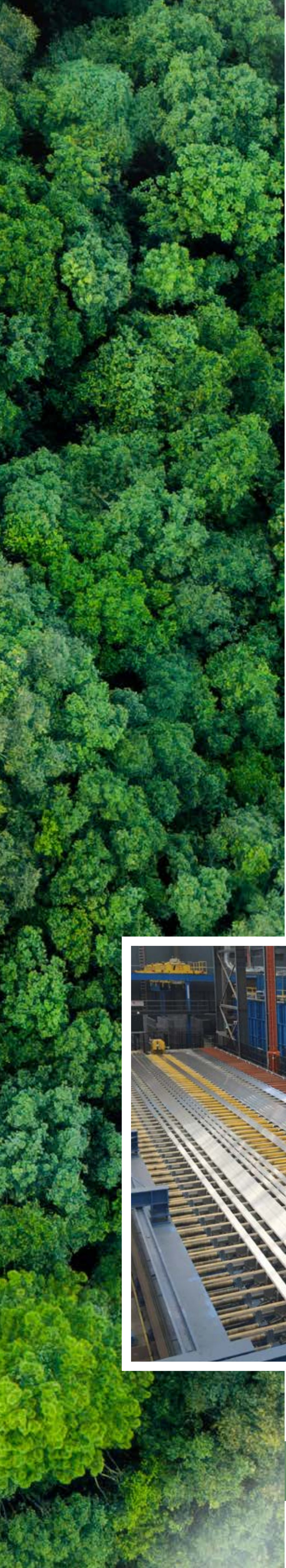
Today, Presezzi Extrusion Group is an international leader in the design, manufacture and sale of complete plants for the extrusion of non-ferrous metals and and aluminium casthouse. The Group has almost 280 employees across its four Italian sites in Vimercate (Monza Brianza), Castelbelforte (Mantua), Castelcovati and Nuvolera (Brescia).

VSME PROFILE

NAME	PRESEZZI EXTRUSION GROUP (PRESEZZI EXTRUSION SPA AND COIM SRL)
LEGAL FORM	JOINT-STOCK COMPANY
TAX CODE/VAT NUMBER	IT 02405540960 (PRESEZZI) AND 00590030987 (COIM)
REGISTERED OFFICE	VIA ROVERETO 1/D, 20871 VIMERCATE (MB)
ATECO CODE	28.41.00
NACE CODE (REV. 2.1)	28.41
TOTAL ASSETS (2025)	€270,296,974
REVENUE FROM SALES AND SERVICES (2025)	€151,863
TOTAL EMPLOYEES AS AT 31/12/2025	279

The share capital of €3,000,000 of the parent company Presezzi Extrusion S.p.A. is held by two holding companies headed by the Presezzi family. Presezzi Extrusion Group SA, a Luxembourg holding company, holds an 88% interest in the share capital of Presezzi Extrusion S.p.A., while VP Holding S.r.l. holds the remaining 12%.

The related companies PE Holding USA and Presezzi Extrusion North America Inc. are respectively responsible for acquiring shareholdings in companies in the sector in the United States and for marketing the Group's products in the North American market, as well as developing after-sales services dedicated to the Americas.



A GLOBAL PRESENCE

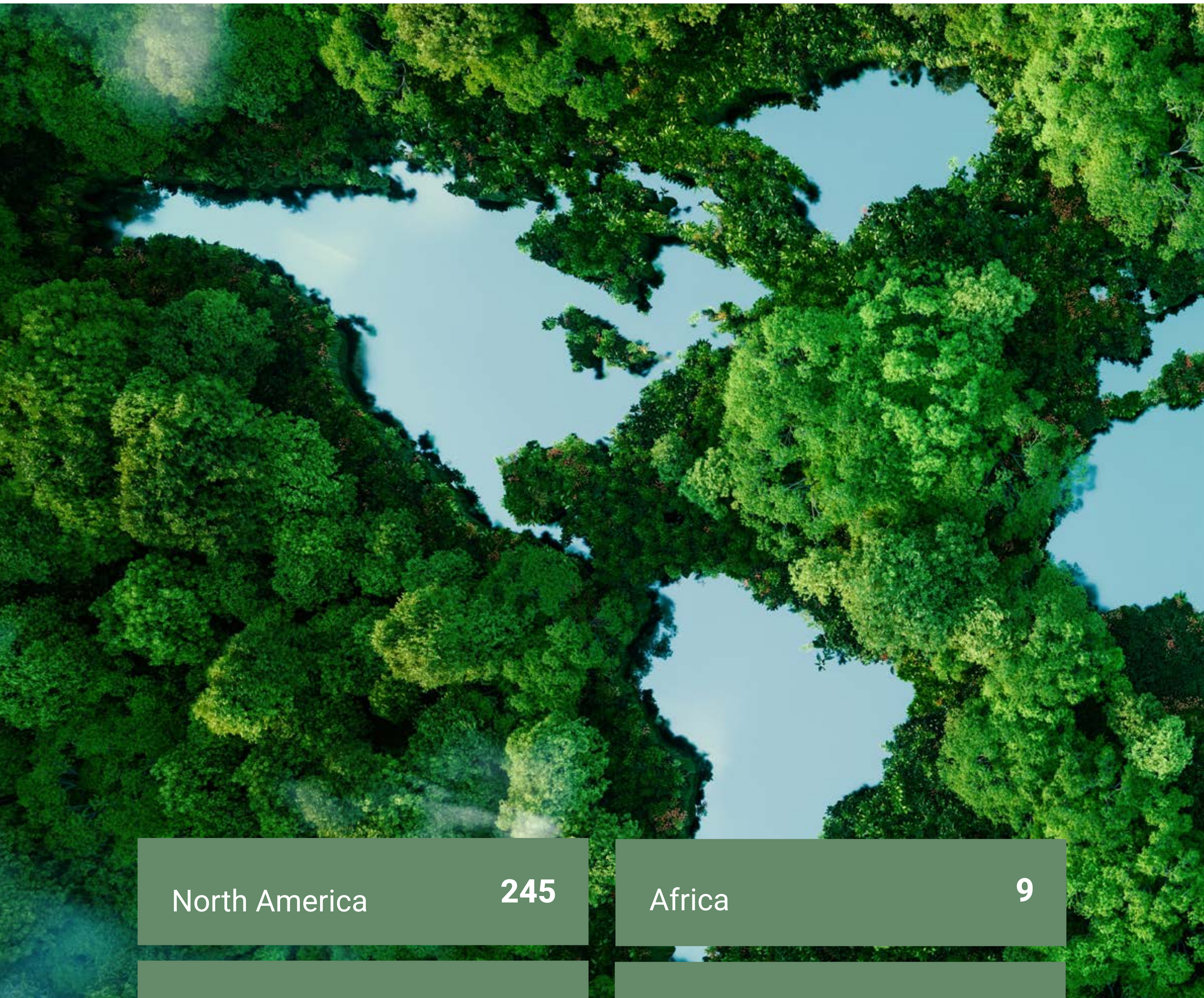
Presezzi Extrusion Group generates approximately 90% of its sales in international markets, supported by a strong sales and service network operating across several continents. This global presence is a key strength, enabling the Group to respond effectively to the needs of a diverse customer base.

The Group operates through direct subsidiaries, local partners and qualified distributors, ensuring high technical and commercial standards.

Key markets such as the United States/North America, Canada and Europe (Germany, Bulgaria and Spain) have always played a particularly important role in the growth of the business, making a significant contribution to the expansion of the order portfolio.

In 2025, the distribution of sales confirms the central importance of these areas. During the year, the Group also strengthened its offering by manufacturing and selling complete copper and brass plants for the European and Chinese markets, further reinforcing its international positioning in this sector as well.

OVER 1,200 PROJECTS WORLDWIDE*



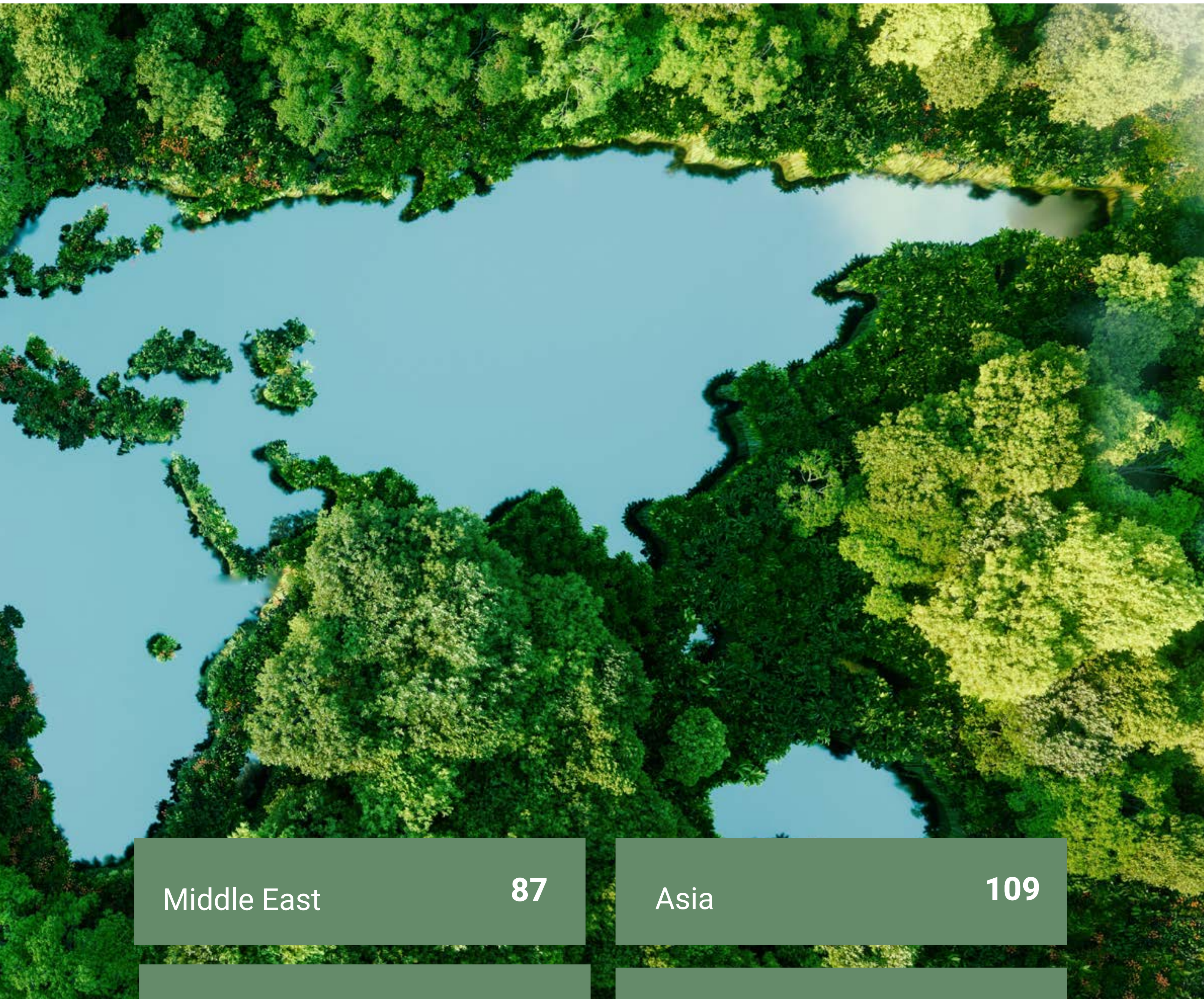
North America 245

Africa 9

South America 30

Europe 839

*Excluding service activities and spare parts.
Data updated to 31.12.2025



Middle East	87
Asia	109
Russia	28
Oceania	8

VSME B1; GRI 2-6;

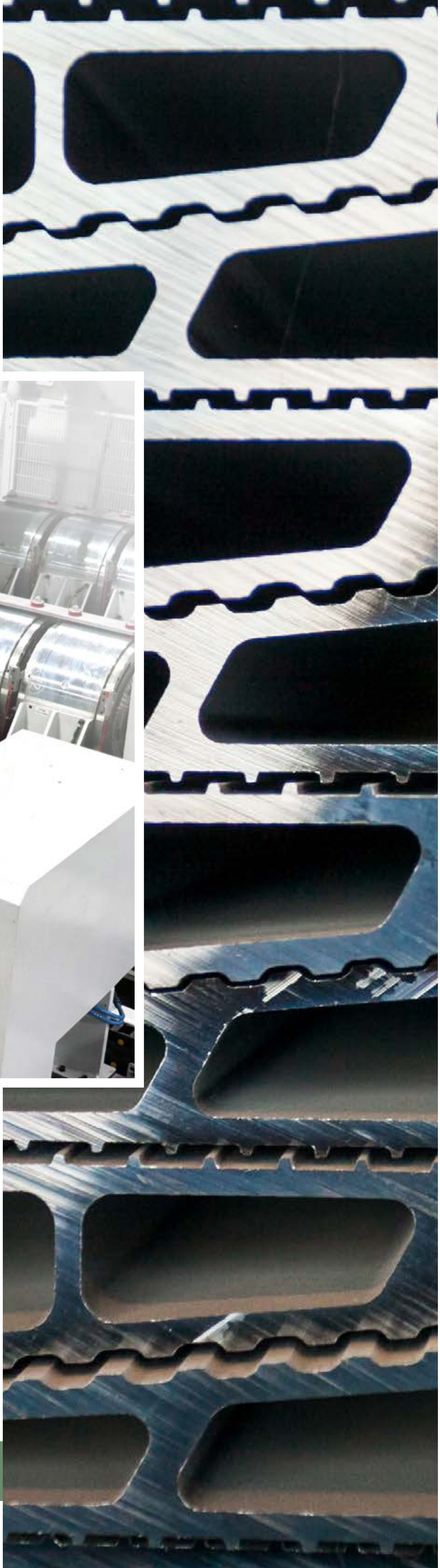
HOW WE CREATE VALUE

Presezzi Extrusion Group's business model incorporates Sustainability principles into its operating processes and its broad range of cutting-edge machinery and plants.

It is rooted in the Group's values and mission, which place people, innovation and ESG principles at the centre, together with the material topics underpinning its medium- to long-term Sustainability Plan.

The highly specialised know-how and high engineering content of the products, resulting from investments in R&D, enable the Group to offer high-level expertise and a global presence, positioning it as an international benchmark in the sector.

Continuous innovation through outstanding, sustainable technologies, the ability to customise machinery to customer requirements and a strong after-sales service are the foundations of the trust placed in the Group, which is regarded as a reliable partner capable of generating significant added value.



02

STRATEGY AND COMMITMENT TO ESG

Sustainability is playing an increasingly central role in the Group's development journey. This chapter describes the approach, commitments and main strategic directions guiding the company in the ESG field, in line with its industrial identity and its intention to contribute to a more efficient, responsible and sustainable future.

OUR ESG JOURNEY

In recent years, Presezzi Extrusion Group has pursued its sustainability journey proactively, anticipating changes in the regulatory environment and choosing to publish an Integrated Report on a voluntary basis. At the same time, the Group has begun a gradual process of structuring its systems for collecting, measuring and reporting ESG data, consolidating dedicated expertise, processes and tools over time.

A journey born from a clear conviction: sustainability is not merely a regulatory requirement, but a strategic element capable of strengthening competitiveness, resilience and long-term value creation.

Recent developments in the European regulatory framework have significantly reduced the number of companies subject to mandatory sustainability reporting requirements, likely excluding the Group from mandatory application of the legislation in the short term. This scenario does not alter the strategic approach adopted by Presezzi Extrusion Group, which intends to continue its ESG journey voluntarily by adopting increasingly practical and effective approaches aligned with stakeholder needs.

From this perspective, the Group is also refining its reporting model, with the aim of moving beyond the traditional Integrated Report format, which is particularly complex from an editorial standpoint, in favour of a more streamlined, focused and accessible Sustainability Report. The new document will be developed with reference to recognised international frameworks and standards, such as GRI (Global Reporting Initiative) and VSME (Voluntary Standard for SMEs), combining methodological robustness, proportionality and clear communication.

The aim is to provide a tool that presents the Group's sustainability journey in an authentic, measurable and transparent way, facilitating dialogue with customers, suppliers, employees, financial institutions and, more generally, all stakeholders involved in the company's growth and development.

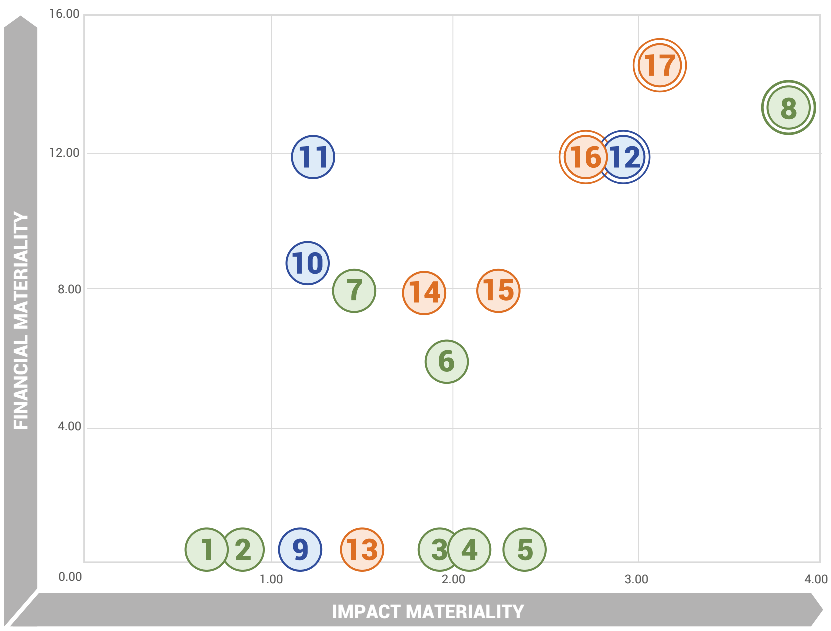
GRI 2-22

INTEGRATING SUSTAINABILITY INTO CORPORATE STRATEGY

To support the definition of its sustainability strategy and related improvement objectives, during 2025 the Group carried out an analysis of impacts, risks and opportunities (IROs) based on the principles introduced by the CSRD and the European Sustainability Reporting Standards (ESRS). The analysis enabled the Group to assess in a structured manner the impacts generated by the organisation on people, the environment and the socio-economic context, as well as the risks and opportunities that ESG matters may create for the company's ability to generate value over the medium to long term. The results of the analysis formed the basis for updating the double materiality assessment, enabling the Group to identify and prioritise the topics most relevant to the Group and its stakeholders.

Among the main findings, particular importance is attached to issues related to climate change mitigation, the ability to develop solutions and products with a lower environmental impact, the promotion of a corporate culture aligned with ESG principles, and responsible supply chain management. On the risk side, priority is given to matters relating to people's health and safety, organisational well-being, supplier management and the protection of the company's reputation. At the same time, the analysis identified significant opportunities arising from technological innovation, energy efficiency improvements, leveraging environmental certifications and growing market interest in sustainable solutions. The materiality matrix summarises the assessments performed on individual ESG topics, showing their level of relevance both in terms of the impact generated by the organisation and in terms of potential financial effects on the business. The double materiality analysis was also developed by incorporating evidence from the stakeholder engagement process launched during 2025, which made it possible to gather the expectations, needs and perceptions of key stakeholders regarding the ESG topics most relevant to the Group. This process is a structural element of the sustainability governance model and will continue in 2026 through an increasingly comprehensive engagement plan aimed at the various stakeholder categories (customers, employees, suppliers, financial institutions, partners and local communities), using dedicated tools such as surveys, individual interviews, workshops and thematic discussion sessions.

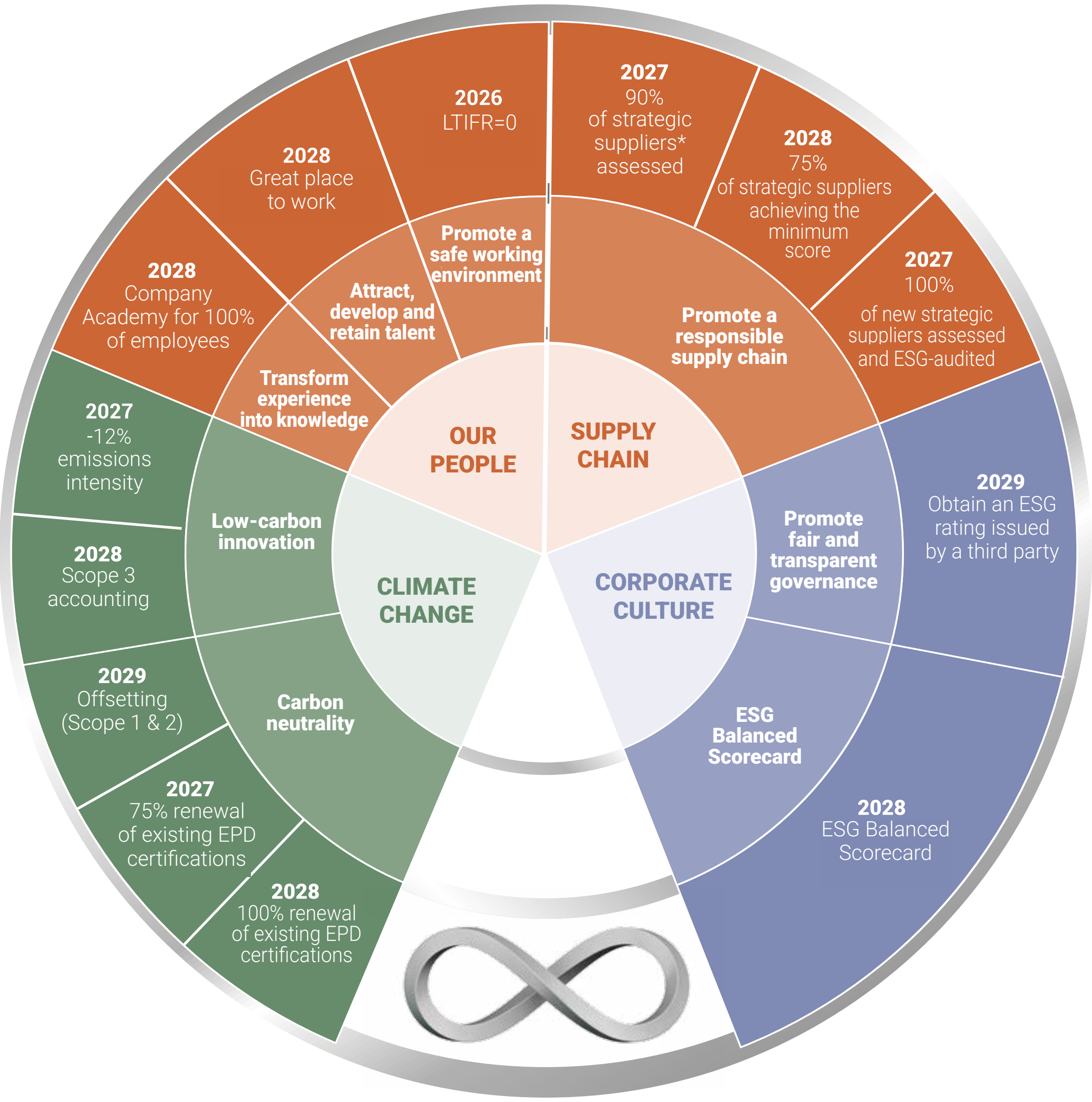
The aim is to consolidate an ongoing listening and dialogue process capable of systematically integrating the perspective of key stakeholders into decision-making processes, updates to the materiality analysis and the definition of the Group's strategic sustainability priorities.



1 Substances of very high concern
2 Substances of concern
3 Circular economy – products and services
4 Air pollution
5 Circular economy – resource use
6 Waste
7 Energy
8 Climate change
9 Protection of whistleblowers
10 Active and passive corruption
11 Responsible management of business relationships
12 Corporate culture
13 Diversity and inclusion
14 Product safety
15 Information security
16 Our supply chain partners
17 Our people

FROM MATERIAL TOPICS TO TARGETS

The findings of the double materiality analysis form the starting point for defining the Group's new strategic ESG roadmap and identifying measurable objectives and targets geared towards continuous improvement in ESG performance and long-term value creation.
To turn the identified ESG priorities into concrete lines of action, the material topics were subsequently grouped under four strategic sustainability pillars: **Climate change, Our people, Supply Chain and Corporate culture.** This approach makes it possible to move beyond a fragmented view of individual ESG topics, promoting a more integrated perspective consistent with the Group's business model.



Specific strategic objectives and related quantitative targets have been defined for each pillar, structured over different time horizons and aligned with the priorities emerging from the analysis. The resulting roadmap is the main tool for guiding and monitoring the Group's sustainability journey, making it possible to assess progress over time and steer business decisions towards sustainable growth and increasing value creation for all stakeholders.

03 TURNING COMMITMENT INTO ACTION

For Presezzi Extrusion Group, sustainability takes shape when it translates into concrete choices, shared behaviours and operating practices capable of influencing the way business is conducted.

This chapter explores the elements through which the Group makes its ESG commitment tangible: from responsible governance to the management of environmental impacts and people development. A journey that brings strategic direction into the company's day-to-day activities, integrating sustainability into decision-making processes, operations and long-term value creation.

ENVIRONMENT

"As a Group, starting with the leading company Presezzi Extrusion S.p.A., in recent years we have focused our efforts particularly on the environmental sphere, aware of its central role in the ESG strategy of an industrial company such as ours."

Federica Milani
ESG Project Lead

ENVIRONMENTAL PROTECTION

Alongside our now well-established Scope 1 and Scope 2 reporting (direct and indirect emissions), we have also begun monitoring the main Scope 3 categories, i.e. indirect emissions (upstream and downstream) across our value chain. For Scope 3, our objective is to develop data that reflects actual conditions as closely as possible for the categories with the greatest environmental impact and to identify solutions to mitigate those impacts (business travel and the movement of people and goods).
This commitment has not been limited to formal reporting; in particular, 2025 saw a significant acceleration in the implementation of meaningful initiatives, reflecting the Board's awareness of environmental issues.

For example, the **OlivaMi** project has drawn attention to an area geographically distant from us but central to Italy's cultural and gastronomic heritage: Salento. Here, thanks to the social enterprise OlivaMi, the Group adopted a corporate olive grove, supporting the regeneration of trees affected by the Xylella bacterium, as well as the local agricultural sector and its communities.

In 2025, the collaboration with nature-tech company **3Bee** also continued, supporting Stefano Mandelli's beekeeping business in Concorezzo (MB) in monitoring pollinating insects and local biodiversity. Team-building activities also provided an opportunity to bring employees closer to environmental issues, with support from 3Bee, which enabled them to discover Parco delle Groane (MB) and take part in a survey of local flora using the XNatura app provided by the same nature-tech company.

Work is also continuing to **improve the efficiency of the company's infrastructure** at its Vimercate headquarters, where construction of the new production site with adjoining offices is nearing completion. The facility was designed to high energy-efficiency standards and features photovoltaic panels with a production capacity of 5,854.156 kWh (in Vimercate). This system complements the existing 2,754.114 kWh installation at the Coim site in Castelcovati (BS). A project that benefits not only the environment, but also employees, who will enjoy more comfortable and stimulating spaces.

ENERGY CONSUMPTION	Unit of measure	FY2023	FY2024	FY2025	SOURCE
TOTAL ENERGY CONSUMED FROM FUELS	**MWh**	**2,222.6**	**2,434.1**	**2,735.8**	**99% Non-renewable**
of which Natural gas	MWh	1,696.0	1,846.0	2,126.1	Non-renewable
of which Petrol	MWh	220.5	259.9	279.8	Non-renewable
of which Diesel	MWh	306.1	328.2	329.0	Non-renewable
of which HVO	MWh	-	-	1.0	Renewable
Total electricity consumed	**MWh**	**742.5**	**818.6**	**820.6**	**Without renewable guarantees of origin**
TOTAL ENERGY CONSUMPTION*	**MWh**	**2,965.2**	**3,252.7**	**3,556.4**	
TOTAL ENERGY CONVERTED INTO GJ	**GJ**	**10,674.6**	**11,709.8**	**12,803.2**	
TOTAL ENERGY CONSUMPTION / THOUSAND HOURS WORKED PER YEAR	**MWh/1,000 hours**	**7.5**	**7.4**	**8.9**	

**Conversion factors taken from: ISPRA and DEFRA 2025*

DIRECT AND INDIRECT EMISSIONS FROM ENERGY CONSUMPTION: SCOPE 1 AND SCOPE 2

SCOPE 1 GREENHOUSE GAS EMISSIONS (DIRECT)	Unit of measure	FY2023	FY2024	FY2025	% FY2025 COMPARED WITH TOTAL EMISSIONS
Natural gas	tCO_2eq	346.4	377.1	2,126.1	Non-renewable
Petrol	tCO_2eq	55.5	259.9	279.8	Non-renewable
Diesel	tCO_2eq	76.0	328.2	329.0	Non-renewable
Scope 1 emissions	**tCO_2eq**	**477.9**	**818.6**	**820.6**	**Without renewable guarantees of origin**

SCOPE 2 GREENHOUSE GAS EMISSIONS (INDIRECT FROM ELECTRICITY)	Unit of measure	FY2023	FY2024	FY2025	% FY2025 COMPARED WITH TOTAL EMISSIONS
Location-based Scope 2 emissions	tCO_2eq	435.1	325.7	326.4	10%

*Conversion factors taken from: ISPRA and DEFRA 2025.

The table below shows gross Scope 1 and Scope 2 greenhouse gas emissions, amounting to *912.8 tCO_2eq in FY2025,* up 7.44% compared with FY2024. These emissions mainly comprise impacts associated with **the direct consumption of fossil fuels**, particularly natural gas, and the company's **use of electricity**. The increase compared with the previous year is also attributable **to a slight rise in gas** consumption, which contributed to the overall increase in Scope 1+2 emissions, bringing the 2025 figure broadly back in line with FY2023 levels.

SCOPE 1 + SCOPE 2	Unit of measure	FY2023	FY2024	FY2025	DELTA FY2024/FY2025
Gross GHG emissions Scope 1+2 (location-based)	tCO_2eq	435.1	325.7	326.4	10%

OTHER INDIRECT GHG EMISSIONS: SCOPE 3

The following table presents total gross GHG emissions including ***Scope 3***, i.e. other indirect emissions related to the value chain and to the company's upstream and downstream activities. In FY2025, total Scope 1+2+3 emissions amounted to **3,146.2 tCO_2eq,** down **2.25%** compared with FY2024. The Scope 3 analysis, launched with **FY2024** as the base year, will be maintained and further consolidated in future years, with reference to at least three relevant categories: **business travel, employee commuting and downstream transportation of goods**.

SCOPE 1 + SCOPE 2 + SCOPE 3	Unit of measure	FY2023	FY2024	DELTA FY2024/ FY2025
Total gross GHG emissions (Scope 1+2+3) (location-based)	tCO_2eq	3,218.6	3,146.2	-2.25%

SCOPE 3 GREENHOUSE GAS EMISSIONS (OTHER INDIRECT EMISSIONS)	Unit of measure	FY2023	FY2024	% FY2025 COMPARED WITH TOTAL EMISSIONS
Business travel	tCO_2eq	1,163.0	320.6	10.2%
Employee commuting	tCO_2eq	383.0	346.8	11.0%
Downstream transportation	tCO_2eq	823.0	1,566	49.8%
Scope 3 emissions	**tCO_2eq**	**3,156.0**	**2,233.4**	**71.0%**

In FY2025, Scope 3 accounted for approximately **71% of total emissions,** confirming it as the most significant component of the Group's overall emissions footprint. The most significant category is **downstream transportation**, which increased compared with the previous year; however, this increase was more than offset by the significant reduction in **business travel** and the slight decrease in **employee commuting,** resulting overall in a net reduction in Scope 3 emissions of approximately **2%**.

WASTE

In FY2025, total waste generated amounted to 175,431 kg, a significant decrease compared with FY2024, a year affected by extraordinary work, the accumulation of specific waste categories and non-recurring activities. The 2025 figure is therefore lower, while still reflecting the year's production and logistics dynamics.

Waste generation continues to consist mainly of non-hazardous waste, amounting to 160,745 kg, or 91.6% of the total. The main categories are wooden packaging (31.8%), iron and steel waste (23.5%) and mixed-material packaging (15.5%), mainly associated with operating, production and materials-management activities.

Hazardous waste amounted to 14,686 kg, or 8.4% of the total, and consists mainly of insulation materials containing hazardous substances and other categories associated with production and maintenance activities. In terms of destination, most waste generated in FY2025 was sent for recycling or reuse (86.1%), while 13.9% was sent for disposal.

WASTE BY MATERIAL		UOM	FY2023	FY2024	FY2025	% FY2025
EWC code	**Total waste generated**	**kg**	**299,390**	**434,687**	**175,431**	**100.0%**
03.01.05	sawdust, shavings, cuttings, wood, particle board and veneer other than those mentioned in 03 01 04	kg	2,340	0	0	0.0%
07.02.13	Waste plastic		0	60		0.0%
08.01.11	waste paint and varnish containing organic solvents or other hazardous substances	kg	125	2,165	486	0.3%
08.03.18	waste printing toner other than those mentioned in 080317		0	34	0	0.0%
12.01.20	spent grinding bodies and grinding materials containing hazardous substances	kg	290	0	395	0.2%
13.01.10	non-chlorinated mineral-based hydraulic oils	kg	0	1,180	0	0.0%
13.02.08	Other engine, gear and lubricating oils	kg	0	0	2,744	1.6%
13.08.02	other emulsions	kg	0	540	0	0.0%
14.06.03	other solvents and solvent mixtures	kg	460	0	0	0.0%
15.01.01	paper and cardboard packaging	kg	37,860	19,890	10,430	5.9%
15.01.02	plastic packaging	kg	0	230	0	0.0%
15.01.03	wooden packaging	kg	98,690	126,980	55,810	31.8%
15.01.06	mixed packaging	kg	35,840	59,310	27,110	15.5%

15.01.10	packaging containing residues of or contaminated by hazardous substances	kg	802	2,838	320	0.2%
15.01.11	metallic packaging containing a hazardous solid porous matrix (for example asbestos), including empty pressure containers	kg	210	0	176	0.1%
15.02.02	absorbents, filter materials (including oil filters not otherwise specified), wiping cloths and protective clothing contaminated by hazardous substances	kg	782	230	557	0.3%
16.02.14	discarded equipment other than those mentioned in 16 02 09 to 16 02 13	kg	0	313	0	0.0%
16.03.03	inorganic wastes containing hazardous substances	kg	5,630	0	0	0.0%
16.03.04	inorganic wastes other than those mentioned in 16 03 03	kg	396	385	320	0.2%
16.03.06	organic wastes other than those mentioned in 16 03 05	kg	0	143	93	0.1%
16.06.01	lead batteries	kg	0	0	100	0.1%
16.11.04	other linings and refractories from metallurgical processes other than those mentioned in 16 11 03	kg	9,620	17,410	13,910	7.9%
17.04.02	aluminium	kg	1,040	1,145	0	0.0%
17.04.05	iron and steel	kg	87,350	169,600	41,210	23.5%
17.04.11	cables other than those mentioned in 17 04 10	kg	370	2,470	1,390	0.8%
17.06.03	other insulation materials consisting of or containing hazardous substances	kg	4,695	9,784	9,908	5.6%
17.06.04	insulation materials other than those mentioned in 17 06 01 and 17 06 03	kg	10,230	19,980	10,472	6.0%
19.01.10	spent activated carbon from flue-gas treatment	kg	2,660	0	0	0.0%

WASTE BY HAZARDOUSNESS AND DESTINATION

Hazardousness	UoM	FY2023	FY2024	FY2025	% FY2025
Total hazardous waste	kg	15,654.00	16,737.00	14,686.00	8.4%
Total non-hazardous waste	kg	283,736.00	417,950.00	160,745.00	91.6%
Destination	Unit of measure	FY2023	FY2024	FY2025	% FY2025
Waste diverted to recycling or reuse	kg	278,102.00	421,478.00	151,034.00	86.1%
Waste sent for disposal	kg	21,288.00	13,209.00	24,397.00	13.9%

ENVIRONMENTAL IMPACT ACTIVITIES

During 2025, the company continued its environmental sustainability journey through initiatives aimed at reducing climate impacts, improving emissions reporting and innovating production processes.

The main planned activities include commissioning the photovoltaic system at the Coim Srl site in Castelcovati, together with installation of the electrical substation. The initiative contributes to achieving the objective of a climate-neutral emissions balance by promoting the use of renewable energy sources and reducing dependence on traditional energy supplies.

The involvement of various company departments in collecting Scope 3 emissions data has also been planned, particularly the travel office, logistics, downstream shipping and human resources. This activity strengthens the organisation's ability to monitor indirect emissions along the value chain and report its environmental performance more comprehensively.

In the area of low-carbon innovation, the company worked to maintain EPDs, the environmental product certifications, for four strategic Group products: Z.P.E., Coim furnace, L.E.C. Stirrer and press with Energy Saving System.
This confirms the company's commitment to developing high-performance extrusion plants with lower energy intensity. The transition of the company fleet towards hybrid and electric vehicles is also continuing. In 2025, the number of low-emission vehicles reached 36 out of a total fleet of 44, marking continued progress in sustainable corporate mobility.

E
CLIMATE CHANGE

OBJECTIVE	TARGET
Reduce carbon intensity Structural and progressive reduction of Scope 1 and Scope 2 emissions through energy-efficiency measures, electrification and sourcing energy from renewable sources, in line with recognised standards. Offsetting is limited to residual emissions that cannot be eliminated and is carried out using certified high-integrity credits.	**2027** - 12% emissions intensity **2028** Scope 3 accounting **2029** Offsetting (Scope 1 & 2)
Low-carbon innovation Design and develop high-performance, lower-carbon-intensity extrusion plants capable of reducing energy consumption and emissions during the use phase. Innovation is supported by environmental product certifications (EPDs) and is aimed at generating measurable environmental value for customers and the value chain.	**2027** 75% renewal of existing EPD certifications **2028** 100% renewal of existing EPD certifications

Finally, the company launched a special environmental support project by adopting a corporate olive grove consisting of 310 olive trees in Salento, in collaboration with the social enterprise OlivaMi. The initiative forms part of a regeneration project for an area affected by the Xylella bacterium and represents a tangible action to protect biodiversity and the landscape.

FUTURE COMMITMENTS

The transition towards an industrial model with a lower climate impact represents a strategic direction for development and innovation at Presezzi Extrusion Group. In the coming years, the company intends to strengthen its commitment to managing environmental impacts, consolidating initiatives already under way and directing future actions towards reducing carbon intensity, improving energy efficiency and developing technological solutions capable of generating benefits throughout the value chain.

Going forward, the company will take a structured approach focused first and foremost on reducing Scope 1 and Scope 2 emissions. In this area, Presezzi Extrusion Group plans to address the main factors that determine its emissions profile through energy-efficiency initiatives, consumption optimisation, process electrification and greater use of energy from renewable sources. The aim is to make business processes increasingly efficient and resilient, reducing dependence on high-emission energy sources and strengthening energy management in line with recognised standards.

Alongside reducing emissions generated directly by business activities and energy consumption, the company intends to broaden the scope of its measurement and reporting to include indirect Scope 3 emissions. This represents an important development in the environmental management system, as it provides a more comprehensive view of impacts along the value chain, from suppliers through to customers' use of products. Accounting for Scope 3 will improve the quality of available information, identify the most significant emissions categories and more effectively guide future improvement actions.

In line with a climate mitigation hierarchy, Presezzi Extrusion Group gives priority to preventing and reducing emissions at source. Offsetting will therefore be considered only for residual emissions that cannot be eliminated, using certified high-integrity credits and in accordance with recognised standards. This choice reflects the company's intention to avoid purely compensatory approaches and focus its efforts on structural measures capable of delivering tangible and lasting improvements over time.

A further pillar of future commitments concerns low-carbon innovation. As an industrial company specialising in the design and manufacture of extrusion plants, Presezzi Extrusion Group recognises the role that technology can play in the environmental transition of its customers and the value chain. For this reason, the company intends to continue developing high-performance plants designed to reduce energy consumption and carbon intensity during the use phase. Product innovation therefore becomes a means of extending the company's environmental contribution beyond its own operational boundaries, generating environmental value for customers that adopt its solutions as well.

To support this journey, Presezzi Extrusion Group plans to consolidate and expand the use of environmental product measurement and certification tools, including Environmental Product Declarations. Renewing and extending EPD certifications will make the environmental performance of the plants and solutions offered more transparent, comparable and verifiable. This will strengthen the company's ability to engage with customers, partners and stakeholders on an objective basis, contributing to the development of a more aware and sustainability-oriented value chain.

OUR GREEN EXCELLENCE

EPD Z.P.E., PRESS, COIM HEATER AND L.E.C. STIRRER

EPD
INTERNATIONAL EPD SYSTEM

Environmental Product Declaration

www.environdec.com

The Group's management policies have always been based on ethical principles in which efficiency and energy saving are regarded as essential components and fundamental pillars of our design and production activities. It is no coincidence that we were the first company in our sector worldwide to voluntarily develop an environmental product declaration (EPD) for our products.

Presezzi Extrusion Group's objective is to develop Environmental Product Declarations (EPDs) for its flagship products used in the processing of aluminium and other non-ferrous metals, with the aim of providing customers with a valid tool for communicating the high environmental performance of these products.

The aim is to offer customers more sustainable technologies and guide them towards these solutions, without compromising performance or production efficiency.

Z.P.E.
(Zero Pollution Energy)
Permanent Magnet Heater
Registration No.: S-P-06355

PE. E.S.S.
(Energy Saving System)
Extrusion Press
Registration No.: S-P-06388

Billet heater for non-ferrous metals
Coim S.r.l.
Registration No.: S-P-11035

L.E.C.
(Low Energy Consumption)
Stirrer
Registration No.: S-P-10257

INITIATIVES AND PROJECTS

3Bee

Hive adoption

At the end of 2024, a new collaboration began with **3Bee**, a leading naturetech company developing technologies for monitoring, protecting and regenerating biodiversity.

By adopting a technological biomonitoring hive equipped with 3Bee Hive-Tech devices installed at the Mandelli beekeeping business in Concorezzo (MB), our company contributes to monitoring environmental parameters used to analyse local biodiversity, ensuring the well-being of around 300,000 bees—valuable bioindicators of ecosystem health—and supporting the local beekeeper in producing high-quality honey.

This project forms part of the company's strategy to increasingly integrate environmental and biodiversity protection issues into corporate policies as integral elements of the Group's ESG policies.

OlivaMi

Adoption of a corporate olive grove in Salento

To contribute to the environmental and cultural regeneration of the Salento area, the Group joined the project run by the social enterprise **OlivaMi** by adopting 310 olive trees. These trees had been affected by the Xylella bacterium, which has gradually devastated this species typical of these areas of southern Italy, causing serious environmental damage as well as harming the communities that cultivate these fields and produce olive oil for their livelihoods. For each olive tree adopted within the corporate grove, the OlivaMi association undertakes to donate one litre of oil produced by local farmers, which was given to each Group employee at Christmas as a tangible sign of the company's support for this regeneration project.

Rete Clima

Reforestation/ creation of a Bio Forest at Parco Increa in Brugherio (MB)

Thanks to an initiative promoted by our IT supplier **MMN**, **Bechtle Group** with **Xerox** and in collaboration with **Rete Clima**, as part of the renewal of the printer fleet at our three company sites, around twenty employees from our Group took part in a special morning dedicated to environmental sustainability at Increa Park in Brugherio (MB).
Under the guidance of the Rete Clima team, participants, equipped with gardening gloves and tools, actively contributed to the reforestation of a dedicated area, helping to create a new BioForest through the planting of different tree species as part of the National Urban Reforestation Campaign.
This valuable initiative is contributing to a broader reforestation programme involving communities and companies across Italy. The project represents a concrete example of our commitment to environmental responsibility, collaboration and the protection of local ecosystems.

SOCIAL

“The year ended on an overall positive note in terms of human resources management, with a good balance between growth, stability and skills development.”

Emilio Redaelli
HR Manager

VSME B8 - Workforce – General characteristics; GRI 2-7a; 401-1

PEOPLE, SOCIETY AND LOCAL COMMUNITIES

As at 31.12.2025, the workforce stood at 279 employees, with a very high percentage of permanent contracts (97.5%, equal to 272 employees). This figure confirms strong employment stability and the company's commitment to workforce stability, a distinctive feature in a market context often characterised by greater contractual flexibility.

Investment in training is particularly significant, with more than 27,000 hours delivered overall. Of these, 1,534 hours were dedicated to safety, demonstrating continued attention to regulatory matters and worker protection, while 25,632 hours of technical and professional training reflect a tangible commitment to skills development and the growth of human capital.

GENERAL WORKFORCE CHARACTERISTICS	Method	FY2023	FY2024	FY2025	% FY2025
Total employees	Number at end of period	281	279	279	100%
Contract	**Method**	**FY2023**	**FY2024**	**FY2025**	**% FY2025**
Permanent employees	Number at end of period	267	272	272	97.5%
Fixed-term employees	Number at end of period	14	7	7	2.5%
Gender	**Method**	**FY2023**	**FY2024**	**FY2025**	**% FY2025**
Men	Number at end of period	238	233	233	83.7%
Women	Number at end of period	43	46	46	16.3%

TURNOVER	Method	FY2023	FY2024	FY2025
Employees hired	Annual count	75	40	32
Employees who left the company	Annual count	34	42	32
Employee turnover rate	%	12%	15%	12%

VSME B10 – Workforce – Remuneration, collective bargaining and training; GRI 404-1

VSME B9 - Workforce – Health and safety; GRI 403-9; 403-10

PEOPLE, SOCIETY AND LOCAL COMMUNITIES

In addition, an internal Academy Project has been launched, which will place the training and development of our employees at the centre of attention over the next two-year period.

In terms of generational renewal, the 32 new hires include 14 employees under 30, a positive sign of openness to younger people and the gradual introduction of new skills. This helps maintain a dynamic generational mix within the organisation.

TRAINING	Method	FY2025
Average training hours	Average hours	98.4
Total training hours	Total hours	27,165
On-the-job coaching hours	Total hours	21,497

The positive turnover rate of 11.3% indicates a phase of workforce expansion and strengthening, in line with the Group's development objectives. At the same time, it will be important to continue monitoring this indicator to ensure a balance between recruitment, retention and operational continuity.

COLLECTIVE BARGAINING COVERAGE

100% of employees are covered by the National Collective Bargaining Agreement (CCNL) for Metalworkers, ensuring a structured and consistent contractual framework for working conditions, rights, safeguards, remuneration and employment terms.

OCCUPATIONAL HEALTH AND SAFETY

In FY2025, there were 6 recordable work-related injuries, a further decrease from 7 cases in FY2024 and 9 in FY2023. The corresponding recordable injury rate also improved, falling from 3.7 in FY2023 to 2.7 in FY2024 and 2.5 in FY2025. The main types of injury remain impacts, cuts, slips and splinters, consistent with the nature of the operating activities performed.

The number of days lost due to injury decreased progressively over the three-year period, from 165 days in FY2023 to 139 in FY2024 and 117 in FY2025. No cases of occupational disease or deaths due to work-related injuries or illnesses were recorded during the period considered.

TABLE RELATING TO EMPLOYEES	Method	FY2023	FY2024	FY2025
Recordable work-related injuries	Annual count	9	7	6
Number of hours worked in one year by all employees	Annual count	483,422	526,652	481,485
Recordable work-related injury rate	(Injuries/Hours worked)*200,000	3.7	2.7	2.5
Main types of injury	Description	impacts / cuts / slips / splinters	impacts / cuts / slips / splinters	impacts / cuts / slips / splinters
Number of days lost due to injuries	Annual count	165	139	117
Number of recordable cases of work-related illness	Annual count	0	0	0
Number of deaths due to work-related injuries and illnesses	Annual count	0	0	0

VSME B2; GRI 3-2; 3-3

SOCIAL IMPACT ACTIVITIES 2025

During 2025, several social-impact activities were carried out, with particular attention to people development, skills development and strengthening a responsible value chain.

In the **HR** area, the **"PE Academy"** project was launched with the aim of transforming company experience into shared, structured knowledge. The project included **targeted onboarding** and **recruitment activities**, designed to bring new professional profiles into the organisation and strengthen internal skills.

With regard to the **Value Chain**, the company encouraged a growing number of suppliers to sign the **Code of Conduct,** helping to spread principles of responsibility, transparency and fairness throughout the supply chain.

FUTURE COMMITMENTS

In the coming years, Presezzi Extrusion Group intends to strengthen its commitment to people and the value chain, recognising the central role of human capital and relationships with partners in the company's sustainable growth journey. The social dimension of the ESG Plan develops along two main lines: on the one hand, people and skills development and the promotion of occupational health and safety; on the other, promoting a responsible supply chain based on shared ethical, environmental and social criteria.

With regard to people, the company intends to progressively transform the know-how gained in the field into shared, structured and transferable knowledge. Through internal training programmes and initiatives dedicated to sharing expertise, Presezzi Extrusion Group aims to ensure operational continuity, professional growth and the development of human capital. Training is therefore not only a tool for individual development, but also a lever for strengthening organisational capabilities and preparing the Company for future challenges.

At the same time, Presezzi Extrusion Group intends to strengthen its ability to attract, develop and retain talent, promoting a positive, inclusive workplace focused on continuous improvement. As part of this effort, employee listening, employee engagement, organisational well-being and the creation of conditions that foster motivation and a sense of belonging are particularly important. The aim is to support a corporate culture capable of developing existing skills and attracting new professional profiles aligned with the Company's evolution.

Protecting health and safety will continue to be an essential priority. The Company intends to strengthen a safety culture based on prevention, shared responsibility and daily attention to behaviour. Through training, operating procedures, risk monitoring and active employee involvement, Presezzi Extrusion Group aims to create increasingly safe and safety-conscious workplaces.

Relationships with supply chain partners are also a strategic area for the future. Presezzi Extrusion Group intends to promote a responsible supply chain by strengthening the processes for selecting, assessing and collaborating with strategic suppliers. Integrating ESG criteria into supply chain management will increase transparency, improve risk management and promote behaviour consistent with the Company's ethical, social and environmental principles.

S

OUR SUPPLY CHAIN PARTNERS

OBJECTIVE

Promote a responsible supply chain

Build and manage a supplier ecosystem based on shared ethical, environmental and social criteria.

Through selection, assessment and ongoing collaboration, the objective is to ensure transparency, sustainability and value creation throughout the supply chain.

TARGET

2027
90%
of strategic suppliers* assessed

** Selection of suppliers based on continuity of the relationship and the volume of business generated.*

2028
75% of strategic suppliers achieving the minimum score

2029
100% of new strategic suppliers assessed and ESG-audited

OUR PEOPLE

OBJECTIVE

Transform experience into knowledge

Turn know-how gained in the field into shared and transferable knowledge. Through a structured internal training programme (Company Academy), skills, methods and real-world cases are transferred to colleagues and future successors. The objective is to ensure continuity, skills development and the development of the company's human capital.

Attract, develop and retain talent

Strengthen the company's ability to attract, develop and retain motivated and competent people. Through development programmes, employee listening and initiatives focused on organisational well-being, existing talent is developed and conditions are created to foster engagement, a sense of belonging and employee retention. The objective is to support people's growth alongside that of the organisation, promoting a positive, inclusive workplace focused on continuous improvement.

Promote a safe working environment

Consolidate a safety culture based on prevention, shared responsibility and daily attention to behaviour. Through training, operating procedures and risk monitoring, awareness and response capabilities are strengthened, helping to protect the health and safety of everyone. The objective is to make safety a value embedded in business processes and day-to-day activities, fostering safe, orderly and safety-conscious workplaces.

TARGET

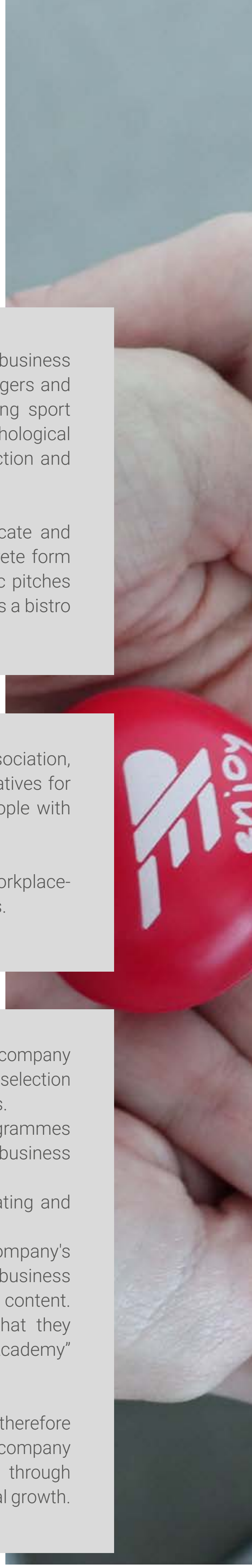
2026
LTIFR = 0

2028
Great Place to Work

2028
Company Academy for 100% of employees

**Low Time Injury Frequency Rate*

INITIATIVES AND PROJECTS



AC Leon SSD Arl

AC Leon sports club is the organisation that stands alongside the industrial business led by the Presezzi Family and today has 470 registered athletes, managers and staff members. Established from the outset with the aim of promoting sport among young people, every day it seeks to foster the physical and psychological development of children and young people through sport, social interaction and competition in an environment founded on sound values.

The sports project also contributes to the development of the Vimercate and Monza-Brianza area. In recent years, this commitment has taken concrete form in the creation of a modern, state-of-the-art sports centre with synthetic pitches and services for athletes, staff and supporters, the "Leon Arena", as well as a bistro available to members of the sports club and visitors.

I Bambini delle Fate Spa/ PizzAut

Social initiatives also included the **"I Bambini delle Fate Spa"** association, which works alongside the better-known **"PizzAut"** organisation on initiatives for vulnerable people aimed at the social and professional inclusion of people with disabilities.

Our Group provided financial support for a number of inclusion and workplace-training projects aimed at young people with autism and other disabilities.

PE Academy

The **"PE Academy"** training project, launched and promoted by company Management, began in 2025 with an initial phase involving the collection and selection of documentation available within the company relating to its core business.
The objective is to progressively train Group personnel, with programmes differentiated between technical profiles and profiles dedicated to business processes.
Both internal specialists and external teaching staff contributed to creating and selecting the initial documentation.
The Academy aims to start with topics and content underpinning the company's activities (such as extrusion technology, management systems and business processes) and progress to sector-specific modules and more advanced content. The latter will be accessible only to employees who demonstrate that they have understood and consolidated their knowledge throughout the "Academy" programme, as well as showing a proactive approach.

The training sessions, which will begin in the second half of 2026, are therefore intended to transfer know-how to the various professional roles within the company and assess their respective learning and preparation levels, including through dedicated tests, as a genuine driver of employees' professional and personal growth.

White Mathilda

Following a project already launched in 2024 with the support of the non-profit **"White Mathilda"** Association, Presezzi Extrusion Group continued in 2025 with a series of specific initiatives dedicated to combating gender-based violence.

One initiative involved organising internal training courses for personnel at all three Group sites on current social issues such as violence against women in its various forms. The in-person sessions covered verbal and physical violence, stalking and practical cases handled by the Association's centres.

The course also addressed gender stereotypes in the workplace and involved participants directly through opportunities for discussion and debate.

Alongside the training, the Association carried out initiatives in three schools in the Vimercate (MB) area, involving third-year lower-secondary students in these topics with the support of our company.

In November 2024, on the International Day for the Elimination of Violence against Women, the company also donated a red bench to the Vimercate (MB) Civic Library as a symbol of the fight against gender-based violence, with the aim of raising awareness among people using this public space.

In November 2025, one year later, the company decided to place a red bench at its Castelbelforte (MN) site as well, reaffirming its commitment and helping to raise awareness of gender respect and the rejection of all forms of violence.

Futurely

The **"Futurely"** project is a career-guidance programme for 4th- and 5th-year students at the ITS Albert Einstein upper-secondary school in Vimercate (MB), specialising in IT automation, hosted at our company (the Group's headquarters). The proposal by the Confimi Bergamo trade association was taken up by three local companies and, through this initiative, students had the opportunity to follow an online guidance programme at school, followed by a day at the company including presentations and tours of the offices and production departments (workshop).

Samudra Insieme APS

Samudra Insieme APS is a charitable association based in Monza that for more than 20 years has supported families of people who have suffered a traumatic brain injury, stroke or anoxia and therefore face major difficulties. Presezzi Extrusion Group decided to support this organisation with a symbolic yet meaningful gesture. Among other activities, the company's contribution supports psychological assistance, training and information, as well as social and legal support for patients' families whose lives change suddenly.

GOVERNANCE

"FY2025 shows an overall positive performance for the Group, confirming its economic and financial solidity and its ability to generate stable results even in a particularly complex market environment."

Cesare Cazzaniga
CFO

RESPONSIBLE GOVERNANCE AND SHARED VALUE

Presezzi Extrusion Group has a complex corporate structure that includes organisational units at the sites in Vimercate, in the province of Monza Brianza (where the company's registered office is located), Castelbelforte in the province of Mantua, and Castelcovati in the province of Brescia. In particular, the subsidiary Coim S.r.l. is based in Castelcovati. It is 75% owned by Presezzi Extrusion S.p.A.

Presezzi Extrusion S.p.A. is headed by a Board of Directors comprising President, Mr. Valerio Presezzi, and Managing Director, Mr. Bruno Presezzi. Alongside the Board of Directors are the Shareholders' Meeting, the Board of Statutory Auditors and the independent auditing firm. The various company departments and individual operating units report to the two managers mentioned above.

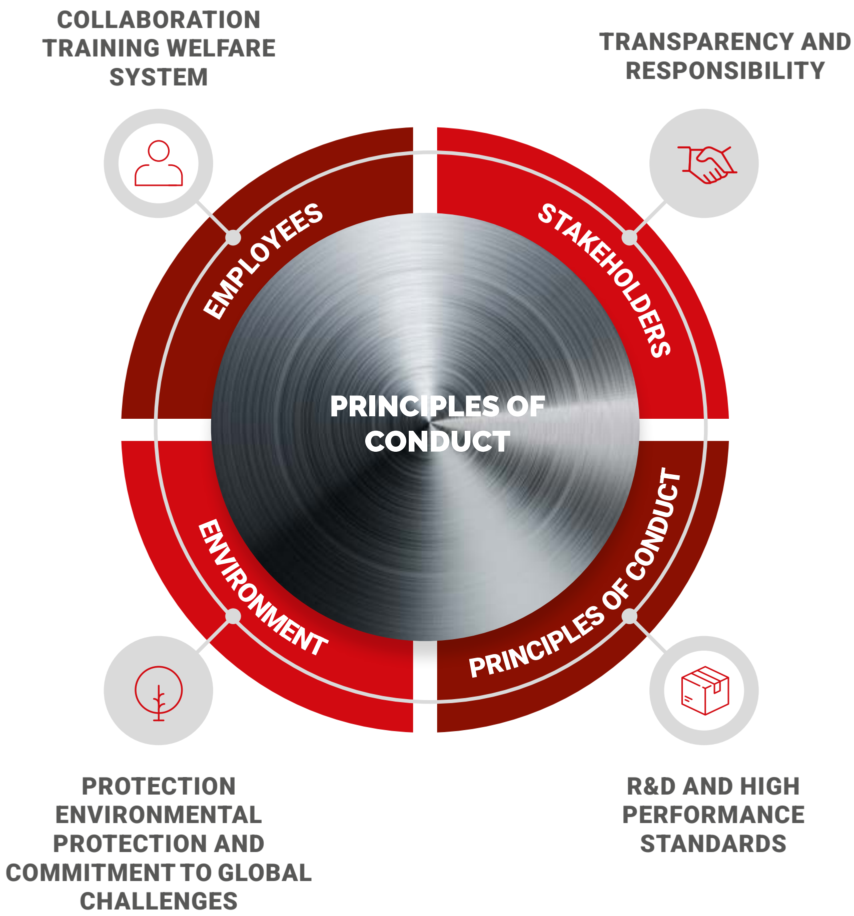
Coim S.r.l. is headed by a Board of Directors comprising Mr. Valerio and Mr. Bruno Presezzi together with Eng. Stefano Rossetti, who is not a member of the Presezzi family and holds a 25% interest in Coim Srl.

Since July 2025, Dr. Cesare Cazzaniga, already the Group's CFO, has also served on the Board of Directors of Presezzi Extrusion S.p.A.

VSME B2; GRI 2-23

CODE OF ETHICS AND QUALITY POLICIES

A transparent approach and attention to stakeholders, a sense of belonging, the development of human capital, the promotion of occupational health and safety, and commitment to research and development of solutions that protect the environment are among the fundamental principles of conduct promoted by Presezzi Extrusion Group and formalised in the company's Code of Ethics.



Among the standards of conduct promoted by company Management, which must guide the actions of all members of the organisation, particular importance is placed on technological innovation and investment in personnel training by promoting a workplace that enhances individual qualities without overlooking the central role of teamwork, as part of a journey towards greater awareness of personal potential and continuous improvement.

Business ethics and integrity complete the framework guiding the day-to-day work of company Management, which pursues objectives of fairness and transparency towards all stakeholders: from customers and financial institutions to suppliers, trade associations, voluntary organisations, local institutions, public bodies and organisations operating in the local area.

During 2024 and 2025, data on reused pallets began to be tracked on a trial basis. In the first quarter of 2025, 180 out of approximately 300 pallets were reused at the Vimercate headquarters (60% of the total). In 2026, the objective will be to extend the initiative to the Castelbelforte (Mantua) and Castelcovati (Brescia) sites as well.

ECONOMIC PERFORMANCE

The company has consistently and successfully pursued its strategic objectives of operational efficiency, strengthening its capital base and maintaining a strong presence in its core markets, while remaining highly competitive.

The value of production for the year amounted to €134,630.097 million, compared with €154,462 million in 2024. The change is mainly attributable to the decrease in contract work in progress, which in turn reflects the completion of particularly significant contracts recorded in the previous financial year. Although this trend resulted in lower overall volumes, it clearly did not compromise our operating profitability.

EBITDA amounted to €18,072.181 *million,* representing 13.4% of the value of production and broadly in line with 2024. The stability of the operating margin confirms the effectiveness of cost-containment policies and the company's ability to preserve production efficiency even with lower volumes.

Against this backdrop, the Group confirms a *solid and robust financial profile,* fully capable of supporting its development plans from the perspective of balanced and responsible growth. The adopted strategic approach increasingly integrates the economic dimension with *environmental and social dimensions,* recognising sustainability not only as a necessary commitment to the environment and future generations, but also as *a distinctive competitive factor.* This approach enables the Group to create long-term value, strengthening its position in its key markets and contributing to the development of a modern, resilient industrial model that is attentive to the impact of its activities.

YEAR	VALUE OF PRODUCTION	EBITDA
2023	€ 173,138 k	€ 21,837 k
2024	€ 154,462 k	€ 27,165 k
2025	€ 134,630 k	€ 18,072 k

GOVERNANCE IMPACT ACTIVITIES

G
CORPORATE CULTURE

OBJECTIVE	TARGET
Transform experience into knowledge Design and implement an ESG Balanced Scorecard dedicated to monitoring the key environmental, social and governance indicators relevant to Presezzi Extrusion Group, in order to support management in periodically assessing sustainability performance and promote greater integration of ESG matters into the company's decision-making processes.	**2028** ESG Balance Scorecard
Promote fair and transparent governance Adopt clear rules, processes and responsibilities that ensure integrity, traceability and fairness in decision-making. The objective is to strengthen stakeholder trust and ensure sound, responsible management focused on the long term.	**2029** Obtain an ESG rating issued by a third party

FUTURE COMMITMENTS

In the coming years, Presezzi Extrusion Group intends to further strengthen its governance system, recognising it as an essential element for ensuring integrity, transparency and accountability in decision-making processes. The evolution of corporate culture is driven by the definition of clear rules, the consistent assignment of responsibilities and the ability to progressively integrate ESG principles into business management.

As part of this journey, the company intends to consolidate fair and transparent governance capable of strengthening stakeholder trust and supporting long-term growth. The adoption of traceable decision-making processes, appropriate organisational safeguards and effective control tools will improve the quality of decisions, prevent potential risks and ensure consistency between strategic objectives, corporate behaviour and operational responsibilities.

A further area of development concerns the structured monitoring of ESG performance. Presezzi Extrusion Group plans to implement an ESG Balanced Scorecard dedicated to measuring key environmental, social and governance indicators, in order to support management in periodically assessing results and identifying improvement priorities. This tool will make sustainability oversight more systematic and promote greater integration of ESG matters into the company's decision-making processes.

METHODOLOGICAL NOTE

The document is a flexible tool that supports the company in continuously improving its approach to sustainability and progressively organising information, taking into account strategic priorities and stakeholder expectations.

General drafting criteria

This Sustainability Report has been prepared on a voluntary basis in accordance with the VSME (Voluntary Sustainability Reporting Standard for non-listed SMEs), pursuant to European Commission Recommendation (EU) 2025/1710. Specifically, the company has adopted Option A (Basic Module) of the standard, providing the required disclosures to support the management of sustainability matters and respond to stakeholder needs.

Comparability and international standards

To promote transparency and international comparability, the company follows a VSME-based structure with a good level of interoperability with the GRI (Global Reporting Initiative) Standards. In line with the EFRAG-GRI interoperability agreement, the company states that it has prepared the report "with reference" to the GRI Standards.

Reporting scope and period

The reporting period for the information contained in this document is the financial year ended 31 December 2025. In accordance with the principles of reporting consistency, the reporting period and scope are aligned with those of the annual financial statements, including the same entities within the financial consolidation scope. In particular, the data and information in this report relate to the activities carried out in Italy by Presezzi Extrusion Group (Presezzi Extrusion Spa and Coim Srl).

Any limitations, exclusions or specific features of the reporting scope are disclosed in the relevant detailed sections, in accordance with the principles of transparency and clear reporting. The data and information are reviewed and updated annually in light of the most recent information available.

DOUBLE MATERIALITY ANALYSIS METHODOLOGY

The double materiality analysis was carried out to identify and assess sustainability matters relevant to the organisation from the two perspectives set out in the European Sustainability Reporting Standards – ESRS: impact materiality and financial materiality.

Impact materiality considers the actual or potential positive and negative impacts generated by the organisation on the environment, people and society. Financial materiality, by contrast, considers sustainability-related risks and opportunities that may affect economic and financial performance, competitive positioning and the company's ability to create value over the short, medium and long term.

The analysis considered the organisation's internal activities and relationships along the value chain, distinguishing relevant elements as internal, upstream, downstream or cross-cutting across multiple areas. Relevant stakeholders were also considered, including employees, suppliers, customers, end users, local communities, public authorities, investors and management.

Impacts were classified as actual or potential and as positive or negative. They were assessed on a scale from 1 to 5, considering the criteria of scale, scope and irremediable character for negative impacts and likelihood for potential impacts. The materiality threshold adopted for impacts is 2.5: impacts scoring at or above this threshold were considered material.

Starting from the identified impacts and ESRS matters, the main sustainability-related risks and opportunities were identified. Financial materiality was assessed by considering financial effect and likelihood, both on a scale from 1 to 5. The overall score was determined by combining the two dimensions, multiplying financial effect by likelihood. The materiality threshold adopted for risks and opportunities is 12: items scoring at or above this threshold were considered material.

The final determination of material matters was made by integrating the results of impact materiality and financial materiality. A matter was considered material if it presented at least one material impact and/or at least one material risk or opportunity.

Items below the thresholds were nevertheless retained as matters to be monitored, as they may become relevant depending on regulatory developments, market conditions, stakeholder expectations or changes in the company's operating model.

VSME AND GRI CONTENT INDEX

Statement of use	Presezzi Extrusion Group (Presezzi Extrusion Spa and Coim Srl) has reported the information cited in this content index for the period from 1 January 2025 to 31 December 2025 in accordance with VSME and, where interoperable or consistent, with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

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