



SUSTAINABILITY REPORT 2025



ENVIRONMENT



SOCIAL



GOVERNANCE

Growing sustainably means creating lasting value for people, customers, and the local community.



OUR
PEOPLE

Our most important asset



OUR
PLANET

Reducing our impact, shaping the future.



OUR
COMMITMENT

Strong governance, ethical conduct.



OUR
GOAL

Sustainable growth and continuous innovation

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Sustainability is not a destination, but a way of doing business.

LETTER TO STAKEHOLDERS

Dear Stakeholders,

2025 marks another step forward for Sacel on the path of responsible growth that has always guided our development.

In an ever-evolving global environment, we strive every day to balance competitiveness, innovation, and sustainability, with the aim of creating lasting value for all our stakeholders.



INNOVATION

We continuously invest in technologies, processes, and expertise to provide our customers with reliable, competitive solutions while anticipating market challenges.



PEOPLE

Our people are our organization's most important asset and the driving force behind our capacity to innovate. We foster a safe, inclusive work environment focused on both professional and personal growth.



SUSTAINABILITY

Our people are our organization's most valuable asset and the driving force behind our ability to innovate. We promote a safe, inclusive work environment that supports both professional and personal growth.

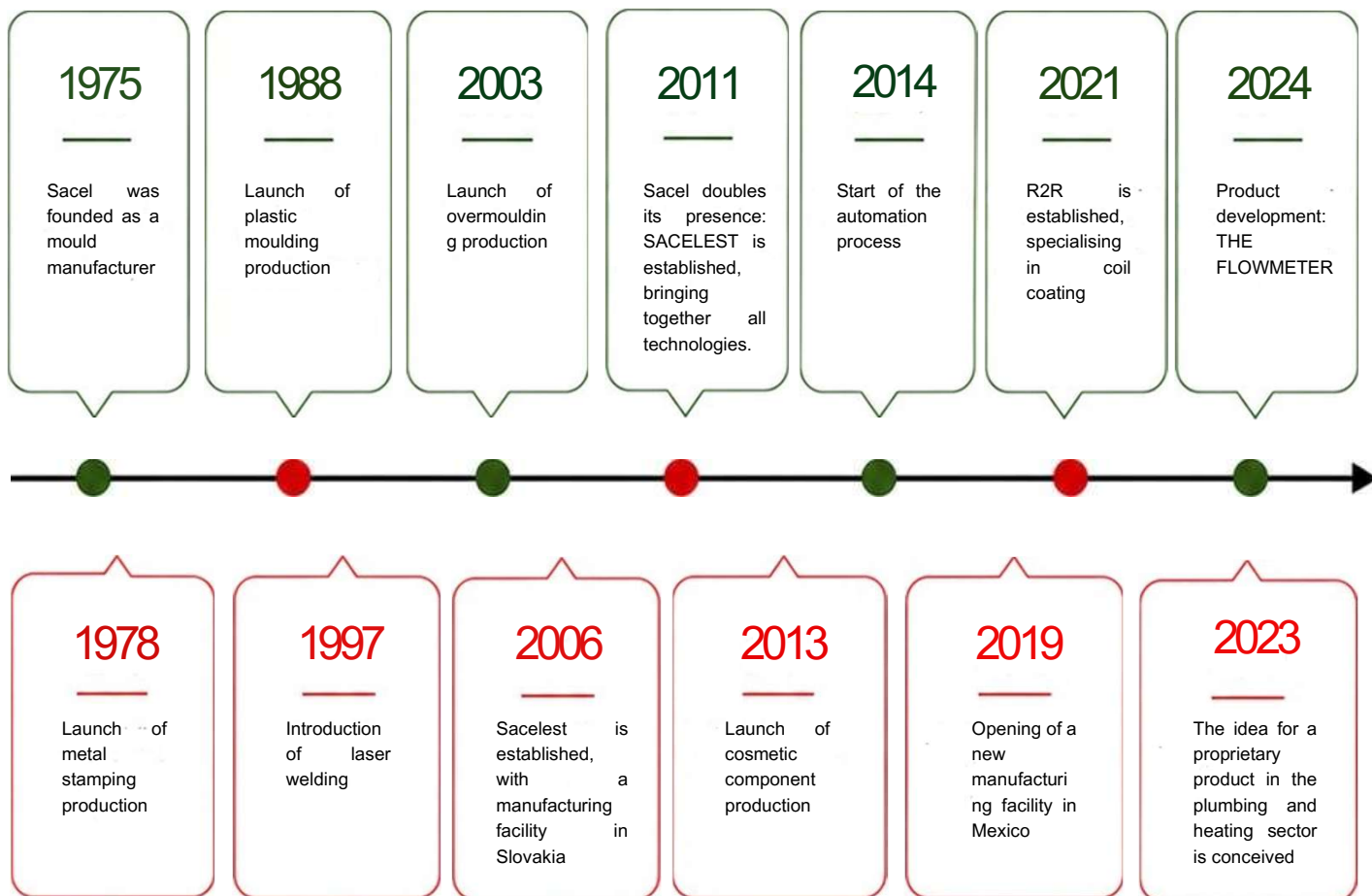
This Sustainability Report represents an opportunity for transparency and dialogue with everyone who contributes to Sacel's growth. I would like to thank our employees, customers, suppliers, and partners for the trust and collaboration they continue to demonstrate every day. With commitment and determination, we will continue working together to build a better future.

Cordialmente

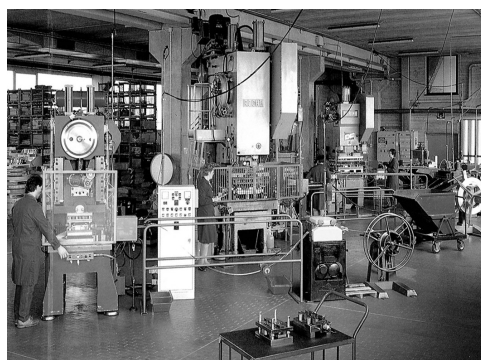
Giuseppe Caretto

Giuseppe Caretto

1. The company and Its History



Our Beginnings, 1975



Production Department, 1980s



Current Production Facility

1.1 Where We are in the world?



SACL MEX

MX SacelMex S.A. de C.V.

Operations and manufacturing in Mexico allow us to stay close to our customers in the American market.



SACL GROUP

Headquarters in Italy, the technological and manufacturing heart of the Group and a centre of excellence for innovation.



SACL EST

SacelEst S.R.O

Operations in Eastern Europe ensure competitiveness, proximity to key markets, and business continuity.

1.2 What Do We Do?

Our Expertise



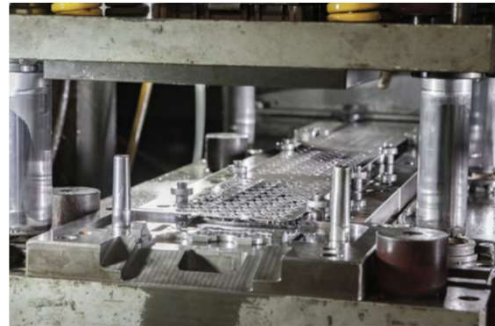
PLASTIC MOULDING



Production of technical plastic components using high-precision processes.



METAL STAMPING



Department equipped with mechanical presses for the production of metal components.



OVERMOLDING



Integration of different materials into a single component for high-value-added applications.



WELDING AND ASSEMBLY



Welding and assembly technologies for highly reliable products.



PLUMBING AND HEATING



Innovative solutions for plumbing, heating, and industrial applications.



AUTOMATION



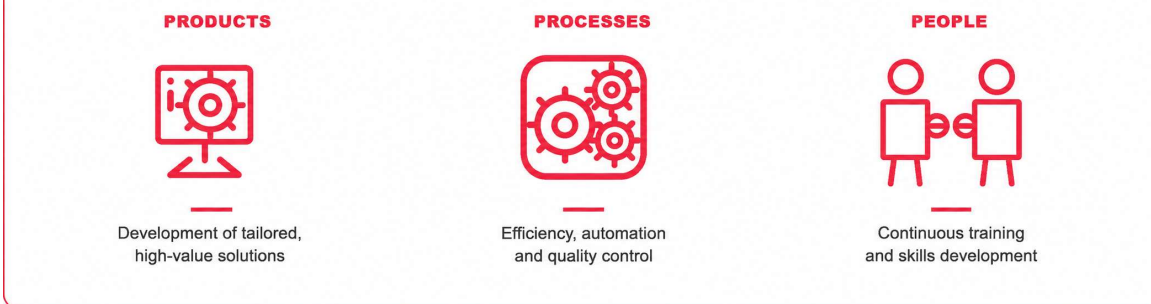
In-house design and development of automated systems and production lines.

1.3 Who do We do It for?

Our Business Sectots



CHALLENGES & INNOVATION



1.4 Why do We Do It?

Our Strategy

Vision

To become the leading company in international markets for the production of hybrid metal-plastic technical components, assembled components, and sheet metal and plastic parts.

Mission

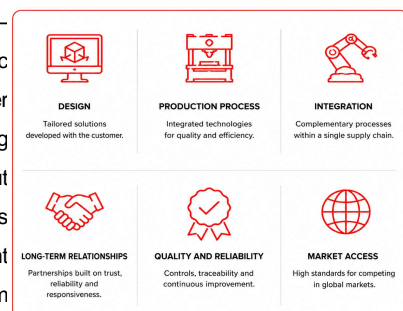
To develop processes that increasingly meet customer requirements and ensure competitiveness through automation, standardization, and flexible methods and technologies.

Values

We founded and grew Sacel Group around these core values: **people, the local community, and sustainability.**

SACEL provides integrated solutions by managing the entire production cycle in-house, from design to delivery of the finished product. R&D activities are carried out in close collaboration with customers through a co-design approach, optimising performance, quality, and costs. The Ozegna site houses the toolroom for the design and manufacture of moulds.

The production process integrates complementary technologies — including sheet-metal and plastic moulding, overmoulding, laser welding, and assembly—ensuring continuity and control throughout the entire supply chain. This integration ensures consistent quality and supports long-term customer relationships built on reliability and responsiveness.



1.5 Our Business Model And Certifications

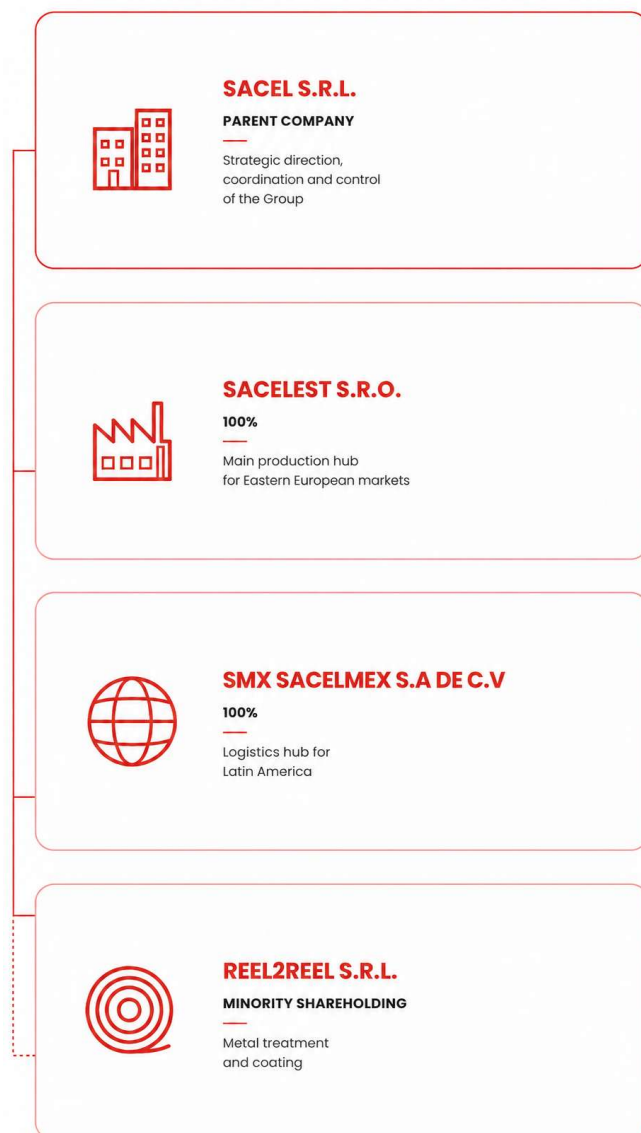
ISO 9001, IATF 16949, and ISO 14001 certifications are central to the operating model, ensuring traceability, non-conformity management, performance monitoring, and process standardisation.

During audits, SACEL can provide structured evidence of its operating procedures, thereby strengthening stakeholder confidence. The certifications also support continuous improvement and access to increasingly demanding markets.



2. Organisational Structure

Sacel Group is a family-owned business in which the owners play an active role in defining strategic direction and coordinating the company's key functions. This management model combines a long-term entrepreneurial vision with an operational approach focused on efficiency and quality. From a corporate perspective, Sacel S.r.l. is the parent company of Sacel Group, an international organisation over which it exercises management and coordination activities. The Group includes SacelEst s.r.o., a company incorporated under Slovak law that serves as the main manufacturing hub for Eastern European markets, and MX SacelMex S.A. de C.V., a company incorporated under Mexican law that operates as a logistics hub for Latin America. Both companies are wholly owned by the parent company. The scope of consolidation also includes a minority shareholding in Reel2Reel S.r.l., a company incorporated under Italian law operating in the metal treatment and coating sector. This Sustainability Report relates exclusively to Sacel S.r.l. and provides a detailed account of its activities, performance, and commitments. The information contained in this document should not be understood as applying to the other companies within the Group.



3. Commitment to ESG Initiatives

SACEL's ESG approach is founded on well-established values: putting people first, maintaining strong ties with the local community, and focusing on sustainability. These principles guide our business decisions. The company has adopted an ISO 9001-certified Quality Management System and a Code of Ethics that promotes integrity, transparency, and accountability towards stakeholders. In 2025, SACEL is considering initiating the UNI EN 9100 certification process to strengthen its governance and gain access to new markets. The ESG journey is supported by digital tools for monitoring key indicators and by active stakeholder engagement to define priorities.

AMONG OUR ENVIRONMENTAL INITIATIVES:

Offsetting approximately 6 tonnes of CO₂ through the **Treedom** project
Expanding renewable energy generation through photovoltaic systems
These initiatives help integrate environmental sustainability with long-term business development.



3.1 Stakeholder Definition

Stakeholders are all individuals or groups who influence, or are influenced by, an organisation's activities, decisions, and performance. They include internal and external parties with economic, social, environmental, or reputational interests connected to the company's operations. Properly identifying stakeholders and managing relationships with them is essential for understanding the impacts generated by business activities and guiding strategies towards sustainable and responsible development.



EMPLOYEES

Internal employees who are essential to the company's growth. Engagement takes place through internal communication, training, and surveys.



CUSTOMERS

Strategic partners for quality and innovation. Engagement takes place through meetings, questionnaires, and ongoing support.



SUPPLIERS

Key players in the value chain. Engagement takes place through assessments, audits, and ongoing dialogue.



COMMUNITY AND LOCAL AREA

The social and environmental context in which we operate. Engagement takes place through local initiatives and sustainability projects.



INSTITUTIONS AND PUBLIC AUTHORITIES

Key stakeholders for compliance and sustainable development. Engagement takes place through institutional dialogue.

3.2 Stakeholder Mapping

Sacel recognises the importance of maintaining an ongoing dialogue with its stakeholders to understand their expectations, gather feedback, and strengthen relationships based on trust and transparency. Stakeholder engagement in the preparation of the Sustainability Report enables the company to assess the economic, social, and environmental impacts of its activities more comprehensively and to identify the issues most relevant to both the organisation and the parties with whom it interacts. In this context, Sacel has launched a structured stakeholder engagement process which, among its various methods of consultation, includes questionnaires addressed to the company's key stakeholders. The aim is to gather assessments, perceptions, and expectations regarding the most relevant sustainability topics, thereby contributing to the definition of strategic priorities and the development of the materiality assessment.

Stakeholder	Key interests and expectations	Engagement methods	Related sustainability topics
 Customers	Product quality and reliability, technological innovation, compliance with technical specifications, on-time delivery	Technical and commercial meetings, customer audits, complaint management, co-design collaboration	Product quality, innovation, production efficiency, traceability
 Employees and collaborators	Occupational safety, job stability, professional development, positive working environment	Internal meetings, training, corporate communications, discussions with management	Health and safety, training, organisational well-being
 Suppliers	Stable business relationships, contractual clarity, continuity of orders, technical collaboration	Business meetings, supplier qualification and assessment, operational communications	Supply chain continuity, material quality, supply chain sustainability
 Local communities and local area	Positive economic and employment impacts, environmental respect, local collaboration	Relations with local authorities, trade associations, local initiatives	Local impact, environmental protection, local economic development
 Logistics and industrial partners	Operational collaboration, efficient supply chain management, development of integrated solutions	Operational coordination, technical meetings, project collaboration	Logistics efficiency, process innovation, business continuity
 Shareholders and owners	Sustainable company growth, financial strength, responsible business management	Strategic meetings, corporate reporting, definition of development policies	Governance, financial performance, long-term strategy

3.3 Materiality Assessment

For the materiality assessment, the company examined a range of relevant topics, involving customers, suppliers, and employees as its key stakeholders. The topics were divided into the following ESG categories:



ENVIRONMENTAL TOPICS

The aspects examined included energy consumption, CO₂ and other pollutant emissions, waste management, the circular economy, and technological innovation.



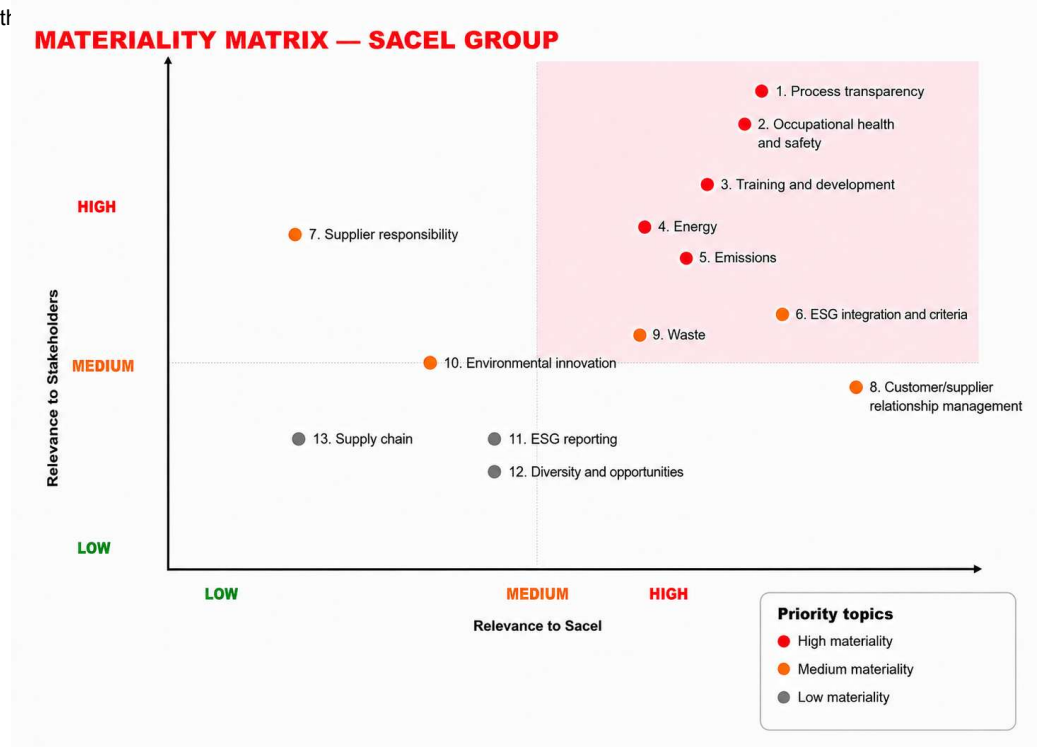
SOCIAL TOPICS

The focus was on occupational health and safety, training, inclusion, diversity and equal opportunities, as well as transparent relationships with suppliers and customers.



GOVERNANCE TOPICS

The following aspects were assessed: the transparency of business processes, reporting and internal control systems, the integration of ESG criteria and ESG risk assessment into the corporate strategy, and supplier management



METHODOLOGICAL APPROACH

The process was developed through a structured approach involving both internal and external stakeholders, with the aim of obtaining a shared assessment of ESG priorities. All participants were asked to complete a questionnaire covering a set of ESG topics relevant to the industry and the company's business model. Stakeholders were asked to: Assess the proposed topics. Rank them according to their level of perceived importance, from most to least relevant. This approach produced a clear and consistent ranking of priorities while minimising differences in interpretation.

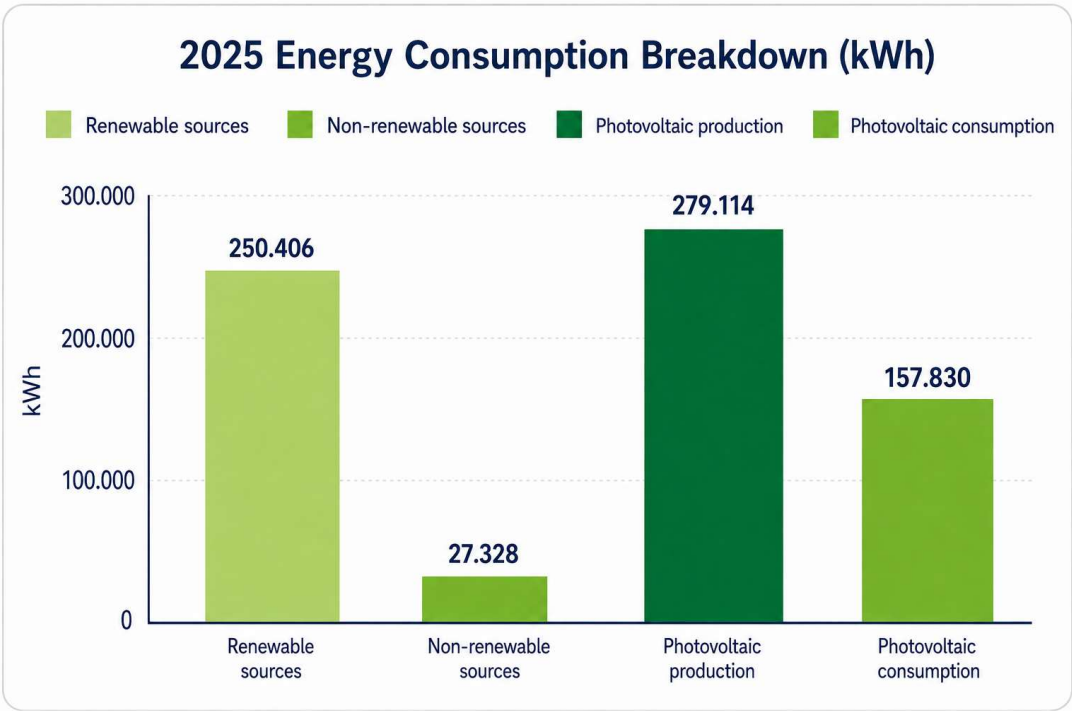
4.Environmental, Social and Governance aspects

4.1.1 Environment

Sacel adopts a structured approach to managing its environmental impacts, focusing on emissions reduction, energy efficiency, and the responsible use of resources. The company's environmental policies are based on the principles of continuous improvement, pollution prevention, and regulatory compliance. The company integrates these principles into its production processes through the continuous monitoring of key environmental performance indicators (KPIs), supported by the ELYZE platform, which enables the collection, analysis, and traceability of environmental data.

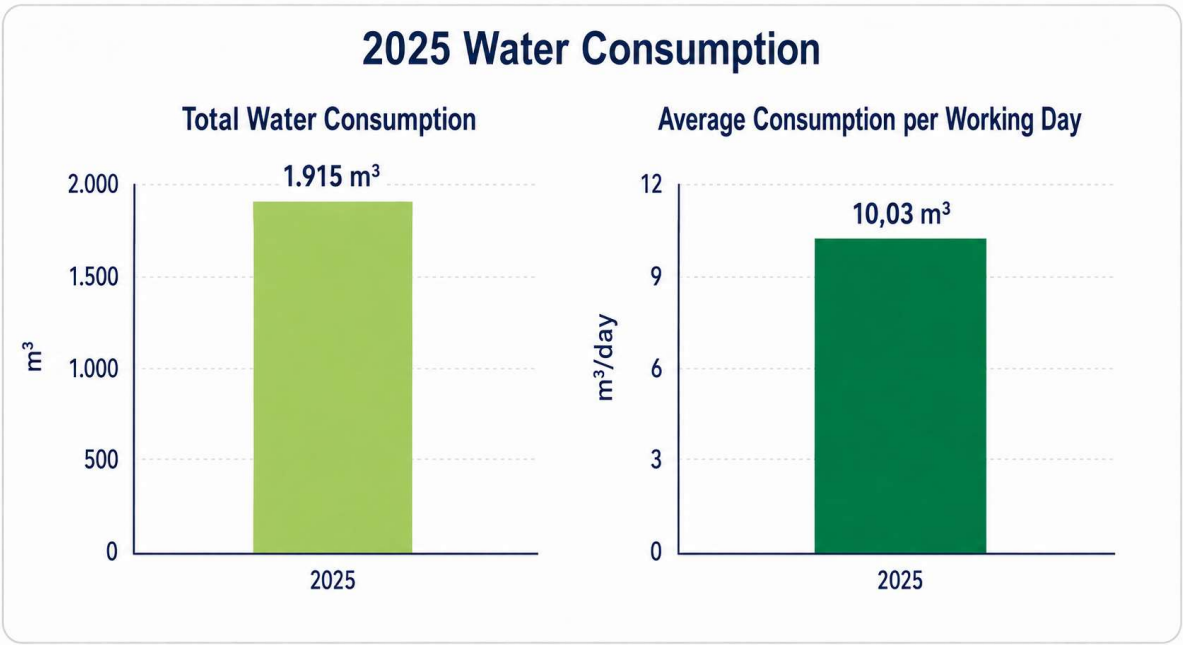
4.1.2 Energy

In the area of energy management, Sacel is committed to reducing consumption and increasing the use of renewable sources. The company generates part of the energy required for its operations through two photovoltaic systems located at the Ozegna and San Giorgio sites, with plans to expand the system at San Giorgio. The energy generated at the San Giorgio site is used on-site, helping to reduce the environmental impact of production activities, while all the energy generated at the Ozegna facility is fed into the electricity grid. In parallel, the company purchases energy from suppliers that guarantee its renewable origin. To further improve energy performance and strengthen integration with the local community, Sacel plans to join a Renewable Energy Community (REC) by 2026. In 2025, total energy consumption amounted to **1,797,657 kWh**, while **photovoltaic energy** generation amounted to **287,405 kWh**.



4.1.3 Water

Water use within Sacel is limited and is not directly linked to its main production processes. The company does not have significant water consumption, as water is not used in its core industrial operations. Water is supplied exclusively through the mains network and is used for support activities, including office facilities and the operation of two industrial washing machines. Despite its limited direct impact, Sacel adopts an approach focused on reducing consumption and preventing waste, promoting the responsible and efficient use of water throughout its operations. In 2025, total water consumption amounted to 2,093 m³. This figure is monitored through specific environmental indicators to ensure effective control and the continuous improvement of performance. The company is committed to monitoring water consumption over time and assessing opportunities for further reduction and optimisation, including improvements to plant efficiency and initiatives to raise employee awareness.



4.1.4 Biodiversity

Sacel's production site is located in a predominantly industrial and urban area, with no natural ecosystems of particular value or areas of high environmental sensitivity in its immediate vicinity.

Based on the assessments conducted, no direct impacts from the company's activities on protected areas or significant natural habitats have been identified. The main areas of natural interest are located a considerable distance from the production site, ruling out direct interference from operational activities.

Despite its limited direct impact on biodiversity, the company adopts a responsible approach aimed at protecting the surrounding environment and improving the quality of the area in which it operates.

In particular, Sacel has planned measures to redevelop and enhance its premises, including:

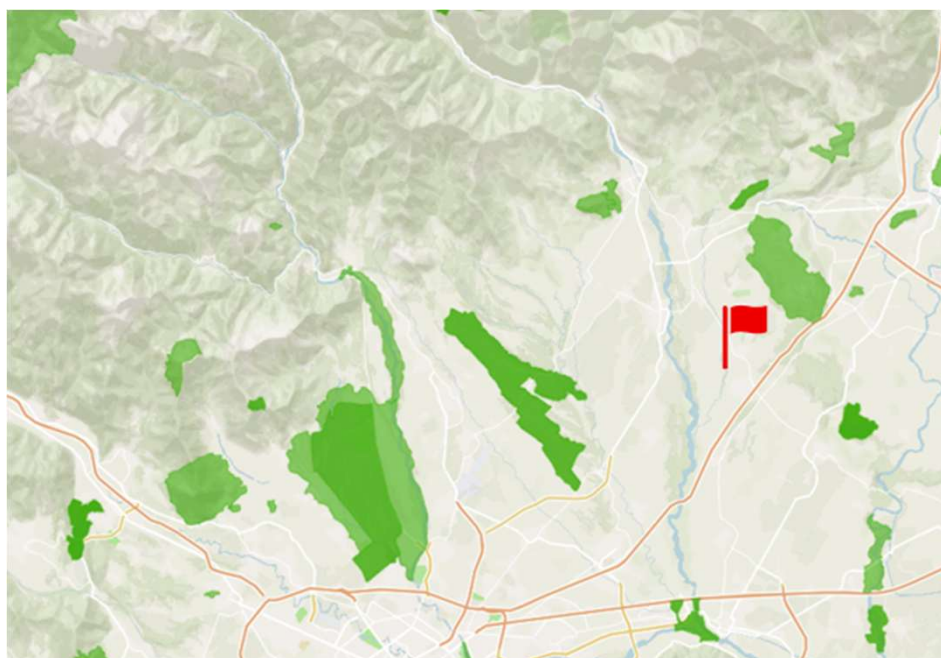
- Expanding green spaces within and around the production site.
- Planting trees and other vegetation along the site's perimeter.
- Creating green spaces in entrance areas and within company premises.

These initiatives contribute to improving the local microclimate, reducing environmental impacts, and enhancing the surrounding landscape, in line with a sustainability-focused approach.

The company is committed to monitoring any indirect impacts on biodiversity over time and assessing further environmental improvement initiatives.

An assessment conducted using the Protected Planet platform identified Scarmagno–Torre Canavese, approximately 15 km away, as the nearest area of interest. Overall, the company's production activities have no direct influence on protected areas.

The following map shows the location of the company's site, marked with a red flag, and the protected areas mentioned above, identified as the nearest green areas.



4.1.5 Transport

Transport activities represent an indirect component of Sacel's environmental impacts. The company operates its own fleet of light vehicles for internal operational requirements, while distribution and supply logistics are entrusted to specialised external providers. Emissions associated with company vehicles are included in the carbon footprint calculation as direct emissions (Scope 1), while those arising from outsourced transport activities will progressively be accounted for as indirect emissions (Scope 3). For details of the emissions calculation, please refer to Section 4.6. The company adopts an approach focused on logistics efficiency and reducing environmental impacts through the effective management of travel and the monitoring of fuel consumption. Looking ahead, Sacel intends to assess further improvement measures, including the adoption of lower-impact solutions and the optimisation of flows throughout the value chain.



Sustainable Mobility

As part of its efforts to reduce indirect environmental impacts, Sacel has launched a structured assessment of corporate mobility and employee commuting, appointing a **MOBILITY MANAGER**.



Optimisation and Monitoring

Planned activities include collecting and analysing employee commuting data, promoting low-impact mobility solutions—including carpooling—and developing initiatives to optimise daily journeys.



Employee Engagement

To support this process, employees were asked to complete a questionnaire. The results will form the basis for future strategies aimed at reducing mobility-related emissions and improving employee well-being.



For further details on the calculation of transport-related emissions and the methodology adopted, please refer to Section 4.1.6.

Further information on the calculation methodology is available on the Protected Planet platform:

protectedplanet.net/search-areas

4.1.6 Waste

Waste management is a significant aspect of Sacel's environmental policies. The company operates in full compliance with applicable legislation, particularly Italian Legislative Decree No. 152/2006—the Consolidated Environmental Act.

The company correctly classifies waste as hazardous or non-hazardous in accordance with the European Waste Catalogue, ensuring traceable and compliant management throughout every stage of the process, from temporary storage to transfer for authorised treatment.

As part of its commitment to continuous improvement, Sacel aims to reduce waste generation in relation to production volumes. It promotes the reuse of packaging in collaboration with customers and suppliers and directs recyclable or recoverable waste to specialised consortia, thereby supporting the development of circular economy models.

The company has also adopted structured procedures for the responsible management of chemicals, aimed at protecting the environment and employee health.

These procedures include:

- Purchasing safer products with a lower environmental impact.
- Ensuring the correct storage, use, and handling of substances.
- Properly managing chemical residues and waste in compliance with applicable regulations.

Soil protection is ensured through established practices, including managing waste on covered and impermeable surfaces, maintaining paved outdoor areas, and continuously monitoring collection systems.

There are no discharges to soil or surface waters, demonstrating the company's commitment to preventing environmental impacts.

Waste Report – 2025



4.1.7 Emissions

Sacel monitors its greenhouse gas emissions to assess and progressively reduce the environmental impact of its activities. The calculation of the company's carbon footprint was initiated by considering its main direct and indirect emissions.

Emissions are classified into the following categories:

- Scope 1: Direct emissions arising mainly from fuels used to operate facilities and company vehicles.
- Scope 2: Indirect emissions associated with purchased electricity consumption.
- Scope 3: Indirect emissions occurring throughout the value chain.

In 2025, total emissions amounted to 2,722 tCO₂e, broken down as follows:

- Scope 1: 59 tCO₂e
- Scope 2: 547 tCO₂e
- Scope 3: 2,116 tCO₂e

In addition to greenhouse gas emissions, Sacel also monitors the environmental impacts associated with noise emissions.

External noise emissions are monitored periodically and maintained within the limits established by the local acoustic zoning regulations, thereby protecting the community and the surrounding environment.

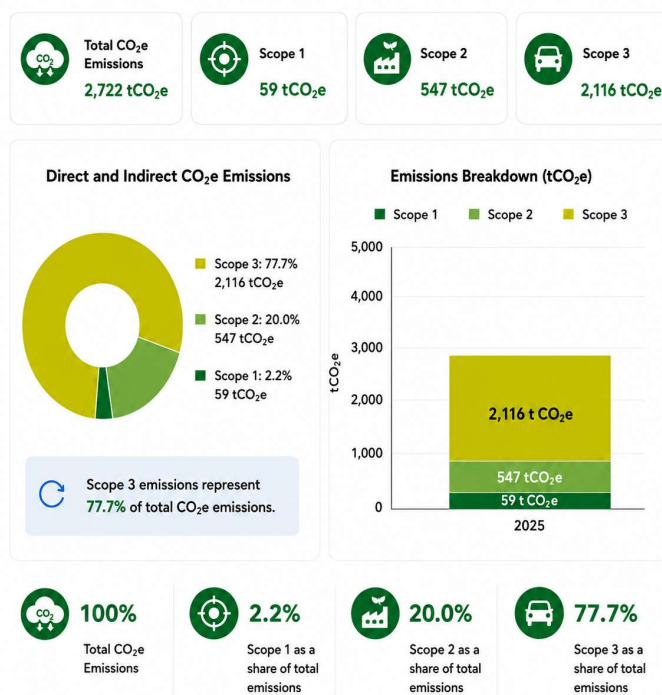
The company conducts specific assessments of both internal and external noise in compliance with applicable legislation to protect employees and the surrounding environment.

These assessments involve technical measurements and periodic inspections, which confirm compliance with the applicable regulatory limits. Measurements are carried out by qualified professionals and documented in dedicated technical reports.

As part of its efforts to strengthen its environmental and climate commitments, the company is progressively expanding the scope of its greenhouse gas emissions monitoring and reporting.

Sacel has initiated a process to extend its emissions calculations progressively, with the aim of including a broader range of indirect emissions throughout the value chain (Scope 3) and obtaining a more comprehensive view of its climate impact. Although the company's total emissions are significant, they should be considered within the context of its business model: transport is an essential and structural component of its operations and is intrinsically linked to the creation of value for customers and the market.

Emissions Report – 2025



Emission Sources

Scope 1 and Scope 2 emissions arise from direct operations and energy consumption at the production facilities. They represent the component on which the company is focusing its main efficiency and emissions-reduction measures.



Main Action undertaken

The main actions undertaken to reduce emissions include: Increasing the use of renewable energy, including on-site generation through photovoltaic systems. Continuously monitoring energy consumption through the ELYZE platform. Improving the efficiency of production processes.



Continuous Monitoring

As part of its continuous monitoring approach, Sacel intends to establish specific emissions-reduction targets, taking into account regulatory developments and industry best practices.



Commitment for the Future

Sacel remains committed to transparency and continuous improvement, progressively expanding its reporting scope to include indirect emissions throughout the value chain (Scope 3), a key element in developing a comprehensive and responsible understanding of its climate impact.

4.2 Social

4.2.1 People and Social Policies

Sacel recognises its people as the primary source of value and growth and promotes a working environment founded on respect, safety, inclusion, and professional development.

The company's policies aim to protect employees, enhance their skills, and create a positive workplace that supports both individual and organisational well-being.

The company applies the applicable National Collective Labour Agreement (CCNL) for the Metalworking Industry to its employees, in full compliance with current legal and contractual requirements.

Respect  We promote a working environment based on human dignity, fairness, and transparency.	Security  We ensure safe and healthy working conditions through continuous training and effective preventive measures.	Inclusion  We value diversity and promote equal opportunities, fostering a culture of collaboration and mutual trust.	Development  We invest in our people's professional growth by supporting skills development and career progression.	Well-being  We are committed to supporting the physical, mental, and social well-being of our employees.
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4.2.2 Workforce Structure

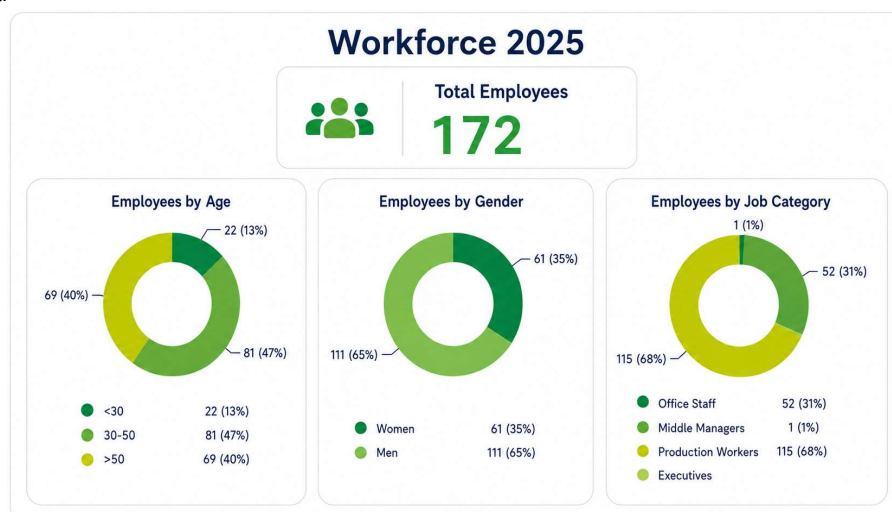
In 2025, the company's workforce consists of 172 employees, classified by gender, age, employment category, and contract type.

The distribution of personnel reflects the company's organisational structure and its different operational requirements. The significant proportion of permanent contracts confirms the company's commitment to providing employment stability.

Employees are classified by:

- Employment category: production workers, office staff, middle managers, and executives.
- Contract type: full-time or part-time, fixed-term or permanent.

The company also monitors workforce diversity, gender representation, and distribution by age group to promote an inclusive and balanced working environment.



 STABILITY We promote stable employment contracts and job security.	 TRAINING We invest in professional growth through continuous training programmes.	 EQUALITY We value diversity and promote gender balance.	 WELL-BEING We create a safe, inclusive and respectful working environment.	 ENGAGEMENT We promote dialogue, participation and a sense of belonging.
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4.2.3 Training and development

Sacel promotes skills development through both mandatory and voluntary training activities, with the aim of supporting employees' professional growth and improving company performance.

In 2025, a total of 1,631 training hours were delivered, corresponding to an average of approximately 10 hours per employee.

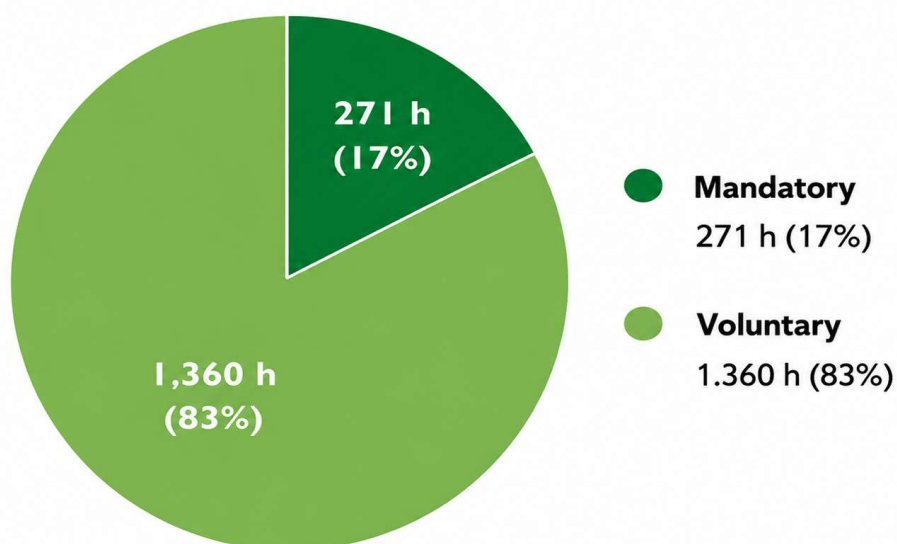
Training programmes include:

- Technical and operational training
- Health, safety and quality courses
- Soft-skills development

The company intends to further strengthen its training offering by promoting increasingly structured programmes tailored to the needs of different roles.

Mandatory and Voluntary Training

ESRS S1-13 | VSME B10



SKILLS AND GROWTH

We invest in people to develop skills and support professional growth.



SAFETY AND QUALITY

Health, safety and quality training is a priority for ensuring safe working environments and reliable processes.



SOFT SKILLS

We promote the development of soft skills to improve collaboration, communication and organisational effectiveness.



CONTINUOUS IMPROVEMENT

We focus on targeted training programmes to meet role-specific needs and address future challenges.

4.2.4 Health and Safety

Protecting workers' health and safety is a priority for Sacel. The company has implemented a management system compliant with ISO 45001:2018 and ensures its ongoing effectiveness through periodic audits.

Sacel promotes a culture of prevention by integrating safety into its business processes and continuously improving working conditions.

In this context, specific organisational and operational measures are implemented, including:

- Assessing risks associated with work activities and workplaces
- Organising the prevention and protection service with qualified personnel
- Managing and providing personal protective equipment (PPE)
- Verifying the safety of machinery, equipment and workstations
- Planning and managing emergencies—including fires, evacuations, extreme weather events, earthquakes and chemical spills—with periodic drills
- Providing fire protection and maintaining the related equipment
- Managing incidents and occupational injuries through structured corrective and preventive measures
- Managing chemical substances while integrating environmental and safety considerations

The company continuously monitors its occupational health and safety performance through specific indicators, including the number of injuries, the injury frequency rate and any cases of occupational disease. This enables Sacel to identify areas for improvement and strengthen its preventive measures.

The company aims to progressively reduce its injury rates by strengthening its safety culture and actively involving employees.



PREVENTION

We assess risks and plan preventive actions to eliminate or reduce workplace hazards.



PROTECTION

We provide adequate PPE and train workers to ensure safe and secure working environments



MONITORING

We monitor indicators and performance to identify critical issues and foster continuous improvement.



SAFETY

We constantly check machines, systems, and workstations.



EMERGENCIES

We manage emergencies effectively through structured plans and periodic simulations.



ENGAGEMENT

We promote a culture of safety and the active involvement of all workers.

4.2.5 Welfare e well-being

Sacel has implemented corporate welfare initiatives aimed at promoting employee well-being and improving the quality of work life.

Key initiatives include the introduction of supplementary health insurance and agreements with partner facilities to provide access to services at preferential rates.

The company also provides dedicated digital platforms—such as the Edenred portal—for the flexible management of corporate benefits.

These initiatives help strengthen organizational well-being and staff engagement, fostering a work environment that is more harmonious, inclusive, and motivating.



HEALTH AND WELL-BEING

We promote people's health through supplementary health insurance and agreements with selected healthcare facilities.



WORK-LIFE BALANCE

We support work-life balance with flexible solutions and services dedicated to employees and their families.



BENEFITS AND SERVICES

Thanks to digital platforms like Edenred, employees can access numerous personalized benefits and exclusive deals.



GROWTH AND TRAINING

We invest in skills development and continuous training to nurture talent and build the company's future.



LISTENING AND SUPPORT

We listen to people and promote dialogue and participation to create an inclusive, respectful, and collaborative work environment.

4.2.6 Relation with the local area

Sacel fosters an active dialogue with the local community and the education sector, contributing to skills development and the growth of new generations. The company is a member of Confindustria and collaborates with academic institutions and research centers—including the Polytechnic University of Turin—by hosting students for curricular internships and participating in technological innovation and materials research projects.



In addition, school-work alternation programs, career guidance initiatives, and open days for lower secondary school students are in place, with the aim of promoting a culture of technical and manufacturing expertise within the local area.



Throughout 2025, Sacel strengthened its commitment to the local community by supporting cultural and environmental initiatives aligned with the company's values of sustainability, biodiversity, and local development.



In particular, the company contributed to the 9th edition of the "Earth and Biodiversity Fair" in San Giorgio Canavese, an event dedicated to promoting biodiversity, local produce, culture, the local area, and environmental education.



The event engaged citizens, schools, associations, producers, and local cultural organizations through educational activities, workshops, musical events, and opportunities for discussion on environmental and social issues.



Support for this initiative reflects Sacel's commitment to actively contributing to the sustainable growth of the local community by fostering dialogue, participation, and collective awareness regarding sustainability and environmental protection.



TRAINING AND YOUTH

We invest in young people through internships, school-work alternation programs, and career guidance initiatives.



INSTITUTIONAL PARTNERSHIPS

We collaborate with universities, research centers, and associations to promote innovation and skills.



CULTURE AND COMMUNITY

We support cultural and social initiatives that enhance the local area and strengthen the sense of community.



ENVIRONMENT AND BIODIVERSITY

We promote events and projects that protect the environment and biodiversity, involving the local community.



LOCAL PRODUCTION

We showcase local excellence and foster the sustainable development of the region.



PARTICIPATION AND DIALOGUE

We believe in open dialogue with the local community to build a better future together.

4.3 Governance

4.3.1 Governance Model and Principles

Sacel adopts a governance model based on principles of transparency, integrity, and accountability—essential elements for ensuring robust, long-term-oriented management.

Its decision-making and organizational structure is characterized by clear roles and empowered corporate functions, aiming to ensure processes that are effective, controlled, and aligned with the company's values.

The company operates in compliance with principles of legality, fairness, and transparency, integrating ESG criteria into its strategic and operational decisions.

4.3.2 Ethics, compliance and anti-corruption

In 2023, Sacel adopted an Organization, Management, and Control Model pursuant to Legislative Decree 231/2001, alongside a whistleblowing system, to prevent illicit conduct, strengthen internal controls, and ensure secure, confidential reporting channels.

The company also formalized its commitment to preventing all forms of workplace harassment and violence—in line with the Framework Agreement of April 26, 2007—by fostering a respectful, safe, and inclusive work environment.

During 2025, no incidents occurred and no reports were received regarding illicit conduct or corrupt practices, confirming the effectiveness of the control measures and internal procedures in place.

4.3.3 Code of Ethics and Principles of Conduct

To support its governance system, Sacel has adopted a Code of Ethics that defines the values and behavioral principles guiding all internal and external relationships.

The Code serves as a fundamental tool for promoting integrity, regulatory compliance, the protection of individuals, and sustainability, ensuring alignment between corporate objectives and operational practices.

It applies to all employees and, where possible, to suppliers, consultants, and external collaborators, serving as a shared reference point for the entire organization.

4.3.4 Key principles and Stakeholder relations

The Code of Ethics is founded on principles of fairness, good faith, social responsibility, and respect for the law. The company upholds human rights and personal integrity, promoting safe and respectful work environments and paying attention to the environmental impact of its activities.

In its relationships with stakeholders, Sacel adopts an approach characterized by transparency and responsibility:

- **Customers:** ensuring quality, reliability, and clear communication;
- **Suppliers:** selected not only based on price but also on quality, reliability, and alignment with ethical principles;
- **Employees:** through compliance with regulations and the promotion of safety, training, and equal opportunities;
- **The Market:** operating with respect for fair competition and commercial integrity.

5.Future Objectives and milestones

As part of its sustainable growth journey, Sacel constantly monitors investment opportunities by participating in public calls for proposals and funding programs, including those under the National Recovery and Resilience Plan (PNRR).

The company has already secured funding through initiatives aimed at the technological upgrading of production processes and workforce skills development, supporting the adoption of new technologies and organizational models.

Sacel also remains constantly alert to new funding opportunities in the areas of digitalization, energy efficiency, and continuous training.

These initiatives are part of a strategy focused on innovation and long-term value creation, aligning with PNRR objectives and the company's commitment to sustainable and competitive growth.



6. Methodological note

6.1 Data collection methodology

The data used to prepare this report were collected via Elyze, a digital tool for the continuous monitoring of activities and key ESG KPIs. Once validated, the data were aggregated and presented through interactive reports created using Power BI, ensuring transparency, traceability, and ease of access.

This approach enables the effective integration of sustainability reporting into corporate data management and analysis processes.

6.2 Reporting requirements

While maintaining the voluntary nature of sustainability reporting—in accordance with European Directive 2022/2464 of 14 December 2022 (CSRD Directive), the transposing Legislative Decree No. 125 of 6 September 2024, and Directive (EU) 2025/794 of the European Parliament and of the Council of 14 April 2025—Sacel Group has decided to use the EFRAG VSME guidelines for its first sustainability report in order to align with the relevant European regulations.

Accordingly, this report has been prepared in compliance with the EFRAG guidelines for small and medium-sized enterprises—specifically the EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME)—applying the full version (comprising both the Basic Module and the Complete Module).

6.3 Reporting period

This year, Sacel is producing its first Sustainability Report, demonstrating the Company's commitment to promoting greater transparency and its determination to go beyond statutory requirements by highlighting the impact generated in support of sustainable development.

The document, prepared by Management with the collaboration of all corporate functions, was approved by Management on May 30, 2026.

The reporting covers the year 2025, with the observation and comparison period extending to 2024 for certain disclosed information; all data refer to the financial year ending on December 31 of the year presented. Where possible, the reported data are compared with those of the previous financial year. Reporting is scheduled to take place on an annual basis.

Quantitative indicators were sourced directly from the Company's databases with the aim of providing a comprehensive overview of ESG performance.

For any inquiries regarding this document, please contact:

customer.service@sacel.it

6.4 Entities included in reporting

The scope of this reporting document covers the two sites at San Giorgio Canavese and Ozegna—and therefore all sites of the company SACEL s.r.l.

6.5 Review of information

As this document constitutes Sacel's first sustainability report, there was no need to revise information from previous reporting periods.

6.6 External Assurance

This document constitutes a voluntary report on Sacel's non-financial information; it is not subject to statutory requirements or obligations, and therefore no third-party audit is envisaged.

6.7 Table of contents

VSME DISCLOSURE ID	VSME MODULE	VSME SECTION	VSME TOPIC	CONTENT REFERENCE	OMITTED CONTENT AND REASONS FOR OMISSION
B1	Basic	General	Basis for preparation	1. The company and its history • 1.1 • 1.2 • 1.3 • 1.4 7.3 Content index	
B2	Basic	General	Practices, policies and future initiatives for the transition to a more sustainable economy	6. Future objectives and targets	
B3	Basic	Environment	Energy and greenhouse gas emissions	4.1.1 Energy and greenhouse gas emissions	
B4	Basic	Environment	Air, water and soil pollution	4.1.6 Emissions	
B5	Basic	Environment	Biodiversity	4.1.3 Biodiversity	Built-up, uncovered and nature-dedicated areas
B6	Basic	Environment	Water	4.1.2 Water	
VSME DISCLOSURE ID	VSME MODULE	VSME SECTION	VSME TOPIC	CONTENT REFERENCE	OMITTED CONTENT AND REASONS FOR OMISSION
B7	Basic	Environment	Resource use, circular economy and waste management	4.1.5 Resource use, circular economy and waste management	
B8	Basic	Social matters	Workforce – General characteristics	4.2.2 People	
B9	Basic	Social matters	Workforce – Health and safety	4.2.4 Health and safety	
B10	Basic	Social matters	Workers – Remuneration, collective bargaining and training	4.2.1 Remuneration and collective bargaining 4.2.3 Training	Gender pay gap
B11	Basic	Governance	Convictions and fines for bribery and corruption	5. Governance • 5.6	

Thank you for your trust.

This first Sustainability Report marks the beginning of a journey that we intend to continue with commitment, transparency and responsibility, to create shared value and build a more sustainable future.



Together, for a better tomorrow.

