Sustainability Report 2024

FONDMETAL


INSIDE 1

1.1 **PRESIDENT'S LETTER**

We are pleased to present our second sustainability report, which represents an important communication tool to share with you the results achieved in the field of sustainability and corporate social responsibility. Our commitment to sustainability is reflected in the actions we take to reduce our environmental and social impact.

We are committed to monitoring and reducing our greenhouse gas emissions, using renewable energy, reducing waste, and adopting sustainable practices in the supply chain.

Through this report, we want to share our progress and the challenges ahead. We are constantly working to improve our sustainability performance and to foster open and transparent dialogue with you to ensure balanced and sustainable long-term growth.

We invite you to carefully read our sustainability report to continue our path towards sustainable and responsible development together.

Thank you for your trust and support.

President and CEO.
Stefano Rumi.

Stefano Rumi
President and CEO

Alessandra Rumi
Vice President

“We are constantly committed to improving our sustainability performance and fostering an open and transparent dialogue with you.”

1.2 INTRODUCTION TO SUSTAINABILITY REPORTING

The purpose of the Sustainability Reporting prepared by FONDMETAL is to communicate in a transparent, authentic, and concrete manner to all stakeholders the Organization's commitment to greater sustainability, as well as its ESG performance. It is also intended to report on the evolution of the path that the Organization began in 2023 and continues to pursue with growing awareness and renewed determination.

The Organization is aware of how fundamental this document can be from a communication standpoint, and how it must address the information and transparency needs of stakeholders, in alignment with SDG 12 "Responsible Consumption and Production," which it fully embraces.

In particular, with reference to the following targets:

12.6	Encourage companies, especially large and multinational enterprises, to adopt sustainable practices and to integrate sustainability information into their annual reporting.

12.8	By 2030, ensure that all people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.

FONDMETAL has adopted a substantive approach aimed at laying the foundation for an integrated business development model, focused on value creation and business continuity. Therefore, the process that led to this Reporting has, first and foremost, strategic significance, and secondly, an informational purpose.

This process, carried out throughout 2024, has represented an opportunity for the company to:

- Re-evaluate its activities from a different, systemic, and integrated

perspective in relation to the ESG pillars;
- Increase awareness of impacts, risks, and opportunities;
- Understand the need to introduce or integrate non-financial performance indicators;
- Enhance its management systems—already influenced by responsible policies—to improve ESG performance.

During the process, internal reports were developed to support strategic direction, with the aim of integrating sustainability into decision-making processes, control systems, and corporate risk management (for further details, see the section on Due Diligence). Another objective is to make relevant sustainability information accessible and comparable, thereby strengthening trust and relationships with customers, suppliers, employees, public institutions, financial institutions, and local communities.

This document has been prepared on a voluntary basis and refers to the period from **January 1 to December 31, 2024**. It is the second report issued by the Organization and marks a further step forward in the journey toward greater sustainability. This document is intended to evolve and adapt over time, in order to reflect organizational changes, stakeholder interactions, and future regulatory developments. This report has been prepared without external assurance.

This sustainability report has been prepared with reference to the regulatory framework introduced by EU Directive 2022/2464 (CSRD), the European Sustainability Reporting Standards (ESRS) approved by the European Commission, and Commission Delegated Regulation (EU) 2023/2772 of July 31, 2023.

In addition to utilizing the ESRS as a framework, the Organization has also taken into account the following regulatory references and sources:
- EFRAG Guidelines (IG1 on materiality, IG2 on value chain, IG3 on data points)
- GRI Guideline – CSRD Essentials
- Appendix V – Comparison of IFRS and ESRS 1 and 2 (Annex to ESRS)

- Appendix VI – Glossary and Acronyms (Annex to ESRS)
- Document: "The sustainability dialogue between SMEs and Banks" (published by the Italian Ministry of Economy and Finance – MEF)
- UNI/PdR 18:2016 – Social Responsibility of Organizations – Application guidelines to UNI ISO 26000
- UNI 11919-1:2023 – National application model of UNI EN ISO 26000:2020 – Part 1: Application guidelines to UNI EN ISO 26000 – Guidance on Social Responsibility
- Standard SRG 88088:2024 – Requirements for the certification of sustainability management systems
- UN 2030 Agenda – SDGs
- OECD Due Diligence Guidance for Responsible Business Conduct (OECD, 2018)

The 2024 **reporting scope** corresponds to that of FONDMETAL S.p.A., without extensions to subsidiaries, suppliers, or other legal entities, although supply chain aspects and indirect impacts have been considered where relevant.

The company is committed to evolving its reporting over time by expanding the scope to include the consolidation area, thus aiming to incorporate entities over which the Organization exercises control, specifically: Fondmetal Automotive USA Corporation, Fondmetal Technologies Srl, and Fondmetal Mexico S.De R.L. De C.V.

Regarding disclosures on exceptional events that occurred during the reporting period, no exceptional events or significant operational disruptions were recorded in 2024.

For further information regarding FONDMETAL's ESG performance, please contact the company at: info@fondmetal.com

2.0 **ORGANIZATION**

Information on the Organization and Governance

2.1 **HISTORY**

FONDMETAL was founded in 1972 in Palosco, a small town between Bergamo and Brescia, where Gabriele Rumi established an aluminum foundry. He did so by continuing a family tradition: as early as 1908, the great-grandfather of Stefano and Alessandra Rumi—the current owners of FONDMETAL—already owned a cast iron foundry.

In the beginning, Gabriele Rumi's business focused on producing aluminum components for various industries, but over time it specialized in manufacturing parts for the automotive sector, eventually producing key components such as cylinder heads and engine blocks for the Maserati Biturbo. During the difficult years of the so-called "austerity" period, Gabriele Rumi decided to launch his own product to break free from the inevitable dependency of subcontracting. His choice fell on alloy wheels.

In the summer of 2022, FONDMETAL celebrated its 50th anniversary. Today, the company is a leader in the production of light alloy wheels for the OEM/OES and aftermarket sectors, thanks to its product quality, technological mindset shaped by motorsport experience, and cutting-edge production facilities that stand out for their technical excellence, flexibility, reliability, and speed.

2.2 **RACING HISTORY**

1972

1983
The first monoblock magnesium wheel is introduced in the Formula 1 World Championship.

1984
Official supplier of the Osella F1 team.

1986 - 1992
Official supplier of the Williams F1 team – 3 Formula 1 World Championships.

1990 - 1992
Creation of the Fondmetal F1 Team to compete in the Formula 1 World Championship.

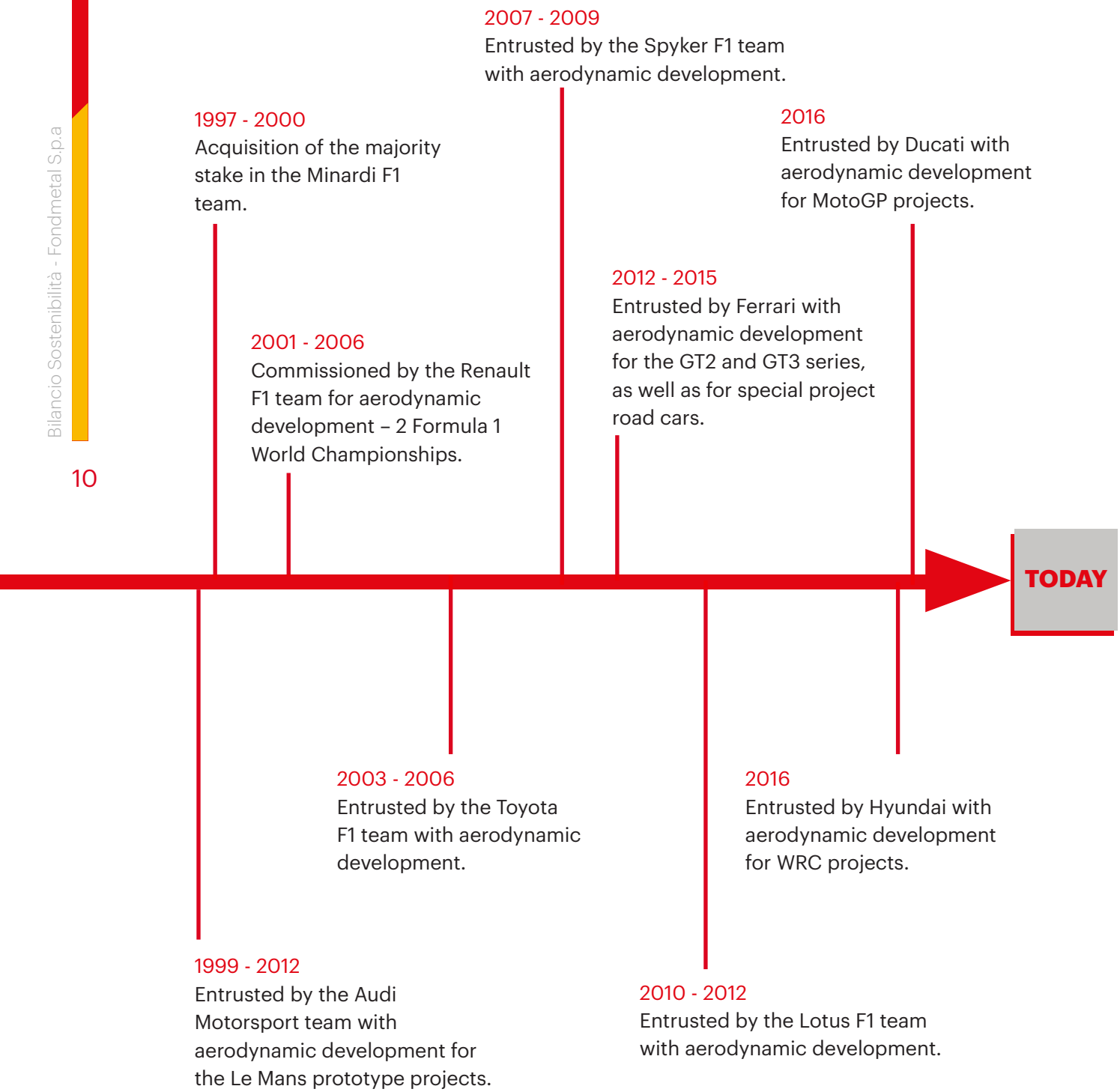
1993
Primo centro di ricerca e sviluppo aerodinamico per auto da corsa e test in galleria del vento in Italia.

1994 - 1995
The Tyrrell team entrusted Fondmetal with the research and aerodynamic development of its race cars.

1996 - 1998
Entrusted by the Benetton team with the research and aerodynamic development of its race cars.

1995 - 2015
Entrusted by the Mercedes Motorsport team with aerodynamic development and the DTM and ITC projects.

1999 - 2000
Il FONDMETAL V10 è stato sviluppato e utilizzato sulle vetture di F1 della Minardi.


1997 - 2000
Acquisition of the majority stake in the Minardi F1 team.
2001 - 2006
Commissioned by the Renault F1 team for aerodynamic development – 2 Formula 1 World Championships.
2007 - 2009
Entrusted by the Spyker F1 team with aerodynamic development.
2012 - 2015
Entrusted by Ferrari with aerodynamic development for the GT2 and GT3 series, as well as for special project road cars.
2016
Entrusted by Ducati with aerodynamic development for MotoGP projects.
TODAY
1999 - 2012
Entrusted by the Audi Motorsport team with aerodynamic development for the Le Mans prototype projects.
2003 - 2006
Entrusted by the Toyota F1 team with aerodynamic development.
2010 - 2012
Entrusted by the Lotus F1 team with aerodynamic development.
2016
Entrusted by Hyundai with aerodynamic development for WRC projects.

2.3 **VALUES**

FONDMETAL has adopted a Code of Ethics, through which it expresses the ethical principles embraced and promoted by the Organization. These principles form the foundation of the company's culture and must be regarded as binding standards of conduct for all collaborators involved with the Company.

FONDMETAL is a historic, family-owned company passed down from father to children, with a strong set of core values that represent an essential asset in the proper governance of the business. Its solidity, reliability, authenticity, and reputation are the result of years of continuous work, earning the Organization market recognition, strong relationships with its supply chain, and a solid bond with the local community. Corporate values are therefore an "intangible" dimension, yet they represent the foundation and the framework upon which the Organization is built.

CERTIFICATIONS, RECOGNITIONS, AND COMMITMENTS TO SUSTAINABILITY

The Organization is strongly oriented toward continuous improvement. Below are the words of the founder, Gabriele Rumi:

> ***We love our work. We focus on our work—nothing else. So even when it seems we've reached the top, we're never satisfied, because we believe there is always room for improvement, even in the smallest details—details that may seem irrelevant to others, but not to us.***

These words summarize how the pursuit of excellence is part of the company's DNA. Continuous improvement is the foundation of the company's resilience strategy; it is a constant, daily, and concrete commitment that is applied across all business functions and integrates ESG dimensions.

The key word is improvement, which the Organization has decided to demonstrate to stakeholders through concrete results of its commitment, particularly in terms of quality, environment, and safety.

This has led to the decision to obtain certification according to the main international standards, thanks to the implementation of appropriate management systems (see the paragraph on the management system).

Currently, the following certificates are in place: IATF 16949:2016, UNI EN ISO 9001:2015, UNI EN ISO 14001:2015, KBA. Product type-approval is obtained through ECE, NAD DM20, and ABE certifications, which allow FONDMETAL to guarantee a high level of quality and safety and to maintain its longstanding leadership in the production of light alloy wheels.

Last but not least, the company intends to obtain two further certifications in the near future: according to the ISO 27001:2022 standard, the leading international regulation focused on information security and proper data management, and according to the UNI EN ISO 45001:2023 standard, which specifies the requirements for an occupational health and safety management system.

Over the years, the Organization's growing focus on sustainability issues has led to the achievement of the following recognitions and to its affiliation with various networks:

- On December 20, 2023, the Italian Competition Authority (AGCM) awarded FONDMETAL the Legal Rating with the following score: (score to be inserted)

- This rating certifies that FONDMETAL complies with high standards of legality, attesting both its legal and financial reliability in dealings with public lenders.
- ECOVADIS – a sustainability rating provider that delivers globally recognized assessments and insights into corporate sustainability, enabling companies to reduce risk, foster improvement, and accelerate positive impact on the planet and society.
- SUPPLIER ASSURANCE – an organization that promotes a systematic approach to global risk management and due diligence regarding human rights within corporate supply chains.

FONDMETAL intends to join the United Nations Global Compact initiative with the aim of demonstrating and supporting the respect of principles related to human rights, labor, the environment, and anti-corruption. FONDMETAL adheres to the Sustainable Development Goals (SDGs) identified by the United Nations as part of the 2030 Agenda and recognizes several SDG targets as particularly relevant to its Organization. Below are some of the actions already undertaken by the company that demonstrate the implementation of programs aligned with sustainability principles and the SDGs. For further details on the Organization's strategic sustainability plan, please refer to the chapter on Double Materiality.

TARGET
No. 6.1 – Ensure sustainable management of water resources within the company's production processes and facilities, through a strict policy on water consumption and resource reuse.

ACTIONS
A policy on water consumption and resource reuse is in place through: constant monitoring of water usage in production processes; employee awareness-raising on the importance of water conservation; and their active involvement in water-saving practices.

TARGET
No. 6.2 – Reduce the environmental impact of production activities and the use of hazardous materials and chemicals.

ACTIONS
Plan to achieve 100% use of water-based paints (ongoing).

TARGET
No. 6.4 – Ensure that workers have access to drinking water and hygiene facilities within the company's premises.

ACTIONS
FONDMETAL has always guaranteed access to drinking water for its workers. Since 2023, in order to reduce plastic impact, the company has replaced bottled water with the distribution of thermal flasks to employees, which can be refilled using dedicated dispensers equipped with water containers.

TARGET
No. 7.1 – Adopt a corporate energy policy that sets guidelines regarding energy access and usage.

ACTIONS
Use of renewable energy sources through the implementation of a photovoltaic system. Employee awareness campaigns—via internal communications—on the importance of reducing energy waste, such as switching off unused lights and equipment.

TARGET
No. 7.3 – Use renewable energy sources in business activities, including by making changes to the business model where necessary.

ACTIONS
The photovoltaic system was expanded, and the company opted to source 100% of its electricity from Italian hydroelectric power.

TARGET
No. 13.2 – Adopt certified environmental management systems.

ACTIONS
Environmental certification UNI EN ISO 14001:2015 in place.

TARGET
No. 13.1 – Measure CO_2 emissions related to the company's activities.

ACTIONS
Study of the environmental impact of the wheels produced, using LCA (Life Cycle Assessment) methodologies.

FONDMETAL recognizes transparency, integrity, and fairness as fundamental principles of its business conduct and adopts a zero-tolerance approach toward corruption, extortion, or improper political support practices. These values are fully aligned with the commitment to achieving Goal 16 of the 2030 Agenda ("Peace, Justice and Strong Institutions") and with the disclosure obligations set out in ESRS standards (G1-4 and G1-5). At present, the company does not provide any contributions to political parties, foundations, movements, or candidates, either directly or indirectly.

2.4 **INTERNAL GOVERNANCE AND ORGANIZATIONAL STRUCTURE**

FONDMETAL is a family-owned company with a governance structure that combines an entrepreneurial approach with increasing managerial structuring, thanks to the presence of an Operations Manager. At the top of the organization is the Board of Directors, composed of three members: Stefano Rumi (Chairman of the Board and Legal Representative), Alessandra Rumi (Vice Chair), and Maria Uberti (Board Member).

FONDMETAL's governance is characterized by the active and daily involvement of the Board members in company operations and management. Strategic decisions—including those related to sustainability—are made collectively. It is a lean model that allows for direct oversight and coordination of key areas.

From the top level, the following areas branch out:

- The management functions of Human Resources, Administration, ICT, Sales and Marketing (partially based in FONDMETAL Automotive USA and Fondmetal Mexico), Type-Approval, and Quality;
- The production activities, including Manufacturing, Product Design, and New Product Development.

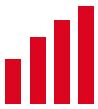
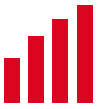
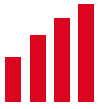
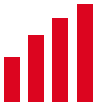
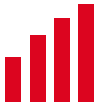
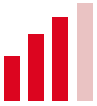
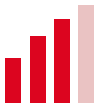
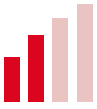
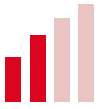
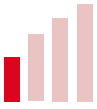
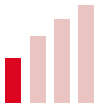
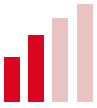
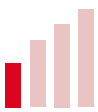
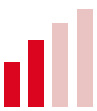
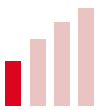
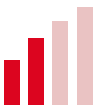
Although specific bodies dedicated to sustainability have not yet been formally established, interest in ESG topics has grown significantly in recent years, as illustrated in this document. The members of the Board of Directors are personally involved in the company's alignment with European reporting standards and in monitoring the environmental, social, and economic impact of its activities.

They are also part of the Sustainability Team.

2.5 **STAKEHOLDERS**

Stakeholders are those who can influence the company and/or be influenced by its activities. There are different types of actual stakeholders, as well as some potential ones, who may be affected by or interested in the Organization in various ways. For this reason, FONDMETAL carried out a preliminary analysis to map stakeholder categories based on their level of impact. Building on the existing dialogue with these parties, a specific engagement approach was developed to gather feedback on ESG-related topics, since the materiality assessment is guided by stakeholder input.

Stakeholder engagement has been a central element in the company's due diligence procedures and materiality assessment.
Below are the main stakeholder categories and the active engagement channels.

Category	Modes of Engagement	Impact on the Organization	Impact by the Organization
Ownership			
Human Resources			
Customers			
Suppliers			
Financial Institutions			
Local Communities			
Institutions / PA			
Trade Unions / Associations			


To inform


To engage


To monitor

Among the stakeholder categories mentioned above, some were directly involved in the relevance analysis process (see the chapter on Double Materiality) through the distribution of ad hoc questionnaires, while others will be informed at a later stage, including through the publication and sharing of this report. Dialogue and relationships with stakeholders have always represented a crucial element for the Organization, regardless of the level of importance assigned in the materiality assessment process.

In fact, the Code of Ethics includes a chapter dedicated to the standards of conduct to be maintained in relations with stakeholders. For more details on stakeholders such as employees, customers, and the community, please refer to the chapter "People."

Within FONDMETAL's value chain, procurement plays a particularly significant role, and is examined in greater detail below.

The company's supply chain is composed of three types of suppliers:

- Suppliers of goods (equipment, tools, and machinery necessary for carrying out or supporting work activities);
- Suppliers of consumables (goods that are consumed during the operational phases of work activities);
- Service providers (suppliers of consulting, technical assistance, repairs, and training services acquired to ensure the proper functioning of business processes).

FONDMETAL applies objective and transparent selection criteria in accordance with current regulations and its internal policies, and does not exclude any supplier that meets the required qualifications from competing for a contract. In selecting a supplier, the company considers the ability to implement adequate quality systems, the availability of resources and organizational structures, and the capacity to ensure confidentiality.

Each selection procedure is carried out under the broadest possible conditions of competition.

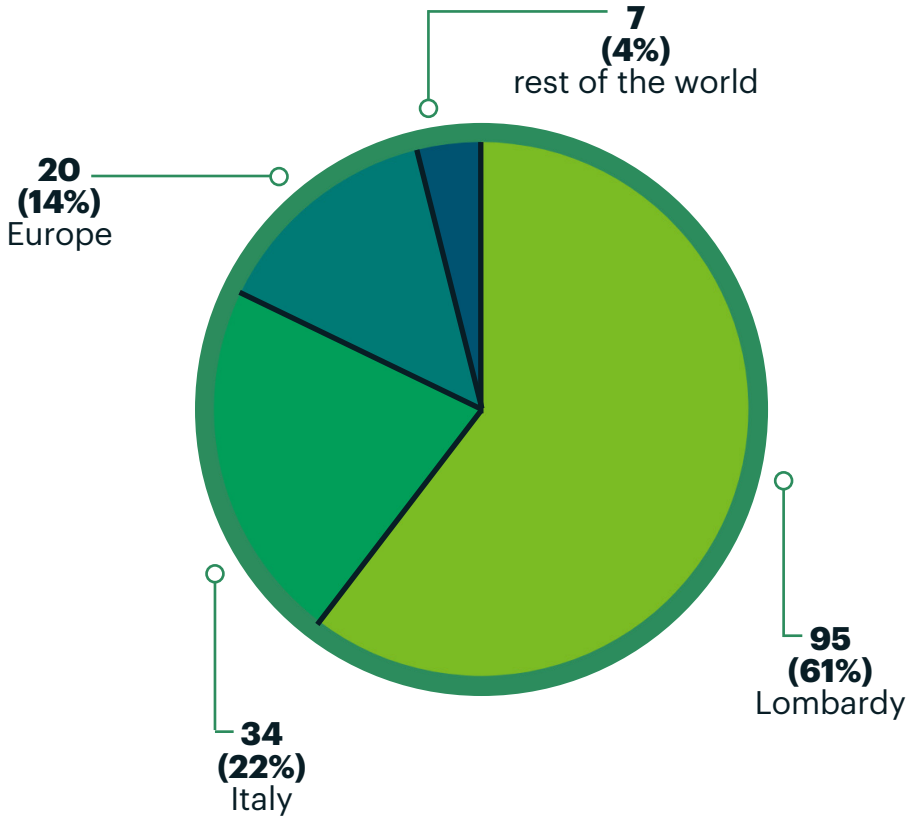
At the time of drafting this sustainability report, FONDMETAL's supplier base consists of more than 150 suppliers, divided into selected primary, mandated primary, and secondary suppliers:

- PRIMARY SUPPLIERS: suppliers that produce a product or service which directly influences the final OEM/OES product.
- SELECTED PRIMARY SUPPLIERS: suppliers chosen by the company based on its own criteria for the product/service.
- MANDATED PRIMARY SUPPLIERS: suppliers specified by the client, from whom the company is required to purchase.
- SECONDARY SUPPLIERS: suppliers whose products do not influence the final product or who supply catalog items (e.g., accessories, bolts, nuts). In this case, only quantity and conformity to the delivery note (DDT) are checked. This category also includes all maintenance activities or outsourced operations for products branded FONDMETAL.

FONDMETAL has built a "short" supply chain by selecting companies that, in addition to meeting specific requirements, are geographically located near the production site. This approach helps reduce both financial risks and environmental impacts, particularly emissions generated by long-distance transportation.

Specifically:

95 suppliers (61%) are based in Lombardy
34 (22%) in the rest of Italy
20 (14%) in Europe
Only 7 (4%) in the rest of the world



Suppliers are selected according to a standardized process described in the operating procedure POGE 002 – SUPPLIER MANAGEMENT. The qualification of a new supplier can be carried out through:

- PRODUCT SAMPLE EVALUATION. This procedure is applied to occasional suppliers and/or those not yet qualified.If the sample is approved, the supplier is included in the supplier list with the status "QUALIFIED";
  if the sample is conditionally approved, the supplier is still marked as "QUALIFIED", but will be monitored during subsequent deliveries.
  If the sample must be repeated, the supplier is not included in the list and will be asked to submit a new sample.

- EVALUATION QUESTIONNAIRE. The Quality Management System Manager, Product Certification Manager, and Purchasing Manager review the questionnaire and determine whether a supplier audit is required.

- QUALIFICATION OF EXTERNAL LABORATORIES. Applied when laboratories are not accredited, in relation to the required calibrations.

At the end of the selection phase, the newly qualified or conditionally qualified supplier is included in the supplier list and will be subject to further evaluation (at least annually) during the review process.

FONDMETAL, with the aim of developing a supply chain supported by a quality management system increasingly aligned with the IATF 16949 standard, requires its suppliers to develop, implement, and improve their own quality management systems certified to ISO 9001:2015. All suppliers undergo annual requalification using a specific periodic evaluation table.

The Organization, within its supplier management process, has included second-party audit activities in cases where qualification through sampling is not possible or is difficult, and/or for suppliers where the completion of the self-assessment questionnaire does not guarantee a quality level that meets the company's requirements.

For all primary suppliers, and when necessary also for secondary ones, performance evaluation and monitoring are carried out. A control sheet is created for each supply category, and during the acceptance phase, the listed checks are performed. The main aspects evaluated include: quality compliance, adherence to delivery deadlines, and compliance with ordered quantities.

FONDMETAL pays particular attention to supplier evaluation from additional perspectives as well. The operating procedure SUPPLIER MANAGEMENT dedicates Chapter 4.12 to the topic "Supplier Management – Environment, Health, and Safety."

The designated manager evaluates suppliers that may impact the

health and safety of workers, verifying that they meet minimum safety requirements. The manager sends the following documents to external suppliers that influence health and safety aspects: DUVRI (Interference Risk Assessment Document) for evaluation purposes; health and safety risk information; contractor declaration; coordination plan for worker safety during activities.

FONDMETAL requests and reviews suitable documentation regarding health and safety; only after this analysis is the supplier considered for inclusion in the list of qualified suppliers. Annual requalification is performed by verifying the presence and updating of the required documents.

The Organization is currently evaluating the inclusion of additional and specific criteria for supplier qualification, taking into account respect for human rights, environmental protection, and more generally, adherence to key sustainability principles.

2.6 **MANAGEMENT SYSTEMS**

FONDMETAL has adopted an **Integrated Quality and Environmental Policy**, which is established, approved, implemented, maintained, and updated by Top Management during the Management Review process. This Integrated Policy serves as a framework for setting quality objectives and includes a commitment to the continuous improvement of the Quality Management System.

FONDMETAL is aware that improving its quality and environmental performance leads to commercial and economic benefits, and acknowledges that environmental protection is essential to its success, valued by both customers and stakeholders, and a fundamental responsibility toward present and future generations. The company is therefore committed to pursuing a policy of continuous improvement in its quality and environmental performance, in order to ensure a sustainable development model and contribute to the protection of the local area in which it operates, minimizing—where technically feasible and economically sustainable—any possible negative impact of its activities.

FONDMETAL aims to:

- Carry out its activities in compliance with applicable regulations;
- Establish and maintain an effective Quality and Environmental Management System in accordance with the IATF 16949 and UNI EN ISO 14001 standards;
- Ensure that the policy and the related management system are understood, implemented, and maintained at all levels of the organization through regular training activities;
- Define quality and environmental objectives and targets, integrating them into operational management and company development programs;
- Periodically analyze all environmental aspects in relation to the real, regulatory, institutional, and corporate context, as well as the needs and expectations of stakeholders;

- Use, where possible, the best available solutions to prevent environmental impacts and protect the environment.

The certifications currently in place are as follows:

IATF 16949:2016

UNI EN ISO 9001:2015

UNI EN ISO 14001:2015

KBA

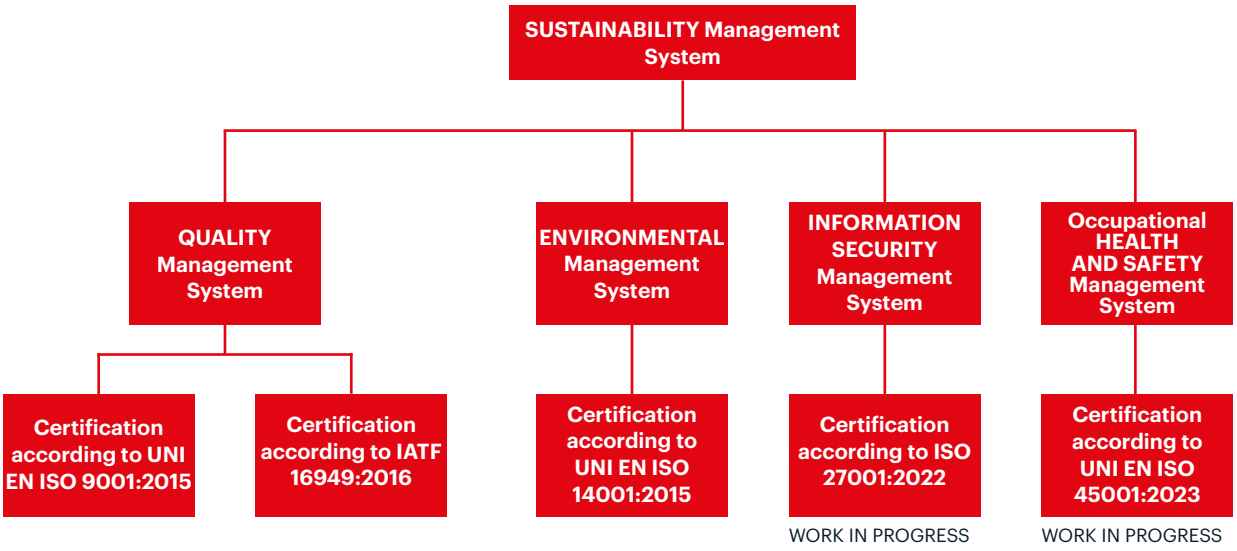
ECE 124 DM20

- IATF 16949:2016 is an internationally recognized quality standard specific to the automotive industry. It provides the requirements for a process-oriented quality management system aimed at continuous improvement, prevention, and the reduction of variation and waste in the supply chain. This standard is based on ISO 9001:2015 and incorporates national quality standards from the automotive sector.
- UNI EN ISO 9001:2015 is the standard for ongoing and consistent quality improvement. It allows the company to monitor the performance of processes, projects, people, and other resources. FONDMETAL presents itself to its clients as a solid and well-organized structure, capable of controlling every aspect of its activities and ensuring the repeatability of its performance, thereby maintaining and improving the quality standards delivered. The company is committed to preventing and resolving potential non-conformities by analyzing root causes, implementing corrective actions, and managing complaints.
- ISO 14001:2015 is a tool that helps FONDMETAL improve its environmental performance by systematically managing its environmental responsibilities and interactions, while taking into account legal requirements and defined improvement objectives. Certification to this standard demonstrates the company's concrete commitment to

limiting the environmental impact of its production activities through a preventive and proactive approach (via risk analysis). The adoption of this certification also enhances awareness among both employees and management.

- Through ECE (UN/ECE) product type-approval, automotive manufacturers and distributors can freely trade their products within the European Union.
- This certification confirms that the component produced by FONDMETAL complies with the applicable UN/ECE regulations and may be marketed within the EU and in other regions that adhere to ECE vehicle standards.
- The acquisition of the KBA certificate (Kraftfahrt-Bundesamt – German Federal Motor Transport Authority) demonstrates that FONDMETAL meets all the safety requirements set by the German Road Traffic Regulations. The KBA certificate is issued by certification bodies designated by the KBA and is mandatory for the sale of alloy wheels in Germany. For the scope "Design and production of light alloy wheels," FONDMETAL operates a quality management system compliant with the requirements relevant to KBA approval and thus with German road traffic regulations.
- FONDMETAL products are also approved under NAD (Italian type-approval issued by the Ministry of Transport) and ABE (German type-approval).

Documents related to the management systems are stored within the "Quality World" software. All FONDMETAL processes have been mapped and are continuously monitored and updated. Among them, the quality management system holds particular importance, as it supports the company's overall strategic direction. FONDMETAL's integrated management system inherently includes ESG dimensions. As such, the risks and opportunities of the sustainability management system can be identified within each subsystem, for which appropriate assessments of impacts, risks, and opportunities have been carried out—addressing environmental, social, and governance-related topics.



In 2024, the Organization decided to further enhance its management system, setting as objectives for the following three-year period the achievement of:

- Certification according to the ISO 27001:2022 standard, the leading international standard focused on information security and the proper use of data.
- Certification according to the UNI EN ISO 45001:2023 standard, which defines the requirements for an occupational health and safety management system.

2.7 RISK MANAGEMENT AND SUSTAINABILITY DUE DILIGENCE PROCESSES

The disclosure requirement GOV 2 of ESRS 2 requires companies to explain how the administrative, management, and supervisory bodies are informed about sustainability matters and how such matters have been addressed. At FONDMETAL, the Chairman and the Vice Chair of the Board of Directors are regularly updated on sustainability-related topics. The Vice Chair is responsible for the environmental management system and waste management, and also serves as a key point of reference for personnel management. Therefore, she is directly and continuously involved in ESG matters.

Starting in 2024, the **Sustainability Team** meets regularly. It is composed of Top Management, the Quality Manager, the Plant Manager, and an external consultant. The Team meets at least four times per year to **assess and manage significant impacts, risks, and opportunities**, as well as to review the results and effectiveness of management systems, including related policies and procedures. During these meetings, the following activities are also carried out:

- Assessment of the company's strengths and critical issues;
- Evaluation of the results from the questionnaires submitted to stakeholders;
- Monitoring of KPIs and evaluation of goal achievement;
- Proposal of action plans with defined timelines and budgets;
- Identification of material topics in accordance with the double materiality principle.

Sustainability **DUE DILIGENCE** is the **process** by which companies identify, prevent, mitigate, and account for how they address actual and potential negative impacts on the environment and people linked to their operations. These impacts include those related to the company's own activities and to its upstream and downstream value chain through its products or services and its business relationships.

Due diligence is a continuous process that aligns with the company's strategy and business model, activities, business relationships, operational context, and procurement and sales processes. It may lead to changes across all these areas. The procedure is outlined in international instruments such as the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. [Ref. DR. 59, ESRS 1]

As a first step, FONDMETAL engaged an external consultant to carry out a thorough assessment of the Organization and its ESG performance, in order to obtain an accurate "AS IS" snapshot.
The activity included the following steps:

- Interviews were conducted with all department heads, and documentation was collected on management systems, along with data on environmental and social KPIs.
- Sustainability training sessions were held to raise awareness among the individuals involved.
- A SWOT analysis was carried out—a strategic planning tool used to assess strengths and weaknesses, opportunities, and threats.
- The Sustainability Team was established.

Once the preliminary phase was completed, to implement a Sustainability Due Diligence process, FONDMETAL followed the "OECD Due Diligence Guidance for Responsible Business Conduct."

The company reviewed the completeness of its existing policies and Code of Ethics to ensure that the principles of responsible conduct were properly stated. It identified actual and potential negative impacts and assessed the adequacy of the prevention measures in place. The Organization monitored the implementation of the results (based on the analysis of environmental and safety-related risks already available through the management system), setting the objective of conducting monitoring at

least on an annual basis. For more details on the control and monitoring of environmental KPIs, please refer to the section on the environment.

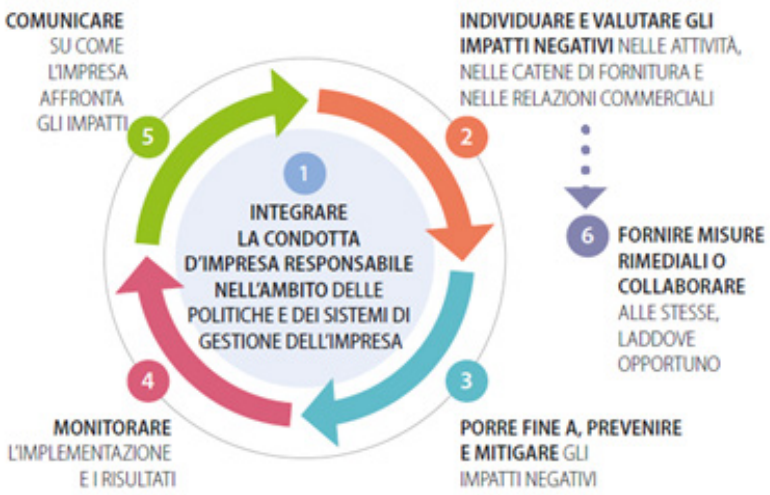


Figura 1: Processo di attuazione del dovere di diligenza (Fonte Guida OCSE)

3.0 **DOUBLE MATERIALITY**

In 2024, FONDMETAL conducted a structured analysis of the ESG topics relevant to the Organization, based on the principle of double materiality. This principle requires an analysis of the Organization's impacts, risks, and opportunities in order to identify the most material topics.

The assessment must be carried out from a dual perspective: impact and financial.

A sustainability matter is considered material from an impact perspective when it refers to actual or potential, positive or negative impacts of the company on people or the environment over the short, medium, and long term.

A sustainability matter is considered material from a financial perspective if it causes or may cause significant financial effects on the company.

FONDMETAL's materiality assessment reflects both the impact and financial perspectives, as well as the interconnections between the two. The outcome of the company's Due Diligence process guided the evaluation of relevant impacts, risks, and opportunities.
Furthermore, stakeholder engagement was a central component in both the Due Diligence process and the double materiality assessment.

The materiality analysis process was structured into the following phases:

1. Analysis of the internal and external context

2. Identification of IROs (Impacts-Risks-Opportunities)

3. Stakeholder engagement

4. Identification of material topics

5. Definition of the Action Plan related to material topics

Dialogue with stakeholders is essential for the Organization and is maintained through various methods and on an ongoing basis throughout the year.

As part of the process to identify material topics, FONDMETAL developed three distinct types of questionnaires, each tailored to a different stakeholder category: employees, customers, and suppliers. The results of the questionnaires were analyzed by the Quality Manager and the Sustainability Team.
This marks the second year of stakeholder engagement, and the company aims to refine and improve the engagement approach in order to increase the response rate. Nevertheless, the current sample can already be considered representative across all three categories—with approximately 70% of the suppliers interviewed responding, a significant and encouraging result.

Special attention was given to the analysis of the employee responses, which included valuable suggestions for improvement. The set of ESG topics identified by both the Organization and its stakeholders as particularly relevant was prioritized using a scoring system from 1 to 5, and topics with a score greater than 4 were considered material.

The material topics are summarized below and organized according to their corresponding ESG pillar:

Once the material topics were identified—both from the stakeholders' and the Organization's perspectives—in terms of impact relevance and/or financial relevance, a strategic sustainability plan was defined. This plan includes a series of actions for each material topic, as outlined below.

Pillar	Material Topic	ESRS	SDGS	Actions	Timing
S	Occupational Health and Safety	S1 - S2 - S4		Specific questionnaire for suggestions related to workplace safety, ergonomics, etc. ISO 45001 certification Training of 11 new supervisors to ensure shift coverage Implementation of floor signage for pedestrian crossings (planned/off/on – May) Introduction of tools to reduce manual material handling (MMH) in Packaging (automatic laser / boxing robot)	31/08/2025 31/12/2026 31/12/2025 31/08/2025 31/12/2025
S	Employee Training for Professional Development	S1		Specific ISO 27001 training for upcoming IT / Quality Control certification Training on soft skills for supervisors: leadership, team management, and communication Training on Quality Control laboratory equipment	31/05/2025 30/06/2026 31/12/2025
S	Employee well-being	S1		Agreement for dental care Agreement with a nutritionist Additional agreements under evaluation	30/03/2025
SG	Quality	G1 - S4		Maintenance and improvement of quality management systems Raising operator awareness about procedures Installation of a new powder booth in Paint Plant 2 to improve paint application quality	30/09/2025
E	Reduction of energy, water, and resource consumption, and emissions mitigation	E1 - E2 - E3 - E5		Invest in solar energy systems to reduce energy consumption in raw material warehouses 70% reduction in powder waste generation (CER 080112) through the introduction of a new powder coating booth	31/12/2027 30/09/2025
G	Proper Use of Data and Information (ISO 27001 Standard)	G1 - S4		Implementation of ISO 27001 Certification	30/09/2025
ESG	Responsible Procurement Practices	E1 - E2 - S2 - G1		Supplier evaluation based on sustainability (raising awareness to encourage the adoption of environmentally and socially responsible practices)	31/12/2025
ESG	Innovation	G1		Research and development of more environmentally friendly secondary alloys Prototype for the low-pressure casting (LP) mold cooled with water instead of air	31/12/2025 31/12/2025

4.0 **ENVIRONMENT**

Although a formal climate transition plan has not yet been established, objectives have been planned and actions adopted that concretely represent and demonstrate the Organization's commitment to implementing an environmental and energy policy aimed at reducing the impact of its activities on the environment. In addition, within the integrated management system, an environmental management component is in place in accordance with the UNI EN ISO 14001:2015 standard. This not only demonstrates the Organization's responsibility toward the environment, but also significantly reduces the risk of violating environmental regulations and the potential penalties associated with such violations.

The Integrated Policy is deeply rooted in environmental commitments aimed at ensuring a sustainable development model and contributing to meeting expectations for the protection of the territory in which the Organization operates, by minimizing—where technically feasible and economically sustainable—any potential negative impact of its activities.

In particular, the Organization has translated its commitment into the following actions:

- Define environmental and quality objectives and targets to be integrated with plant operations and corporate development programs;
- Periodically analyze all environmental aspects, relating them to the real, regulatory, institutional, and corporate context, and aligning them with the needs and expectations of stakeholders;
- Use the best available technological solutions to prevent environmental consequences in emergency situations;
- Make every organizational, operational, and technological effort to prevent noise, water, air, and soil pollution;
- Manage activities with the goal of improving current standards in terms of waste reduction, energy consumption optimization, and pollution prevention through source reduction;

- Minimize energy and water consumption and waste generation, promoting recovery wherever possible;
- Monitor atmospheric emissions and water discharges to minimize environmental impact;
- Explore systems to reduce greenhouse gas emissions;
- Ensure proper management of the chemicals used;
- Maintain traceability of purchased and sold materials.

The Organization's environmental commitment also extends to policies and actions related to the supply chain. Specifically, the system requires that an environmental evaluation of suppliers be carried out. The operating procedure "SUPPLIER MANAGEMENT" dedicates Chapter 4.12 to the topic "Supplier Management – Environment, Health and Safety." The responsible person identifies and contacts external companies and laboratories for the execution of environmental and safety-related inspections. To identify suppliers with significant environmental impact, FONDMETAL also refers to the "RISK ANALYSIS MATRIX" module, in which—based on a product life cycle perspective—the levels of environmental and health/safety risks associated with suppliers are assessed (taking into account the upstream phase, the product realization phase, and the downstream phase).

Suppliers are not only evaluated: the goal is also to engage and raise their awareness through the following means:

- Introduction of environmental, health and safety rules/criteria;
- Posting of general environmental and health & safety behavioral guidelines in work areas;
- Distribution of operational instructions;
- Verbal communication;
- Potential audits to be carried out at suppliers' operational sites.

FONDMETAL's environmental management system, in addition to policies, procedures, objectives, and actions, includes the regular monitoring of KPIs in order to assess the proper functioning of the system. Specifically, energy consumption, water consumption, and waste generation are

evaluated against defined targets. In 2024, the Organization met all the target parameters it had set, as shown in the table below.

Category	Measure	KPI Description	Tot 2023	KPI	Target <	2024 Result	Result Check
Energy Consumption	kWh/km of molten product	% ratio between molten aluminum and electricity consumption	9120693	1,014	1,8	0,750	ok
	m³/km of molten product	% ratio between molten aluminum and gas consumption	1956039	0,217	0,4	0,166	ok
Water Consumption	liters/km of molten product	% ratio between molten aluminum and water consumption	8855	0,001	0,006	0,001	ok
Waste	Waste produced (kg)	Total waste produced	916146	0,102	0,23	0,085	ok
	% of waste produced excluding exceptional events	Total waste produced excluding extraordinary events	905000	0,101	0,23	0,084	ok
	Hazardous waste on total (kg)	Total hazardous waste as a percentage of total waste	57904	0,064	0,06	0,075	ok
	Hazardous waste on total excluding extraordinary events (kg)	Total hazardous waste excluding extraordinary events	57904	0,064	0,06	0,061	ok

With respect to the environmental objectives set by the Organization in the previous year, the achievement in terms of energy efficiency has been confirmed. Additionally, the photovoltaic system was expanded as planned. The objectives related to emission reduction and waste reduction are still in progress. For the objectives defined by the Organization for the upcoming three-year period, please refer to the section on double materiality.

4.1 ENVIRONMENTAL ASPECTS AND IMPACTS OF ACTIVITIES, PRODUCTS, AND SERVICES

ESRS E1-6 requires the Organization to disclose data on its greenhouse gas (GHG) emissions, expressed in tons of CO_2 equivalent (CO_2eq). The Greenhouse Gas Protocol, an internationally recognized standard, has established three categories (Scopes) to provide a comprehensive overview of a company's environmental impact.

Scope 1

These are direct emissions generated by the Organization. They relate to:
- Stationary combustion: this includes the combustion of fossil fuels such as natural gas, coal, and oil to produce heat and energy in stationary equipment.
- Mobile combustion: these emissions are produced by the combustion of fuels for transportation in vehicles owned or controlled by the company, such as cars, trucks, airplanes, or ships.
- Process emissions: these emissions are released during production processes or chemical reactions occurring within the company's facilities.

Scope 2

These represent indirect emissions resulting from the purchase of electricity from external sources. These indirect emissions, generated during the production of electricity, steam, heat, or cooling, are not produced by the company's own facilities, but are still part of its carbon footprint.

Scope 3

These include all other indirect emissions that occur across a company's value chain, that is, throughout the entire life cycle, including use and disposal. These emissions do not originate from the Organization's own assets or activities, but the company may influence their generation based on its consumption patterns and partnerships with other businesses. Scope 3 emissions are divided into two categories: upstream emissions and downstream emissions.

FONDMETAL has initiated a process to calculate its environmental impact, starting with its direct emissions (Scope 1) and indirect emissions resulting from energy purchases (Scope 2).

The following tables show the quantities of GHG emissions expressed in tons of CO_2 equivalent (tCO_2eq) related to Scope 1. In the first table, row ID1 refers to company vehicles, while row ID2 refers to truck transportation (used to transfer semi-finished products to subcontractors for a specific stage in the production process). The second table summarizes air transport, divided into long-haul and short-haul categories. The third table contains the actual consumption of natural gas. The total Scope 1 emissions amount to 271.77 tons of CO_2eq.

Faciolity ID	Activity Type	Fuel Source	Vehicle Type	GHG Emissions (tonnes CO2e)					
				Activity Amount	Unit of Feul Amount	CO_2 (tonnes)	CO_4 (tonnes)	N_2O (tonnes)	CO_2E (tonnes)
1	Distance Activity	Motor Gasoline	Gasoline Passengers Cars	343645	km	83,325	0,003694	0,000769	83,632
2	Distance Activity	Motor Gasoline	Gasoline Heavy-duty Vehicle	124374	km	77,107	0,002574	0,001036	77,453

Mode of Transport	Activity Type	Vehicle Type	GHG Emissions (tonnes CO2e)					
			Amount Activity Type	Unit of Measurement	CO_2 (tonnes)	CH_4 (tonnes)	N_2O (tonnes)	CO_2E (tonnes)
Air	Distance	Air travel - long haul (>=2300 miles)	87686	mile	14,555876	5,261E-05	4,647E-04	14,681
Air	Distance	Air travel - short haul (<300 miles)	23581	mile	5,305725	9,197E-05	1,692E-04	5,353

Fuel	Amount of Fuel	Units (e.g, kg or kWh)	CO_2 (tonnes)	CH_4 (tonnes)	N_2O (tonnes)	CO_2e (tonnes)
Natural Gas	1706681	MJ	90,556	0,0017067	0,0001707	90,650

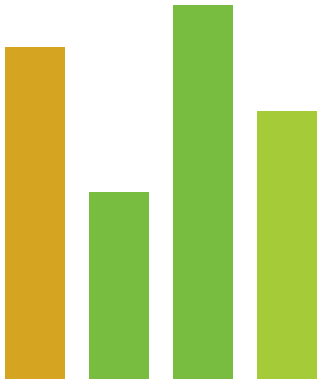
As for Scope 2, the figure was calculated based on the consumption data provided in the electricity supplier's invoices. The emissions related to Scope 2 amount to 330.50 tons of CO_2 equivalent (tCO_2eq).

User supplied data					GHG Emissions (tonnes CO_2e)			
Amount of electricity consumption	**Units**	**Calculation Approach**	**Type of emission Factor**	**Custom emission Factor**	**CO_2 (tonnes)**	**CH_4 (tonnes)**	**N_2O (tonnes)**	**CO_2e (tonnes)**
7334024	kWh	Purchase Electricity market based	Residual mix	Example 52 - heat	330,50341	0	0	330,5034055

With regard to FONDMETAL's emission impacts, it has so far been possible to account for Scope 1 and Scope 2.
As part of its journey toward greater environmental sustainability, the Organization has taken a significant step by commissioning a product Life Cycle Assessment (LCA). In 2023, it collaborated with the University of Padua on the project "Application of LCA methodologies to study the environmental impact of aluminum alloy wheels." The goal of the project was to define the environmental footprint associated with the production of aluminum alloy wheels. A medium-sized wheel was considered, and the study focused on two types of production processes: Gravity Die Casting (using secondary recycled alloy), Low Pressure Die Casting (using primary alloy from raw extraction)

The environmental impact assessment for Gravity Die Casting wheels is shown in the graph on the left, while the impact for Low Pressure Die Casting wheels is presented in the following graph.

Kg CO2 eq. per Kg of processed aluminum



Medium-sized wheels

Full color in box	1,79
Full color on pallet	1,68
Diamond-cut in box	1,84
Diamond-cut on pallet	1,74

Kg CO2 eq. per Kg of processed aluminum

Medium-sized wheels

Full color in box	11,21
Full color on pallet	11,13
Diamond-cut in box	11,25
Diamond-cut on pallet	11,17

Resource Use

When calculating energy consumption, the company has:

- Reported only the energy consumed by processes under its ownership, using the same boundary applied for the disclosure of Scope 1 and Scope 2 GHG emissions;
- Converted all data into megawatt-hours (MWh), as required by AR 32 of ESRS E1-5;
- Avoided double counting of fuel consumption when reporting self-generated energy use (the company generates renewable electricity and consumes it, and such consumption is counted only once in the fuel consumption total).

The company is equipped with a **photovoltaic system** for self-generated energy. The first installation dates back to 2010, while the most recent expansion was completed in August 2024. Thanks to this latest upgrade, the system has reached a capacity of 1,700 kWp. Since its initial installation, the system has produced a total of 6,399,312 kWh of energy, and the estimated CO_2 emissions avoided amount to 4,057,019 kg. Below are the data on the system's energy production and the percentage of energy fed back into the grid over the past three years.

	Energy produced (MWh)	Energy exported (%)
2022	482,9	2,71%
2023	465,4	2,23%
2024	375,5	1%

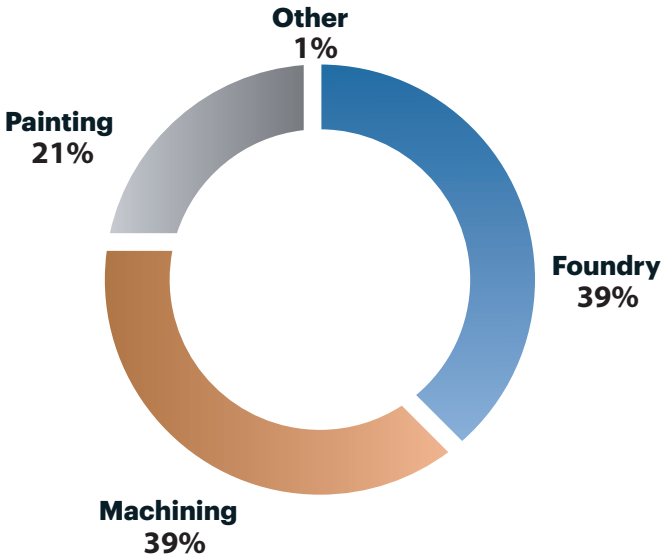
The following table details energy consumption and the energy mix, broken down between renewable and non-renewable sources. It should be noted that, as of July 1, 2023, Fondmetal has chosen to purchase electricity exclusively generated from Italian hydroelectric sources.

Total consumption	2024	2023
Electricity consumption from renewable sources, purchased MWh	7334	4024
lectricity consumption from renewable sources, self-generated MWh	372	455
Total energy consumption from renewable sources (MWh)	**7706**	**4479**
Petroleum fuel consumption	0	0
Coal fuel consumption	0	0
Gas consumption (MWh)	18005	20636
Fuel consumption from other sources	0	4642
Total fossil fuel consumption (MWh)	**18005**	**25278**
Total energy consumption (MWh)	25711	29757

With regard to electricity, the Organization conducts careful monitoring of consumption, which includes the collection and evaluation of energy consumption data broken down by production department. This approach ensures a high level of control and accurate cost allocation within the management control system.

In 2024, the month with the highest recorded energy consumption was October, with the relevant data shown in the table below, while the month with the lowest consumption was August (due to the summer shutdown).

Total consumption	
Foundry	292.059,00 KW
Machining	290.131,84 KW
Painting	159.602,50 KW
Other	3.801,23 KW



In reference to the disclosure requirements of ESRS E3-2 and E3-4, the company installed a wastewater recovery system in 2019 for the water used in the painting process. This investment has resulted in the complete elimination of industrial wastewater discharges into the Cherio stream, as well as a significant reduction in water consumption (as clearly shown in the table below, which highlights a sharp decline starting from 2019). The Organization's focus on reducing water consumption has increased over the years, leading to improvements in its internal monitoring systems.

In 2024, a total of 7,355 cubic meters of water were withdrawn, of which 6,838 cubic meters were reused within the production process. To calculate the amount of water reused, the volume of disposed water (e.g., paint booth water, cleaning water, etc.) was subtracted from the total water withdrawn.

The water consumption performance data reported below are based on direct measurements taken from water meters and do not rely on sampling or estimates.

Date	Consumption in MC
31/12/2019	27.185
31/12/2020	8.107
31/12/2021	8.019
31/12/2022	8.845
31/12/2023	8.855
31/12/2024	7.355

4.2 **POLLUTION PREVENTION**

Fondmetal has embarked on a path of environmental responsibility aimed at preventing and mitigating forms of pollution directly or indirectly related to its activities—particularly in the production, packaging, and logistics phases. The adopted approach is based on a careful assessment of the current situation, with continuous monitoring of production processes, especially in terms of resource usage, waste generation, and emissions. Based on the results of the environmental analysis, as well as the double materiality assessment, the company defines specific objectives and actions to reduce and prevent air, water, and soil pollution. For more details, refer to the environmental analysis, which reports on the resources used within the production process and the environmental impacts in terms of emissions, recyclable materials, waste, and pollution-related risks.

Regarding the topic of biodiversity and soil protection (ESRS E4-3), the company does not operate near any protected or sensitive natural areas, nor do its activities have a direct impact on endangered habitats.

4.3 **CIRCULAR ECONOMY**

The Organization recognizes the importance of the circular economy as a strategic lever to reduce the environmental impact of its processes and products, increase resource efficiency, and generate long-term value. Resource use is aligned with sustainable material management (ESRS E5-2). The company uses aluminum to produce wheels, a material known for its full recyclability and capacity for new life cycles. FONDMETAL uses two types of aluminum alloys, the most commonly used being Alloy 2R, composed of 97% post-consumer material.

The company has initiated a series of actions—still evolving—that are consistent with circular economy principles and with the disclosure requirements set by ESRS E5.
Among the most ambitious goals included in the strategic sustainability plan are two initiatives directly related to the circular economy:

Research and development of more environmentally friendly secondary alloys:

- Since 2022, the company has been collaborating with the University of Padua to study an alternative aluminum alloy made from 100% recycled material. According to estimates, this approach would require about 90–95% less energy compared to primary aluminum production, as the energy-intensive stages of bauxite refining and the electrolytic smelting of alumina would not be necessary (see: European Aluminium, 2015; U.S. International Trade Commission, 2017).
- Reduction of "Powder" waste (CER code 080112) by 70%, thanks to the introduction of the new powder coating booth.

Within its environmental analysis, Fondmetal has mapped and broken down the stages of its production process, identifying inbound and outbound resource flows. This study produced a detailed impact analysis in terms of resources used and environmental risks related to recyclable materials, waste, and emissions.

The production process was divided into the following cycles:

1 Melting/Forming, 2 Sprue Cutting, 3 Deburring – Lug 4 Cutting and Heat Treatment (external processing), Machining, 5 Painting, 6 Packaging, 7 Shipping, 8 Quality Control, 9 Maintenance, 10 Extra.

A summary table of the main stages (1–2–4–5–6) is presented below.

	PHASE – Input resources	Environmental impact – Resources used	Environmental risks – Output resources (recyclables/waste/emissions)
CYCLE 1 CASTING/DRILLING	Material receiving	Electricity	Waste: packaging of received products
	Fusion	Electricity, Gas & Methane	Recyclable material: slag, bottoms of lows, shavings, metal samples carrots
	Raw materials: Alloy 2R, Alloy Als i7		Waste: slag, iron strapping, talc, filter mesh and machinery oil, bricks, rock wool
	Auxiliary materials: discouraging		Emissions: Emission points 339, E38, E39
			External noise: 69dBldiumo, 58dBldiumo
	Heating	Methane Gas	Internal noise: <90dBl
	Degassing		Emissions: emission point E31
	Auxiliary materials: additives, nitrgen	Electricity	Waste: residue cleaning, vacuuming, degassing
	Low pressure shell moulding	Water	Wastes: slag, talc, refractory material, shallow bottoms, water glycol BP, material revulsions, refractories, rock wool
	Auxiliary materials: filter mesh, paint, talc	Electricity	Emissions: emission point E31
	Drilling machine	Electricity	Waste: swarf
	Roughing		
CYCLE 2 SPRUE CUTTING	Auxiliary materials: control unit oil	Electricity	Waste: carrots
	Casting sprues cut (gravity)		Recyclable material: mouthpiece
	Auxiliary materials: cutting blades, power pack oil, blade lubricant	Electricity	Waste: blades, filings, shavings
	Cutting carrots (low pressure)		Recyclable material: carrot
	Auxiliary materials: cutting blades, power pack oil, blade lubricant	Electricity	Waste: blades, filings, shavings
	Pelletising		Recyclable material: cardboard
	Auxiliary materials: labels, pallets, prolipropylene strapping, cardboard separators	Electricity	Waste: paper labels
	Turning	Electricity	Recyclable material: chips
	Ancillary materials: additive, tools, control unit oil, coolant oil, guide oil, pallets, cardboard separators, PE separators, adhesive tape	Methane Gas	Waste: % guide oil, LLDPE, cooling oil, tools, plastic strapping, cardboard separators, adhesive tape, brush dust
			External noise: <65dBl daytime <55dBl night-time

	PHASE – Input resources	Environmental impact – Resources used	Environmental risks – Output resources (recyclables/waste/emissions)
CYCLE 4 MACHINING	Diamond Plating	Electricity	Recyclable material: chips
	Ancillary materials: additive, tools, control unit oil, coolant oil, guide oil, pallets, cardboard separators, PE separators, adhesive tape, wheel cover caps	Methane Gas	Waste: % guide oil, LLDPE, coolant oil, tools, adhesive tape, brushing dust
	Control tbl/helium machine	Electricity	
	Ancillary materials: adhesive tape, pallets, cardboard separators, PE separators, degreaser	Methane Gas	Waste: % guide oil, % coolant oil, adhesive tape, water
		Water	
	Drilling	Electricity	
	Auxiliary materials: additive, tools, oils, pallets, cardboard separators	Methane Gas	Waste: % guide oil, % coolant oil, adhesive tape, worn tools, brushing dust
	Swarf recovery plant	Electricity	Recyclable material: chips
	Auxiliary materials: filter paper, cooling oil	Water	Rifiuti: carta filtrante, emulsione
	Riparazione ruote	Electricity	Waste: sandpaper, adhesive tape
	Auxiliary materials: sandpaper, adhesive tape, pallets, cardboard separators, PE separators	Electricity	
	Wheel blasting		
	Auxiliary material: red artificial corundum	Electricity	
CYCLE 5 PAINTING	Pretreatment	Electricity	Emissions: points E11, E12, E13, E14, E15, E16, E17, E19, E20
	Auxiliary materials: degreasing, deoxidising, fluorozincing	Methane Gas	Waste: used baths, flushing solutions, empty tanks
	Application of primer paint	Electricity	Recyclable material: cardboard boxes, plastic bags
	Auxiliary materials: powder coating	Methane Gas	Waste: paint powder residues
			Emissions: points E5-E21
	Firing primer paint	Electricity	Emissioni: punti E4-E22
		Methane Gas	
	Cooling	Electricity	Emissions: points E3-E23A
	Application of H2O metallic paint	Electricity	Waste: spray booth water, empty paint cans, sludge, solvent water
	Auxiliary materials: liquid paint	Methane Gas	Emissions: points E8A-E8B-E10A-E10B-E24-E25

	PHASE – Input resources	Environmental impact – Resources used	Environmental risks – Output resources (recyclables/waste/emissions)
CICLO 5 VERNICIATURA	H2O metallic paint withering	Electricity	Emissions: E9-E26/29E
		Methane Gas	Internal noise: <85dBl
	Clear varnish application	Electricity	Emissions: points E6A-E6B-E27-E28
	Auxiliary materials: liquid paint, paint denaturant	Methane Gas	Waste: water spray booths, empty paint cans, sludge, empty drums
	Diamond paint application	Electricity	Emissions: Point E21
	Auxiliary materials: powder coating	Methane Gas	Waste: paint powder residues, plastic bags
	Withering clear varnish	Electricity	Emissions: points E7-E26/29
		Methane Gas	
	Final firing	Electricity	Emissions: points E1-E30
		Methane Gas	
	Water demi-purification plant	Methane Gas	Waste: spray booth water, spent activated carbon, wash water, waste paint and varnish, sludge, concentrate, evaporator cleaning water
	Auxiliary materials: hydrochloric acid, caustic soda, aluminium plicloride, flocculating agent, activated carbon, quartzite	Electricity	
CICLO 6 IMBALLAGGIO	Wheel packing		
	Ancillary materials: fasteners, sandpaper, cups, cardboard discs, LLDPE, adhesive labels, adhesive tape, thermal tape, pallets, polythene bags, cardboard boxes, cardboard separators, PE separators, cover caps, polystyrene	Electricity	Waste: used sandpaper, label paper, LLDPE, thermal tape, polypropylene strapping, cardboard box bags, cardboard separators, PE separators, cardboard discs

From the production processes, it is possible to recover part of the high-value scrap material, which is then sold. This includes items such as sprues, metal shavings, and metal samples. The following table shows the types and quantities of **waste generated in 2024**, indicating the recovered share (R) and the disposed share (D).

	Waste	TON	R/D
FOUNDRY	Various slags (aluminum drippings)	194,44	R
	Refractory materials (ceramic tubes, bricks, crucibles)	5,7	D
	Talc powder / olivine sand / sandblasting residue	7,35	D
	Other insulating materials (eco-friendly rock wool)	0,386	R
PAINTING	Paint booth water – Water + Fondmetal paint	258,918	D
	Spent activated carbon	1,771	R
	Aqueous concentrates (new water treatment system)	108,36	D
	Washing waters (exhausted baths)	124,46	D
	Sludge from on-site effluent treatment	16,66	D
	Sludge from paints and coatings (paint sludge)	3,189	R
	Waste paints and coatings (former paint residues)	14,26	D
	Waste paints and coatings containing organic solvents	0,218	D
	Aqueous solutions – mother liquors from evaporator cleaning	6,43	D
	Aqueous solutions – solvent recovery water	14,976	R
	Saturated and spent ion-exchange resins	0,751	R
OFF. MECHANICS	Non-chlorinated emulsions	22,72	D
	Filings and shavings of non-ferrous materials	316,74	R
	Dust and particulates from non-ferrous metals	1,531	R
	Immiscible liquid waste from workshop floor washing	5,831	R
QUALITY	Aqueous rinsing solutions containing hazardous substances	3,15	D
	Gases in pressurized containers (spray cans)	0,069	R
ALL DEPARTMENTS	Mixed iron scrap	9	R
	Plastic packaging	15,3	R
	Mixed-material packaging	31,28	R
	Paper and cardboard packaging	23,58	R
	Packaging containing residues of hazardous substances (oil)	1,077	R
	Oil-soaked absorbent materials/filter paper/osmosis membranes/filters	5,527	R
	Waste mineral oil from engines and gearboxes, non-chlorinated	3,74	R
	Discarded equipment (computers)	0,478	R
	Discarded equipment (computers)	0,817	R
	Lead-acid batteries	0,102	R
	Mixed waste from construction and demolition activities (rubble)	10,93	R
	Total waste 2024	1209,7	
	Recovered quantity	641,5	53%
	Disposed quantity	568,2	47%

With regard to special waste, management is carried out in compliance with current regulations through authorized operators. The quantity of special waste produced is recorded through the maintenance of the waste tracking register and, annually, through the submission of the Single Environmental Declaration Form (MUD).

5.0 **PEOPLE – OUR EMPLOYEES**

For over 50 years, FONDMETAL has carried out its activities by preserving and nurturing its relationship with human resources: ensuring respectful working conditions, promoting a workplace culture focused on safety, and supporting continuous training. To formalize its commitment, since 2017 the company has adopted a Code of Ethics (available on the company website), which outlines the ethical principles and policies that underpin Fondmetal's corporate commitment. The document governs relationships with customers, suppliers, and shareholders, and includes policies regarding personnel. These policies aim to ensure appropriate, respectful, and collaborative behavior; to protect the rights and integrity of employees; and to promote training and development. In particular, among the commitments included in the **Code of Ethics** are:

- FONDMETAL does not employ any form of forced labor and does not engage individuals below the minimum legal working age established by the regulations of the country in which the work is performed.

  The company is also committed to not establishing or maintaining business relationships with suppliers found to employ individuals under the age of 18. It does not employ foreign workers who are residing illegally in Italy.
- FONDMETAL avoids any form of discrimination against its employees.

  In the context of personnel management and development processes—as well as during recruitment—decisions are based on the match between required profiles and the skills of the candidates and/or on merit-based considerations.
- FONDMETAL protects the moral integrity of its employees by ensuring the right to working conditions that respect personal dignity.

Harassment is not tolerated, and behaviors or language that may offend personal sensitivity must be avoided. Discrimination based on age, gender, sexual orientation, race, health status, nationality, political opinions, or religious beliefs is not tolerated.
- FONDMETAL protects workers from psychological violence and opposes any attitude or behavior that is discriminatory or harmful to the individual, their beliefs, or preferences.
The HR department conducts regular statistical analyses to verify the existence or absence of any form of discrimination; these findings form part of the information flow available to company leadership, the auditing function, and the Board of Directors as governed by Legislative Decree 231/2001.

Below is a summary of data related to employment, training activities, and occupational health and safety for the year 2024.

5.1 **EMPLOYMENT**

	Gender		Age			Country		Country		Duration	
	U	D	Under 35	35<X<60	Over 60	Italy	Abroad	Direct	Indirect	Full time	Part time
N°	162	17	55	118	6	145	34	139	40	175	4
%	91%	9%	31%	66%	3%	81%	19%	78%	22%	98%	2%

As of 31/12/2024, the total number of employees at FONDMETAL was 179, with a turnover rate of approximately 8% (14 employment relationships ended during the year, 2 of which were dismissals, and the remaining due to resignations or retirements). Within the company, the less represented gender accounts for less than 10% of the workforce. However, in terms of ownership and governance, the company has 2 shareholders (one man and one woman), and the Board of Directors consists of 3 members, 2 of whom are women.

The Organization includes workers classified as “protected categories,” meaning individuals who benefit from specific protections within the labor market. As of 31/12/2024, 5 people belonging to this category were

employed at FONDMETAL.

19% of employees hold a nationality other than Italian, coming from the following countries: Albania, Algeria, Bangladesh, Gambia, Ghana, Guinea, India, Morocco, Senegal, Serbia.

Regarding the type of employment contracts: 78% are directly employed by FONDMETAL (of whom 4 are part-time and the rest full-time); 22% are employed through temporary agency contracts (40 full-time workers). During the year, the following types of leave and absences were taken:

- Maternity/paternity leave: 4 employees, for a total of 53 days
- Marriage leave: 1 employee, for 15 days
- Union leave: 1 employee, for 12 days
- Leave under Law 104/92: 6 employees, for a total of 91 days

5.2 **HEALTH AND SAFETY**

Health and safety in the workplace is considered a strategic priority for the Organization. This focus is clearly defined and formalized both in the Code of Ethics and in the company policy; in both documents, the commitment to promoting and consolidating a culture of safety is reaffirmed. This is made possible by developing awareness of risks and encouraging responsible behavior among employees and collaborators.

In this regard, it is evident that training and the strengthening of company culture represent a fundamental lever, which the Organization actively fosters and encourages. In addition to training, FONDMETAL pursues employee protection through the adoption of preventive measures. To this end, it carries out continuous risk assessments, adopts the best available technologies, and updates its work methodologies.

As part of its management system and in compliance with Article 28 of Legislative Decree 81/08, the Organization has prepared a Risk Assessment Document (DVR), whose purpose is to identify and evaluate potential health and safety risks for employees during their work activities. This document

is regularly reviewed and updated to ensure constant risk monitoring.

Below are the workplace injury data for the past two years:

- 3 injuries in 2023
- 3 injuries in 2024

As provided by the applicable national metalworking collective agreement (CCNL), employees have access to the Metasalute Fund, which—through Intesa Sanpaolo Protezione—guarantees healthcare services to all registered workers and their family members via two systems: direct healthcare and indirect healthcare (reimbursement and/or National Health System co-pays). Services vary according to the type of plan and include, among others: post-surgery hospital care, physiotherapy, dental care, and preventive care. (The healthcare services included in the 2024–2026 Plans are detailed and available in the "Healthcare Plans" section on the official Metasalute Fund website.)

5.3 **TRAINING**

FONDMETAL offers training and skills development activities not only to comply with current regulatory requirements but also to ensure a proper professional growth path for its employees. In 2024, a total of **1,393 hours of in-person training** were delivered, broken down into the following categories:

- Mandatory training: 906 hours, delivered to 58 employees
- Voluntary training: 487 hours, involving 17 employees and covering various topics, including CAD CAM, Microsoft 365, waste management, Agile Scrum, management control, sustainability, and more.

In addition to formal classroom training, **two other types of specific training** are delivered within the company depending on the employee's role. All employees who use digital tools receive regular training aimed at raising awareness about cybersecurity risks and enhancing their digital skills.

This training is conducted on a weekly basis and concludes with a multiple-choice quiz. For staff working in production departments, on-the-job practical training is provided, with the goal of improving skills or ensuring

that non-conformities identified by the quality management system are understood and not repeated.

The company therefore provides its employees with the most suitable tools based on their profiles, individual characteristics, and development paths. This involves designing personalized training plans tailored to the actual needs of both the employee and the company. This is made possible through careful personnel evaluations, conducted with the goal of enhancing skills. Function managers, the quality manager, and senior management assess each employee's strengths and areas for improvement.
The results are recorded in the "skills matrix" document, which enables the company to track data over time and monitor employee development. Based on the outcomes of these assessments and the summary contained in the document, training proposals are organized and delivered to small, homogeneous groups or individual employees.

Starting in 2024, in order to promote a culture of sustainability and in line with the company's commitment, an introductory training program on the topic was launched, which will be further developed in 2025. In 2024, 5 employees participated in this program for a total of 20 hours. During the reference three-year period (2022–2024), FONDMETAL has steadily increased its investment in employee training, growing from 509 hours delivered in 2022 to 1,393 hours in 2024.

5.4 **EMPLOYEE ENGAGEMENT**

Employee engagement is not perceived by the Organization as a mere commitment stated in documents and procedures, but rather as a continuous, daily **dialogue** aimed at identifying perceived issues and seizing opportunities for improvement. For this reason, particular responsibility is assigned to function managers, who are tasked with detecting difficulties, critical points, needs, and opportunities to be shared with top management.

FONDMETAL's management system includes the annual administration of employee surveys to assess satisfaction levels, perceived quality,

and safety in the workplace. Starting in 2024, alongside this tool, a questionnaire specifically focused on ESG topics was introduced. The results of the surveys are collected and shared with the quality manager, plant manager, and senior management.

The **questionnaires**, completed anonymously by employees, make it possible to gather direct feedback on employee satisfaction, on the topics they consider most relevant, and also provide space for comments and suggestions to improve the Organization.

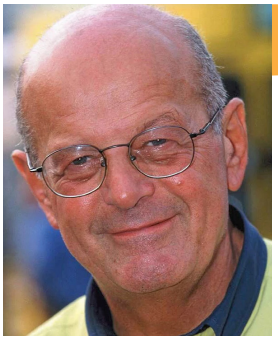
In fact, regarding the questionnaires administered in the most recent cycle, a significant percentage of employees (33% of those who participated) chose to respond to the open-ended questions, offering additional input on material topics and suggestions for improvement.

An additional internal communication and information-sharing channel is the **company magazine**, which is published monthly.

Within the Sustainability Team, employee engagement has become a central focus and will be increasingly overseen and enhanced through the identification of concrete actions. The ESG questionnaire specifically included a question aimed at assessing employee interest in the potential introduction of benefit agreements. Management has decided to appoint two staff members to provide operational support for the company's sustainability journey, with the goal of fostering greater employee involvement.

In the last quarter of 2024, the company launched a prize **contest** for the children of employees enrolled in primary and lower secondary school. The contest, titled "Draw the Wheel of Your Dreams," involved the participation of many children, and 8 winners were selected and awarded tickets to amusement parks.

It was also decided to establish a number of **scholarships** in memory of the founder, Gabriele Rumi, which will be awarded to employees' children (2 students in upper secondary school and 2 university students). Applications must be submitted by June 30, 2025, and the awards will be presented during the company's summer dinner event.



FONDMETAL

Borsa di studio
in memoria di Gabriele Rumi

Stanziati
1.000,00 € per 2 premiati dell'università (500,00 € cad.) e
700 € per 2 premiati della scuola secondaria di secondo grado (350,00 € cad.)

Requisiti di ammissione

- Essere regolarmente iscritti presso una **scuola secondaria di secondo grado** o ad un **corso di laurea** presso un'università riconosciuta.
- Avere una media di voti pari o superiore a **8/10** e/o **26/30**.

Modalita' di candidatura

- Le domande devono essere presentate entro il 30/06/2025 in busta chiusa all'attenzione della **Sig.ra Alessandra Rumi** presso la *Reception*.

La domanda deve includere:

- Copia del **documento di identità** e **autocertificazione del nucleo familiare**.
- Copia dei **risultati accademici e/o pagella** dell'anno 2024/2025.

Selezione

- La commissione interna esaminerà le domande pervenute tenendo conto del rendimento scolastico **entro il 10/07/2025**.
- La consegna della Borsa di Studio avverrà in occasione della cena aziendale **prima della chiusura collettiva estiva**.

6.0 **PEOPLE – COMMUNITY, CLIENTS, CONSUMERS – RELATIONSHIP WITH THE LOCAL AREA**

FONDMETAL sets among its objectives the adoption of the principles of social responsibility, with the aim of supporting human values and inclusion. The company has always upheld ethical conduct in the execution of its activities, placing at the center the values of its founder and the Rumi family.

Particular attention is dedicated to the relationship with the local community. On one hand, the Organization is committed to limiting and mitigating its environmental impact on the community, particularly with regard to climate change mitigation (the company has invested over the years to improve its environmental performance and to self-produce energy — see the relevant section for details). On the other hand, it actively promotes initiatives that have a positive and direct social impact on the community. For example, workforce-related decisions influence **local employment**: 74% of FONDMETAL employees reside near the production plant.

Moreover, the Organization has chosen to outsource packaging work to disadvantaged individuals through an agreement with the **social cooperative L'Ancora**. This collaboration has already been renewed for 2025.

Last but not least, each year resources are allocated to support charitable organizations and local community initiatives. In 2024, **donations** were made to the parish youth centers (Oratori) of San Lorenzo in Palosco and San Giovanni Bosco, as well as to the non-profit organization Harambee Onlus.

Fondmetal also strengthens its relationship with the community by opening its doors for **visits and events** aimed at enthusiasts in the sector. Examples include the event hosted with the Vespa Club of Chiari on August 2, 2024, and the vintage car gathering organized in collaboration with AIDO on October 20, 2024.

6.1 **CLIENTS AND CONSUMERS**

The Organization is strongly focused on customer satisfaction and therefore pays particular attention to **product quality and safety**. This focus is pursued through the implementation of a management system that is highly centered on quality. It is worth noting that FONDMETAL is certified according to both UNI EN ISO 9001:2015 and the IATF 16949:2016 standard.

The Code of Ethics and the Integrated Policy outline the commitments that the Organization undertakes toward its clients and end users. These commitments concern transparency and fairness in communications, product and service quality, product safety, and **continuous improvement**, which entails:

- Timely and accurate customer support
- Continuous optimization of the products/services provided
- Careful selection of suppliers
- Widespread use of digital systems
- Engagement with industry peers to enhance knowledge and competitive advantage
- Periodic review of internal systems and objectives

In order to understand and respond to customer needs, FONDMETAL periodically conducts customer satisfaction surveys to assess whether service improvement objectives have been met. These surveys are administered annually, analyzed by the Quality Department, and shared with senior management. Starting in 2023, clients have also been asked to respond to questions on ESG-related topics. The most recent survey had a response rate of approximately 50% of the recipients. The topics clients considered most relevant were: 360° safety (including both workplace and product safety) and the reduction of energy, water, and resource waste.

Customer dialogue is not limited to surveys, but is instead embodied in ongoing communication actively maintained and managed by the entire Organization—starting from Management, Sales, Design, Quality, and Logistics departments. The Quality function plays a particularly important role in all aspects, including the management of complaints and non-conformities.

Within the company's integrated management system, several documents are in place to ensure the maintenance of high-quality standards, which are essential for customer satisfaction These include: PG09 Non-Conformity Management, POGE012 Market Recalls, POGE010 Temporary Changes to Process Controls. With regard to non-conformities, in 2024 a total of 4 customer complaints were recorded, all of which were promptly managed and resolved.

The results of the most recent surveys showed that the highest customer satisfaction rating was assigned to the parameter concerning FONDMETAL's **technical expertise**.

7.0 **APPENDIX – ESRS-GRI-SDGs CORRELATION TABLE**

Paragraph	Topic	pag	EsRs	GRI	SDG
Introduction					
President's Letter	President's Letter	3			
Premises on Sustainability Reporting	Objective of the Sustainability Reporting	5	1 - 7.6 2 - BP 1	GRI 1 GRI 2	
	Structure of the Sustainability Reporting	6	1 - 7.4 1 - 8.1 1 - 8.2	GRI 1 [1-4] GRI 2 [2-4]	
	Methodologies and Standards Used	6-7	1 - 1.1 1 - 6.1 1 - 6.4 1 - 7.1 1 - 7.2 1 - 9.1 1 - 9.2	GRI 1 [1-4, 1-5] GRI 201 GRI 207	
	Disclosure of Exceptional Events Occurred During the Reporting Period	7	2 - BP 2	GRI 2 [2-1, 2-6, 2-7, 2-8] GRI 201 [201-1]	
Organization					
	Information on the Organization and Activities	8	1 - 5.1	GRI 2 [2-6]	
	Analysis of the Internal and External Context in Which the Organization Operates	8-16	2 - SBM 1 2 - SBM 2 2 - SBM 3	GRI 2 [2-22, 2-29] GRI 3 [3-1]	
	Identification of Stakeholders and Their Needs and Expectations	18	2 - SBM 1 2 - SBM 2 2 - SBM 3	GRI 2 [2-22, 2-29] GRI 3 [3-1]	
	Management of Relationships Along the Value Chain	19	G1-2 G1-3 G1-6	GRI 205 [205-1] GRI 2 [2-16, 2-26] GRI 3 [3-3]	SDG 16
	The Organization's Governance	17	2 - GOV 1	GRI 2 [2-9, 2-10, 2-12, 2-13, 2-17]	
	Strategy and Business Model	12-16	2 - SBM 1 2 - SBM 2 2 - SBM 3	GRI 2 [2-22, 2-29] GRI 3 [3-1]	
	Culture, Policy, and Objectives of the Organization	12-15-16	G1-1	GRI 2 [2-12, 2-23, 2-24, 2-26] GRI 3 [3-3]	
	Contributions, Corruption, Extortion, and Political Support	16	G1-4 G1-5	GRI 2 [2-28] GRI 3 [3-3] GRI 205 [205-3] GRI 415 [415-1]	SDG 16
	Information on the Management System	24	2 - SBM 1 2 - SBM 2 2 - SBM 3 2 - MDR-M 2 - MDR-T		
	Risks and Opportunities of the Sustainability Management System	28-30	2 - IRO 1		
	Description of sustainability governance processe	28-30	2 - MDR-A		

	Responsibilities and Authority for Sustainability	28-30	2 - GOV 2	GRI 2 [2-12, 2-13, 2-16]	
	Internal control and risk management systems	28-30	2 - GOV 5 G1-2		
	Sustainability Due Diligence	28-30	2 - GOV 4	GRI 1 [1-3]	
Double Materiality					
Double Materiality	Description of the Materiality Assessment Process	30-31	2 - IRO 1	GRI 2 [2-14] GRI 3 [3-1]	
	Materiality Analysis for the Organization and Its Stakeholders	32	1 - 3.1 1 - 3.2 1 - 3.3	GRI 1 [1-2] GRI 3 [3-3]	
	Description of Significant Environmental, Social, and Financial Aspects and Impacts	33	1 - 3.4 1 - 3.5 1 - 3.6 1 - 3.7 2 - IRO 2	GRI 1 [1-2, 1-4] GRI 3 [3-2, 3-3]	
	Identification of Objectives and Strategies to Manage Significant Aspects That May Generate Impacts	33	2 - SBM 3	GRI 2 [2-22]	
	Relevant Objectives and Programs for Sustainability	33	2 - MDR-P2 - MDR-A		
Environment					
	Environmental Policy and Objectives of the Organization	34-36	E1-1 E1-2 E1-4 E2-1 E2-3 E3-1 E3-3 E4-1 E4-2 E4-4	GRI 3 [3-3] GRI 303 [303-1, 303-2] GRI 304	SDG [6, 12, 14, 15]
	Environmental Aspects and Impacts of Activities, Products, and Services	36-37	E1-6 E1-8 E1-9 E2-4 E2-5 E2-6 E3-2 E3-5 E4-5 E4-6	GRI 3 [3-3] GRI 201 [201-2] GRI 303 [303-1, 303-4] GRI 305 [305-1, 305-2, 305-3, 305-6, 305-7] GRI 306 [306-2, 306-3, 306-4, 306-5]	SDG [3, 6, 8, 11, 12, 13, 14, 15]
	Use of Resources	41-44	E1-5 E3-4	GRI 302 [302-1, 302-2] GRI 303 [303-3, 303-4, 303-5]	SDG [6, 7, 8, 12, 13]
	Pollution Prevention	45	E1-3 E1-7 E2-2 E4-3	GRI 3 [3-3] GRI 303 [303-1, 303-2] GRI 304 GRI 305 [305-5] GRI 306 [306-2]	SDG [3, 6, 8, 11, 12, 13, 14, 15]

	Policy, Resources, and Objectives for the Circular Economy	45-50	E5-1 E5-2 E5-3 E5-4 E5-5 E5-6	GRI 3 [3-3] GRI 301 [301-1, 301-2, 301-3] GRI 306 [306-2, 306-3, 306-4, 306-5]	SDG [3, 6, 8, 11, 12, 15]
People					
Own Workforce					
	Organization's Policy and Objectives for the Dignity and Respect of People	51	S1-1 S1-5	GRI 2 [2-23, 2-25] GRI 3 [3-3] GRI 402 [402-2] GRI 403 [403-2] GRI 404 [404-2]	SDG 8
	Direct and Indirect Workforce of the Organization	52-53	S1-6 S1-7	GRI 2 [2-7, 2-8]	
	Health, Safety, and Human Rights	53-54	S1-14 S1-17	GRI 2 [2-27] GRI 3 [3-3] GRI 403 [403-1, 403-8]	SDG 8
	Training and Skills Development	54-55	S1-13	GRI 404 [404-1, 404-3]	SDG [4, 5, 8, 10]
	Culture of Sustainability	55			
	Employee Engagement, Working Conditions, and Work–Life Balance	55-59	S1-2 S1-3 S1-4 S1-15	GRI 2 [2-29] GRI 2 [2-25] GRI 3 [3-3] GRI 401 [401-3] GRI 3 [3-1] GRI 403 [403-4]	SDG [8, 16]
Comunità, clienti e consumatori finali					
	Politica e obiettivi dell'Organizzazione per la comunità, consumatori e utenti finali	60-62	S3-1 S3-5 S4-1 S4-5	GRI 2 [2-23, 2-25] GRI 3 [3-3] GRI 411 [411-1] GRI 413 [413-2] GRI 416 [416-2] GRI 417 [417-2, 417-3] GRI 418 [418-1]	SDG [2, 3, 16]
	Relazione e coinvolgimento della comunità	60-62	S3-2 S4-2	GRI 2 [2-29] GRI 3 [3-1]	SDG [1, 2]
	Impatti dei prodotti e servizi sulla comunità	60-62	S3-4 S4-4	GRI 3 [3-3] GRI 203 [203-1] GRI 411 [411-1] GRI 413 [413-1]	SDG [2, 5, 9, 11]
	Comunicazione, marketing, reclami e partecipazione	60-62	S3-3 S4-3	GRI 2 [2-25]	


FONDMETAL