Sustainability Report 2025

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Introduction

Message from the CEO

Dear Stakeholders,

Operating in the chemical industry today means responding to increasingly complex technological, environmental and regulatory challenges. This Sustainability Report provides an opportunity to share the progress Salchi has made in strengthening its business model through investment, technological innovation and the development of our people, with the aim of building sustainable long-term growth.

Throughout 2025, we continued to build on the foundations established in previous years. Product innovation remains one of Salchi's key strengths

By developing new formulations and materials that meet increasingly demanding chemical regulations, we continue to deliver solutions that respond to evolving market needs while maintaining the highest standards of quality, performance and safety.

At the same time, we further improved the efficiency of our operations by investing in energy efficiency, enhancing the measurement of greenhouse gas emissions across our value chain, promoting the responsible use of resources and strengthening a culture of prevention and continuous improvement throughout the organisation.

For Salchi, sustainability is also about people. We remain committed to providing a safe, inclusive and rewarding workplace where learning and professional development are encouraged, recognising that the skills, expertise and commitment of our people are the foundation of our long-term success.

This Report reflects both the progress we have made and the commitments that will guide our decisions in the years ahead. We recognise that meeting future challenges will require adaptability, innovation and an open dialogue with all our stakeholders.

Finally, I would like to thank everyone who contributes to Salchi's success every day through their professionalism, expertise and dedication. My sincere thanks also go to our customers, suppliers and business partners for their continued trust and for joining us on this journey.

Yours sincerely,

Sebastiano Brenni
Chief Executive Officer
Salchi Metalcoat

History

Salchi Metalcoat traces its origins back to 1993, when it was established as a joint venture between the Italian company Salchi S.p.A., owned at the time by a Swiss industrial family (later sold in 1998 to BASF Coatings), and the German Rhenania Chemische GmbH, part of the Altana Group.

The newly created entity, then named Salchi Rhenacoat S.r.l., brought together the partners' activities in coil and packaging coatings.

Following Altana's exit from the joint venture in 2004, the Company adopted the name Salchi Metalcoat and has since remained fully owned and managed by the Swiss industrial family.

Over the years, Salchi has expanded its operations through a series of strategic acquisitions: in 1994, the Italian coil coating division of Akzo Nobel; in 2000, the packaging and coil coating business of Siderius S.p.A.; in 2005, the repair technology for easy-open closures from Qualitech/ BASF Coatings; in 2011, the metal packaging business of Rembrandtin (Vienna); and in 2017, the metal packaging product portfolio and markets of Schekolin (Liechtenstein). At the same time, the Company strengthened and expanded its industrial site in Burago di Molgora, Italy.

Following the inauguration of its first production unit in 1998, the site was expanded southward in 2005 through the acquisition of 20,000 sqm of land. In 2014, the Company incorporated the adjacent northern facility, formerly ALCEA Industries (2011–2014, following its bankruptcy), which had previously been owned by BASF Coatings (1998–2011) and, before that, by Salchi S.p.A. (from the 1960s to 1998). Since then, the Company has operated on a site covering nearly 90,000 sqm, increasing its production capacity by restarting former BASF Coatings production units and installing a new automated facility dedicated to small- and medium-batch manufacturing.

Today, Salchi employs 187 people and concentrates all its manufacturing, research and development, and commercial activities at its Burago di Molgora site.

1.

General Disclosures

1. General Disclosures

This Sustainability Report has been prepared on a voluntary basis in accordance with the European Sustainability Reporting Standards (ESRS) and refers to Salchi Metalcoat S.r.l., operating from its single production site in Burago di Molgora (Monza Brianza, Italy), for the reporting period from 1st January to 31st December 2025.

The reporting scope covers the Company's main activities and related value chain, including sourcing, transportation, warehousing, manufacturing and distribution of finished products. The information presented describes the Company's environmental, social and governance impacts and is based on the double materiality assessment and the evaluations carried out across the value chain, both upstream and downstream.

The document has been prepared in accordance with the principles of relevance, transparency, verifiability and understandability.

The time horizons adopted distinguish between short-, medium- and long-term perspectives. References to 2030, 2040 and 2050 are also used for long-term objectives and initiatives.

1.1 Sustainability Governance

ESRS 2 General Disclosures (GOV 1; GOV 2; GOV 3; GOV 4; GOV 5)

1.1.1 Administrative, Management and Supervisory Bodies

Salchi has adopted a structured governance model to ensure effective oversight of corporate strategy and compliance with applicable regulations.

The Board of Directors (the "BoD"), currently composed of six members, oversees the governance system.

The Chairman and the BoD promote the Company's sustainability journey, while the Chief Executive Officer and the first-level management reporting directly to him define development strategies, assess their alignment with corporate objectives and monitor progress over time. Governance is further reinforced by independent oversight bodies. Deloitte & Touche provides independent statutory audit services, while an external and independent Supervisory Body oversees the implementation of Model 231, with particular focus on environmental matters and occupational health and safety.

GOVERNANCE STRUCTURE

Composition of the Governance Bodies as of 31 December 2024 and 31 December 2025

BoD Governance Structure - BoD	2024		2025	
	Total	Total (%)	Total	Total (%)
EXECUTIVES MEMBERS				
Men	3	75%	3	75%
Women	1	25%	1	25%
NON-EXECUTIVE MEMBERS				
Men	2	100%	2	100%
Women	0	0%	0	0%
EMPLOYEE REPRESENTATION				
Employees	1	17%	1	17%
Non-employees	5	83%	5	83%
MEMBERS WITH ESG EXPERTISE				
Members with ESG expertise	5	83%	5	83%
Members without ESG expertise	1	17%	1	17%

Executive Management Governance Structure - Management	2024		2025	
	Total	Total (%)	Total	Total (%)
EXECUTIVES MEMBERS				
Men	3	50%	4	50%
Women	3	50%	4	50%
NON-EXECUTIVE MEMBERS				
Men	0	0%	0	0%
Women	0	0%	0	0%
EMPLOYEE REPRESENTATION				
Employees	6	100%	8	100%
Non-employees	0	0%	0	0%
MEMBERS WITH ESG EXPERTISE				
Members with ESG expertise	6	100%	8	100%
Members without ESG expertise	0	0%	0	0%

Sustainability Committee Governance Structure - Sustainability Committe	2024		2025	
	Total	Total (%)	Total	Total (%)
EXECUTIVES MEMBERS				
Men	1	25%	1	25%
Women	3	75%	3	75%
NON-EXECUTIVE MEMBERS				
Men	0	0%	0	0%
Women	0	0%	0	0%
EMPLOYEE REPRESENTATION				
Employees	3	75%	3	75%
Non-employees	1	25%	1	25%
MEMBERS WITH ESG EXPERTISE				
Members with ESG expertise	4	100%	4	100%
Members without ESG expertise	0	0%	0	0%

	2024	2025
% Share of variable remuneration linked to sustainability-related targets and/or impacts - **BoD**	50%	50%
% Share of variable remuneration linked to sustainability-related targets and/or impacts - **Executive Management**	21%	26%
% Share of variable remuneration linked to sustainability-related targets and/or impacts - **Sustainability Committee**	42%	38%

1.1.2 Sustainability Due Diligence

Salchi applies a due diligence approach designed to identify, prevent and manage potential environmental and social impacts across its operations and value chain. The process is embedded in the Company's business strategy and guides its relationships with customers, suppliers and business partners, in line with internationally recognised standards of responsible business conduct.

DUE DILIGENCE ELEMENT	REFERENCE SECTIONS IN SALCHI'S SUSTAINABILITY REPORT
A) Embedding due diligence into: • governance • strategy • business model	1.1.1 Administrative, Management and Supervisory Bodies 1.2.1 Market Position and Business Model 1.2.2 Our Products
B) Engaging with stakeholders throughout the due diligence process	1.3.2 Stakeholders 1.4. Policies, Actions and Targets Policies: 2.1.1 Climate Change Adaptation and Resilience 2.1.2 Climate Change Mitigation 2.1.3 Energy 2.1.4 Greenhouse Gas Emissions 2.2.1 Air, Water and Soil Pollution 2.2.2 Chemical Substances Monitoring 2.3.1 Water Resources Management 2.4.1 Habitat Impacts 2.5.1 Raw Materials Management 2.5.2 Waste Management and Recovery 3.1.1 Own Workforce 3.1.2 Health and Safety 3.1.3 Diversity and Inclusion 3.1.4 Staff Training and Development 3.1.5 Compensation and Adequate Wages 3.2.1 Territory-Related Impacts 3.3.1 Product Quality 3.3.2 Consumer Health and Safety 4.1.1 Corporate Culture 4.1.2 Supplier Relationship Management 4.1.3 Anti-Corruption and Whistleblowing
C) Identifying and assessing adverse impacts	1.3.1 Impacts, risks and Opportunities 1.3.2 Stakeholders 1.3.3 Double Materiality Assessment
D) Taking action to address adverse impacts	1.4. Policies, Actions and Targets Actions: 2.1.1 Climate Change Adaptation and Resilience 2.1.2 Climate Change Mitigation 2.1.3 Energy 2.1.4 Greenhouse Gas Emissions 2.2.1 Air, Water and Soil Pollution 2.2.2 Chemical Substances Monitoring 2.3.1 Water Resources Management 2.4.1 Habitat Impacts 2.5.1 Raw Materials Management 2.5.2 Waste Management and Recovery 3.1.1 Own Workforce 3.1.2 Health and Safety 3.1.3 Diversity and Inclusion 3.1.4 Staff Training and Development 3.1.5 Compensation and Adequate Wages 3.2.1 Territory-Related Impacts 3.3.1 Product Quality 3.3.2 Consumer Health and Safety 4.1.1 Corporate Culture 4.1.2 Supplier Relationship Management 4.1.3 Anti-Corruption and Whistleblowing
e) Tracking effectiveness and communicating results	1.4. Policies, Actions and Targets Objectives: 2.1.1 Climate Change Adaptation and Resilience 2.1.2 Climate Change Mitigation 2.1.3 Energy 2.1.4 Greenhouse Gas Emissions 2.2.1 Air, Water and Soil Pollution 2.2.2 Chemical Substances Monitoring 2.3.1 Water Resources Management 2.4.1 Habitat Impacts 2.5.1 Raw Materials Management 2.5.2 Waste Management and Recovery 3.1.1 Own Workforce 3.1.2 Health and Safety 3.1.3 Diversity and Inclusion 3.1.4 Staff Training and Development 3.1.5 Compensation and Adequate Wages 3.2.1 Territory-Related Impacts 3.3.1 Product Quality 3.3.2 Consumer Health and Safety 4.1.1 Corporate Culture 4.1.2 Supplier Relationship Management 4.1.3 Anti-Corruption and Whistleblowing Metrics: 2.1.1 Climate Change Adaptation and Resilience 2.1.2 Climate Change Mitigation 2.1.3 Energy 2.1.4 Greenhouse Gas Emissions 2.2.1 Air, Water and Soil Pollution 2.2.2 Chemical Substances Monitoring 2.3.1 Water Resources Management 2.4.1 Habitat Impacts 2.5.1 Raw Materials Management 2.5.2 Waste Management and Recovery 3.1.1 Own Workforce 3.1.2 Health and Safety 3.1.3 Diversity and Inclusion 3.1.4 Staff Training and Development 3.1.5 Compensation and Adequate Wages 3.2.1 Territory-Related Impacts 3.3.1 Product Quality 3.3.2 Consumer Health and Safety 4.1.1 Corporate Culture 4.1.2 Supplier Relationship Management 4.1.3 Anti-Corruption and Whistleblowing

Mapping of Due Diligence Requirements Across the Report

1.2 Strategy, Business Model and Value Chain

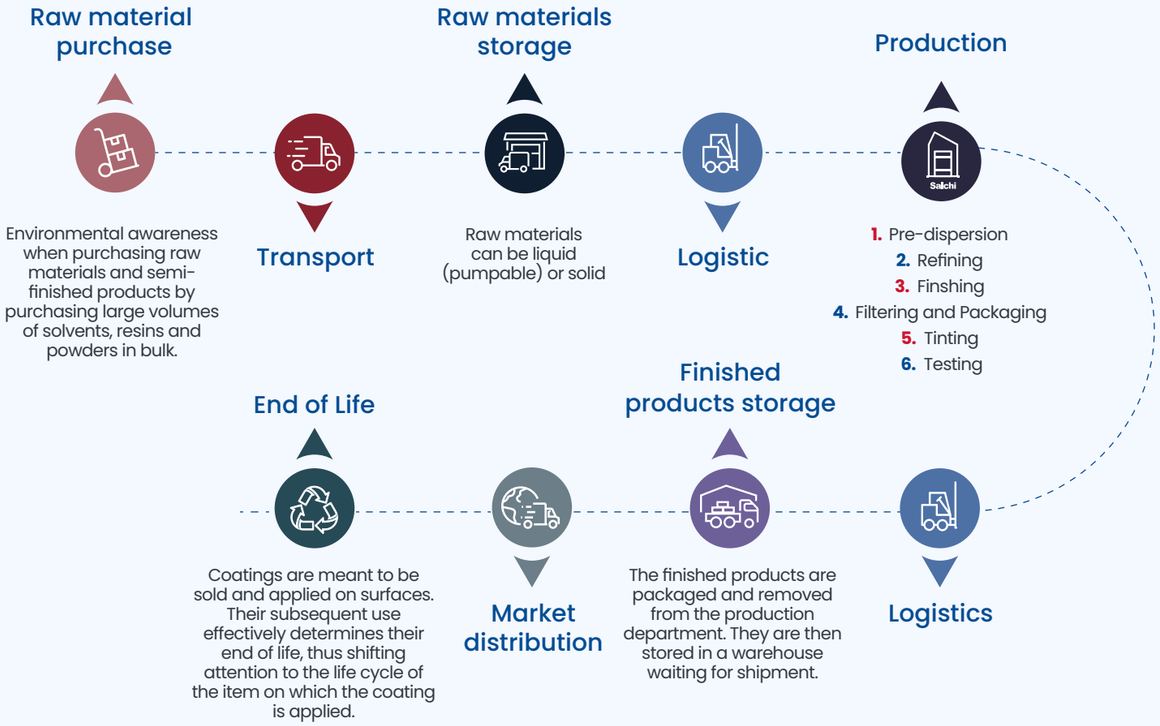
ESRS 2 General Disclosures (SBM-1; SBM-2; SBM-3)

Salchi's strategy is shaped by an ongoing assessment of the factors that influence its sustainability performance, business model and value chain. This process is supported by regular dialogue and engagement with the Company's key stakeholders.
Aligned with the European Sustainability Reporting Standards (ESRS) and the objectives of the UN 2030 Agenda, Salchi reports on the policies, actions and targets that support its transition towards a more sustainable business model. The Company also describes the initiatives implemented to reduce negative impacts and strengthen positive contributions across environmental and social topics.

1.2.1 Market Position and Business Model

Salchi operates in the coil, foil and metal packaging sectors, developing coating solutions for pre-coated metals, as well as industrial and food packaging applications.
Its value chain encompasses the entire product lifecycle, from raw material sourcing and formulation development to manufacturing, distribution and customer support, integrating both upstream and downstream activities.

SALCHI METALCOAT VALUE CHAIN



1.2.2 Our Products

COATINGS FOR METAL PACKAGING

Coatings for Food Cans

Internal and external coating systems for all kind of packaging, formulated in compliance with to the most stringent national and international food contact regulations, and suitable for any kind of food, including the most aggressive. The range includes coatings for the protection of the sealing of cans and their repair (so-called electrocoating systems).

Coatings for Caps and Closures

Solutions for both food and beverage closures, for the internal protection and external decoration of products. The range includes all the main technologies available on the market and the products are designed to guarantee an aesthetic and distinctive result, while preserving the food or beverage fillers.

Coatings for General Line

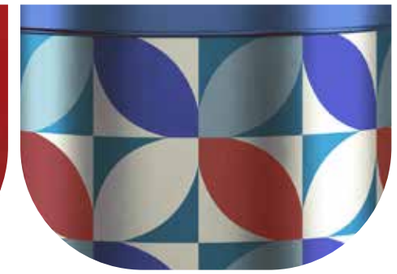
Coating systems suitable for interior protection and durable decoration for the General Line market.
The coatings have a high resistance to fillers. The range includes solutions for all major applications.

Coatings for Aluminium Tubes and Monobloc Aerosols

Coating systems for aluminium tubes and monobloc aerosol containers used in cosmetics, pharmaceutical, food, and personal care applications. These coatings support forming, filling, and crimping processes while ensuring product protection and regulatory compliance.

Coatings for Fancy Cans

These products adapt to all kinds of shapes and provide beauty and colour, as well as the most distinctive tactile effects. The range includes different technologies and can be used for any type of metal can, whether for cosmetics or chemicals.

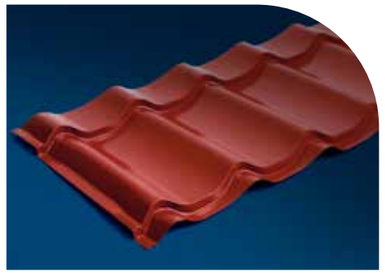


Metal Decorating Inks

The range includes inks suitable for all types of printing, whether conventional, UV or UV-LED, and can be applied to any type of metal packaging. The high quality of the colours ensures outstanding and durable printing results.

1.2.2 Our Products

COATINGS FOR COIL AND FOIL



Coatings for Residential Roofs

Coating systems for metal roofing applications designed to provide long-term resistance to weathering, UV radiation and corrosion. These solutions help extend the service life of buildings while preserving their aesthetic appearance over time.

Coatings for Façades, Walls, and Sandwich Panels

Coating solutions for residential and commercial buildings, combining protection, durability and aesthetic performance. The formulations are designed to withstand weathering and preserve both the appearance and performance of metal surfaces over time.

Coatings for Rainwater Systems

Coatings for gutters, downpipes and drainage accessories exposed to constant moisture and outdoor conditions. These systems ensure reliable formability, scratch resistance, and corrosion protection.

Coatings for Roller Shutters

Coating solutions designed to deliver mechanical resistance, colour stability and long-term weather protection. The formulations are developed to ensure reliable processing and lasting performance throughout the service life of the finished product.

Coatings for Domestic Appliances

Coating systems developed for the appliance industry, combining functional protection, aesthetic performance and efficient processing. These solutions are designed to meet demanding requirements for durability, productivity and design.

Coatings for Flexible Packaging and Aluminium Foil

Primers and coatings for food, pharmaceutical and consumer packaging applications, such as finstocks, pharma caps, tabstocks, valve caps and food containers (e.g. menu trays). Developed to meet stringent regulatory and safety requirements, these formulations deliver reliable adhesion and barrier performance, contributing to the protection and preservation of packaged products.

1.2.2 Our Products

PRODUCT INNOVATION AND FORMULATION DEVELOPMENT

During 2025, research and development activities focused on the continuous improvement of existing formulations, enhancing product performance and ensuring compliance with the latest European and international regulatory requirements.

BIOMOCO®
Products

The BIOMOCO® product range continues to reflect Salchi's commitment to the use of renewable raw materials and naturally derived by-products, while maintaining performance levels comparable to those of conventional formulations.
Within the Packaging business, development and consolidation activities continued for solutions dedicated to aluminium tubes, metal closures and aerosol applications. In the Coil business, the BIOMOCO® range was further expanded through new applications for the building and architectural sectors.

SALNEX®
Products

Salchi continued the development of SALNEX® technology, based on UV and UV-LED curing systems that help reduce the energy required during coating application and curing processes.
Development activities were carried out in collaboration with customers and suppliers, with the aim of further expanding the application potential of these technologies.

FORMULATION DEVELOPMENT FOR SUSTAINABILITY AND COMPLIANCE

A significant share of research activities was dedicated to the development of coating systems compliant with the latest regulatory requirements applicable to the metal packaging, coil and foil sectors. Particular attention was given to the elimination or reduction of substances subject to regulatory restrictions, including the development of PFAS-NI formulations, contributing to the improved sustainability profile of the solutions offered.
Additional development activities focused on low Peak Metal Temperature (low-PMT) systems, which help reduce the energy demand of curing processes, as well as formulations based on high molecular weight resins, while maintaining high standards of performance and regulatory compliance.

ELECTRON BEAM (E-BEAM) TECHNOLOGIES

Both the Packaging and Coil divisions continued the development of Electron Beam (E-Beam) curing technologies, which offer the potential to reduce process energy consumption while limiting or eliminating the use of organic solvents in coating formulations.

1.3 Impacts, Risks and Opportunities

General Disclosures (ESRS 2 - IRO -1; IRO-2)

1.3.1 Impacts, Risks and Opportunities

Salchi's materiality assessment identified the ESG topics most relevant to the Company and its value chain, based on input from internal functions and stakeholder engagement activities. Key topics include climate change, energy efficiency, chemical management, occupational health and safety, employee development, supply chain sustainability and corporate governance.

The main ESG actions, targets and progress achieved by the Company are presented in Section 1.4.

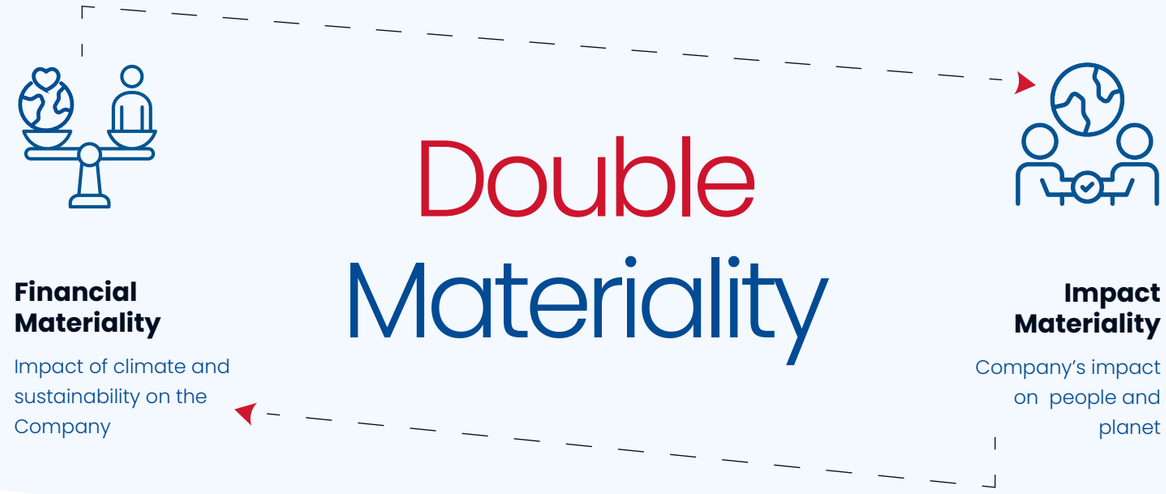
1.3.2 Stakeholders

Salchi engages with stakeholders to understand their expectations and incorporate relevant insights into its business strategy.

The Company regularly assesses its operating context to identify relevant stakeholders and maintain ongoing dialogue with them.

1.3.3 Double Materiality Assessment

In line with the CSRD (Corporate Sustainability Reporting Directive), Salchi applied the double materiality principle to identify its most relevant ESG topics. The results of the assessment support the definition of sustainability objectives, strategic priorities and performance monitoring activities.



1.4 Policies, Actions and Targets

Overall Progress Dashboard

The table below provides an overview of Salchi's policies, actions and targets across the material ESG topics identified through the materiality assessment, in line with the ESRS framework.

ESRS	MATERIAL TOPIC	SUB-TOPIC	IMPACT MANAGEMENT	POLICY	TIME FRAME	ACTION	TARGET	STATUS 2025
ESRS E1	**Climate Change**	**Climate Change Adaptation**	**Adaptation to potential physical hazards and transition risks**	Adaptation to potential physical risks (seismic risk)	Short-term	Seismic risk assessment through facility mapping	2024-2025	**Completed**
				Adaptation to potential physical risks (hydrogeological risk)	Short-, Medium-, Long-term	Monitoring and reinforcement of riverbank protection	Annual	**Completed**
						Implementation of mitigation measures to prevent risk of flooding	Annual	**Completed**
				Adaptation to potential transition risks (policy, legal and reputational risks)	Short-, Medium-, Long-term	Employee training on the UN 2030 Agenda for Sustainable Development to enhance environmental awareness	Annual	**Completed**
				Adaptation to potential physical and transition risks (policy, reputational and technological risks)	Short-, Medium-, Long-term	Assessment of Company assets to increase the adoption of low-emission technologies	Annual	**Completed**
						Monitoring regulations relating to areas that may become protected areas	Annual	**Completed**
				Adaptation to potential physical and transition risks (market and reputational risks)	Short-, Medium-, Long-term	Stakeholder engagement meetings	Annual	**Completed**
				Adaptation to potential physical and transition risks (Climate-related business continuity)	Short-, Medium-, Long-term	Climate risk assessment covering the site, utilities and critical supply chain	2025	**Completed**
						Continuous update of the business continuity plan for extreme weather events	2025-2026	**Ongoing**
		Climate Change Mitigation	**Energy Efficiency Improvements**	Energy Efficiency Improvements	Short-term	Installation of high-efficiency equipment	2024-2025 tCO_2e Reduction: 10%	**Completed**
						Installation of high-efficiency equipment	2025-2026	**Ongoing**

ESRS	MATERIAL TOPIC	SUB-TOPIC	IMPACT MANAGEMENT	POLICY	TIME FRAME	ACTION	TARGET	STATUS 2025
ESRS E1	Climate Change	Climate Change Mitigation	**Decarbonisation and Value Chain**	Supply Chain Decarbonisation	Short-, Medium-, Long-term	Collection of CO_2 data from critical suppliers and introduction of Scope 3 procurement KPIs	2025-2026	**Ongoing**
		Energy and Emissions	**Energy Monitoring to Highlight Efficiency Gains**	Energy Monitoring At Key Process Points to Identify Efficiency Opportunities	Medium-term	Revamping of production systems to improve energy monitoring and efficiency	2026 tCO_2e reduction: -10%	**Ongoing**
				Reduction of Energy Intensity	Short-term	Reduction in energy intensity (kWh/ton of product)	2025 Reduction by 5% vs 2024	**Completed**
			Corporate Emissions Calculation	Corporate Emissions Calculation	Short-term	Scope 1, 2 and 3 calculation	Annual	**Completed**
						Scope 3 calculation: purchased goods and services, end-of-life treatment of sold products, transportation and distribution (upstream and downstream)	Annual	**Completed**
ESRS E2	**Pollution**	**Pollution of Air, Water and Soil**	**Monitoring of Pollutants**	Monitoring of Pollutants	Short-, Medium-, Long-term	Surveillance of ISO 14001 certification	Annual	**Completed**
						Internal audit program	Annual	**Completed**
						Use of renewable energy and biomass where possible to reduce dependence on fossil fuels	Continuous	**Ongoing**
						Ongoing monitoring to identify the presence and concentration of substances of concern in the environment and products	Continuous	**Ongoing**
						Regular maintenance and inspection of industrial systems to prevent leaks and malfunctions that may cause pollution	Annual	**Completed**
						Monitoring of air quality standards to ensure pollutant levels remain within legal limits	Annual	**Completed**
						Monitoring of substances of concern	Annual	**Completed**

ESRS	MATERIAL TOPIC	SUB-TOPIC	IMPACT MANAGEMENT	POLICY	TIME FRAME	ACTION	TARGET	STATUS 2025
ESRS E2	**Pollution**	**Pollution of Air, Water and Soil**	**Monitoring of Pollutants**	Monitoring of Pollutants	Short-, Medium-, Long-term	Near-miss monitoring to drive continuous improvement in quality, environmental and safety performance	Continuous	**Ongoing**
ESRS E3	**Water and Marine Resources**	**Water Resource Management**	**Consumption and Use**	Consumption and Use	Short-, Medium-, Long-term	Assessment of water-efficient technologies and equipment	Annual	**Completed**
						Awareness and educational campaigns	Annual	**Completed**
						Implementation of water conservation practices and improvements in daily water-use efficiency	Annual	**Completed**
ESRS E4	**Biodiversity and Ecosystems**	**Impact on Habitat**	**Land Protection**	Land Protection	Short-, Medium-, Long-term	Monitoring compliance with regulations relating to areas that may become protected zones	Annual	**Completed**
						Monitoring environmental conditions and identifying potential threats or adverse impacts on natural habitats	Annual	**Completed**
						Promoting environmental awareness and education to strengthen employees' understanding of habitat conservation and encourage sustainable behaviours	Continuous	**Ongoing**
ESRS E5	**Resource Use and Circular Economy**	**Resource and Waste Management**	**Waste Optimisation and Management**	Resources Management	Short-term	Increase in recycled secondary materials	2025 Recycling more than 2,5% vs 2024	**Completed**
					Short-term	Increase in waste recovery	2025 Recover more tha 5% vs 2024	**Completed**
				Waste Optimisation and Management	Short-, Medium-, Long-term	Employee training on proper waste management and the importance of minimising waste generation	Annual	**Completed**

ESRS	MATERIAL TOPIC	SUB-TOPIC	IMPACT MANAGEMENT	POLICY	TIME FRAME	ACTION	TARGET	STATUS 2025
ESRS E5	**Resource Use and Circular Economy**	**Resource and Waste Management**	**Waste Optimisation and Management**	Waste Optimisation and Management	Short-, Medium-, Long-term	Assessment of investments in research and development aimed at waste optimisation	Annual	**Ongoing**
					Medium-term	Collaboration with stakeholders to develop integrated waste management and material recovery solutions	Continuous	**Ongoing**
ESRS S1, S2	**Own Workforce**	**Our Workforce**	**Workforce Management**	Workforce Management	Short-, Medium-, Long-term	Continuous training	Continuous	**Ongoing**
						Promotion of flexible working policies	Annual	**Completed**
						Corporate welfare initiatives	Annual	**Completed**
		Health and Safety	**Prevention of Occupational Diseases and Work-Related Injuries**	Prevention of Occupational Diseases and Work-Related Injuries		Internal audit plan	Annual	**Completed**
						Surveillance of ISO 45001 certification	Annual	**Completed**
						Active participation of the workforce in the health and safety management system	Annual	**Completed**
					Short-, Medium-, Long-term	Training on the occupational health and safety management system for new hires and organisational changes	Annual	**Completed**
						Ongoing company-wide training to promote a culture of safety	Continuous	**Ongoing**
						Near miss monitoring to drive continuous improvement in quality, environment and safety	Continuous	**Ongoing**
					Short-term	Optimisation of housekeeping team structure and staffing levels	2025	**Completed**
				Safety Plan 2025	Short-term	Enhanced supervisor training, safety walks and contractor / chemical risk management	2025	**Ongoing**

ESRS	MATERIAL TOPIC	SUB-TOPIC	IMPACT MANAGEMENT	POLICY	TIME FRAME	ACTION	TARGET	STATUS 2025
ESRS S1, S2	**Equal Treatment and Opportunities for All**	**Diversity and Inclusion**	**Non-Discrimination, Diversity and Inclusion Policy**	Non-Discrimination, Diversity and Inclusion Policy	Short-, Medium-, Long-term	Promotion of non-discrimination, diversity and inclusion principles inside and outside the Company	Continuous	**Ongoing**
						Training on non-discrimination and inclusion principles	Annual	**Completed**
					Short-term	Achievement / renewal of UNI/PdR 125:2022 Gender Equality Certification	Annual	**Completed**
						Implementation of inclusive hiring policies	2024-2025	**Completed**
		Staff Training and Development	**Training and Skills Development**	Training and Skills Development	Short-, Medium-, Long-term	Periodic competency assessment	Continuous	**Ongoing**
						Development of functional skills and competencies	Continuous	**Ongoing**
						Promotion of professional growth	Annual	**Completed**
						Promotion of internal job posting and job rotation initiatives	Annual	**Completed**
					Medium-term	Implementation of a performance management system for executives, with progressive rollout across the organisation over the medium term	2025-2026	**Ongoing**
				Talent attraction and retention	Short-, Medium-term	Technical development and knowledge transfer within production	2025-2026	**Ongoing**
		Adequate Wages and Collective Bargaining	**Skills Assessment and Development** **Equal Pay for Work of Equal Value**	Respect for Fundamental Rights	Short-, Medium-, Long-term	Ensuring respect for workers' fundamental rights, including freedom of association, collective bargaining and decent work, in line with international labour standards.	Annual	**Completed**

ESRS	MATERIAL TOPIC	SUB-TOPIC	IMPACT MANAGEMENT	POLICY	TIME FRAME	ACTION	TARGET	STATUS 2025
ESRS S1, S2	**Equal Treatment and Opportunities for All**	**Adequate Wages and Collective Bargaining**	**Skills Assessment and Development** **Equal Pay for Work of Equal Value**	Respect for Fundamental Rights	Short-, Medium-, Long-term	Implementation of monitoring and oversight systems to verify compliance with workers' rights	Annual	**Completed**
						Employee participation in decisions affecting them	Continuous	**Ongoing**
						Implementation of effective communication channels for employees	Annual	**Completed**
					Medium-term	Gender pay gap analysis and management	Continuous	**Ongoing**
ESRS S3	**Affected Communities**	**Positive Territory-Related Impacts**	**Implementation of actions towards the territory**	Implementation of actions towards the territory	Short-, Medium-, Long-term	Promotion of local employment and engagement of local suppliers and businesses.	Continuous	**Ongoing**
						Promotion of school-to-work programmes with local educational institutions.	Continuous	**Ongoing**
						Periodic assessment of the social, economic and environmental impacts of projects on the surrounding area	Annual	**Completed**
						Adoption of sustainable natural resource management practices to reduce environmental impacts and protect local ecosystems	Continuous	**Ongoing**
ESRS S4	**Consumers and End-Users**	**Product Quality**	**Continuous Monitoring of Product Quality**	Continuous product quality monitoring	Short-, Medium-, Long-term	Development of products with reduced environmental impact throughout their life cycle	Continuous	**Ongoing**
						Maintenance of quality certifications	Annual	**Completed**
		Consumer Health and Safety	**Continuous Monitoring of Product Quality**	Control process assurance	Short-, Medium-, Long-term	Ensuring compliance with applicable health, safety and quality regulations	Continuous	**Ongoing**
			Transparent Communication	Transparent Communication	Short-, Medium-, Long-term	Objective and transparent communication regarding activities and the management of significant impacts on consumer health and safety	Continuous	**Ongoing**

ESRS	MATERIAL TOPIC	SUB-TOPIC	IMPACT MANAGEMENT	POLICY	TIME FRAME	ACTION	TARGET	STATUS 2025
ESRS S4	**Consumers and End-Users**	**Consumer Health and Safety**	**Transparent Communication**	Environmental claims validation	Short-, Medium-, Long-term	Introduction of an internal procedure governing ESG and environmental claims communicated to customers and stakeholders, in line with anti-greenwashing	2025-2026	**Ongoing**
ESRS G1	**Business Conduct**	**Corporate Culture**	**Quality, Transparency and Information Correctness**	Quality, transparency and information correctness	Short-, Medium-, Long-term	Update of the Code of Ethics and the organisational model pursuant to Legislative Decree 231/01	Continuous	**Ongoing**
						Implementation of the risk management system	Continuous	**Ongoing**
						Disclosure of clear and accurate information on governance, business practices, environmental and social impacts, and financial performance	Continuous	**Ongoing**
				ESG performance management	Short-, Medium-, Long-term	EcoVadis rating improvement plan	Annual	**Completed**
		Supplier Relationship Management	**Implementation of Responsible Practices**	Responsible practices	Short-, Medium-Term	Promotion of supplier engagement meetings	Continuous	**Ongoing**
						Promotion and dissemination of responsible and sustainable business practices among suppliers	Continuous	**Ongoing**
						Building long-term partnership with suppliers	Continuous	**Ongoing**
				Supplier ESG due diligence	Short-, Medium-, Long-term	Distribution of supplier ESG questionnaires, the Code of Ethics, and human	2025	**Ongoing**
				Supplier ESG audits		Segmentation of critical suppliers and ESG audits of strategic suppliers.	2025-2026	**Ongoing**
		Anti-Corruption	**Anti-Corruption Policy Implementation**	Anti-corruption policy	Short-, Medium-, Long-	Implementation and monitoring of the anti-corruption framework	Continuous	**Ongoing**
					Short-, Medium-Term	Targeted anti-corruption training and monitoring of the whistleblowing channel.	2025	**Ongoing**
		Anti-Corruption	**Whistleblowers Protection**	Protection of whistleblowers	Short-, Medium-, Long-term	Implementation of procedures for managing stakeholder complaints and awhistleblowing reports	Continuous	**Ongoing**

2.

Environmental Information

2. General Disclosures

General Disclosures (ESRS 2 - SBM-3, IRO-1)

Environmental management is an integral part of Salchi's operations and supports the Company's efforts to reduce impacts and use resources efficiently.
Since 2023, Salchi has progressively strengthened the collection and analysis of environmental data, extending its scope in 2025 to include indirect impacts. The Company now relies on a structured set of environmental information to monitor performance, identify improvement opportunities and support decision-making in line with evolving regulatory and market expectations.

2.1 Climate Change

Climate Change (ESRS E1 - 1, 2, 3, 4, 5, 6, 7)

2.1.1 Climate Adaptation and Resilience

In 2024, Salchi assessed the main climate-related risks affecting its production site, considering both physical risks linked to natural events and local conditions, as well as transition risks associated with regulatory, technological and market developments.

During 2025, the Company further strengthened actions aimed at protecting critical infrastructure, monitoring territorial risks and updating business continuity plans.

CLIMATE ADAPTATION STRATEGY

CLIMATE CHANGE ADAPTATION	ESRS E1-1, 2, 3, 4			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Physical Risks – Seismic Risk	Short-term	Seismic risk assessment through facility mapping	2024-2025	**Completed**
Physical Risks – Hydrogeological Risk	Short-, Medium-, and Long-term	Monitoring and reinforcement of riverbank protection measures	Annual	**Completed**
	Short-, Medium-, and Long-term	Implementation of mitigation measures to prevent risk of flooding	Annual	**Completed**
Transition Risks – Legal Risks	Short-, Medium-, and Long-term	Employee training on the UN 2030 Agenda for Sustainable Development to enhance environmental awareness	Annual	**Completed**
Technological and Transition Risks	Short-, Medium-, and Long-term	Assessment of Company assets to increase the adoption of low-emission technologies	Annual	**Completed**

ADATTAMENTO AI CAMBIAMENTI	ESRS E1-1, 2, 3, 4			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Legal Risks	Short-, Medium-, and Long-term	Monitoring regulations relating to areas that may become protected areas	Annual	**Completed**
Market Risks	Short-, Medium-, and Long-term	Stakeholder engagement meetings	Annual	**Completed**
Climate-Related Business Continuity	Short-, Medium-, and Long-term	Climate risk assessment covering the site, utilities and critical supply chain	2025	**Completed**
Climate-Related Business Continuity	Short-, Medium-, and Long-term	Continuous update of the business continuity plan for extreme weather events	2025-2026	**Ongoing**

These initiatives have further strengthened Salchi's approach to climate risk management, supporting greater operational resilience and business continuity.

2.1.2 Climate Change Mitigation

Salchi implemented initiatives to mitigate climate change, focusing on reducing emissions and improving energy efficiency.

In 2024, efforts focused on optimising production processes and introducing more efficient technologies. In 2025, activities expanded to strengthen monitoring and assess impacts across the value chain.

CLIMATE MITIGATION AND DECARBONISATION STRATEGY

CLIMATE CHANGE MITIGATION	ESRS E1-1, 2, 3, 4			ESRS E1-7	
Policy	**Time Frame**	**Actions**	**Target**	Reduction (tCO_2eq)	**Status 2025**
Energy Efficiency Improvements	Short-term	Installation of high-efficiency equipment	2024-2025	**-10%**	**Completed**
	Short-term	Installation of high-efficiency equipment	2025-2026	**-10%**	**Ongoing**
Supply Chain Decarbonisation	Short-, Medium-, and Long-term	Collection of CO_2 data from critical suppliers and introduction of Scope 3 procurement KPIs	2025		**Ongoing**

2.1.3 Energy

ENERGY AND EMISSIONS

ENERGY AND EMISSIONS	ESRS E1-1, 2, 3, 4			ESRS E1-7	
Policy	**Time Frame**	**Actions**	**Target**	Reduction (tCO_2eq)	**Status 2025**
Energy Monitoring	Medium-term	Revamping of production systems to improve energy monitoring and efficiency	2026	**-10%**	**Ongoing**
Reduction of Energy Intensity	Short-term	Reduction in energy intensity (kWh/ton of product) by 5% compared with 2024	2025	**-5%**	**Completed**
Corporate Emissions Calculation	Short-term	Scope 1, 2 and 3 calculation	Annual		**Completed**
Corporate Emissions Calculation	Short-term	Scope 3 calculation: purchased goods and services, end-of-life treatment of sold products, transportation and distribution (upstream and downstream)	Annual		**Completed**

In 2025, Salchi's total energy consumption amounted to 8.888 MWh, an increase compared with the previous year, mainly driven by higher natural gas consumption, while electricity consumption remained broadly stable. The increase was primarily attributable to the start-up of the new automated warehouse and a new laboratory dedicated to product testing. Electricity consumption totalled 4.874 MWh, with 68,5% sourced from renewable electricity. Natural gas nevertheless continues to account for a significant share of the Company's overall energy mix, remaining a key focus of its decarbonisation strategy.

ENERGY CONSUMPTION AND MIX (ESRS E1-5)

Energy Consumption and Mix (MWh)	2024	2025
(1) Fuel consumption from coal and coal products (MWh)	-	-
2) Fuel consumption from crude oil and petroleum products (MWh)	381	364
(3) Fuel consumption from natural gas (MWh)	3.171	3.650
(4) Fuel consumption from other non-renewable sources (MWh)	-	-
(5) Consumption from nuclear products (MWh)	-	-
(6) Consumption of purchased or acquired electricity, heat, steam, and cooling from non-renewable sources (MWh)	1.516	1.536
(7) Total non-renewable energy consumption (MWh) (sum of items 1–6)	**5.068**	**5.550**
Share of non-renewable sources in total energy consumption (%)	**61%**	**62%**
(8) Fuel consumption from renewable sources (biomass, biogas, non-fossil fuel waste, renewable hydrogen, etc.) (MWh)	-	-
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	3.296	3.338
(10) Non-purchased self-generated renewable energy (MWh)	-	-
(11) Total renewable energy consumption (MWh) (sum of items 8–10)	**3.296**	**3.338**
Share of renewable sources in total energy consumption (%)	**39%**	**38%**
Total energy consumption (MWh) (sum of lines 7 and 11)	**8.364**	**8.888**

2.1.4 Greenhouse Gas Emissions

Salchi reports its greenhouse gas (GHG) emissions in accordance with ESRS E1-6. The inventory includes:

- direct emissions (Scope 1), primarily generated by natural gas used in production processes;
- indirect emissions from purchased energy (Scope 2), associated with the energy demand of the production site and supporting infrastructure;
- indirect emissions across the value chain (Scope 3).

GHG EMISSIONS – SCOPE 1 AND SCOPE 2 (ESRS E1-6)

In 2025, direct emissions (Scope 1) amounted to 772 tCO_2eq (689 tCO_2eq in 2024). Indirect emissions from purchased energy (Scope 2) totalled 1.516 tCO_2eq using the location-based approach and 1.218 tCO_2eq using the market-based approach.
Overall, Scope 1 and Scope 2 emissions amounted to 2.288 tCO_2eq (location-based) and 1.990 tCO_2eq (market-based).

GHG Emissions – Scope 1 and Scope 2	2024	2025
Scope 1 emissions (tCO_2eq)	689	772
Scope 2 emissions - Location based (tCO_2eq)	1.516	1.219
Scope 2 emissions - Market based (tCO_2eq)	1.100	1.076
Total Scope 1, 2 emissions - Location based	**2.205**	**1.991**
Total Scope 1, 2 emissions - Market based	**1.789**	**1.848**

GHG EMISSIONS – SCOPE 3 (ESRS E1-6)

GHG Emissions – Scope 3	2024	2025
Scope 3 emissions (tCO_2eq)	199.555	170.345
Purchased goods and services	119.904	92.604
Capital goods	3.048	3.017
Fuel- and energy-related activities (not included in Scope 1 or 2)	642	349
Upstream transport and distribution	11.391	11.178
Waste generated in operations	2.559	2.637
Business travel	125	143
Employee commuting	314	375
Downstream transport and distribution	9.909	10.088
End-of-life treatment of sold products	51.787	49.954

In 2025, Salchi recorded 170.345 tCO_2eq of Scope 3 emissions, a 14,6% reduction compared with 199.555 tCO_2eq in 2024.
The decrease was mainly driven by lower emissions from purchased goods and services, which fell from 119.904 to 92.604 tCO_2eq (-22,8%), confirming that procurement remains the Company's largest source of indirect emissions.

Emissions from fuel- and energy-related activities (-45,6%) and the end-of-life treatment of sold products (-3,5%) also declined, while emissions associated with capital goods and upstream transportation and distribution remained broadly in line with the previous year.
A slight increase was recorded in emissions related to production waste, employee commuting, and downstream transportation and distribution.

Despite the overall reduction, purchased goods and services continued to represent the largest source of Scope 3 emissions, followed by the end-of-life treatment of sold products. These categories therefore remain the areas with the greatest potential for further emissions reductions across the supply chain and downstream stages of the product life cycle.

2.2 Pollution

2.2.1 Air, Water and Soil Pollution

Pollution is a material topic for Salchi due to its production processes and the use of chemical raw materials. The Company's environmental management focuses primarily on atmospheric emissions, stormwater monitoring and chemical management, in compliance with its Integrated Environmental Authorisation (so called AUA), applicable legislation and the ISO 14001-certified Environmental Management System.

Monitoring and control activities carried out during 2025 confirmed overall compliance with the applicable regulatory limits. No significant emissions to soil or material use of microplastics were identified.

POLLUTION MANAGEMENT STRATEGY (ESRS E2-1 – E2-4)

POLLUTION OF AIR, WATER AND SOIL	ESRS E2-1, 2, 3			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Monitoring of pollutants	Short-, Medium-, and Long-term	Surveillance of ISO 14001 certification	Annual	**Completed**
		Internal audit program	Annual	**Completed**
		Use of renewable energy and biomass where possible to reduce dependence on fossil fuels	Continuous	**Ongoing**
		Ongoing monitoring to identify the presence and concentration of substances of concern in the environment and products	Continuous	**Ongoing**
		Regular maintenance and inspection of industrial systems to prevent leaks and malfunctions that may cause pollution	Annual	**Completed**
		Monitoring of air quality standards to ensure pollutant levels remain remain within legal limits	Annual	**Completed**
		Monitoring of substances of concern	Continuous	**Ongoing**
		Near-miss monitoring to drive continuous monitoring in quality, environmental and safety performance	Continuous	**Ongoing**

2.2.2 Chemical Substances Monitoring

Salchi continuously monitors the substances used throughout its production processes in compliance with the applicable regulatory framework, including REACH and CLP, with particular attention to substances of concern such as SVHCs, PFAS and bisphenols.

The amount of SVHCs with a concentration above 0,1% contained in purchased raw materials decreased from 10.182 kg/year in 2024 to 8.893 kg/year in 2025. This reflects strengthened raw material management and confirms the Company's ongoing commitment to progressively reducing the use of these substances.

SUBSTANCES OF VERY HIGH CONCERN (ESRS E2-5)

Substances of Very High Concern	Methodology	Unit	2024	2025
Total quantity of SVHCs generated, used during production or purchased (REACH)	Calculation based on incoming purchased raw materials containing SVHCs (>0,1%)	kg/year	10.182	8.893

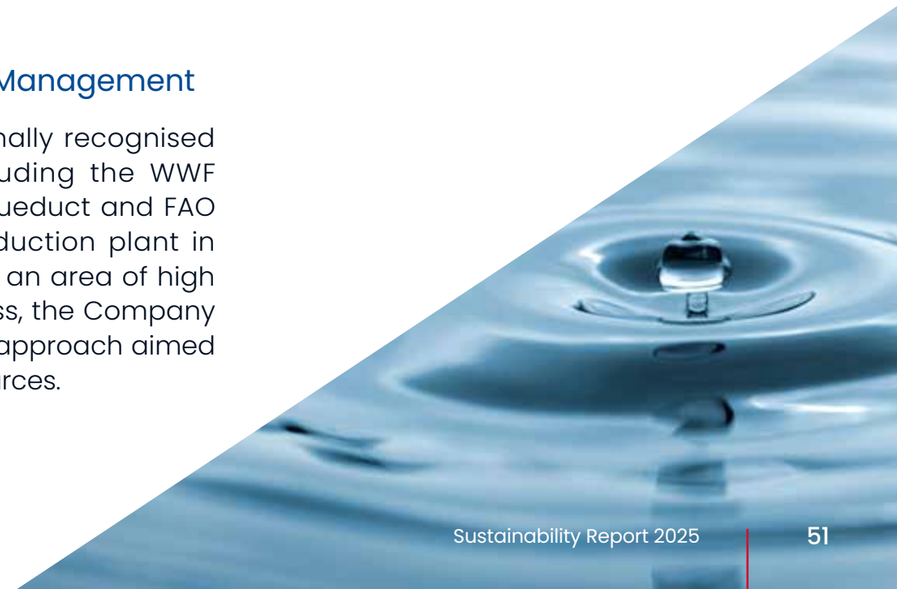
2.3 Water

Water and Marine Resources (ESRS E3 - 1, 2, 3, 4)

Although water use at Salchi's production site is mainly limited to civil and service purposes associated with office activities and is not directly used in production processes, the Company adopts a responsible approach to water resource management by promoting efficient water use and monitoring consumption in line with its sustainability commitments and applicable regulations. Water is supplied through the municipal water network and an on-site well.

2.3.1 Water Resource Management

According to internationally recognised assessment tools, including the WWF Water Risk Filter, WRI Aqueduct and FAO AQUASTAT, Salchi's production plant in Burago is not located in an area of high water stress. Nevertheless, the Company adopts a precautionary approach aimed at preserving water resources.



WATER MANAGEMENT STRATEGY

WATER RESOURCE MANAGEMENT	ESRS E3-1, 2, 3			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Consumption and Use	Short-, Medium-, Long-term	Assessment of water-efficient technologies and equipment	Annual	**Completed**
		Awareness and educational campaigns	Annual	**Completed**
		Implementation of water conservation practices and improvement in daily water-use efficiency	Annual	**Completed**

In 2025, total water consumption amounted to 12.347 m³, compared with 7.475 m³ in 2024. The increase was mainly attributable to higher groundwater abstraction, primarily used for irrigation of green areas, periodic maintenance of the fire-fighting water reservoir and, to a limited extent, to compensate for normal losses within the site's internal water network. Groundwater abstraction totalled 6.269 m³, while 6.078 m³ of drinking water was supplied through the municipal water network.

The increase also reflects improved accuracy in groundwater consumption monitoring following the replacement of the well water meter at the end of 2024, enabling a more reliable measurement of actual water use.

Wastewater discharges amounted to 6.078 m³ in 2025 and mainly originated from civil uses of potable water. All discharges were managed in compliance with the applicable permit requirements. No water withdrawals or use occurred in areas of high water stress.

The volume of stored water, represented by the groundwater-fed fire-fighting reservoir, remained unchanged at 900 m³ over the two-year period, confirming stable storage capacity.

WATER CONSUMPTION (ESRS E3-4)

Water	2024	2025
Total water withdrawn (m³)	8.375	13.247
Total water consumed (m³)	7.475	12.347
potable water	*5.624*	*6.078*
groundwater (well)	*1.851*	*6.269*
Total water stored (m³)	900	900
Firefighting reservoir (groundwater source)	*900*	*900*
Total water discharged (m³)	5.600	6.078
Potable water to public sewer	5.600	6.078

2.4 Biodiversity and Ecosystems

Biodiversity and Ecosystems (ESRS E4-1, 2, 3, 4)

Salchi assessed its impacts on biodiversity by considering both the proximity of its operations to protected or environmentally sensitive areas and the potential indirect pressures generated by its activities. The assessment was carried out using nationally and internationally recognised databases and assessment tools.

2.4.1 Habitat Impact

During 2025, Salchi continued monitoring the surrounding environmental and territorial context to identify any areas of ecological sensitivity and prevent potential impacts on natural habitats. The assessments carried out did not identify any significant direct impacts on biodiversity, reflecting both the industrial nature of the site and the absence of extractive activities or land transformation.

BIODIVERSITY AND LAND PROTECTION STRATEGY

IMPACT ON HABITAT	ESRS E4-1, 2, 3, 4			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Land Protection	Short-, Medium-, and Long-term	Monitoring compliance with regulations relating to areas that may become protected zones	Annual	**Completed**
		Monitoring environmental conditions and identifying potential threats or adverse impacts on natural habitats	Annual	**Completed**
		Promoting awareness and environment education to raise employee understanding of habitat conservation and encourage sustainable behaviours	Continuous	**Ongoing**

2.5 Resource Use and Circular Economy

Resource Use and Circular Economy (ESRS E5-1, 2, 3, 4, 5)

Resource and waste management is fully integrated into Salchi's operations, with a focus on improving process efficiency, reducing waste generation and increasing material recovery.

2.5.1 Raw Material Management

Salchi continues to improve the efficiency of its resource use. Data for the 2024–2025 period show a gradual improvement in the circularity of incoming material flows.
In particular:

- the share of secondary materials increased from 3,3% to 4,1%;
- reused components increased, mainly due to more efficient management of industrial packaging;
- recycled materials also increased, although they still account for a limited share of total inputs.

The use of bio-based materials remains relatively limited, as technical and performance requirements continue to constrain their application, particularly in highly regulated sectors such as metal packaging.

RAW MATERIAL STRATEGY MANAGEMENT

RESOURCE USE AND CIRCULAR ECONOMY	ESRS E5-1, 2, 3			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Resource Management	Short-term	Increase recycled secondary materials by more than 2,5% compared with 2024	2025 Recycling: more than 2,5% vs 2024	**Completed**

RESOURCE INFLOWS (ESRS E5-4)

Resource Inflows	Unit	2024	2025
% Bio-based materials	%	2,40%	1,00%
Reused secondary components	kg	213.992	235.380
% Reused components	%	0,80%	0,90%
Recycled secondary components	kg	116.000	119.120
% Recycled components	%	0,40%	0,50%
Secondary materials used in production	kg	943.061	1.005.575
% Secondary Materials	%	3,30%	4,10%

2.5.2 Waste Management and Recovery

Salchi prioritises material and energy recovery over disposal, in line with the European waste hierarchy. In 2025, total waste generation increased from approximately 1,60 million kg to 1,70 million kg. At the same time, waste management performance improved significantly.

Key developments included:

- an increase in waste sent for recovery, exceeding 1,54 million kg;
- a 35% reduction in waste sent for disposal, particularly hazardous waste;
- improved management of hazardous waste, with the recovery rate increasing from 86% in 2024 to 96% in 2025;
- an overall improvement in circularity through greater recovery of waste streams.

These results reflect reduced reliance on disposal and increased material recovery.

WASTE MANAGEMENT STRATEGY

RESOURCE USE AND CIRCULAR ECONOMY	ESRS E5-1, 2, 3			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Waste Optimisation and Management	Short-term	Increase in waste recovery	2025 Recovery: more than 5% vs 2024	**Completed**
	Short-, Medium-, and Long-term	Employee training on proper waste management and the importance of minimising waste generation	Annual	**Completed**
	Short-, Medium-, and Long-term	Assessment of investments in research and development aimed at waste optimisation	Annual	**Ongoing**
	Medium-term	Collaboration with stakeholders to develop integrated waste management and material recovery solutions	Continuous	**Ongoing**

RESOURCE OUTFLOWS (ESRS E5-5)

Resource Outflows	Unit	2024	2025
Non-hazardous waste	kg	270.805	409.140
Disposed	kg	52.270	102.820
Recycled	kg	-	-
Recovered	kg	218.535	306.320
Hazardous waste	kg	1.325.780	1.293.806
Disposed	kg	189.890	53.920
Recycled	kg	-	-
Recovered	kg	1.135.890	1.239.886
Total disposed	kg	242.160	156.740
Total recovered	kg	**1.354.425**	**1.546.206**
Total waste	kg	**1.596.585**	**1.702.946**

3.

Social Information

3. Social Information

General Disclosure (ESRS 2 SBM-3)

In 2025, the Company continued to further develop a model that integrates people development, health and safety protection, inclusion and skills enhancement.

3.1 Our People

Own workforce, workforce in the value chain (ESRS 2-1 – 2-17)

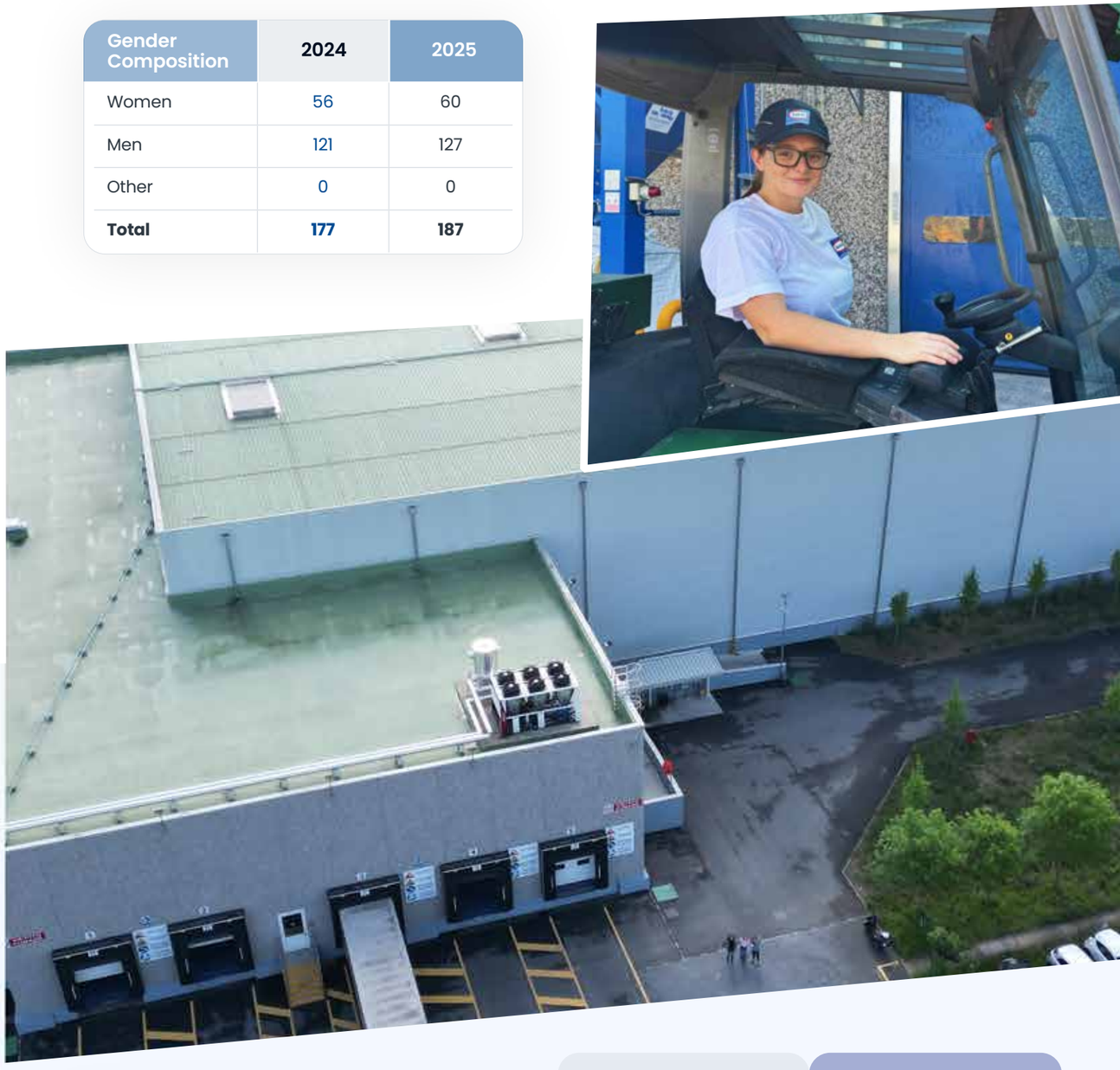
3.1.1 Own Workforce

Salchi promotes an organisational model based on employment stability, skills development and the recognition of people's contribution.

In a highly specialised manufacturing environment, continuous training, safety and the transfer of know-how are key to ensuring quality, reliability and business continuity.

The Company invests in the professional development of its people by promoting internal career paths, welfare initiatives and flexible working arrangements, with the aim of supporting technological development and the continuous improvement of processes.

Gender Composition	2024	2025
Women	56	60
Men	121	127
Other	0	0
Total	**177**	**187**



OWN WORKFORCE STRATEGY

OWN WORKFORCE	ESRS S1, S2-1, 2, 3, 4, 5			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Workforce Management	Short-, Medium-, and Long-Term	Continuous training	Continuous	**Ongoing**
		Promotion of flexible working policies	Annual	**Completed**
		Corporate welfare	Annual	**Completed**

In 2025, Salchi employed 187 people, with the proportion of female employees continuing to grow, reflecting the Company's commitment to diversity and inclusion. Almost the entire workforce (186 employees) was employed under permanent contracts, confirming the Company's commitment to employment stability and long-term professional relationships.

Employee turnover remained at a normal level in 2025, showing a slight increase compared to the previous year while remaining consistent with the Company's workforce renewal and development dynamics.

	Women		Men	
EMPLOYEE TURNOVER BY GENDER	**2024**	**2025**	**2024**	**2025**
Number of employees who left the Company	0	3	4	5
Employee turnover rate	0%	12,46%	19,44%	13,54%

NON-EMPLOYEE WORKERS	**2024**	**2025**
Total number of workers provided by agencies	44	41

3.1.2 Health and Safety

Health and safety is a key priority for Salchi, reflecting the nature of its manufacturing activities and the management of complex industrial and chemical processes.
The Company promotes a prevention-based approach centred on continuous training and the active involvement of its people, supported by an ISO 45001-certified management system and the continuous monitoring of operational risks.

In 2025, the initiatives included in the 2025 Safety Plan were further strengthened, with particular focus on supervisor training, near-miss monitoring, chemical risk management, and the oversight of safety in operational and contractor activities.
The table below summarises the main initiatives implemented during the year and their implementation status.

HEALTH AND SAFETY STRATEGY

HEALTH AND SAFETY	ESRS S1, S2-1, 2, 3, 4, 5			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Prevention of Occupational Diseases and Work-Related Injuries	Short-, Medium-, Long-Term	Internal audit plan	Annual	**Completed**
		Surveillance of ISO 45001 certification	Annual	**Completed**
		Active participation of the workforce in the health and safety management system	Annual	**Completed**
		Training on the occupational health and safety management system for new hires and organisational changes	Annual	**Completed**
		Ongoing company-wide training to promote a culture of safety	Continuous	**Ongoing**
		Near miss monitoring to drive continuous improvement in quality, environment and safety	Continuous	**Ongoing**
	Short-Term	Optimisation of housekeeping team structure and staffing levels	2025	**Completed**
2025 Safety Plan	Short-Term	Enhanced supervisor training, safety walks and contractor / chemical risk management	2025	**In corso**

In 2025, the Company recorded:

- a 50% reduction in the number of workplace accidents, from six to three;
- a significant decrease in lost working days, from 166 to 23, reflecting not only fewer accidents but also a reduction in their average severity;
- a reduction in the workplace accident frequency rate, from 17,36 to 10,6 accidents per million hours worked.

These results are particularly significant considering the increase in hours worked, from 293.597 to more than 303.000, reflecting higher production activity. The improvement in safety performance despite increased operational activity demonstrates the growing maturity of the Company's health and safety management system, which continues to deliver improved results under more demanding operating conditions.

Health and Safety	2024	2025
Percentage of workers covered by a health and safety management system based on legal requirements and/or recognised standards or guidelines	100%	100%
Number of workplace injuries	6	3
Workplace injuries frequency rate (number of accidents per 1,000,000 hours worked)	17	10
Number of days lost due to workplace injuries and fatalities resulting from workplace injuries, occupational diseases and work-related illnesses	166	23
Total hours worked (own workforce)	293.597	303.205

3.1.3 Diversity and Inclusion

In 2025, Salchi further strengthened its commitment by reinforcing its policies and practices aimed at promoting non-discrimination, equal opportunities and inclusion, building on the path initiated with the achievement of UNI/PdR 125:2022 Gender Equality certification.

The Company's management approach is characterised by:

- the adoption of recruitment, performance evaluation and professional development processes based on objective, transparent and merit-based criteria;
- the promotion of diversity across all organisational levels, including management positions;
- the continuous monitoring of the workplace climate and potential social risk factors;
- the implementation of training and awareness-raising initiatives aimed at preventing discriminatory behaviour and fostering an inclusive corporate culture.

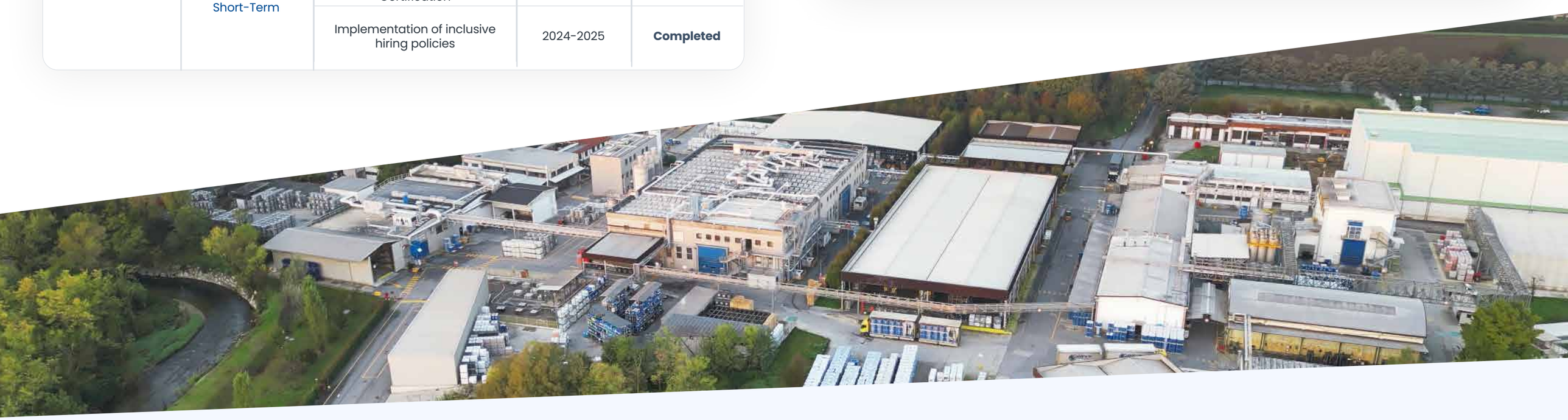
DIVERSITY AND INCLUSION STRATEGY (ESRS S1, S2-1, 2, 3, 4, 5)

DIVERSITY AND INCLUSION	ESRS S1, S2-1, 2, 3, 4, 5			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Non-Discrimination, Diversity and Inclusion Policy	Short-, Medium-, Long-Term	Promotion of non-discrimination, diversity and inclusion principles inside and outside the Company	Continuous	**Ongoing**
		Training on non-discrimination and inclusion principles	Annual	**Completed**
	Short-Term	Achievement / renewal of UNI/ PdR 125:2022 Gender Equality Certification	Annual	**Completed**
		Implementation of inclusive hiring policies	2024-2025	**Completed**

The analysis of the data shows a positive trend, consistent with the Company's objectives regarding inclusion and the development of its people.
During the reporting period, the number of executives increased by two, while maintaining a balanced gender representation (50% women and 50% men).
No incidents of discrimination or related sanctions were reported during the year.

Employees by Age	2024	2025
Under 30 years of age	20	23
% of employees under 30 years of age	11%	12%
Between 30 and 50 years of age	99	106
% of employees aged between 30 and 50	56%	57%
Over 50 years of age	58	58
% of employees over 50	33%	31%

Executives	2024	2025
Women	3	4
Men	3	4
Total	**6**	**8**



3.1.4 Staff Training and Development

As regulatory requirements, technologies and market conditions continue to evolve, Salchi invests in continuous learning to equip its people with the technical, managerial and interpersonal skills needed to meet new challenges.

Throughout 2025, Salchi continued to invest in employee development through:

- continuous technical training, particularly for production and laboratory personnel;
- knowledge sharing and internal career development programmes that support professional growth;
- the integration of training initiatives with the performance management system, reinforcing the link between individual development and business objectives;
- the promotion of internal mobility through an internal job posting program.

STAFF TRAINING AND DEVELOPMENT STRATEGY

STAFF TRAINING AND DEVELOPMENT	ESRS S1, S2-1, 2, 3, 4, 5			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Training and Skills Development	Short-, Medium-, Long-term	Periodic competency assessment	Continuous	**Ongoing**
		Development of functional skills and competencies	Continuous	**Ongoing**
		Promotion of professional growth	Annual	**Completed**
		Promotion of internal job posting	Annual	**Completed**
	Medium-term	a Implementation of a performance management system for executives, with progressive rollout across the organisation over the medium-term	2025-2026	**Ongoing**
Talent Attraction and Retention	Short-, Medium-term	Technical development and knowledge transfer within production	2025-2026	**Ongoing**

In 2025, Salchi's training performance remained aligned with the Company's people development strategy.
Employees received an average of 50 training hours, in line with 2024. This increase was largely driven by the company-wide training programme delivered to support the implementation of the new ERP system.

The share of employees participating in regular performance and career development reviews was 10,7%, compared with 11,9% in 2024. The slight decrease reflects the growth in the overall workforce, while the scope of the performance management system remained unchanged and continued to apply to managers and executives.

During 2025, the Company further developed its performance management framework, laying the organisational and methodological foundations for a broader rollout. From 2026 onwards, the system will be extended to a wider group of employees, supporting a more structured approach to performance evaluation, skills development and career growth.

TRAINING (ESRS S1-13)

	Total	
Training and Skills Development	**2024**	**2025**
Employees and non-employees participating in regular performance and career development reviews	11,90%	10,70%
Average training hours per employee and non-employee	49	50

3.1.5 Compensation and Adequate Wages

Salchi's remuneration policy is based on the principles of fairness, transparency and recognition of individual contribution, in line with the ESRS requirements and internationally recognised labour standards. The Company provides fair and competitive remuneration while ensuring full compliance with the National Collective Bargaining Agreement, safeguarding employees' fundamental rights. During 2025, Salchi continued to strengthen its remuneration governance, with particular emphasis on pay transparency and the monitoring of potential pay inequalities.

ADEQUATE WAGES STRATEGY

EQUAL PAY FOR WORK EQUAL VALUE	ESRS S1, S2-1, 2, 3, 4, 5			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Respect for Fundamental Rights	Short-, Medium-, and Long-term	Ensuring respect for workers' fundamental rights, including freedom of association, collective bargaining and decent work, in line with international labour standards.	Annual	**Completed**
		Implementation of monitoring and oversight systems to verify compliance with workers' rights	Annual	**Completed**
		Employee participation in decisions affecting them	Continuous	**Ongoing**
		Implementation of effective communication channels for employees	Annual	**Completed**
	Medium-term	Gender pay gap analysis and management	Continuous	**Ongoing**

In 2025, Salchi continued to maintain a fair and balanced remuneration framework. The gender pay gap remained limited and improved further compared with the previous year. The ratio between the highest annual remuneration and the median annual remuneration also decreased, from 6,9 in 2024 to 4,48 in 2025, indicating a more balanced distribution of remuneration across the organisation.

Overall, the 2025 results reflect a transparent and well-established remuneration framework that supports both the Company's business objectives and its commitment to creating long-term social value.

COMPENSATION (ESRS S1-8, S1-10, S1-16)

Collective bargaining coverage	2024	2025
%	100%	100%

Gender Pay Gap	2024	2025
Gender pay gap ((gross hourly pay of men - gross hourly pay of women) / gross hourly pay of men)	1,33%	0,50%

Remuneration	2024	2025
Ratio of the highest annual remuneration to the median annual remuneration of employees (excluding the highest-paid individual)	6,90%	4,48%

3.2 Communities

Affected Communities (**ESRS** S3-1, 2, 3, 4, 5)

3.2.1 Territory-Related Impacts

As a long-established industrial company, Salchi plays an active role in the economic and social development of the local area. The Company's approach focuses on creating lasting value by investing in local people, supporting the regional supply chain and understanding the wider impact of its operations on neighbouring communities.
Partnerships with schools and technical institutes help young people enter the labour market, while collaboration with local suppliers strengthens the industrial ecosystem in which Salchi operates. At the same time, the Company regularly assesses the social, economic and environmental effects of its activities to ensure that business growth is aligned with the interests of the local community.

Salchi also promotes responsible business conduct throughout its value chain by encouraging suppliers and business partners to uphold high standards of human rights, working conditions and sustainability.ù

In 2025, the Company's overall contribution to the local area remained positive, generating employment, supporting skills development and reinforcing the competitiveness of the regional manufacturing sector. Environmental monitoring and responsible resource management further helped reduce the potential impacts associated with industrial operations.

TERRITORY-RELATED IMPACTS STRATEGY

TERRITORY-RELATED IMPACTS	ESRS S3-1, 2, 3, 4, 5			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Implementation of Actions Towards the Territory	Short-, Medium-, and Long-term	Promotion of local employment and engagement of local suppliers and businesses.	Continuous	**Ongoing**
		Promotion of school-to-work programmes with local educational institutions.	Continuous	**Ongoing**
		Periodic assessment of the social, economic and environmental impacts of projects on the surrounding area	Annual	**Completed**
		Adoption of sustainable natural resource management practices to reduce environmental impacts and protect local ecosystems	Continuous	**Ongoing**

3.3 End Users

Consumers and End Users (ESRS S4-1, 2, 3, 4, 5)

3.3.1 Product Quality

Product quality is built into every stage of Salchi's manufacturing process. From formulation and production to testing and packaging, dedicated quality controls ensure that coatings and inks consistently meet demanding performance, safety and regulatory requirements. Research and development is a defining feature of the Company's business model, engaging more than 30% of the workforce.

By combining formulation expertise with advanced testing capabilities, Salchi continuously improves existing products while developing new solutions that anticipate changing regulations and evolving customer expectations, particularly in highly regulated markets such as food packaging.

Quality is supported by an integrated management system covering Quality, Health & Safety and the Environment. Standardised procedures govern raw material approval, regulatory compliance, production monitoring and the management of non-conformities, ensuring consistent product performance while reducing waste, rework and process inefficiencies.

PRODUCT QUALITY STRATEGY

PRODUCT QUALITY	ESRS S4-1, 2, 3, 4, 5			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Continuous Monitoring of Product Quality	Short-, Medium-, and Long-term	Development of products with reduced environmental impact throughout their life cycle	Continuous	**Ongoing**
		Maintenance of quality certifications	Annual	**Completed**

3.3.2 Consumer Health and Safety

Protecting the health and safety of end users is an integral part of Salchi's product stewardship approach. Compliance with regulations such as REACH, CLP, and Good Manufacturing Practices (GMP) is embedded throughout product development, qualification and manufacturing. Regular monitoring and auditing activities extend across both internal operations and the supply chain, helping to ensure product safety and regulatory compliance.
During 2025, Salchi also strengthened the governance of ESG-related product claims, introducing additional validation measures to ensure that environmental statements are fully substantiated and aligned with evolving European requirements on transparency and the prevention of greenwashing.

CONSUMER HEALTH AND SAFETY STRATEGY

CONSUMER HEALTH AND SAFETY	ESRS S4-1, 2, 3, 4, 5			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Continuous Process Assurance	Short-, Medium-, and Long-term	Ensuring compliance with applicable health, safety and quality regulations	Continuous	**Ongoing**
Comunicazione trasparente	Short-, Medium-, and Long-term	Objective and transparent communication regarding activities and the management of significant impacts on consumer health and safety	Continuous	**Ongoing**
Environmental Claims Policy	Short-, and Medium-term	Introduction of an internal procedure governing ESG and environmental claims communicated to customers and stakeholders, in line with anti-greenwashing requirements	2025-2026	**Ongoing**

4.

Governance Information

4. Governance Information

General Disclosure (ESRS 2 GOV 1)

Salchi continuously strengthens its ESG governance framework by integrating sustainability considerations into business decision-making, managing impacts, risks and opportunities, and ensuring compliance with applicable European regulations.

4.1 Governance, Risk Management and Internal Control

Business Conduct (ESRS G1-1, 2, 3, 4)

4.1.1 Corporate Culture

Salchi's governance framework provides the foundation for responsible and sustainable business practices. It is built around the Code of Ethics, the Organisation, Management and Control Model adopted pursuant to Legislative Decree 231/2001 (Model 231), certified management systems and an integrated risk management framework.

Quality, environmental protection, and occupational health and safety are embedded in the Company's day-to-day operations. Since 2000, Salchi has operated an Integrated Management System certified to ISO 9001, ISO 14001 and ISO 45001, supporting a consistent approach to operational excellence, regulatory compliance and continuous improvement.

The Code of Ethics, updated during 2025, remains the cornerstone of the governance framework. Together with Model 231, it defines the principles that guide business conduct, ethical decision-making and sustainability commitments. These principles are supported by an internal control and risk management system designed to safeguard business continuity while promoting accountability across all levels of the organisation.

CODE OF ETHICS

Integrity is a core value underpinning Salchi's corporate culture and long-term success. The Code of Ethics establishes the principles that guide relationships with employees, customers, suppliers, business partners and all other stakeholders. The Code is founded on five key commitments:

• **Ethics and compliance** – conducting business with integrity and in full compliance with applicable laws and regulations.

• **Occupational health, safety and environmental protection** – maintaining a management system aligned with internationally recognised standards, supported by continuous monitoring and improvement. Salchi is committed to protecting people and minimising its environmental footprint through responsible resource management and sustainable operating practices.

• **Respect for people and human rights** – fostering a safe, inclusive and respectful workplace where diversity, equal opportunities, freedom of association and collective bargaining are fully recognised. The Company rejects all forms of discrimination, child labour, forced labour and any practice that undermines human dignity, while contributing to the social and economic development of the communities in which it operates.

• **Transparency and accountability** – ensuring accurate, complete and timely financial and corporate reporting, supported by robust governance and internal control processes.

• **Fair competition** – conducting business responsibly and competitively, in full compliance with applicable competition laws and principles of fair market conduct.

ORGANISATION, MANAGEMENT AND CONTROL MODEL (LEGISLATIVE DECREE 231/2001)

Salchi has adopted an Organisation, Management and Control Model ("Model 231"), overseen by an independent Supervisory Body (Organismo di Vigilanza – OdV).

The Model includes dedicated protocols designed to prevent offences relating to:

• **environmental protection**, in accordance with Legislative Decree 121/2011 and Law No. 68/2015;

• **occupational health and safety**, in accordance with Legislative Decree 81/2008, including Articles 30 and 300.

RISK MANAGEMENT

Risk management is fully integrated into Salchi's governance framework and supports informed decision-making across the organisation.

The Board of Directors, together with senior management, oversees the identification, assessment and monitoring of business risks, ensuring that the risk management framework remains aligned with the Company's strategic objectives and operating environment.

The framework considers both internal and external factors, evaluates risks and opportunities across business processes and provides continuous oversight of the Company's risk profile. Each year, Salchi defines strategic objectives covering operational efficiency, quality, productivity, process optimisation, occupational health and safety, regulatory compliance and organisational effectiveness. Progress is regularly monitored through the Integrated Management System and internal governance processes.

Transparency is a key element of Salchi's governance approach. Relevant information is shared with stakeholders in accordance with applicable regulations, while internal communication processes support awareness, accountability and active engagement throughout the organisation.

CORPORATE CULTURE STRATEGY

CORPORATE CULTURE	ESRS G1-1			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Quality, Transparency and Information Correctness	Short-, Medium-, and Long-term	Update of the Code of Ethics and the organisational model pursuant to Legislative Decree 231/01	Continuous	**Ongoing**
		Implementation of the risk management system	Continuous	**Ongoing**
		Disclosure of clear and accurate information on governance, business practices, environmental and social impacts, and financial performance	Continuous	**Ongoing**
ESG Performance Management	Short-, Medium-, and Long-term	EcoVadis rating improvement plan	Annual	**Completed**

4.1.2 Supplier Relationship Management

Building a sustainable business also means working closely with suppliers that share Salchi's values and commitment to responsible business practices. The Company promotes an open and collaborative dialogue across its supply chain, encouraging continuous improvement on environmental, social and governance (ESG) matters. To reinforce these principles, Salchi makes its Code of Ethics publicly available to suppliers through its corporate website.

Supplier relationships are managed through a structured qualification and evaluation process designed to foster long-term partnerships. Since 2024, minimum health and safety requirements have been strengthened and incorporated into service contracts, while ESG criteria have become an integral part of supplier assessments.

Beyond compliance, Salchi seeks to build partnerships with suppliers that uphold high standards of quality, environmental protection, occupational health and safety, and social responsibility. Suppliers are also encouraged to contribute to product innovation, supporting a collaborative approach focused on creating long-term value.

The Company actively promotes the adoption of internationally recognised management standards, including ISO 9001, ISO 14001 and ISO 45001, among its strategic suppliers as part of its commitment to a more resilient and sustainable supply chain.

In 2025, 47% of Salchi's suppliers were assessed against ESG criteria. Whenever possible, the Company prioritises sourcing from local and European supply chains. More than 70% of raw materials were purchased from suppliers headquartered in Italy, strengthening supply chain resilience, supporting long-term business relationships and reducing operational risks.

SUPPLIER RELATIONSHIP MANAGEMENT STRATEGY

SUPPLIER RELATIONSHIP MANAGEMENT	ESRS G1-2			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Responsible Practices	Short-, Medium-, Long-term	Promotion of supplier engagement meetings	Continuous	Ongoing
		Promotion and dissemination of responsible and sustainable business practices among suppliers	Continuous	Ongoing
		Building long-term partnership with suppliers	Continuous	Ongoing
Supplier ESG Due Diligence	Short-, Medium-term	Distribution of supplier ESG questionnaires, the Code of Ethics, and human rights and environmental clauses.	2025	Ongoing
Supplier ESG Audits	Short-, Medium-term	Segmentation of critical suppliers and ESG audits of strategic suppliers.	2025-2026	Ongoing

4.1.3 Anti-Corruption and Whistleblowing

Salchi conducts its business in compliance with Italian legislation and internationally recognised standards on anti-corruption and business ethics. The Company has established a compliance framework aligned with Legislative Decree 231/2001, providing appropriate measures for prevention, oversight and accountability. The framework is built around the Code of Ethics, the Organisation, Management and Control Model (Model 231), dedicated employee training programmes and oversight by the independent Supervisory Body (Organismo di Vigilanza – OdV). No incidents of corruption were identified during 2025. In accordance with Italian Law No. 24/2023, implementing the EU Whistleblower Directive (2019/1937), Salchi has also established a whistleblowing system that ensures the confidentiality of reports, protects whistleblowers and prohibits any form of retaliation.

Employees, suppliers and other stakeholders can submit reports through dedicated secure reporting channels.

No whistleblowing reports were received during 2025. The Company will continue to strengthen awareness initiatives, internal controls and transparency in the management of its activities.

ANTI-CORRUPTION AND WHISTLEBLOWING STRATEGY

ANTI-CORRUPTION AND WHISTLEBLOWING	ESRS G1-3			
Policy	**Time Frame**	**Actions**	**Target**	**Status 2025**
Anti-Corruption Policy	Short-, Medium-, and Long-term	Implementation and monitoring of the anti-corruption framework	Continuous	Ongoing
	Short-, Medium-, and Long-term	Targeted anti-corruption training and monitoring of the whistleblowing channel.	2025	Ongoing
Protezione dei whistleblower	Short-, Medium-, and Long-term	Implementation of procedures for managing stakeholder complaints and whistleblowing reports	Continuous	Ongoing

Metriche		ESRS G1-4	
		2024	2025
Nation	**Confirmed Incidents**	**Total**	**Total**
Italy	Confirmed Cases of Corruption or Bribery	0	0
	Employees dismissed or subject to disciplinary action for corruption or bribery-related offences	0	0
	Contracts with business partners terminated or not renewed due to corruption or bribery-related violations	0	0

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2026 | English Edition