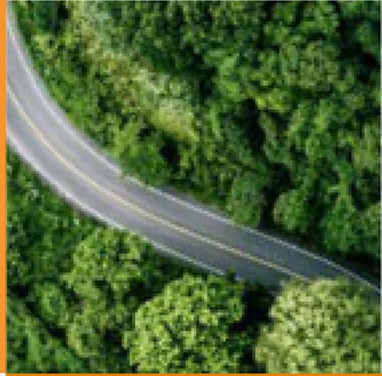






vimi group

Sustainability Report

2025

vimi fasteners
vimi group

mf inox
vimi group

filostamp
vimi group

Index

Letter to Stakeholders

GRI 2-22

Dear Stakeholders,

2025 was a particularly challenging year, fraught with critical issues that created tensions in international trade.

We operated in a context marked by ongoing conflicts in Europe, growing competitive pressure from Asian producers, and the challenges posed, repeatedly, by new US trade tariffs imposed by the Trump administration.

In this highly uncertain scenario, the Vimi Group has acted promptly and with consistent commitment to address these changing dynamics, managing to achieve a 1.5% increase in revenues and significantly improving the Group's profitability, demonstrating a solid and resilient business model.

Alongside our financial results, we have resolutely continued our journey towards authentic and measurable sustainability. Thanks to the combination of our photovoltaic system and certified supplies, 82% of our electricity consumption comes from renewable sources. Our production waste recovery rate has risen to 69%, promoting recycling and supporting a circular economy.

We have invested in the well-being of our people by improving the microclimate of our production departments and strengthening safety procedures, achieving a significant reduction in injury rates.

We then focused our attention on strengthening cybersecurity policies, both for our information assets and those of our customers, by pursuing Tisax certification.

We have also chosen to renew our support for local organizations such as schools, the Caritas soup kitchen, and the protection of the Tuscan-Emilian Apennine National Park, convinced that a company's growth is inextricably linked to the well-being of its community.

As a testament to our vision and the effectiveness of our initiatives, we improved our Next Index sustainability performance indicator, reaching a score of 65% compared to 61% the previous year and 55% in 2023.

We look back with satisfaction on the results we have achieved and thank all the stakeholders who have placed their trust in us and supported us along this journey. Despite the uncertainties and tensions on the global scene, we remain confident in our future and in the potential of the Vimi Group

Marco Sargenti
CEO

Marco Sargenti

Highlights

Financials

55,04
Economic value generated
Euro million

48,95
Economic value distributed
Euro million

Governance

Mod 231 Legislative Decree. 231/2001 (Vimi Fasteners SpA, MF Inox Srl) – Code of Ethics (Group)

Integrated management system
Quality UNI EN ISO 9001:2015 (MF Inox S.r.l., Filostamp S.r.l. and Vimi Fasteners S.p.A.)
Health and Safety ISO 45001:2018 (Vimi Fasteners S.p.A.)
Environment UNI EN ISO 14001:2015 (Vimi Fasteners S.p.A. and Filostamp S.r.l.)
Aerospace sector quality UNI EN 9100:2018 (Vimi Fasteners S.p.A.)
Automotive sector quality IATF 16949 (Vimi Fasteners S.p.A. and Filostamp S.r.l.)

Human resources

266
Number of employees
as of December 31, 2025

28,2%
Gender diversity - female presence
(% of total employees)

11,3%
Diversity and inclusion Employees under 30 years of age
(% of total employees)

Environment

69%
Percentage of waste
allocated for recovery

44.386
Energy consumption
(GJ)

37,49%
Incidence of renewable sources
(% of total energy consumption

1.869
GHG Scope 1 + Scope 2 emissions
(Market based) (tCO2e)

-5%
GJ reduction
over the three-year period

-49%
GHG Scope 1 + Scope 2 emissions
(Market based) (tCO2e)
over the three-year period

Community and territory

Partnership
A.I.P.E.C. Italian Association of Entrepreneurs for an Economy of Communion
IR4I – Innovation & Research for Industry
UPIVEB - Union of Italian Viteria and Bulloneria Manufacturers
ANFIA - National Association of the Automotive Industry Supply Chain
UCID - Christian Union of Entrepreneurs and Managers

Methodological note

GRI 2-1 2-2 2-3 2-4 2-5

The Vimi Group (hereinafter also referred to as "Vimi Fasteners", the "Group" or "Vimi") publishes annually, starting from the 2021 financial year, the Sustainability Report in order to provide stakeholders with a complete overview of the Group's most significant impacts on the economy, the environment and people, including those relating to human rights, and of how Vimi Fasteners manages such impacts.

The parent company Vimi Fasteners S.p.A. is a company listed on the Euronext Growth Milan market organized and managed by Borsa Italiana S.p.A. and therefore does not fall within the scope of application of Legislative Decree no. 125 of 6 September 2024 (which replaces the previous Legislative Decree no. 254 of 30 December 2016) which, in implementation of Directive 2022/2464/EU, introduces the Corporate Sustainability Reporting Directive into the Italian legal system. Vimi Fasteners prepares the Sustainability Report voluntarily.

The information relating to environmental, social, economic and governance topics presented in this document is intended to ensure a better understanding and assessment of the activities carried out by Vimi Fasteners, its performance, its results and the impacts generated by such activities.

This Report has been prepared by reporting a selection of the "GRI Sustainability Reporting Standards" (GRI Referenced option) published by the Global Reporting Initiative (GRI), as indicated in the "GRI Content Index" table and specified in the various sections of the document.

The GRI Standards enable companies to report information on the most significant impacts of their activities and business relationships on the economy, the environment and people. The impacts of a company's activities and business relationships on the economy, the environment and people may also have positive and negative consequences on the company's operations or reputation and, therefore, in many cases, such consequences are also financial or could become financial in the medium and long term, influencing the company's value, stakeholder relationships, and competitive position in the target market.

The process of identifying material themes, as described in Chapter 6 Material themes / The process of identification-evaluation and prioritization of issues was conducted as required by the GRI Standards. This process is periodically updated and progressively developed.

There were no significant changes during 2025 in terms of activities, products, services and markets served, nor with respect

The structure of the Sustainability Report is structured as follows:

to the structure of the supply chain or other relevant business relationships.

The data and information reporting scope refers to the performance of the parent company Vimi Fasteners SpA and its subsidiaries MF Inox Srl, Filostamp Srl, Vimi Fasteners Inc., Vimi Fasteners Gmbh, consolidated in full, as per the Group's consolidated financial statements as of December 31, 2025 for the entire reference financial year (from January 1°, 2025 to December 31, 2025).

Environmental data includes only manufacturing companies (Vimi Fasteners SpA, Filostamp Srl, and MF Inox Srl), with the exception of energy consumption and emissions data, which also includes the Vimi Fasteners Inc. warehouse. Therefore, given their limited relevance, environmental data relating to the commercial offices of the companies Vimi Fasteners Gmbh – based in Rommerskirchen, Germany and Vimi Fasteners Inc. – based in Charlotte, NC, USA are excluded.

In order to allow for the comparison of data over time and the evaluation of the trend of Vimi Fasteners' activities, comparative data relating to the two previous exercises are presented.

Any further notes are appropriately noted in the text.

Any use of estimates, for some of the quantitative information, is referred to in the different paragraphs of this document, in commentary on the data submitted.

The preparation process of the document involved the managers of the various functions of the parent company Vimi Fasteners S.p.A. and its subsidiaries.

The Sustainability Report was approved by the Board of Directors of Vimi Fasteners on 27 march 2026[MC1] [EM2] and was subject to a limited assurance review by Deloitte & Touche S.p.A. in accordance with the principles and guidance contained in ISAE 3000 Revised (International Standard on Assurance Engagements 3000 - Revised) issued by the International Auditing and Assurance Standards Board (IAASB).

The Independent Auditor's Report is included in the appendix to this document.

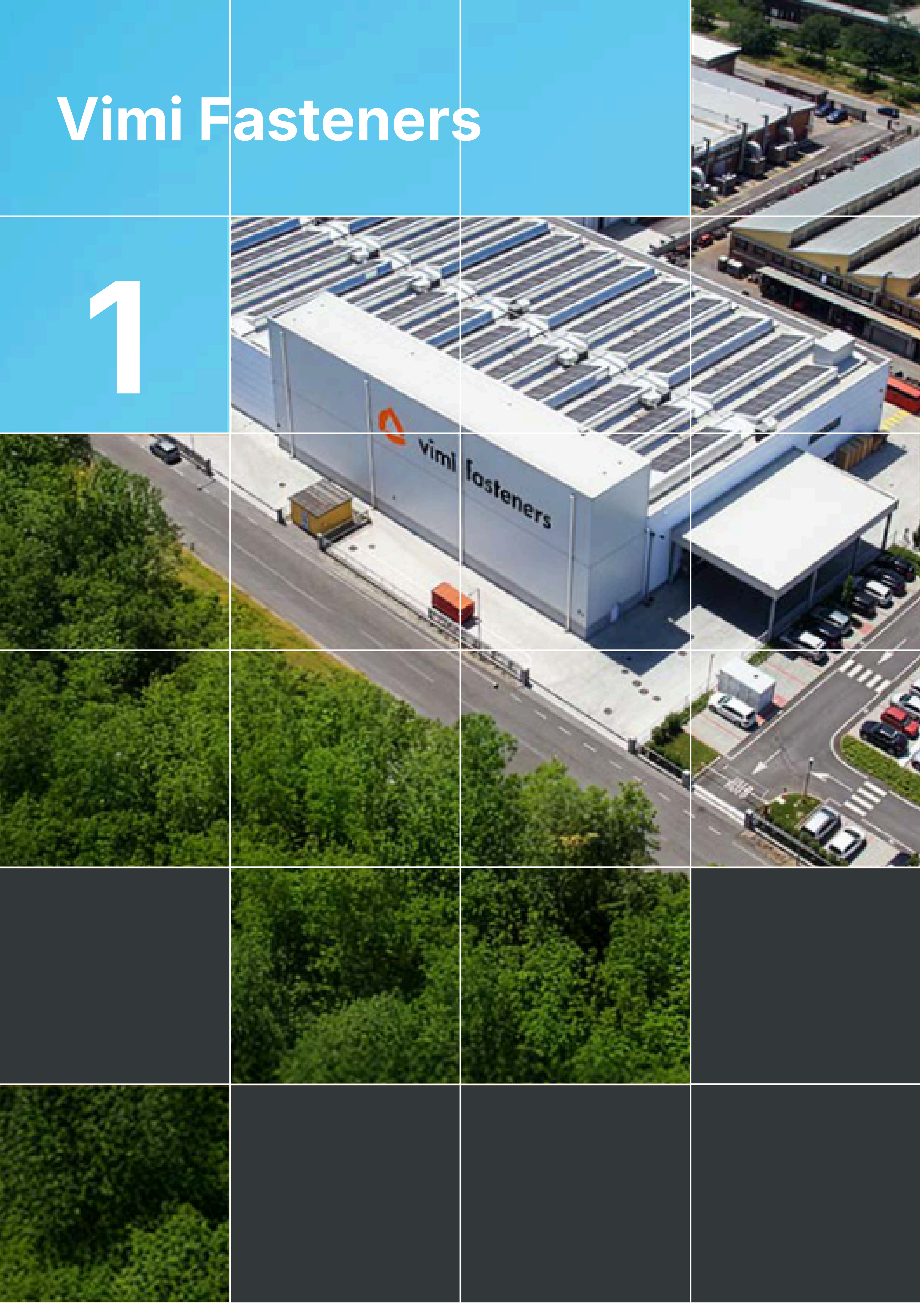
The 2025 Sustainability Report approved by the Board of Directors is made available on the institutional website of Vimi Fasteners S.p.A. at https://vimifasteners.com/sostenibilita/, simultaneously with the approval of the other corporate documents.

Vimi Fasteners S.p.A. has notified GRI (Global Reporting Initiative) of its use of GRI Standards and its declaration of use (Statement of Use).

Chapters 1-5	General disclosure (GRI 2)
Chapter 6	Material themes: process and thematic list (GRI 3)
Chapters 7-12	Performance analysis material themes (GRI 200 – GRI 300 – GRI 400)
GRI Content Index	GRI content index list of GRI indicators reported (GRI 1)

Vimi Fasteners

1



Summary profile

GRI 2-1 2-6

- **59 years**
  of experience in the fixing solutions sector
- **300+**
  active customers
- **3**
  production plants / 2 branches. Global presence
- **Leadership**
  Fastening solutions for automotive, industrial, oil & gas, aerospace and motorsport sectors

The Vimi Fasteners Group [EB1] [EM2] has a global presence in the high-tech fasteners sector, serving its customers with over 200 milioni di prodotti[EB3] [EM4] , reaching its customers in more than 300 factories worldwide.

Over the course of more than fifty years of history, the Group, in collaboration with research centres, universities and polytechnics, has gained a great knowledge of fastening systems, the materials used and production processes, in constant updating with respect to the development of new technologies. A feature of Vimi Fasteners' business model is the establishment of deep collaborations with its customers, both national and international, with the aim of contributing to their success through the provision of innovative, qualitatively and technologically advanced solutions, responding to complex production needs that may involve the use of specific materials,such as special steels and superalloys, using cutting-edge technologies.

Since 2018, Vimi Fasteners SpA has been listed on the Euronext Growth Milan multilateral trading system, organized and managed by Borsa Italiana.

The company has its registered office in Novellara (RE), Italy. The Group's share capital as of December 31, 2025, is €9.646 million. As of December 31, 2025, the Group had 266 employees, 263 of whom were in Italy and 3 at subsidiaries abroad.

SECTOR OF ACTIVITY: PRODUCTS- SERVICES- MARKETS

Since its founding in 1967, Vimi Fasteners has been operating in the field of **high-precision mechanics**, and has established itself as a leader in the design, production and marketing of fasteners and mechanical components with high engineering content. The sectors mainly served are **Automotive, Heavy-Mid Duty Truck, Off Roads, Energy, Supercars&Motorports, Agriculture, Oil&Gas, Marine, Infrastructure and Areospace**.

STRUCTURE OF THE GROUP AND GEOGRAPHICAL PRESENCE

The Headquarter of the Vimi Fasteners Group (headquarters of the parent company Vimi Fasteners SpA and main production plant) is in Novellara (Reggio Emilia / Italy).

The subsidiaries are:

- MF Inox S.r.l. – based in Albese con Cassano (CO)
- Filostamp S.r.l. – based in Alpignano (TO)
- Vimi Fasteners G.m.b.H. – based in Rommerskirchen, Germany
- Vimi Fasteners Inc. – based in Charlotte, NC, USA
- Two representative offices in the UK and China

GLOBAL FOOTPRINT

55,16%
FINREGG SPA

23,53%
ASTORK SPA

21,32%
STOCK MARKET

VIMI FASTENERS SPA

100%
VIMI FASTENERS INC

100%
VIMI FASTENERS G.M.B.H.

100%
M.F. INOX SRL

100%
FILOSTAMP SRL

REVENUE BY GEOGRAPHICAL AREA AND MARKETS

The Group's consolidated revenues for the 2025 financial year reached €56.9 million, compared to €56.19 million for the 2024 financial year.
2025 opened in an economic and geopolitical context marked by rapid, unpredictable and often contrasting changes, which put demand and the supply chain under stress. These effects then consolidated throughout the following 12 months, keeping the reference context extremely challenging for the companies operating within it. Alongside the slowdown in the automotive sector, which for some years has now shown more or less fluctuating signs of criticality, signs of slowdown also emerged in the Oil & Gas sector, due to the decrease in the price of oil compared to the peak levels reached around the middle of the previous financial year. The Vimi Group nevertheless managed to once again demonstrate its strong resilience and responsiveness, with the abilityto adapt as quickly as possible to sudden changes in external conditions.
The increase in orders reflects a strengthening of demand, thanks to new business in the industrial sector and the entry of new customers in the automotive sector, which have partly offset the reduction of others in the same sector.
Despite the critical issues highlighted above, in fact, at the group level, during the 2025 financial year there was a significant recovery in orders (+11% of order entry compared to what was recorded in 2024), driven above all by Group Leader Vimi Spa.
The increase in orders reflects a strengthening of demand, thanks to new businesses in the industrial sector and the entry of new customers into the automotive sector, which have partly offset the reduction of others in the same sector.
As a direct consequence, the Vimi Group's order book as of December 31, 2025, amounts to €37.9 million, a significant improvement from the €31.4 million of December 31, 2024.

Revenue geographical area	2023		2024		2025	
(Euro thousands)	Amounts	%	Amounts	%	Amounts	%
Italy	19.808	27,9%	18.504	33,66%	18.019	31,87%
EU countries	26.407	44,6%	23.935	43,54%	25.705	45,47%
Extra-EU Europe	3.669	6,2%	3.249	5,91%	3.070	5,43%
USA and Canada	4.727	13,5%	5.339	9,71%	6.025	10,66%
Rest of the world	4.250	7,7%	3.941	7,17%	3.714	6,57%
Total	**59.169**	**100%**	**54.967**	**100%**	**56.533**	**100%**

HISTORY OF THE VIMI FASTENERS GROUP

1967 The Viterie Mirabello company was founded in Reggio Emilia as a manufacturer of cold-stamped captive screws with chip removal.

1970 The new headquarters and production plant opens in Novellara (RE).

1980 – 2000 As a result of the evolution of powertrain technology, Vimi Fasteners develops a wide range of products, increasing the supply on the international market. EN ISO 9001 certification is achieved to ensure high quality standards for customers.

2001 – 2002 Viterie Mirabello is acquired by the Storchi family. The company's mission and brand are being redefined under the name Vimi Fasteners. ISO / TS 16949, OSHAS 18001 and UNI EN ISO 14001.2003 certifications are obtained.

2008 Process and product improvement projects initiated by adopting Kaizen and Lean Six Sigma principles. The factory is expanded to accommodate the heat treatment process and tool prototyping.

2009 – 2013 The sales organization is being extended to emerging countries. EN 9100 certification for the aerospace industry is achieved.

2014 – 2016 Launch of a new strategic plan with three main investment areas: high-strength screws, rocker screws for diesel engines, and product range extension. In addition, research investments are made for light alloys and titanium screws.

2017 100% subscription to the shares of Vimi Fasteners GMBH, based in Germany.

2018 Acquisition of 100% of the capital of the company MF Inox Srl active in the Oil & Gas, Energy and Infrastructure sector and establishment of Vimi Fasteners Inc based in the USA. Entry on the AIM Italia stock exchange.
2019 Commitment to energy and climate: installation of the photovoltaic system at the Novellara headquarters.

2019 – 2021 Redefinition of organizational structure and digitalization of business processes.

2019 – 2021 Acquisition of global clients and redefinition of the Group strategic plan.

2022 Publication of the Group's first Sustainability Report (2021 financial year). Work begins on expanding the photovoltaic system at the Novellara site, which will provide 1 GWh of energy production, covering 30% of the plant's total electricity needs.

2023 Acquisition of 100% of the capital of the company Filostamp Srl active for more than 40 years in the production sector of viteria, bolteneria. Filostamp Srl is also specialized in the manufacture of customized fastening systems.
First Sustainability Report certified by third party.

2024 Launch of the new Vimi Group organization. Strategic and Sustainability Plan 2024-2027.

2025 Obtaining a patent for the production of “smart screws”

CULTURE AND VALUES OF VIMI FASTENERS

Vimi Fasteners' corporate culture, while preserving the value of its roots, is able to interpret the reality of the company and provide appropriate responses to the constant changes in the relevant competitive scenarios.

Our mission:

Contributing to our customers' success with high-tech fastening systems

The value of Vimi Fasteners lies in its human capital. The resilience and continuity of its business model depends on the ability to consolidate transparent relationships with all stakeholders.
This commitment reflects the centrality of the social dimension, supported by solid and forward-looking governance. This approach is inseparable from a protection of the surrounding environment, pursued through responsible and conscious management of natural resources.

The person at the center

People are our greatest asset. We promote a culture of engagement, commitment and participation recognizing merits and success

Do together

It's our motto. People work together and share their skills and knowledge to achieve excellence

Attention and respect of stakeholders

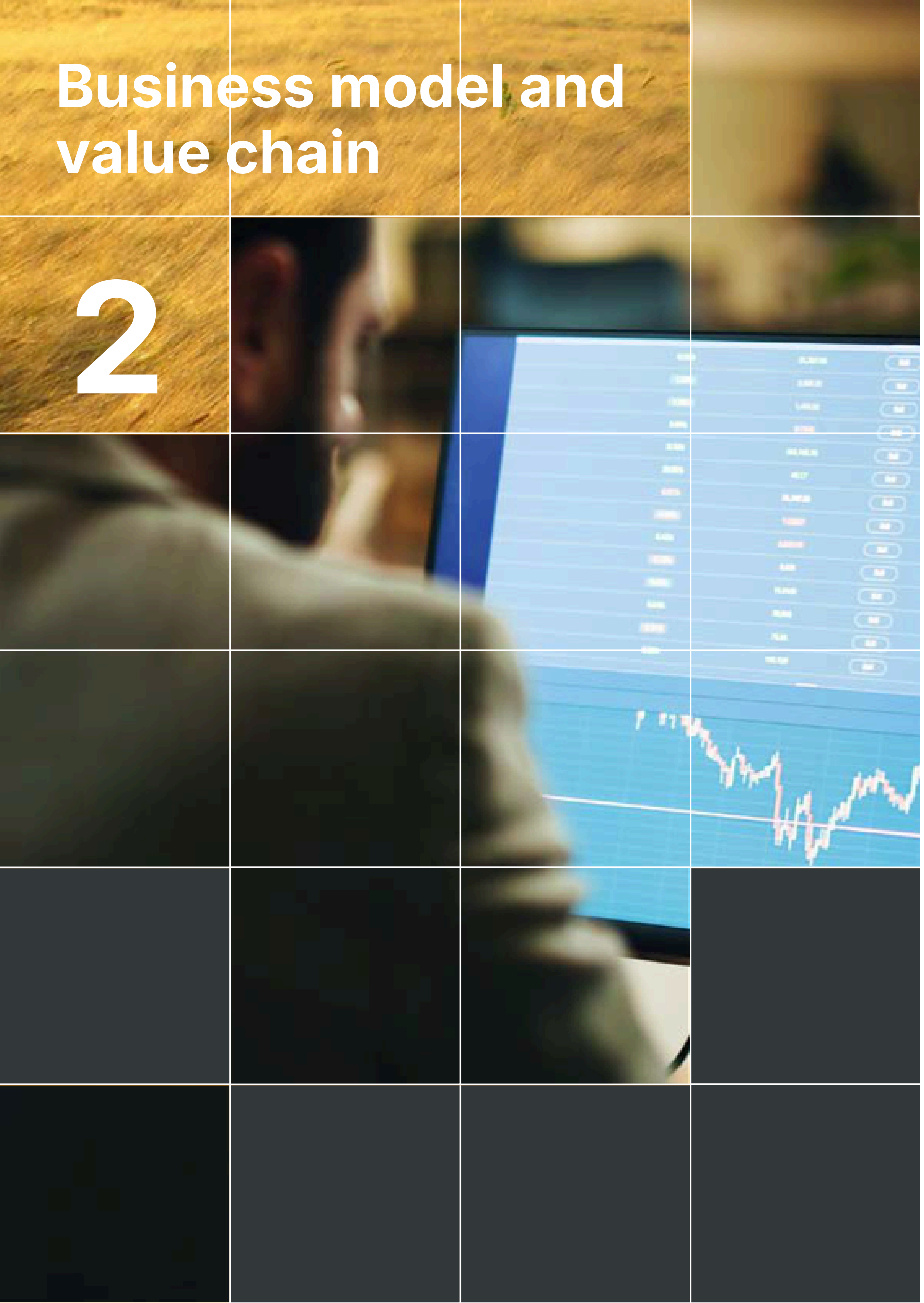
Vimi Fasteners generates value and increasing performance levels in line with both the short - and long-term expectations of its stakeholders

Professional behaviors

The people of Vimi Fasteners operate with transparency and fairness and establish relationships with their interlocutors based on trust and mutual respect.

Business model and value chain

2



Know-how, Co-engineering e innovation

GRI 2-6

The Group manufactures and manufactures high-performance mechanical fastening members, in particular special screws using cold, hot and semi-hot stamping techniques.

Over the past few years, Vimi Fasteners has invested significant resources in new machinery and research projects, collaborating with leading external bodies to develop new, ultra-high-performance products.

Vimi Fasteners is a leader in the design and manufacturing of high-tech fasteners for multiple fields of application. Vimi Fasteners can provide co-engineering activities to customers.

The application of its knowledge allows the organization to operate effectively and continue to position itself as a leader in fastening solutions within its target markets and potential development markets.

Business areas and markets

GRI 2-6

The target markets for Vimi Fasteners' activities are that **Automotive, Heavy-Mid Duty Truck, Off Roads, Energy, Supercars&Motorports, Agriculture, Oil&Gas, Marine, Infrastructure and Aerospace.**

Supercars & motorsport

Heavy-mid duty trucks

Off road & agriculture

Infrastructures

Marine

Oil & gas

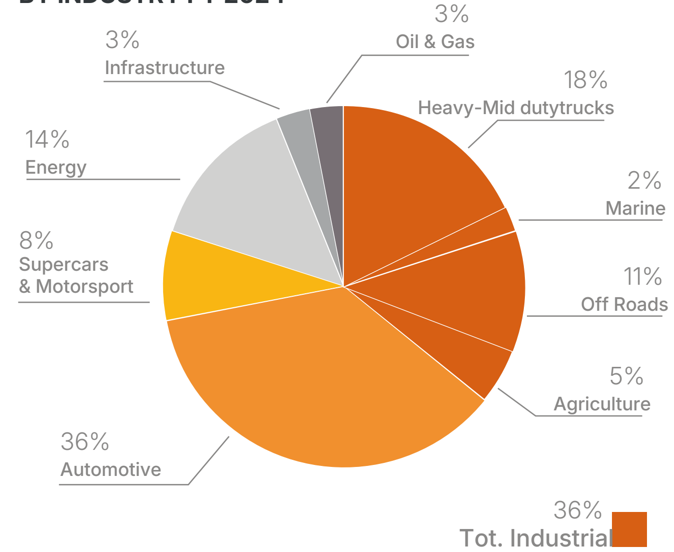
Energy

Automotive

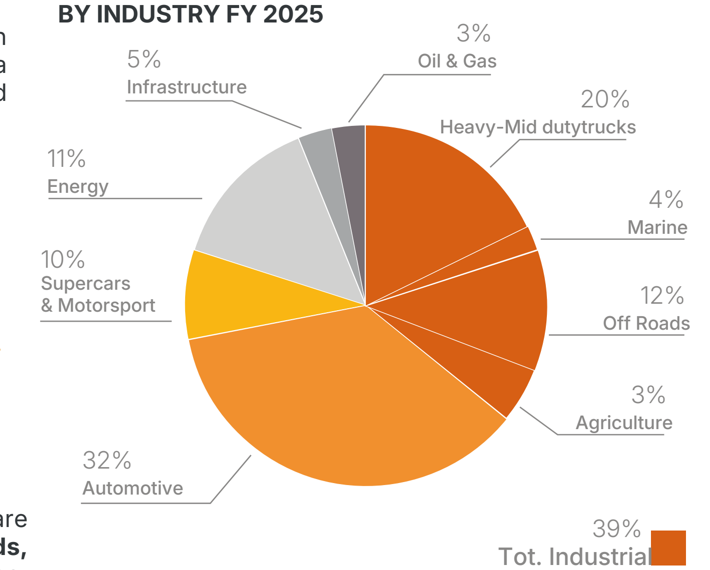
Areospace

The trends confirm the centrality and transversality of the fastener manufacturing sector within the global industrial market. As reported by the Industrial Fasteners Market report the estimate of the global fasteners market

SALES BREAKDOWN BY INDUSTRY FY 2024



SALES BREAKDOWN BY INDUSTRY FY 2025



approximately 50% located in the Asian region, 25% in North America, and 25% in the rest of the world) shows approximately a volume of 104 B$, with a CAGR growing by 5% for the next 10 years, in order to be able to meet the demand of the various sectors that employ these components.

During the 2025 financial year, a general reduction in interest rates was observed, following significant increases in recent years; however, this slowdown was not always sufficient to incentivize distribution to increase its stock levels, which remained at minimum values, favoring orientation towards shorter production cycles..

The technological development of fasteners continues in terms of quality and design sophistication, such as multipurpose applications that combine drilling, tapping, and unscrewing in a single item, along with the search for high-strength materials combined with weight reduction and a sustainable production process.
Therefore, the search for advanced materials to be used in the production of fasteners becomes fundamental, combining high performance and lightness together with a production cycle

that is more respectful of health and the environment, minimizing the natural resources used for its production. The demand for "smart screws" is increasing; these are equipped with sensors capable of monitoring the physical quantities of the mechanical connection where the fasteners are used, to ensure, for example, remote control of the safety level, as well as predictive maintenance.

Finally, geopolitical tensions are imposing on the supply chain a particular focus on mitigating supply risks, favoring the return of production to Europe compared to the globalization policies followed until a few years ago.

Co-engineering services are provided for customers in all sectors served by the Vimi Group to meet the most specific design needs.

Vimi Fasteners' production is focused on:

- Screws and studs high temperature
- High strength screws
- Screws and studs for speed changes and differential bridges
- Brake system components
- Suspension and wheel screws
- Screws for motor vehicle lighting systems
- Shape details for chassis
- Infrastructure tie rods
- Screws for energy and Oil&Gas sectors (off shore, Subsea, etc.)

The main areas of interest are as follows:

AUTOMOTIVE, SUPERCARS & MOTORSPORT

Vimi Fasteners is active in this sector for 42% of its turnover (32% automotive and 10% Supercars & Motorsport). Vimi Fasteners provides special and critical fastening solutions. The automotive fastening device market consists predominantly of custom fastening systems. Today's challenge lies in promptly capturing new trends aimed at reducing weight and vehicle emissions. This has led to new materials entering the market that are lighter and equally performant than traditional fasteners.

INDUSTRIAL SECTOR

The sale of fasteners for the industrial sector is crucial to Vimi's business, representing 39% of total sales in 2025 and in particular the Heavy – Mid Duty Truck sector contributes 20% of total turnover in 2025. It is a heterogeneous sector, encompassing the marine, off-road and agriculture sectors. Given its diversification, GDP represents the driver for analyzing and evaluating the growth of the entire market.
Vimi Fasteners is a leader in the design and manufacture of special and critical high-performance fasteners for commercial vehicle powertrains and internal combustion engines for industrial, operating machine, agricultural, and marine applications.

OIL & GAS

Vimi Fasteners operates in the Oil & Gas sector through its subsidiary MF Inox Srl, providing special and critical mechanical fastening members, resistant to corrosion, high and low temperatures.
The Vimi Group has entered the market for fasteners for Oil & Gas applications in offshore platforms, energy, piping and engineering. The demand for fasteners is predominantly driven by oil development/production investments which, in turn, are influenced by the price of oil.
Based on customer needs, the following are guaranteed: a) production of small and medium quantities; b) wide product offering; c) reduced delivery times and punctuality; d) product quality; e) fastening solutions in special alloys.

INFRASTRUCTURE

Vimi Fasteners offers customized solutions for the supply of fastening systems, made of special materials and intended for the construction and infrastructure sectors.
The construction industry particularly influences the demand for industrial fasteners as they are widely used in buildings, bridges, and the railway sector.
In particular, fastening systems such as screws, bolts, tie rods, studs and other components for use in corrosive and chemically aggressive environments.

ENERGY

Vimi Fasteners operates in the supply of fastening systems for the energy sector: hydroelectric plants, power generation systems, nuclear plants, wind towers, gas turbines and renewable energy plants. Provides high-performance material components for applications in corrosive environments or high and low temperature applications. Energy market revenue contributed 11% of total sales in 2025.

Partnership, innovation & co-engineering

GRI 2-6

CO-ENGINEERING

A key aspect of Vimi Fasteners' business model is **co-engineering**: the design and development of solutions built in close collaboration with the customer.

Vimi Fasteners uses an EDI (Electronic Data Interchange) platform for customer interaction, which allows visibility of each customer's production and needs for 6-18 months, depending on the contracts and applications used, promoting better organization of internal production processes.

Vimi Fasteners is able to offer a vast expertise acquired over the years, solving problems and bringing new solutions, to design, test and validate prototypes and components also at customers. The FEM (Finite Element Method) simulation tools, used by Vimi Fasteners, allow us to study the molding process of high-performance materials, anticipating any problems and suggesting the optimization of molding equipment to benefit product quality.

Vimi Fasteners has always believed that the best solution for the fastening system should be found by sharing the functional needs of the project together with the know-how of the materials and technologies of the production processes. The result of this approach leads to the optimization of production costs, compliance with quality standards and the highest performance of the fastening system.

RESEARCH AND DEVELOPMENT FOR VIMI

In over fifty years of history, Vimi Fasteners, in collaboration with research centers, universities, and polytechnics, has gained extensive knowledge in the field of technical fastening systems, both for the materials used and for production processes. Technical expertise allows from the very beginning of the client's project to provide support in choosing the most suitable solutions based on the specifications of individual projects. When it begins its collaboration with a new customer, or if one of those already existing needs to find innovative solutions, the Company works in the research and development of customized products, and supports investments in this regard to develop new outlet markets or new design methodologies and production techniques.

Over the past few years, Vimi Fasteners has invested significant resources in new machinery and research projects, collaborating with leading organizations to develop new, ultra-high-performance products to strengthen its competitiveness and be a market leader in every industrial sector it serves.

The Group, through product co-engineering, has established long-term relationships with leading OEM customers (Original Equipment Manufacturer / original equipment manufacturers) and Tier1 suppliers (top-tier suppliers), to offer solutions to applications.

Vimi Fasteners, in the Novellara plant, has 3 laboratories equipped with technologies and tools, to test and analyze any type of steel and alloy, ensuring quality and reliability over time. Vimi allocates a significant share of its turnover to this type of investment; an average of 7% is used for the development of process technologies, machinery, and for research and development projects in collaboration with research centers and universities.

In 2025, the Parent's investments in intangible fixed assets amounted to 489 thousand euros, of which 345 thousand were due to the capitalization of research and development expenses.
These activities concerned the development of innovations in the production process and use of new materials, with the aim of generating competitive strengthening of society in its reference sectors.

The Group's companies have also begun to look with interest at the most current technological developments, such as the use of AI and a greater focus on cybersecurity-related issues: the ability to remain aligned with technological innovations in these areas will, in fact, allow the companies to remain competitive and at the forefront in future exercises as well.
For years now, Vimi has been demonstrating its adaptability, partly due to a governance that is not limited to its past experiences but always open to integration with the new possibilities it can offer.
In this context, the Group Leader has obtained a specific patent for the production of "intelligent screws", which it is hoped will be a driving force for further innovation and improvement at the service of its customers.

Production process

GRI 2-6

Vimi Fasteners has been investing significant resources in research, quality and the most advanced production technologies for years. In order to ensure full control of production processes and optimization of lead times, the company vertically integrated the phases of the production cycle.

Cold stamping, hot stamping and semi-hot stamping

Thread rolling

Machining: turning, drilling, milling, broaching, grinding

Heat treatments: remediation, annealing, tempering, solubilization, aging, surface hardening

Underhead beam rolling

Selection 100%

PROCESS INTEGRATION: VIMI PRODUCTION SYSTEM

Vimi adopts integrated production model based on lean thinking principles (Lean Six Sigma), aimed at continuous improvement and business excellence by providing for the elimination of waste and losses, refining procedures and working methods with the involvement of all employees in continuous improvement. Vimi's production system, moreover, commits all employees to assume co-responsibility with regard to safety, quality and productivity.

The key points of the VPS change programme

Safety at work

Zero defects (8D, PDCA)

Simplification of the production flow

Plant efficiency projects (set-up and reduction of machine downtime

Zero failures through predictive maintenance.

The goal of making all company functions more efficient led to the launch of the "Vimi Lean Program", a program divided into several initiatives: the staff training activity is followed by the adoption of Lean methodologies in operational activities.

PRODUCTION PROCESS AND FACTORIES

The best solution for the fastening system is sought by sharing the functional needs of individual projects, the know-how of materials and production process technologies: optimization of production costs and compliance with quality standards are the result.

A basic element for the success of the Group's business model is the systematic interaction, throughout the entire production process, within the Vimi plants, between the engineering function and production. For some specific phases or processes (for example surface treatments), Vimi also uses **external partners**.
The main process is the **deformation of metallic materials**, which can be carried out using different types of technology, which vary depending on the raw material used and the complexity of the screw geometry and future applications: hot stamping; cold stamping; semi-hot stamping.

The high mechanical characteristics are the result of heat treatments obtained through an **internal**, technologically advanced **heat treatment department**. The department is constantly monitored from an energy, quality, production and atmospheric emissions point of view.

To reduce the response time of the industrialization process of new products, Vimi has a **tool shop**, capable of building most of the equipment used for molding, as well as a technologically advanced laboratory capable of carrying out the mechanical, chemical, and metallurgical tests necessary to ensure product quality and safety. At the end of the processing cycle, each batch is subjected to strict quality controls that verify the product's perfect adherence to customer requirements and is only then packaged and shipped.

The subsidiary of the **M.F. Group Inox** deals with hot-molded bolting processes with possible turning in nickel, titanium and stainless steel alloys, but also with other superalloys suitable for high- and low-temperature and corrosion-resistant applications. MF Inox supplies screws, nuts and tie rods for pressurized organs for applications with high operating temperatures, in corrosive environments in the valve and pump sector, in the energy and oil & gas sector but also in pressure tanks, piping, filtration, plant engineering and offshore platforms in chemical plants and refineries. In the infrastructure sector, special steels are used to ensure sealing in hostile environments (corrosive environment, low temperatures), such as the marine one.

Filostamp S.r.l., founded in 1975, since April 2023 it has been 100% controlled by Vimi Fasteners SpA and, using the technology of deformation of metal wire rod (wire) through cold stamping, produces special parts based on customer designs.
Molding is carried out using the most modern high-productivity technologies (double-shot and progressive presses), using raw materials of various types, with dimensions varying from 2.5 mm to 22 mm, which allow the creation of bolts, screws, nuts, spacers, pins, rivets, tubes and studs.
In addition to stamping, rolling and turning processes, Filostamp can perform vertical stamping and blanking shots. To complete all other processing, Filostamp also has 100% sorting machines with optical systems to automatically control products with special characteristics.

Employees

GRI 2-7

VIMI FASTENERS WORKFORCE

The total number of employees of the Vimi Group as of December 31, 2025 is 266 (195 Vimi Fasteners SpA, 18 MF Inox Srl, 50 Filostamp Srl, 2 Vimi Inc., 1 Vimi GmbH). The table gives figures for the number of employees at the end of the three reporting exercises.

The Group's workforce consists of 99.6% permanent workers, 92.9% of workers have contracted full-time. The female presence, historically limited with reference to production activities, represents 28.2% of the staff. The Group has always been committed to the creation of stable, **long-term employment relationships** with its employees and contracts are predominantly permanent.

It should be noted that as of December 31, 2025, Vimi Fasteners has not formalized an internal communication process for employees who do not recognize themselves within the male or female gender categories, but is evaluating the introduction of a procedure to formalize this process, in order to support its employees and ensure their full freedom in terms of gender recognition and identity.

Employee as at 31 December	2023			2024			2025		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Total number of employees / by gender	76	197	273	75	190	265	75	191	266

Total number of employees by gender / geographical area	Women	Men	Total	Women	Men	Total	Women	Men	Total
Italy	74	196	270	73	189	262	73	190	263
Germany	-	1	1	-	1	1	-	1	1
USA	2	-	2	2	-	2	2	-	2
Total	76	197	273	75	190	265	75	191	266

Total number of employees by gender / type of contract	Women	Men	Total	Women	Men	Total	Women	Men	Total
Permanent	76	193	269	75	188	263	75	190	265
Temporary	-	4	4	-	2	2	-	1	1
Total	76	197	273	75	190	265	75	191	266

Total number of permanent employees by gender/ geographical area	Women	Men	Total	Women	Men	Total	Women	Men	Total
Italy	74	192	266	73	187	260	73	189	262
Germany	-	1	1	-	1	1	-	1	1
USA	2	-	2	2	-	2	2	-	2
Total	76	193	269	75	188	263	75	190	265

Total number of fixed-term employees by gender/ geographical area	Women	Men	Total	Women	Men	Total	Women	Men	Total
Italy	-	4	4	-	2	2	-	1	1
Germany	-	-	-	-	-	-	-	-	-
USA	-	-	-	-	-	-	-	-	-
Total	-	4	4	-	2	2	-	1	1

Total number of employees by type of employment / by gender	Women	Men	Total	Women	Men	Total	Women	Men	Total
Full-time	59	195	254	58	189	247	58	189	247
Part time	17	2	19	17	1	18	17	2	19
Total	76	197	273	75	190	265	75	191	266

Total number of full time employees by gender / geographical area	Women	Men	Total	Women	Men	Total	Women	Men	Total
Italy	57	194	251	56	188	244	56	188	244
Germany	-	1	1	-	1	1	-	1	1
USA	2	-	2	2	-	2	2	-	2
Total	59	195	254	58	189	247	58	189	247

Employee as at 31 December	2023			2024			2025		
Total number of part-timeemployees by gender/ geographical area	Women	Men	Total	Women	Men	Total	Women	Men	Total
Italy	17	2	19	17	1	18	17	2	19
Germany	-	-	-	-	-	-	-	-	-
USA	-	-	-	-	-	-	-	-	-
Total	17	2	19	17	1	18	17	2	19

Other workers

GRI 2-8

The data relating to other workers in the Vimi Group refers to non-employee workers who carry out, in various capacities, activities for the Group. It includes forms of collaboration by way of work administered and other types of collaboration adopted by the Group. Specifically, as of December 31, 2025, the total of 38 non-employee workers is represented by 22 temporary workers and 16 other collaborators.

Other workers as at 31 December	2023			2024			2025		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Workers administered	3	35	38	1	21	22	-	22	22
Interns	1	4	5	3	7	10	-	-	-
Other collaborators*	2	21	23	2	14	16	2	14	16
Total	**6**	**60**	**66**	**6**	**42**	**48**	**2**	**36**	**38**

*Other collaborators include Co.co.co, warehouse workers, etc....

Supply chain

VIIMI FASTENERS

GRI 2-6

Collaboration with suppliers is functional and critical to enable Vimi to consistently ensure that customer needs are met in terms of quality, cost and delivery time.

Vimi Fasteners SpA employs qualified suppliers for the procurement of raw materials –especially steel–, as well as for various services, equipment purchases, and production machinery; multi-year agreements are signed with these suppliers.
Steel suppliers are mainly from the European Union (84%). In particular, steel supplies from Italian suppliers increased in 2025.

Suppliers raw material / steel by geographical area	**2024**
Italy	42%
Other EU countries	42%
Other countries	16%
Total	100%

The **employment account providers are all Italian**, many of which operate in the immediate vicinity or in neighbouring regions.
Excluding raw material suppliers, more than 40% of the labor account purchase turnover comes from suppliers operating in the provinces bordering Reggio Emilia. In addition, Vimi Fasteners SpA has integrated ESG aspects into supplier qualification criteria and approximately 60% of the 2025 purchase value is generated by companies that have ESG policies (e.g. SA8000, Gender Equality, ISO 14001, ISO 45001, ...) and participate in sustainability projects.

The procurement function shall periodically negotiate prices and quantities, monitoring the medium-to-long-term procurement situation, so as to mitigate any impacts generated by short-term procurement difficulties.
As of the date of publication of this document, there are no direct or indirect strategic customers or suppliers of the Group's companies in the countries affected by the conflicts.

However, although it has not at present become necessary to assess direct impacts of a strategic nature on the Vimi Group (in terms of relevant effects in either the short or long term on its own development strategies), the evolving situation is constantly monitored, in such a way that any signs of attention that may appear in the future can be promptly identified.

Customers

GRI 2-6

VIMI FASTENERS' CUSTOMERS AND THE GROUP'S BUSINESS POLICIES

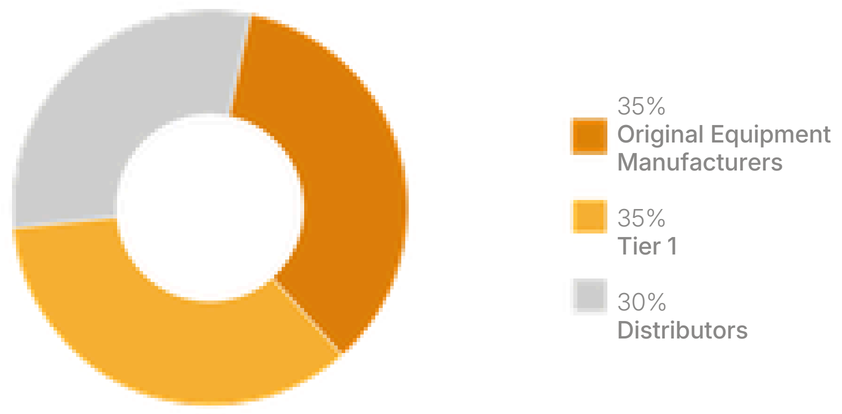
Vimi Fasteners has a network of over 300 clients, including national and international entities. For all the sectors served, the Vimi Group collaborates with companies and groups of excellence, which make use of its services through collaborations that last for decades. At the same time, Vimi Fasteners is able to expand its customer base thanks to the continuous innovation it offers with its products and a careful and continuous monitoring of the market.

In addition, the Group operates in partnership with its customers (OEM, Tier1 and distributors) and develops customized solutions, which it exports worldwide, using special steels, superalloys and cutting-edge technologies in the integrated production of its products.

CUSTOMER RELATIONSHIP MANAGEMENT

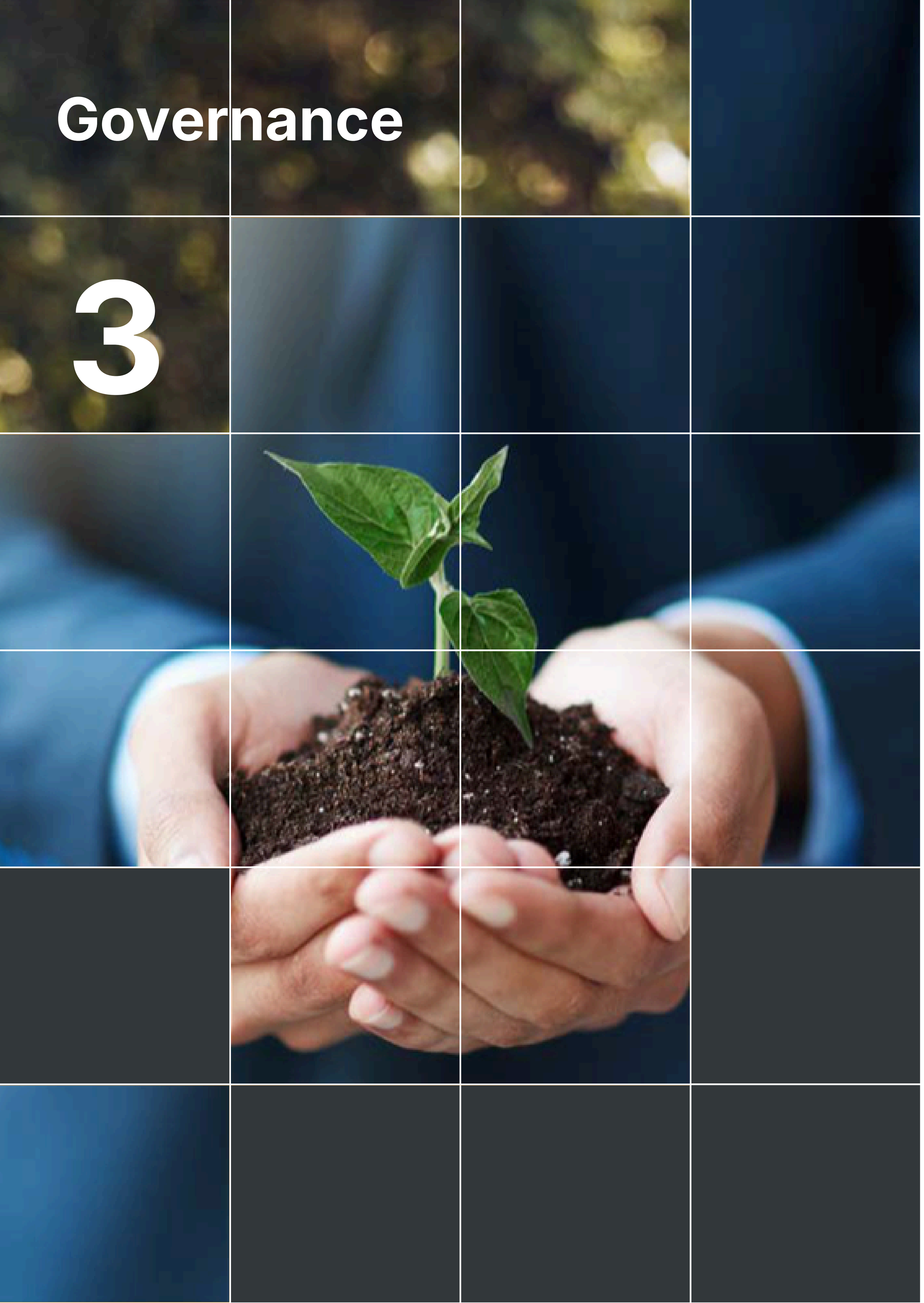
For Vimi Fasteners, which has long-standing relationships with the most important companies in the sectors in which it operates, the ability to establish and maintain strong relationships with its customers is a crucial aspect.

The 2025-2027 Strategic Plan launched by the Group established guidelines for the evolution of Vimi's business model for the current three-year period.
Within the plan, the commercial policies to be pursued were defined, with the set objective of increasing the Group's market share in the industrial sector (considered more resilient), while consolidating and extending sales to existing customers.



Governance

3



In order to ensure an effective distribution of roles and responsibilities within the social bodies and, in particular, a correct balance between management and control functions, Vimi Fasteners has adopted a corporate governance system in line with regulatory developments and national and international best practices, inspired by the principles and recommendations of the Italian Stock Exchange Corporate Governance Code, to which the Society adheres. The adopted model of organizational administration and control is the traditional one, referred to in articles 2380-bis e following of the Civil Code.

Social organ	Role
Shareholders' Meeting	Subjects provided for by law and the Social Statute
Board of Directors	Management of the Company
Board of Auditors	Supervisory function

The legal audit activity is entrusted to Deloitte & Touche SpA

Corporate bodies and committees

GRI 2-9 2-11 405-1

BOARD OF DIRECTORS

The appointment of the members of the Board of Directors shall take place by the meeting, on the basis of lists which may be submitted by shareholders, provided that at the time the list is submitted, they hold a number of Shares at least equal to the share established pursuant to the applicable regulatory and regulatory provisions.

Board of Directors as of December 31, 2025	Charge
Fabio Storchi	Chairman of the board
Marco Sargenti	Managing director
Fabrizio Storchi	Advisor
Ivano Accorsi	Independent director
Alessandro Storchi	Advisor
Aimone Storchi	Honorary President

The current composition of the Group Leader's Board of Directors includes five male members belonging to the over-50 age group, and will remain in office until the financial statements are approved on December 31, 2026. Since April 29, 2024, Elia Bianco has held the role of General Manager of Vimi Fasteners SpA, a role previously held jointly by CEO Marco Sargenti.
Director Alessandro Storchi holds the role of Sales Area Manager at Vimi Fasteners SpA, which is why this member of the Board of Directors is also an executive member. The Chairman of the Board of Directors, legal representative and Investor Relator of Vimi Fasteners SpA, does not hold any other executive roles within the organization.
Please refer to the website in the Vimi Fasteners Board of Directors section for profiles, specific expertise of Board members, and information regarding other important positions held and commitments made by each member

BOARD OF AUDITORS

The Board of Auditors consists of three full members (including one woman) and two alternate members, appointed by the Assembly. The Board of Auditors shall serve for three financial years and shall expire on the date of the Meeting convened for the approval of the budget relating to the third exercise of the office. The current composition of the Board of Auditors of Vimi Fasteners is given below.

Board of Auditors as of December 31, 2025	Charge
Gaetano Signoriello	President of the Board of Auditors
Chiara Prezioso	Standing Auditor
Michele Corradini	Standing Auditor
Claudio Davoli	Standing Auditor
Paolo Esposito	Standing Auditor

Corporate governance

GRI 2-10

As per the Statute, the appointment of the members of the Board of Directors is made on the basis of lists of candidates, who must meet the requirements of professionalism, honorability, and independence. The members of the Board of Directors, who may also be non-Members, serve three social years, which represent the shortest period established by the Assembly, and have the right to re-election. Please refer to the Statute of Vimi Fasteners for specific consultation of the selection and appointment process of directors.

Delegation process and the organizational structure

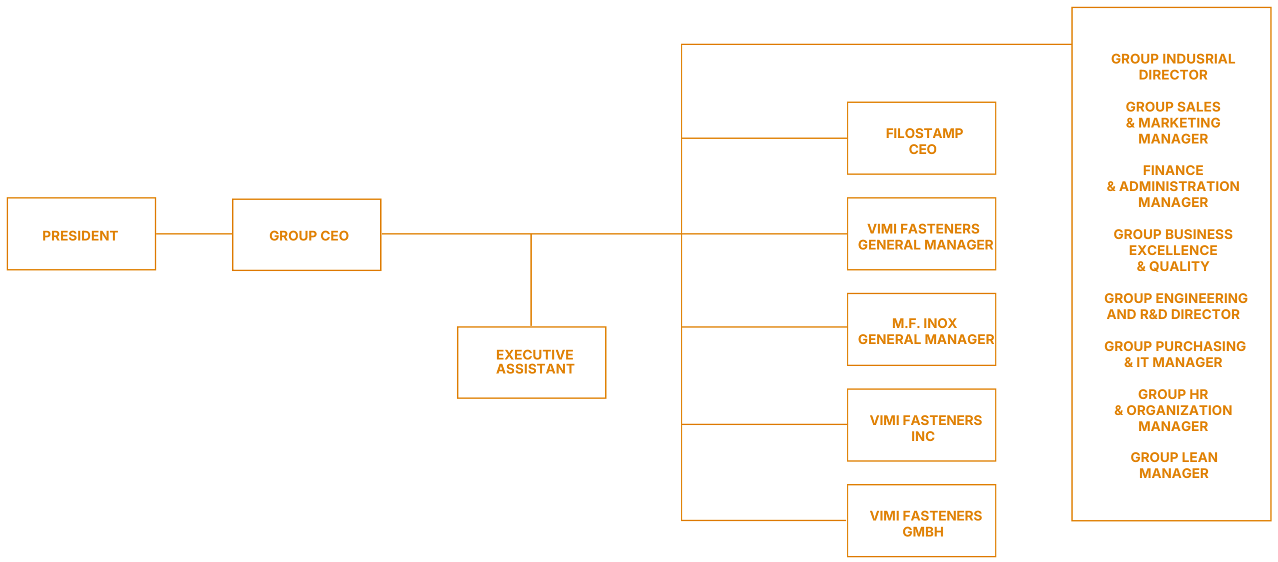
GRI 2-13

The Board of Directors has the power to delegate its responsibilities to one or more of its members. The Directors with responsibilities shall provide the Board of Directors, at least quarterly, with adequate information on the general progress of management and its foreseeable evolution, as well as, in the exercise of their respective responsibilities, on the most significant transactions, in terms of size and characteristics, carried out by the parent company and its subsidiaries. Responsibility for managing impacts is entrusted to the Board of Directors, as no such delegation has been made for the time being. The Board of Directors is also required to decide on the main issues of the company's ordinary operational management (growth plan, financial communication to to the external community, etc.) and extraordinary issues such as M&A operations.

Company management is represented by the' CEO (CEO) and the General Manager, as well as the heads of the main areas, who report directly to the CEO from a Group organization perspective.

ORGANIZATIONAL STRUCTURE

The following is the organizational structure of Vimi Fasteners:



Governance of sustainability

GRI 2-9 2-14

Vimi's processes require in particular a great deal of attention to environmental aspects, such as energy efficiency, reduction of material and resource consumption and containment of production waste.
Reducing the environmental impact of industrial activities by reducing natural and energy resource withdrawals helps address climate change, mitigating its effects, and the needs of a large portion of stakeholders: end consumers, regulators, and the financial world (banks and investors).

Within this framework, the Board of Directors of Vimi Fasteners is required to constantly update its knowledge, with a view to its role as the body responsible for defining and directing the Group's strategy, involving stakeholders in managing impacts and overseeing the sustainability reporting process, and in particular in identifying and managing economic, environmental, and social impacts. The Sustainability Report is approved by the Board of Directors, while the Leadership Team oversees the process of identifying material themes.

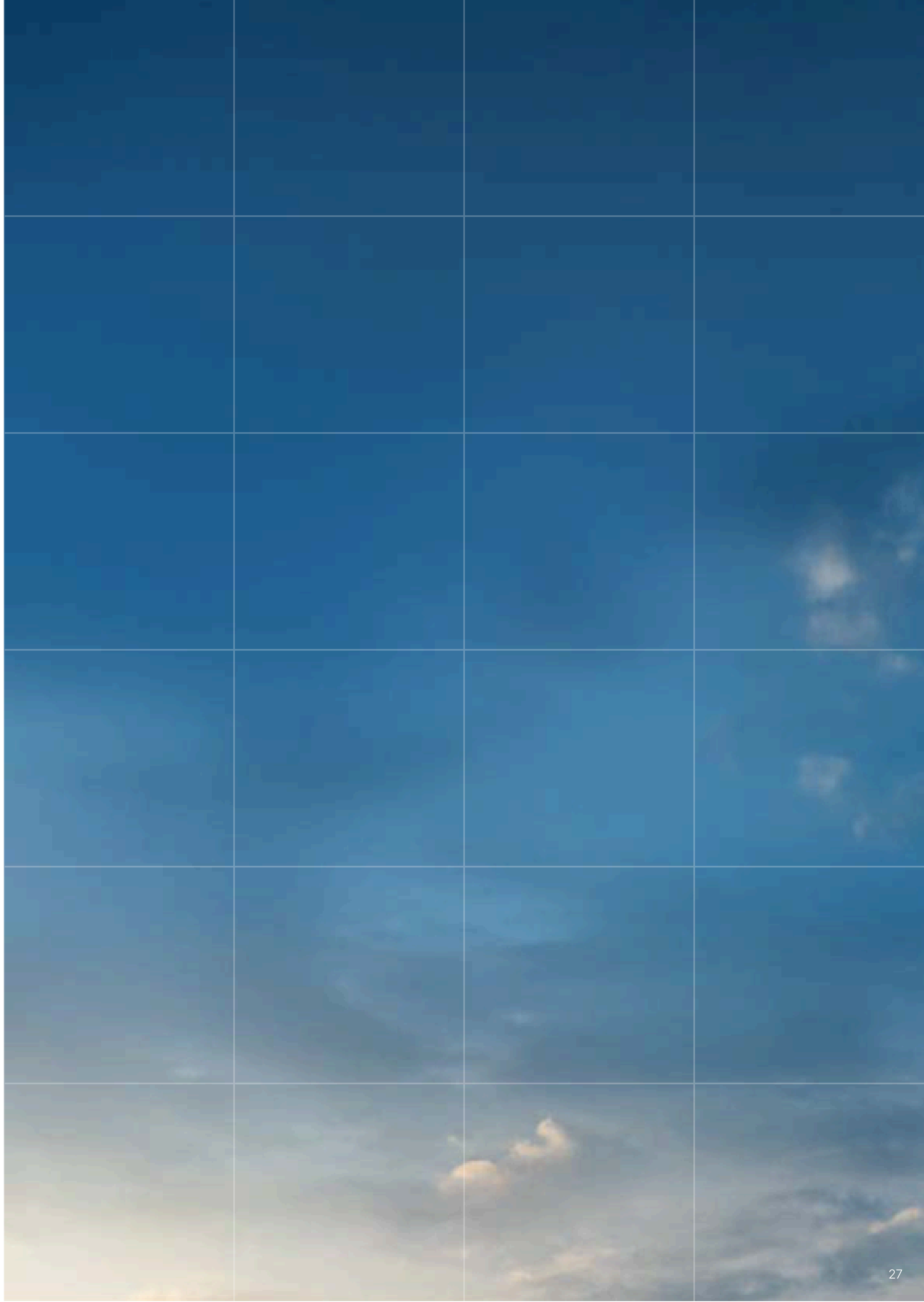
LEADERSHIP TEAM

The Group's governance includes an internal steering committee called the Leadership Team, which includes managers responsible for the Group's various areas and functions. This committee can provide an overall vision, also contributing substantially to the definition of the Group's ESG strategy and more operational aspects.

Communication processes

GRI 2-15

Potential conflicts of interest are prevented and mitigated by the overall system of governance instruments and the related policies and procedures adopted by the Vimi Group, in line with the provisions of the Issuers Regulation, with regard to communications due from significant shareholders.
Any conflicts of interest are appropriately reported and communicated to stakeholders through specific communications reported within the Related Party Operations section available on the Vimi Fasteners website.



Strategy - policies and process management

4

Vimi Fasteners' contribution to sustainable development

Vimi Fasteners is committed to integrating the contents of the United Nations 2030 Agenda and the Sustainable Development Goals (SDGs) that are part of it into strategic and operational directions. The SDGs, in addition to being a guide for pursuing specific sustainability objectives, are to be read, interpreted, and implemented as opportunities for strengthening business, capable of simultaneously generating positive social and environmental impacts.

For more specific insights into the main SDGs impacted by the Vimi objectives and commitments in the short-medium-long term, please refer to the chapter Material Themes - Objectives and Actions.

Based on the 2025 results, the group leader Vimi Fasteners SpA was evaluated for its contribution to sustainable development by updating the **NeXt Index® ESG**.

METHODOLOGY

The NeXt Index ESG is an impact tool, as its objective is both to measure and evaluate the ESG performance of companies (and in a different version of the ETS, Municipalities and Banks), and to accompany them in a strategic planning process for growth actions in integral sustainability. The NeXt Index® ESG is divided into six value areas:

1)The company and the organization's government;
2)People and the work environment;
3)Relations with customers/citizens;
4)Relations with the supply chain;
5)Relations with the natural environment;
6)Relations with the local community.

Each of these areas can be traced back to one of the three ESG pillars as a priority:

- E: area 4 and 5;
- S: area 2 and 6;
- G: area 1 and 3.

Priorityally, since ESG assessment is a multidimensional phenomenon by its nature, its various elements are linked together by interconnections (weak, medium or strong) which determine direct and indirect impacts also in the other dimensions.

Within each of the 6 areas there are five evaluation items, considered essential by the Technical Scientific Committee of NeXt Economia for measuring the level of sustainability of a company. Consequently the overall number of indicators is 30. A number that does not claim to be exhaustive of everything that can be the subject of ESG measurement, but which goes to the essentials to facilitate accessibility and comparability in time and space, starting from a common minimum basis.

Each of the 30 indicators is the subject of measurement and evaluation divided into the following elements:

1)Objective criteria that allow the attribution of an increasing score on a scale from 1 to 5;

2)Risk analysis:

a.To Management: analysis of past policies already implemented by the company on the indicator;

b.Of planning capacity: analysis of future policies, already planned by the company on the topic of the indicator;

c.Context: context analysis based on 30 provincial-level indicators, because not all territories present equal levels of ESG risk;

d.Interior: Analysis of the number of indicators in the NeXt Index ESG for which a performance equal to or lower than score 3 is recorded.

3) Analysis of the presence and severity of any disputes (judicial proceedings of an administrative, criminal and/or civil nature) relating to the topic of the indicator.

Furthermore, each of the 30 indicators is linked as a priority –with the above meaning – to a BES domain and an SDGs, to materialize at the measurement level the theoretical approach of the new macroeconomy in the new microeconomy: the improvement of ESG indicators of companies occurs through the activation of sustainable development processes (SDGs) that generate impacts on the level of multidimensional well-being (BES). This analysis, through the interlinkages system, allows us to return the percentage of the company's commitment in the different BES domains and SDGs.
The scores obtained downstream of the first item return a score on a basis of 100, which will have decreased in relation to the value recorded by the risk analysis – up to a maximum of 10 points - (second item) and the dispute analysis. The final score thus obtained attributes a rating class ranging from C, for results between 0 and 14, to AAA, for results between 92 and 100. The summary return takes place through the delivery of a dashboard in which the various aggregate scores are valued: overall, rating, ESG, value areas, risks, disputes and percentage of commitment in the BES domains and SDGs.
A further step has been taken with the construction of an interactive consultation and analysis dashboard, designed with the dual objective of facilitating access to ESG data for both industry professionals (banks, insurance companies, etc.) and citizens and businesses themselves who want transparent and comparable information to make their voting decisions with their wallets.
The NeXt Index ESG is a living index, that is, a “living index” for two reasons: first, it is equipped with a weighting system built from below by the representatives of the NeXt association and which is updated every two years; second, the six value areas and the 30 themes

in which the instrument is divided remain stable, the objective measurement criteria (the indicators) can be changed with a participated process of the Scientific Technical Committee. These two aspects allow: 1) to prioritize integral sustainability, depending on the evolution of the socioeconomic context, because not all ESG aspects are equally important and this importance varies depending on the historical period; 2) to immediately respond to regulatory developments and the progress of scientific research, consequently adapting measurement criteria, without, however, having to continually reformulate the reference framework. The quality of these characteristics and the solidity of the NeXt Index ESG have been recognized at three different levels:

1)From civil society, which, through representatives of the NeXt Economia association, directly participated in its construction and validation;

2)From the scientific community, with three publications[1];

3)From the Ministry of Enterprise and Made in Italy, which in February 2023 recognized the NeXt Index ESG as a business brand, certification type.

[1] Becchetti L, Cacciapaglia M, Morone P, Raffaele L, Semplici L. Multi-Stakeholder Impact Environmental Indexes: The Case of NeXt. Sustainability. 2021; 13(22):12364. https://doi.org/10.3390/su132212364. Becchetti L, Bobbio E, Prizia F, Semplici L. Going Deeper into the S of ESG: A Relational Approach to the Definition of Social Responsibility. Sustainability. 2022; 14(15):9668. https://doi.org/10.3390/su14159668. Becchetti L, Bobbio E, Raffaele L, Semplici L. ESG measurement beyond the DNSH, between regulatory evolution and the new relational approach of the NeXt Index ESG, in "Short Treatise on Sustainable Development Law" edited by Buonfrate A and Uricchio A (2023), published by Wolters Kluver Italia CEDAM, Milan.

Furthermore, the NeXt Index ESG is compliant with the current EU Taxonomy, with the CSRD predictions and is already linked, as seen previously, with the BES and SDGs frameworks. The scheme also provides a selection of some ISO certifications, but not only, to facilitate the connection between what has already been achieved by the company in a valorization logic and the ESG reference framework.

The score of the group leader Vimi Fasteners SpA of the NeXt Index ESG® 2025 is equal to 65,4,an improvement compared to the previous year (61.3).

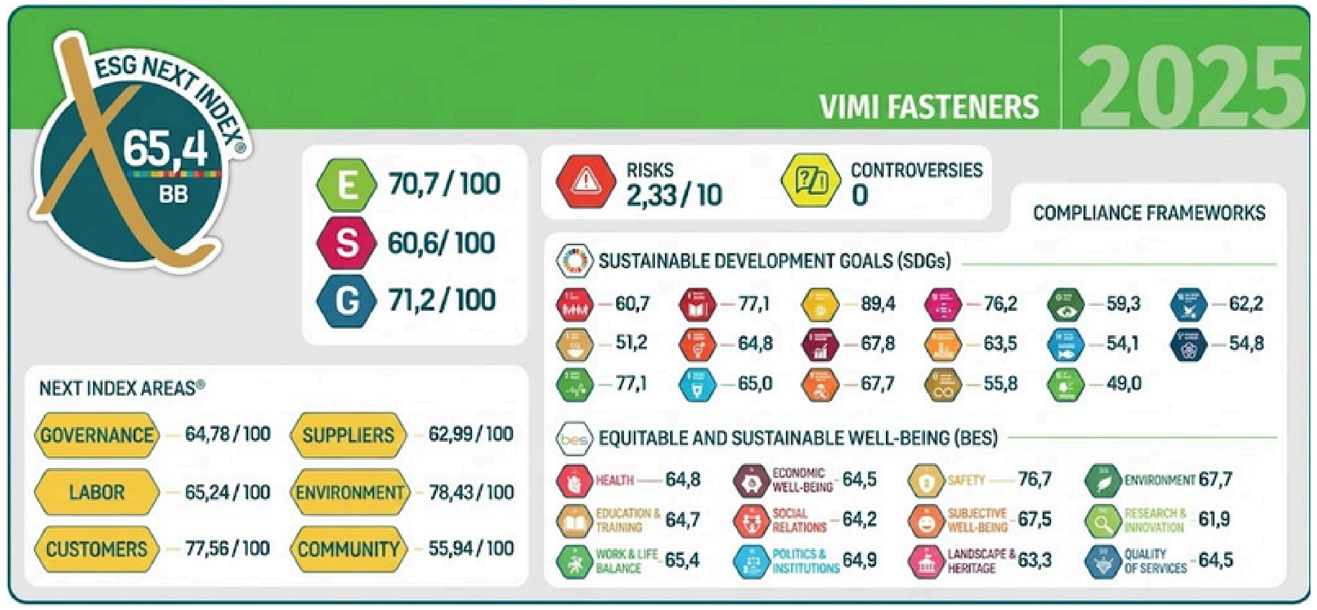
Consequently, the ESG rating is equal to BB (as in the previous evaluation) and therefore Vimi Fasteners SpA is a sustainable company, which keeps processes for improving integral sustainability underway.
The Pillars in which the highest value is recorded are the Environmental and Governance (70.7 and 71.2 respectively) followed by the Social (60.6). There are no disputes.

The level of risks is 2.33 out of 10 (up from 2.37 in the previous analysis). This value is medium low, thanks above all to the presence of past and future policies on integral sustainability issues, which allow for the prevention and management of ESG risks.

The analysis highlights that the company has planned to maintain improvement policies for the future, indicating a propensity to implement a genuine growth path with integral sustainability.

The analysis of the six value areas of the NeXt Index® ESG –Sustainable Enterprise, reveals that the one in which the best performance is recorded concerns the Environment (78.4, an improvement compared to the previous year), followed by relationships with customers (77.6), relationships with workers (65.2), the government of the organization (64.8). Scores above 60 are also present in the area of supplier relations (63). The only area with a score slightly below that threshold, but still well above 50, is that concerning relations with the local community (55.9).

The Next Index ESG® is the main tool that the group leader has given herself to define the actions of the Sustainability plan to progressively improve her ESG rating.



Responsible conduct of business

GRI **2-23 a 2-26**

MEASURES TO PREVENT CORRUPTION

Vimi Fasteners has equipped itself with tools, policies and systems that it considers adequate to counter potential risks in the area of corruption. The system of measures provides in particular for:

- Management and control organizational model pursuant to Legislative Decree 231/2001 (the "Model 231"), for the group leader Vimi Fasteners SpA,
- Management and control organizational model pursuant to Legislative Decree 231/2001 (the "Model 231"), for the MF Inox.
- Group Code of Ethics.

MODEL OF ORGANIZATION, MANAGEMENT AND CONTROL D.LGS. 231/2001

The Management and Control Organization Model pursuant to Legislative Decree 231/2001 (the "Model 231") was adopted by the group leader Vimi Fasteners SpA and MF Inox Srl to equip itself with an operational and control system to prevent the commission of significant crimes pursuant to Legislative Decree 231/2001 in the conduct of company activities.
The Model was designed based on the organizational characteristics and business model of Vimi Fasteners and is being revisited following regulatory developments. The adoption of Model 231 contributes to improving the Company's operations:

a)increasing the effectiveness and transparency of internal decision-making processes, through the clear and timely identification of the skills and roles assigned to each of the subjects involved;

b)strengthening (also through the provision of specific sanctions) the culture of legality and respect for the ethical principles shared by Vimi Fasteners SpA among the Company's employees/collaborators as well as third parties operating with it, also helping to improve the perception of the Company by the community in which it operates.

Model 231 consists of a General Part and a Special Part relating to the different types of torts relevant under the Decree that the Group may be at risk of committing in its business. The Code of Ethics forms an integral part of Model 231.

The General Part contains that information on the regulations, the company and the operational context, such as to identify the main actors of the processes and their responsibilities – characteristics of the processes and administrative procedures and ISO management systems in place – phases of the processes deemed sensitive pursuant to Legislative Decree 231/2001 – map of real risks and the control devices (mitigating factors) that Vimi adopts for the prevention of crimes.

The Special Part contains analysis sheets relating to: a) crime risks; b) probability and methods of implementation; c) sensitive processes with a description of the individual identifiable crimes, methods of implementation of the same, and control protocols. The Special Part also describes the sanctioning system.

As required by the relevant legislation, a Supervisory Body (OdV) has been appointed, which carries out the activities of supervising the operation, application / compliance of operations with the provisions of the Model protocols and taking care of their updating. Model 231 defines information flows to and from the OdV. The Model, limited to the general part, is available on the website Supervisory Board and Code of Ethics| Vimi Fasteners.

CODE OF ETHICS

The Code of Ethics, an integral part of Model 231, which applies to all internal and external workers and collaborators of all Group companies, to whom it is submitted for review, has the nature of a "code of ethics", which emphasizes the responsibility of all Group companies and all collaborators and partners, towards an ethical and transparent conduct of the activities related to their business, which disseminates their main values and promotes their work and ethical/social responsibilities towards the various internal and external stakeholders.

All conduct, operations and transactions decided or implemented by the enterprise and by persons acting in its name and on its behalf, must be in accordance with the law, professional propriety, the principles of transparency, verifiability, consistency and congruity, as well as duly authorized, documented and recorded. Business negotiations and relations with the institutional and commercial interlocutors of the enterprise must be conducted in accordance with the law and in compliance with the principles of fairness, transparency and verifiability.

During 2025, Vimi Fasteners SpA updated its Code of Ethics, which also includes a Code of Conduct for Suppliers, promoting integrity and sustainability in relationships with its business partners.
The Code of Conduct for Suppliers establishes minimum standards regarding human rights, occupational health and safety, the environment and the fight against corruption.
In 2025, internal staff courses for the dissemination of the Code of Ethics were also planned.

WHISTLEBLOWING

Vimi Fasteners has a communication tool (Whistleblowing) dedicated to any reports that guarantees, through computer and cryptographic methods, the confidentiality of the data and the identity of the reporter.
The Organization, Management and Control model and the Code of Ethics also provide that all those who become aware of information relating to the commission of crimes or of facts and/or behaviors that do not comply with the rules of conduct developed by Vimi Fasteners SpA, pursuant to Legislative Decree 231/2001, can make spontaneous reports to the Supervisory Body through the email address organodivigilanza@vimifasteners.com.

In the reporting channel indicated on the website, reports can also be received from parties outside the organization.
During the previous exercise, Vimi Fasteners introduced an encrypted platform for managing Whistleblowing for the Group's Italian companies, which is kept active.

No reports were received during 2025.

Management systems and certifications

GRI 2-24

The variety of product offerings is matched by production quality and management efficiency, which allow the Group to collaborate with all major companies in the sector, always demonstrating attention to respect for the environment, health, and safety.
The Group's strategic approach is confirmed by day-to-day action at all levels, by all corporate roles and functions and which has led it, on a voluntary basis, to the acquisition of internationally recognized certifications, to continuously improve the efficiency and effectiveness of its processes and to offer its interlocutors evidence of the commitment, transparency and correctness that characterizes its activity.

Management System	Description	Group Company
UNI EN ISO 9001:2015 Quality management system	Certification No. 39876/20/S Review date: August 25, 2023 Date of first issue of the certificate: 01 June 2020. Production of connecting and fastening elements.(IAF 17).	VIMI FASTENERS SpA
UNI EN ISO 9001:2015 Quality management system	Certification No. 50 100 3013 (rev.07) Certificate issuance date: June 25, 2024 Date of first certification: 4 July 2003 Manufacture of screws, nuts and mechanical fasteners of stainless steel and superalloys in accordance with customer standards or specifications (IAF 17).	MF INOX Srl
UNI EN ISO 9001:2015 Quality management system	Certification No. CERT-05389-99-AQ-TRI-SINCERT Certificate issuance date: July 12, 2024 Date first issued: 17 December 1999 Viteria moulding and special bolting (IAF 17).	FILOSTAMP Srl
UNI EN 9100:2018 Quality management system in the Aerospace sector	Certification No. AS/216/20/S Review date: September 16, 2025 Date of first issue of the certificate: 29 July 2020. Production of connecting elements, captive screws and special screws to customer specifications, by cold, hot and/or machine tool forming.	VIMI FASTENERS SpA
IIATF 16949:2016 Quality management system by automotive sector	Certification No. TS/39876/20, IATF Certificate No: 0481655 Certificate issuance date: August 25, 2023. Production of connecting and fastening elements. (IAF 17).	VIMI FASTENERS SpA
IATF 16949:2016 Quality management system by automotive sector	Certification No. 11440-2006-AQ-HOU-IATF, IATF Certificate No: 0526628 Certificate issuance date: June 26, 2024. Manufacturing of special fasteners (IAF 17).	FILOSTAMP Srl
ISO 14001:2015 Environmental management system	EMS-8950/S Certification Revision date: February 20, 2025 Certificate issuance date: February 18, 2022 Production of captive screws and special screws based on customer designs using stamping, thread rolling, machining and heat treatment processes (IAF 17).	VIMI FASTENERS SpA
ISO 14001:2015 Environmental management system	Certification 87660-2010-AE-ITA-SINCERT Certificate Issue Date: October 23, 2025 First issue date: 22 October 2010 Cold Moulding of Special Screws, Nuts and Bolts by: Moulding, Rolling, Tuning, Tapping (IAF 17).	FILOSTAMP Srl
ISO 45001:2018 Management for occupational health and safety	OHS-4616 Certification Revision date: February 20, 2025 Certified Issue Date: February 23, 2022 Production of captive screws and special screws based on customer designs using cold stamping, thread rolling, machining, and heat treatment processes. (IAF 17)	VIMI FASTENERS SpA

Compliance

GRI 2-27

As recalled by its Code of Ethics, the Group's activity is oriented towards strict compliance with laws and regulations, in all countries in which it operates.

ENVIRONMENT

During the reporting period, as in previous periods, there were no environmental disputes that gave rise to significant penalties for non-compliance with environmental laws, regulations, or regulations.

SOCIAL AND ECONOMIC AREA

It should be noted that, as already reported when preparing previous financial statements, during the 2022 financial year, the Revenue Agency notified a report of findings (PVC) regarding the liability of tax credits for investments made in research and development activities accrued from the period 2015 to 2019. This proceeding concluded positively during the fourth quarter of 2025 with the dismissal of the case, without action against the Company.

It should also be noted that, following two accidents at the Group's plants, two proceedings were initiated during the 2023 financial year, respectively, against the Employer of the parent company Vimi Fasteners SpA and the Employer of the subsidiary MF Inox Srl. In both cases, notifications of a criminal decree were received from the Employer, and in both cases these proceedings were appealed by the interested parties, given their solid defense positions. On the basis of the status of the proceedings, which are still in their early stages, as well as the documentation produced through their legal advisers, the Administrators assessed that, also taking into account the fact that no tax documents have been received as of the current date under Legislative Decree 231, there are no risks or contingent liabilities that would require specific liabilities on the balance sheet.

Membership of associations

GRI 2-28

Over time, Vimi Fasteners SpA has joined trade associations, with the aim of contributing to issues such as innovation and improving the dissemination of good practices, activating synergistic or aggregative relationships with other entities animated by the same ethical, social and environmental principles.

Vimi is associated with **Confindustria**, and the Chairman of its Board of Directors also held the position of President of Unindustria Reggio Emilia from July 2018 to June 2022. In 2019, the Chairman of Vimi Fasteners was additionally appointed as a member of the General Council of Confindustria.

In terms of innovation, the President of Vimi Fasteners was the main promoter in Reggio Emilia of the development of the **Mechatronics** cluster. Mechatronics is the science that arises from the integration of mechanics, electronics, and computer science in order to design, develop, and control systems and processes with a high degree of automation and integration. The Reggio Emilia mechatronics district is made up of at least 300 companies, operating in 6 sectors, with a turnover of €6 billion and 28,000 employees. They range from agricultural mechanics, industrial machinery, robots, auto repair shop equipment, sustainable and intelligent mobility systems, household appliances, and even the large sector of mobile and industrial machinery components, which sees oleodynamics and power transmission as two global leaders. Mechatronics will enable hybrid solutions, systems capable of remote monitoring and connecting different technologies. This will lead to the integration of expertise and the creation of partnerships and networks between companies capable of ensuring a constructive, comprehensive, and competitive solution for the end customer.

Vimi Fasteners is associated with **ANFIA** (National Association of the Automotive Industry Supply Chain) and its honorary President serves as a member of the association's automotive components board. ANFIA represents and protects the economic, technical, and regulatory interests of the Italian automotive supply chain in institutional bodies and with the competent authorities, bodies, and associations, at the national and international levels, regarding industrial policy and the individual and collective mobility of people and goods.
Through the development of analyses and proposals, participation in institutional discussions, commissions, committees, and working groups, ANFIA promotes and supports legislative and regulatory interventions in industrial, fiscal, and environmental policy that impact the transport, logistics, and road safety sectors, working to define positions that support members in investing in innovation and production.

Vimi Fasteners is part of **U.P.I.V.E.B.** (Unione Produttori Italiani Viteria e Bulloneria), an association whose objectives include promoting and disseminating culture and technical information.

Furthermore, on March 18, 2023, the President of Vimi Fasteners SpA Fabio Storchi was elected **President of UCID** – Christian Union of Entrepreneurs and Managers – for the Reggio Emilia Section, with a 2023 – 2026 mandate.

Aimone Storchi, Honorary President of Vimi Fasteners SpA, was appointed **Probiviri of ANFIA** – National Association of the Automotive Industry Supply Chain – on April 19, 2023, with a 2023-2026 term.

Commitment to the territory and the community

AIPEC – ITALIAN ASSOCIATION OF ENTREPRENEURS FOR THE ECONOMY OF COMMUNION

Vimi Fasteners SpA is part of the Italian Association of Entrepreneurs for the Economy of Communion (AIPEC), which aims to place the culture of giving as an added value of its way of working in the national and international market. Among the main objectives that AIPEC intends to pursue:

- In-depth knowledge of the companies and professionalism that are part of the Association, to share the organization, projects, ambitions, ideas, needs, and difficulties. This will allow connections to arise between companies that share the same ethical principles.
- Training of "new" men and companies who, experiencing the wealth obtained from a real and concrete application of "the culture of giving", want to deepen techniques and strategies for constant growth and improvement.
- Help create healthy businesses dedicated to the common good, which feel as their own the mission of eradicating poverty and social injustice, to help build an economic system and a humane society of communion.

INNOVATION & RESEARCH FOR INDUSTRY (IR4I)

Vimi Fasteners is a member of Innovation & Research for Industry (IR4 I), a cluster of companies that intends to promote innovation and research capacity in a technologically advanced sector such as Aerospace/Aeronautics.

The objective of the IR4 I Cluster is to support with continuous action the integration and harmonization of standards within the Companies that comprise it. Training, training and qualification of specialized operators with the task of improving management, documentation and integration with the Client for a transition from supplier to strategic partner. The IR4I Cluster Companies are certified according to the most important aeronautical standards as well as by Customer Specific certifications.

CHARITABLE WORKS FOR LOCAL COMMUNITY

Each year, Vimi Fasteners engages in liberal payments to support and encourage cultural, sporting, and research and facilitation initiatives for health and personal care services in the area in which it operates.

During 2025, in particular, Vimi supported the local community by financially supporting the soup kitchen of the Bishop of Reggio Emilia. The canteen offers not only a hot meal, but also a moment of comfort, companionship, and listening to those who are welcomed every day.

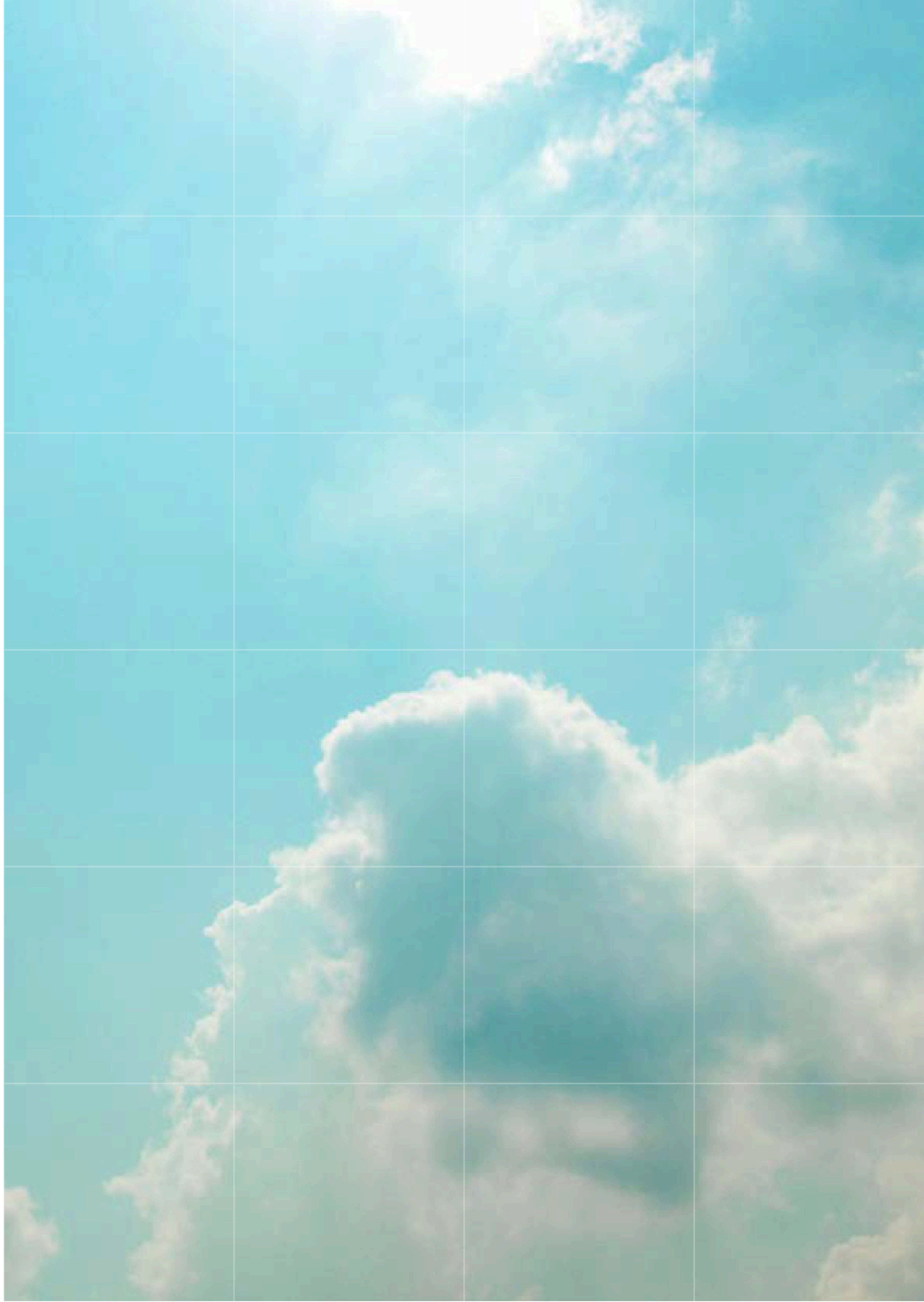
Vimi Fasteners SpA has also remained committed to supporting the work of local communities in the Tuscan-Emilian Apennines in the responsible management of the Biosphere Reserve's forests, making them more capable of absorbing carbon dioxide, reducing hydrogeological instability, and providing a home for the greatest number of animal and plant species.
The Tuscan-Emilian Apennine Biosphere Reserve, recognized by UNESCO in 2015, is now the largest in Italy and extends across 80 municipalities in the provinces of Modena, Reggio Emilia, Parma, Lucca, Massa Carrara, and La Spezia.

Vimi Fasteners SpA has also committed to supporting initiatives by the Campagnola school and other socially beneficial projects in 2025.
During 2025 MF Inox has renewed its social commitment, participating in the initiative promoted by the Tetto Fraterno association in collaboration with Progetti del Cuore, contributing to the donation of an essential means of transport for people with disabilities.

For the Vimi Group, it is essential to support projects that meet the concrete needs of the community in which it operates, demonstrating its active role in improving people's lives and firmly believing that the company, in addition to pursuing economic results, must also be a pillar of solidarity and support for the local community.

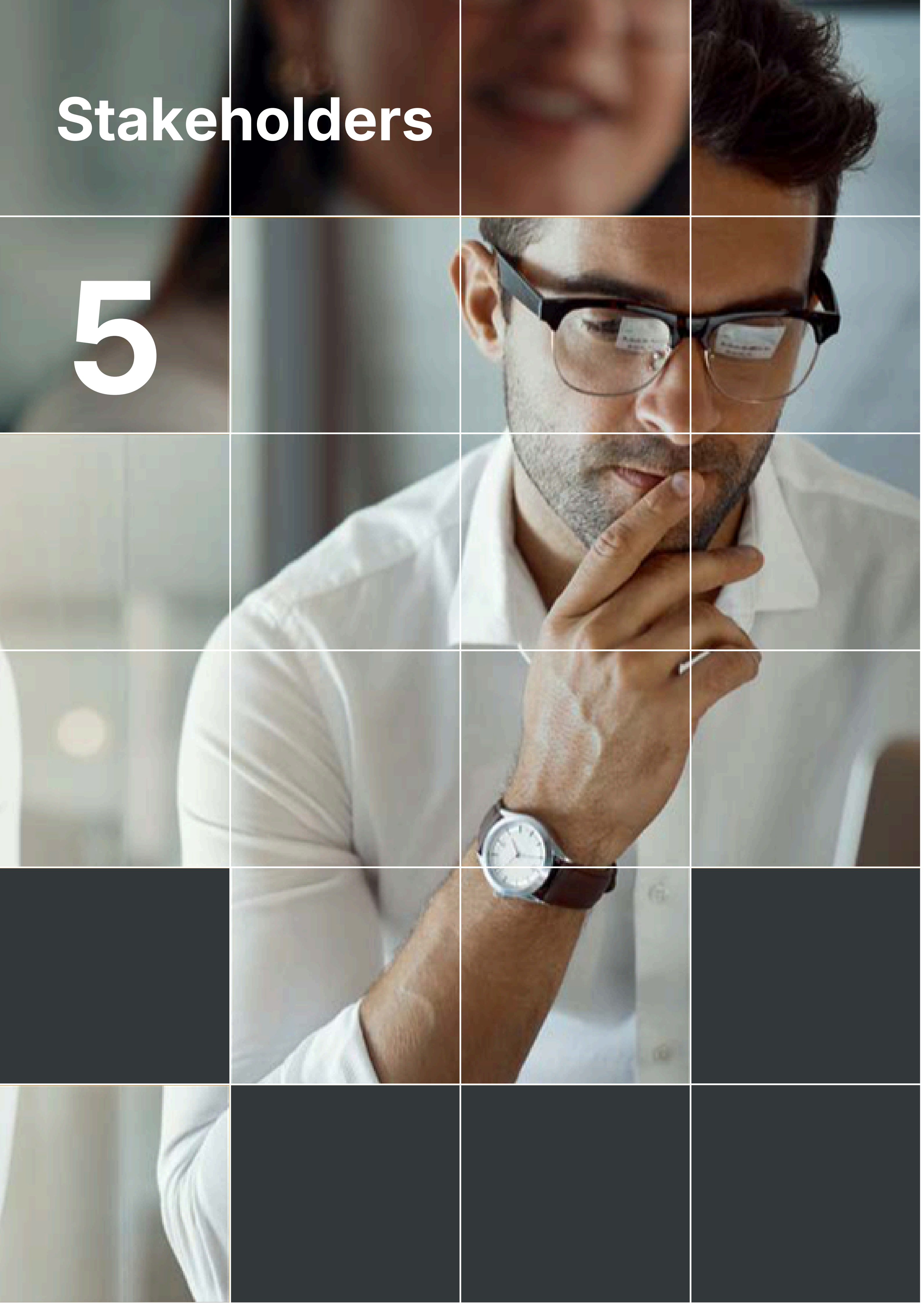
In total, approximately 65,000 euros were donated over the three-year period.

These initiatives confirm Vimi's focus on the needs of the local community and the value society places on corporate social responsibility.



Stakeholders

5



Role of stakeholders

GRI 2-29

Stakeholders are defined as individuals or groups that influence or may be positively or negatively influenced by the firm's activities. Businesses create, develop, and maintain relationships with their stakeholders over time, with tools and systems aimed at strengthening relationships and, consequently, improving their competitive position and ability to generate and distribute value over time. Engagement and engagement with stakeholders (stakeholder engagement) is a structural activity aimed at understanding their interests, expectations, and needs and, in this way, fostering a more effective and informed decision-making process that can enable adequate strategic planning and the achievement of business objectives. Stakeholders may not always have a direct relationship with the company (such as workers in the company's supply chain) or live remotely (think of the end customers of Vimi Fasteners' manufactured goods).
The Group believes that human rights need special attention as they represent the rights of all people under international laws.

The Group's stakeholders were identified taking into account Vimi Fasteners' industry, existing business model and relationship system, as well as geographic presence. In the process of identifying Vimi Fasteners' material themes, the interests of stakeholders who are or could be influenced by the organization's activities were taken into account, albeit without direct involvement.

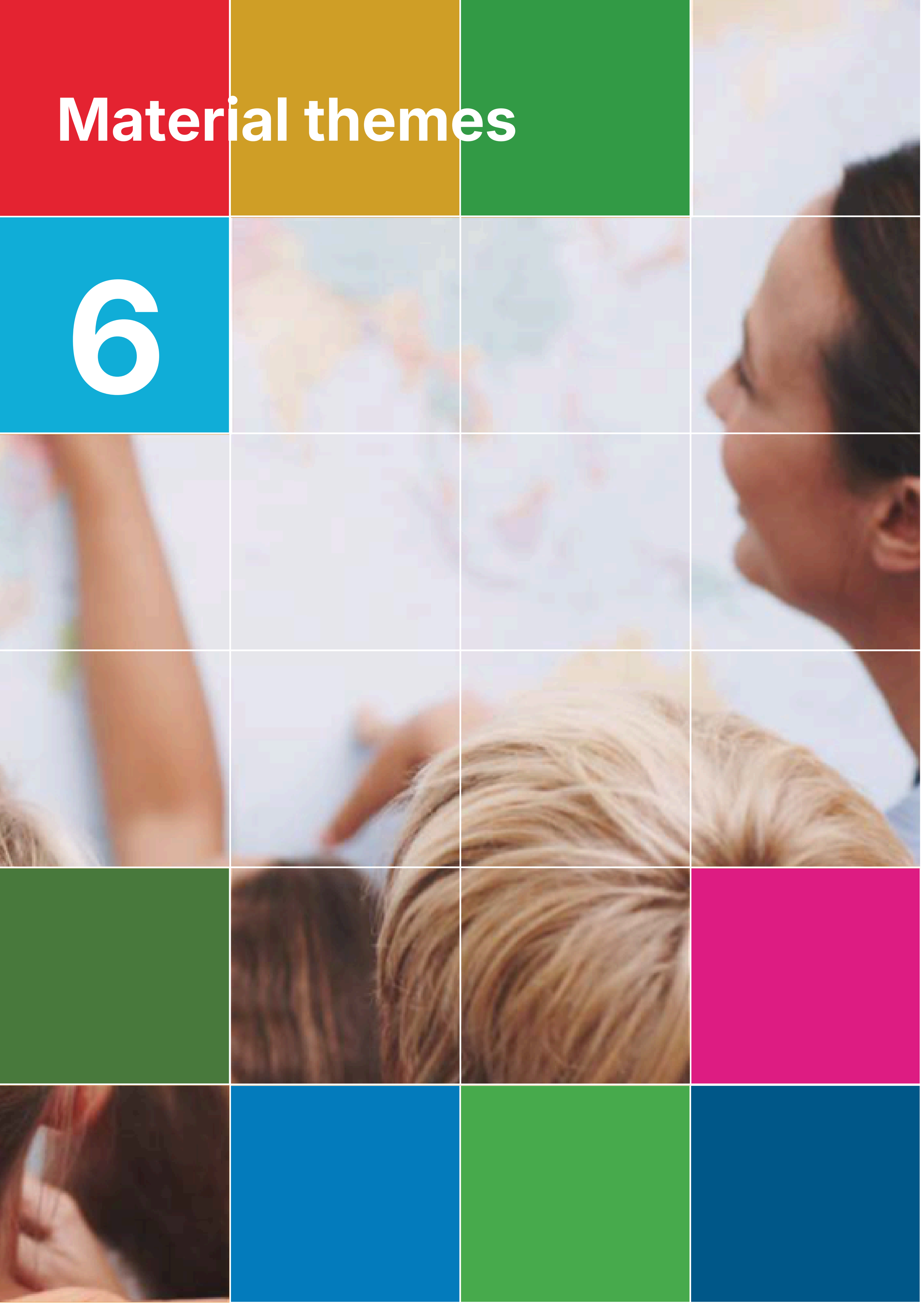
Stakeholders relations and engagements

The system of tools through which Vimi Fasteners manages relationships with its stakeholders is represented below. The tools are differentiated in relation to the different categories of stakeholders. Stakeholder engagement aims to take into account their expectations, perceptions, and priorities in order to increasingly respond to their needs.

Stakeholders	Engagement activities Projects – Initiatives – Reports
Shareholders	Shareholders' Meeting – Board of Directors - Press Releases - Website - Financial Statements - Newsletter – Share Course Price
Banks - Lenders - Investors	Shareholders' Meeting - Investor Relations Activities - Website / Dedicated Section - Regular Meetings and Events / Road Shows– Press Releases – Financial Statements – Newsletters
Employees	Relationships and constant dialogue with Human Resources / HR function and Workers' Union Representations – Periodic / informal meetings – Events training plan – Path-related activities / career development / performance evaluation - Welfare initiatives - Initiatives and internal communication tools - Website and social channels - Social events. Climate survey and surveys
Suppliers	Meetings and visits / business contacts - Definition and sharing of semi-finished production standards and service standards - Dedicated portals and platforms – Website
Competing companies	Industry Events - Website - Competition Participation – Benchmarking - Associationism
Customers	Business meetings and visits - Industry events - Marketing activities - Publications and channels / social content media. Website - Qualification and pre-qualification processes and accreditation supplier portals - Meetings by definition technical specifications / requests - EDI platform. Evaluation tools / questionnaires and Supply chain platforms and any audits.
National and local public administration - Authorities, Institutions and Regulatory Bodies	Meetings / sending and exchanging communications for specific compliance or requests - Audits and verifications - Correspondence.
Local communities / territory-Representative associations	Support and dialogue initiatives, relationships and social responsibility (CSR) - Sponsorships and events and other liberal disbursements - Institutional partnerships – Interventions – Social and artistic heritage enhancement commitments – School-work alternation
Media	Press releases – Social media – Websites – Publications – Events - Specialist interviews and insights, media tutorials, press conferences.

Material themes

6



Impacts and material themes

GRI 3-1 a

MATERIAL IMPACTS AND THEMES ACCORDING TO GRI STANDARDS

According to the Standard GRIs, impacts refer to the effects that an enterprise has or could have at the economic, environmental and social levels, including those on human rights, as a consequence of its own activities or business and commercial relationships. Impacts can be actual or potential, negative or positive, short-term or long-term, intentional or unintentional, reversible or irreversible, and represent the positive or negative contribution of the organization to sustainable development. The most significant impacts represent material themes (Material Topic).

The impacts of a firm's activities and business relationships on the economy, the environment, and people can also have positive and negative consequences on the firm's operations or reputation. Therefore, in many cases, these consequences are also financial or could become so in the medium and long term, impacting the firm's value, stakeholder relationships, and competitive position in the target market.

Identification process - evaluation and prioritization of issues

The process of analysis, identification, evaluation and subsequent prioritization of material themes was developed, as required by the GRI Standards, in several phases.

UNDERSTANDING THE CONTEXT OF THE ORGANIZATION

The Vimi Fasteners scenario and framework, business model, business activities and relationships, as well as the sustainability context and stakeholder analysis, are reported in Chapter 5 of this document above.

IDENTIFICATION OF ACTUAL AND POTENTIAL IMPACTS

Identifying the actual and potential impacts on the economy, the environment, and people, including those on human rights, in the context of the activities and business relationships of Vimi Fasteners SpA involved analyzing external and internal sources, together with the involvement of senior figures in Vimi's Quality function and the Leadership Team.

Main external sources analysed

- World Economic Forum - Strategic Intelligence / Global Risk Report
- OECD Organisation for Economic Co-operation and Development - Due Diligence Guidance for Responsible Business Conduct / OECD sectoral guidance on due diligence
- International Labour Organization (ILO), 2022. Transforming enterprises through diversity and inclusion.
- United Nations Human Rights (UNHR), 2011. Guiding Principles on Business and Human Rights. Implementing the United Nations "Protect, Respect and Remedy" Framework
- Convention on Biological Diversity (2022), Kunming-Montreal Global Biodiversity Framework
- SASB – Sustainability Accounting Standards - Materiality Finder
- ESRS – European Sustainability Reporting Standards (Draft)
- Benchmarking: Vimi Fasteners SpA's main peers and strategic partners: a) Material themes; b) Policies; c) Risk management

Main internal sources analyzed

- Model of Organization, management and control ex Legislative Decree. 231/ 2001
- Vimi Fasteners SpA Code of Ethics
- Management systems
- Risk Assessment Document
- Sustainability Plan Vimi Fasteners SpA
- Questionnaires Self-Assessment Providers

Regarding some of the main sources analyzed, the following is highlighted:

The analysis of SASBs – Sustainability Accounting Standards- Materiality Finder- SASB - he search tool is among the tools defined by the SASB – Sustainability Accounting Standards Board, a Standard Setter now part of the IFRS Foundation. Through this tool, divided into sectors and material themes, it is possible to identify, for the reference sector, the issues that could influence the financial conditions or operational performance of companies. The analysis was carried out with the primary aim of ensuring that the material themes resulting from the Materiality Finder SASB had been considered in the process of identifying themes significant to the Group. The analysis carried out for Vimi Fasteners focused on the Industrial Machinery & Goods sector.

EVALUATION OF THE RELEVANCE OF IMPACTS AND PRIORITIZATION OF THE MOST RELEVANT IMPACTS

The significance assessment phase of the identified impacts aims to establish their priority. Prioritization allows the company to determine the material themes to be reported on, but, above all, to more effectively define, and according to a logic of relevance, the commitments and actions necessary to address impacts. The relevance of an impact depends on the specific conditions of an enterprise, the sector in which it operates and its business model.

The relevance of an actual negative impact depends on the severity of the impact itself, while that of a potential negative impact depends on the severity and probability of the impact. Severity is defined by the GRI Standards based on three dimensions: a) scale: how severe the impact is; b) scope: how widespread the impact is; c) irremediability characteristics.

The relevance of an actual positive impact depends on the scale and scope of the impact itself, while the scope of a potential positive impact depends on both the scale and scope and the likelihood of the impact itself. In the case of positive impacts, the scale of an impact refers to the actual and/or potential benefits of the impact itself, while the scope refers to its actual or possible breadth.

In the context of this impact assessment, this was carried out by the senior figures of Vimi's Quality function, and a subsequent evaluation step was carried out by the CEO.

The conclusion of the process concerned the prioritization of the impacts identified and assessed in relation to their importance and on the basis of a threshold (treshold),defined for this purpose,approved by the Leadership Team.
The impacts that have been identified as most relevant are the subject of reporting within the present document.

Material issues

GRI 3-2 3-3 a,b

The results of the activities carried out are summarized in the following table, which highlights the material themes, the underlying impact areas (descriptions and reasons for the relevance of the selected themes), the characteristics of the material theme, and the specific indicators (GRI Standards) used for reporting, reported in detail in the GRI Content Index, an integral part of this document. Material themes are grouped according to the ESG (Environmental, Social, Governance) classification.

	Material issues	Impacts - Summary	GRI Topic Standards
E	**Environmental**		
1	Pollutant emissions, CO2 and climate change	Negative impacts from emissions originating from production activities. [Negative – Actual – Involvement of the Group directly and through its relations with the supply chain]	GRI 305 Emissions
2	Energy consumption and energy efficiency	Negative impacts from emissions originating from production activities. [Negative – Actual – Involvement of the Group directly and through its relations with the supply chain]	GRI 302 Energy
3	Responsible use of resources - waste management and circular economy	Environmental impacts related to the generation of hazardous waste and not dangerous in the production phase. [Negative – Actual - Direct Group Involvement]	GRI 306 Waste
S	**Social**		
4	Employment & training	Improving workers' skills through training and professional development activities, including those related to growth and personalized evaluation objectives, with positive impacts on employment and retention as well. [Positive – Actual - Direct Group Involvement]	GRI 401 Employment GRI 404 Training and education
5	Diversity Equity Inclusion	Negative impacts on employee satisfaction and motivation due to discrimination (e.g., gender, age, ethnicity, etc.) or other non-inclusive practices. [Negative – Potential - Direct Group Engagement]	GRI 405 Diversity and equal opportunities GRI 406 Non-discrimination
6	Health and safety at work	Accidents or other accidents at the workplace with negative consequences for the health and safety of all persons operating within Vimi Fasteners[2]. [Negative – Actual- Direct Group Involvement]	GRI 403 Health and safety at work
7	Product Quality / Customer Health and Safety	Incidents of non-compliance in the area of health and safety of products and end consumers. [Negative – Potential - Direct Group Engagement]	GRI 416 Health and safety of customers
8	Sustainability in the supply chain	Negative impacts linked to the procurement of goods and services from suppliers, in particular the social and environmental impacts generated by them (human rights, worker health and safety, and environmental impacts related to energy consumption and emissions). [Negative – Actual - Involvement of the Group directly and through commercial relations]	GRI 308 Environmental assessment of suppliers GRI 414 Social evaluation of suppliers
9	Relationship and development local communities	Development of projects and initiatives to support and economic, social and cultural development of the community and the territory. [Positive – Actual - Direct Group Involvement]	N/A
10	Data security and privacy	Data breach incidents and poor corporate security management with negative impacts on customer and employee data protection. [Negative – Potential - Direct Group Engagement]	GRI 418 Customers' privacy
11	Innovation, research and development and co-design/Innovation and environmental impact of products	Investments in research, development and innovation of products and services - driver for the economic development of the enterprise and vehicle of positive impacts on the environmental and social plan. [Positive – Actual - Group involvement directly and through business relations]	N/A
G	**Governance / Economic**		
12	Ethics and integrity conducted business	Negative impacts of non-responsible conduct of business through regulatory non-compliance, lack of fiscal transparency and integrity in the management of business relationships. [Negative – Potential - Direct Group Engagement]	GRI 205 Anti-corruption GRI 206 Anti-competitive behaviour GRI 207 Impost
13	Economic performance	Ability to generate positive economic results that ensure the economic sustainability of the impasse and the distribution of the value generated to all stakeholders. [Positive – Actual - Direct Group Involvement]	GRI 201 Economic performance

[2] Data relating to the Health and Safety of external collaborators include only the category of those administered and not the other types of non-employee workers operating at the Group's sites and/or under the control of the Group, in view of their significance and the availability of such data on which the Group does not exercise a direct control.

CHANGES SINCE THE PREVIOUS REPORTING PERIOD

No changes are reported with respect to the material themes identified during the previous reporting period.

Material themes - Objectives and Actions

GRI 3-3 c,d 2-24

Material issues	Objectives and actions	Time frame	SDGs Sustainable Development Goals	
			#	Target
E				
1 Pollutant emissions, CO2 and climate change	Execution of electricity supply agreements with Guarantees of Origin for Vimi Fasteners S.p.A. Maintenance of an environmental and climate protection project that aims to partially offset greenhouse gas emissions (Sustainability Credits)	Achieved in 2025 2025-2026		13.2

Material issues	Objectives and actions	Time frame	SDGs Sustainable Development Goals #	Target
2 Energy consumption and energy efficiency	Maintaining a plan for energy efficiency interventions at the Novellara headquarters in addition to those carried out in 2022 and 2023. Replacement of a suction system in the mechanical processing department to improve working conditions and reduce energy consumption	2025-2026 Achieved in February 2026		7.3
3 Responsible use of resources – waste management and circular economy	Activation of a structured flow of communication with disposers that includes communication by them of the "final destination" of the waste disposed of. Technical interventions to reduce the quantity of used oils to be disposed of, promoting the idea of a circular economy. Reducing the use of plastic bottles by increasing awareness of more responsible use of resources.	2025-2026 Achieved in 2025 Achieved in 2025		12.2 12.3 12.4 12.5
S				
4 Employment & training	Maintenance of a plan to increase training provision and the average number of training hours per employee (based on the needs identified in the Training Plan) in addition to what was carried out in 2022 Improve the training process, training pre-posts and trainers in training and involvement techniques and systematically formalize job-change side-by-side arrangements	2025-2026 2026-2027		8.6
5 Diversity Equity Inclusion	Employee evaluation system with objectives and development of skills and awareness also related to its own impact in ESG terms. Maintaining Greater Equity and Enhancement of Internal Skills, adopting an Internal Job Posting (JPI) process, managing job opportunities within the Group	2026 2025		5.5 10.2
6 Health and safety at work	Maintenance Mapping of accidents of third parties – workers at Vimi Fasteners SpA, integrating the information into the audit process, considering third parties as contractors. Extend the coverage of defibrillators located in the plant, in particular by installing one in the Thermal Treatments department	2025-2026 Achieved in February 2026		8.8
7 Product Quality / Customer Health and Safety	Monitoring and quality improvement actions purchasing / production processes and product quality.	Continuously, annual		3.6 9.5
8 Sustainability in the supply chain	Adoption Supplier Code of Conduct.	Continuously		12.2
9 Relationship and development local communities	Continue with Partnerships and collaborations with research and training institutions (universities in the first place) and other local realities. Maintain an environmental and climate protection project with the support of local communities in the Tuscan-Emilian Apennines.	Continuously, annual 2025-2026		17.16 13.2
10 Data security and privacy	Purchase new server to increase the retention of backUps for Vimi Spa to improve data availability. Spreading dual authentication for users who have Office 365 in the group Backup Filostamp data at Vimi Spa servers Group Leader TISAX Certification	Achieved in 2025 Achieved in 2025 Achieved in 2025 2026-2027		8.8
11 Innovation, research and development and co-design/ Innovation and environmental impact of products	Research actions for the development of innovative projects.	2025-2027		9.5
S				
12 Ethics and integrity conducted business	Review for possible update Model 231. Diffusion Model 231 / specific training Board of Directors and employees for the Italian companies of the Group.	Achieved in 2025 Achieved in 2025		
13 Economic performance	Actions related to the sustainable development strategy and strengthening the competitive position (sustainability plan 2024-2027).	Achieved in 2025		

Risks management

GRI 3-3 d

The relevance and consequent scale of prioritization of an actual negative impact depends on the severity of the impact itself, while that of a potential negative impact depends on the severity and probability of the impact. The combination of the severity and probability of a negative impact defines the risk. The risk management systems adopted by companies identify and evaluate the different risk areas and categories, the economic, environmental, and human impacts.

Vimi Fasteners constantly updates the risk mapping related to its business model, represented with a matrix, including causes and main management-related opportunities.

The tool used for risk identification, analysis, assessment and management is a table that represents a summary of the main internal / external risks and their management methods.

Vimi's risk analysis tool was developed with the contribution of the Group's various functions, with the aim of identifying and profiling risk areas, categories, and types and capable of providing an effective overall picture that reflects the Group – dimension, consequently including the assessments provided by representatives of the subsidiaries.

The Vimi Fasteners risk analysis has been updated throughout 2023, with further developments expected over the next few exercises and the subsequent adoption of an Enterprise Risk Management model. The current configuration provides for risk profiling on multiple levels, specifically:

- **2 areas:** Internal / external risks
- **15 categories**
  - Internal risks: Resources, Financial, Leadership, Production, Quality, Occupational Safety, Information System, Intrusions
  - External risks: Supply, Market, Customers, Pandemics, Meteorological, Logistics (related to natural disasters), Geopolitics
- **60 risk types mapped in total**
- The risk analysis model currently in adoption includes, in addition to tracking specific management methods for each mapped risk, also identifying opportunities for Vimi's business related to the occurrence of certain risks.

In the current configuration, sustainability issues find space in the risks of regulatory compliance of products (environmental, product quality and safety – related materials topic **Product quality / Customer health and safety** and **Innovation and environmental impact of products**), worker health and safety (related material topic **Occupational health and safety**), extreme weather events or natural disasters (related material topic **Pollutant emissions, CO2 and climate change**).

Creation and distribution of value

7

Economic value generated and distributed

GRI 201-1

The **Value generated** and distributed, determined from the Group's Consolidated Income Statement, reports the economic value directly generated by Vimi Fasteners and distributed to internal and external stakeholders. It is consequently a data that provides representation of the creation and distribution of economic value for stakeholders.

The Group's Consolidated Financial Statements are the documentary reference for insights relating to economic, financial and asset performance and performance.

The **Value generated** corresponds, from an accounting perspective, to Vimi Fasteners' revenues (Revenue, Other income, net financial income and change in remainders), while the **Distributed Economic Value** includes costs reclassified by stakeholder category. The amount of dividends is also added to the costs resulting from the Consolidated Income Statement, in the event that the Board of Directors had proposed distributing the year's profit to shareholders. Retained Economic Value relates to the difference between generated and distributed Economic Value, and includes depreciation of tangible and intangible assets, provisions, write-offs on receivables, and deferred taxation.

Economic value generated and distributed (values in thousands of euros)	**2023**	**2024**	**2025**
Economic value generated	**61.986**	**55.639**	**55.040**
Distributed economic value			
Suppliers - Operating costs	37.614	32.601	31.539
Human resources - Staff costs	16.382	16.592	16.292
Banks and other lenders	1.020	1.166	753
Public Administration	399	455	342
Local community	8	31	26
Shareholders - Distributed dividends	-	-	-
Distributed economic value	**55.422**	**50.845**	**48.951**
Retained economic value	**6.564**	**4.794**	**6.089**

The creation of value within the territories in which the Group operates certainly represents a characteristic feature of Vimi Fasteners. Even in 2025, the majority of the economic value distributed, equal to 64%, was allocated to suppliers, as well as employees – mostly resident in the territory (33.1%).

Ethical conduct of business

8

Anti-corruption prevention measures

GRI 205-3

No incidents of active or passive corruption involving directors or employees of Vimi Fasteners (Group Leader and Subsidiaries) were established during the reporting periods, as well as in previous periods, including the reporting periods. For the management methods applied by Vimi Fasteners on anti-corruption issues, please refer to Chapter 4 Responsible business conduct .

Respect for competition

GRI 206-1

During the reporting period, there was no incident and/or opening of proceedings or legal action against the Vimi Group regarding free competition violations, monopolistic practices, antitrust actions that occurred in 2025 or in previous financial years.

Tax transparency

GRI 2 0 7-1207-3

TAXATION APPROACH

The approach to taxation is one of compliance. The Vimi Fasteners Group does not adopt a specific tax strategy (tax planning). Under no circumstances does Vimi Fasteners pursue or realize its interest in violation of tax laws. The aim is to fulfil its tax obligations (formal and substantive) in a comprehensive, correct and timely manner) and to minimise the tax risks arising from existing tax laws and regulations. This approach is also adopted in relation to the cases for which there are any interpretative doubts. The Board of Directors is responsible for compliance with the tax strategy.

FISCAL GOVERNANCE, CONTROL AND RISK MANAGEMENT

Vimi Fasteners does not have significant exposure to tax-related risks. The choices and interpretations of tax rules are well-founded and motivated. Vimi Fasteners is also subject to supervision by the Board of Auditors and control by independent audit firms.

RELATIONS WITH TAX AUTHORITIES (STAKEHOLDER)

Vimi Fasteners guarantees compliance with applicable legal provisions of the principles of transparency, honesty, and fairness in relations with tax authorities (the Revenue Agency, the Customs Agency, the Guardia di Finanza, and other relevant bodies). The management of relations with tax authorities is reserved exclusively for the corporate functions responsible for this, according to an approach based on open and constructive relationships.

INFORMATION AND DATA OF A TAX NATURE

The companies of the Vimi Fasteners Group, with the exclusion of subsidiaries based in the United States and Germany, are headquartered in Italy as a tax jurisdiction. For quantitative tax information and related insights, please refer to the Consolidated Financial Statements.

Data security and privacy

GRI 418-1

Under GDPR legislation, data breaches (so-called data breaches) occur in cases where:

- accidentally or unlawfully (following a breach of the Company's security system),
- unauthorized access and/or destruction and/or loss and/or modification and/or disclosure occurs,
- of personal data stored or transmitted over electronic networks by the Compan.

In cases of personal data breach, the GDPR requires the controller to notify the breach to the competent supervisory authority (for Italy, the Data Protection Supervisor) within 72 hours of becoming aware of it, unless the personal data breach is unlikely to present a risk to the rights and freedoms of natural persons.

In 2025 and previous reported periods, there were no events resulting in data loss (data breach) and subsequent substantiated complaints regarding customer privacy violations and customer data loss..

During 2025, all data controllers at Vimi Fasteners SpA were trained on how to address any threats that could lead to data loss.

Starting in 2025, the parent company began implementing a data management system in accordance with the Trusted Information Security Assessment eXchange (TISAX) standard. This management system offers fundamental benefits, particularly for the Automotive supply chain, including international recognition of data security, ensuring high compliance standards, and improving risk management on sensitive data.

Product quality, compliance and safety and customers

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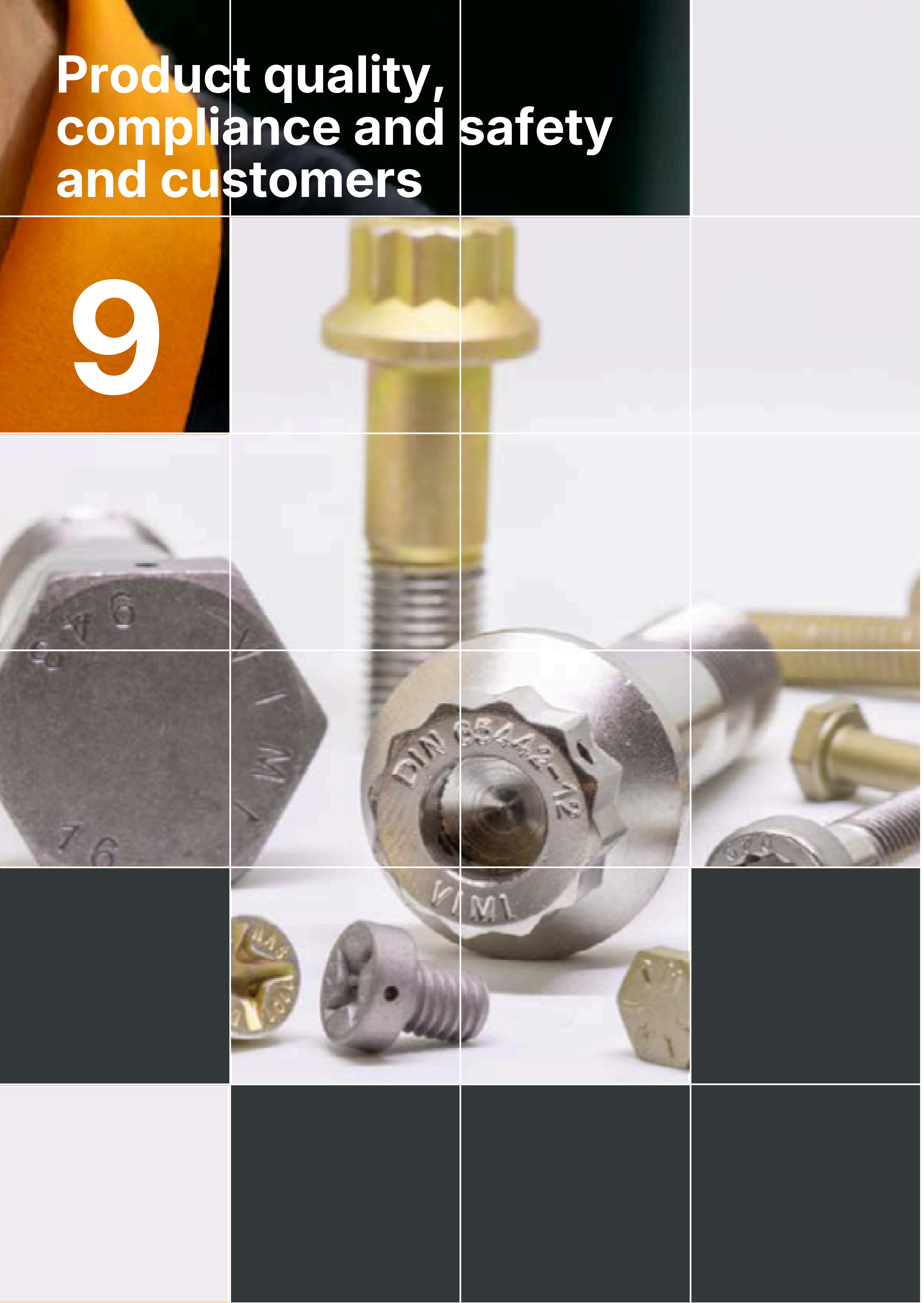
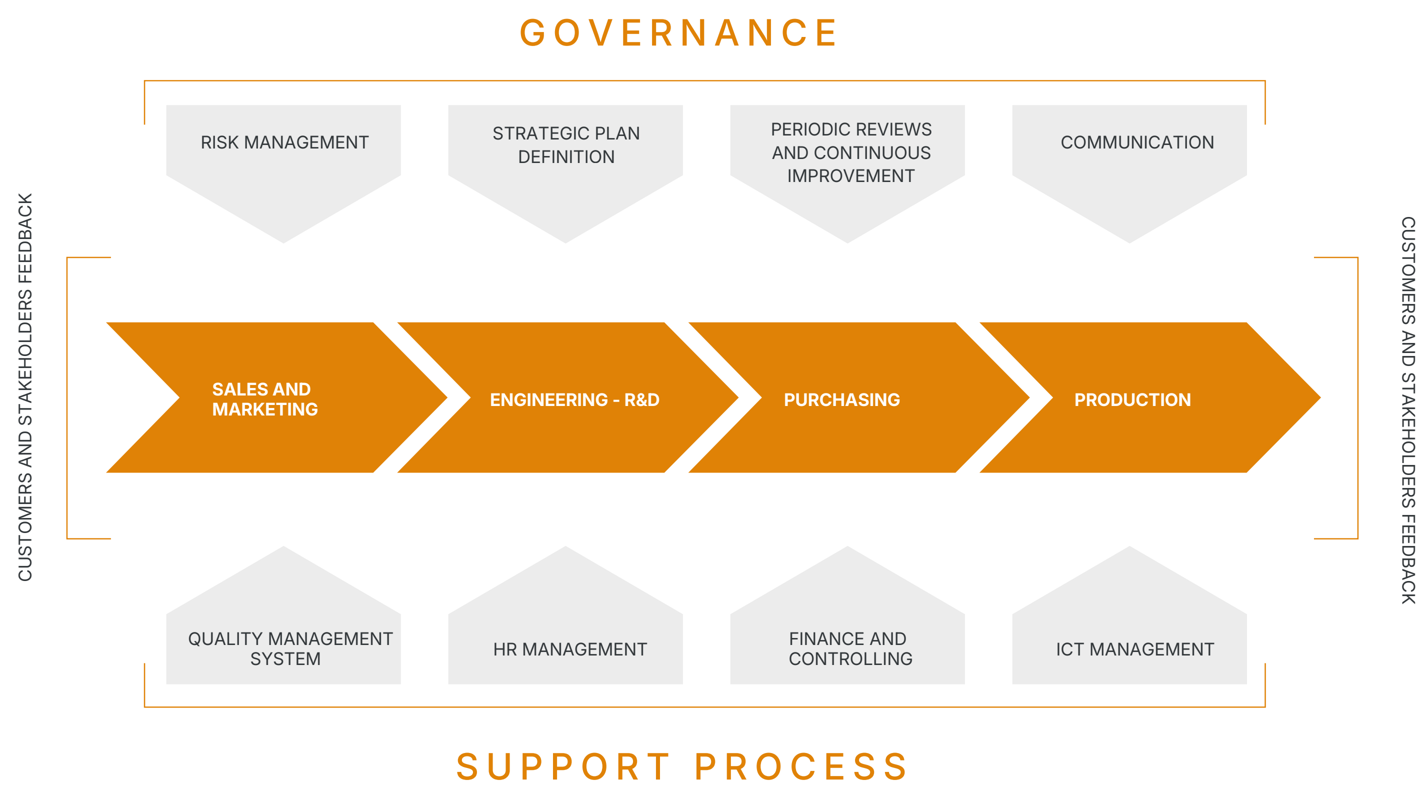


Quality policy

The Quality Policy is currently defined for the group leader and disseminated to all company levels and external stakeholders.

The policy is periodically reviewed to ensure that it is appropriate with respect to the purposes and the reference context of creation, development, production and marketing of the products. All production plants in the group are certified for their Quality system.

Vimi defined business processes, process owners and process perimeters:



The KPIs related to the processes that are periodically monitored have been defined, defining improvement actions.

Processes entrusted externally, which have effects on product quality, are kept under control through specific procedures or instructions.

The structure of Vimi's Quality system is based not only on process identification, identifying stakeholder requirements, and already defined measures, but also on risk and opportunity analysis. Periodically, a multidisciplinary team assesses risks and opportunities related to business processes.

Actions that are identified as a result of the analysis become become an integral part of the quality management system, and their effectiveness is also verified during audits. Based on customer requirements, the strategic plan, and the KPI trend, quality improvement plans are developed, monitored with indicators, and periodically verified with process owners: the **Quality plan** thus defined includes, in addition to actions, the necessary resources and their planning.

The progress of each improvement action is periodically checked.

The key function for maintaining quality standards within the organization is that of the **Quality & Business Excellence Director**, who, on behalf of the CEO,

Outsourced processes	Outsourced	Executed internally, but which can also be outsourced
Surface applications (patch/brake-threads)		
Surface coatings		
Heat treatments		
Mechanical Processing		
Hot stamping		

has mandated the resolution of quality-related issues:

- Represent the customer towards other business functions by disseminating their needs/requirements;
- Manage and verify the performance of the Quality system and key business processes, ensuring they are prepared, implemented and kept up to date;
- Participate in prevention/improvement activities and report to senior management on system performance;
- Promote the use of Quality methods, raising awareness throughout the organization.

The Quality Manager, reporting to the Director of Operations, has the responsibility and authority to:

- Ensure compliance with product requirements;
- Monitor production and shipments to prevent any product and process non-conformities of both stock and new products;
- Inform other company functions of any product and process complaints and non-conformities;
- Ensure necessary actions to prevent non-compliant or suspected non-compliant products from being shipped to the customer;
- Implement improvement plans in case of qualitative drift.

In terms of health and safety at work, Vimi Fasteners demonstrates its commitment by maintaining the environmental and safety management system of the parent company's plant certified in reference to ISO 14001 and ISO 45001.

Health and safety products

GRI 416-1

In order to ensure the safety of the products offered, Vimi monitors and evaluates the impacts for the totality of the products and services offered, according to the quality system, regulatory guidelines and compliance requests from customers.

The quality of Vimi Fasteners' products has always been the basis of its reputation: the quality of the raw material, production process standards, and final controls constitute an essential value of the products. Vimi Fasteners applies the Advanced Product Quality Planning (APQP) methodology, in order to:

- Anticipate the assessment of all possible risks with a view to prevention
- Decrease the margin of error
- Optimize the cost/benefit ratio

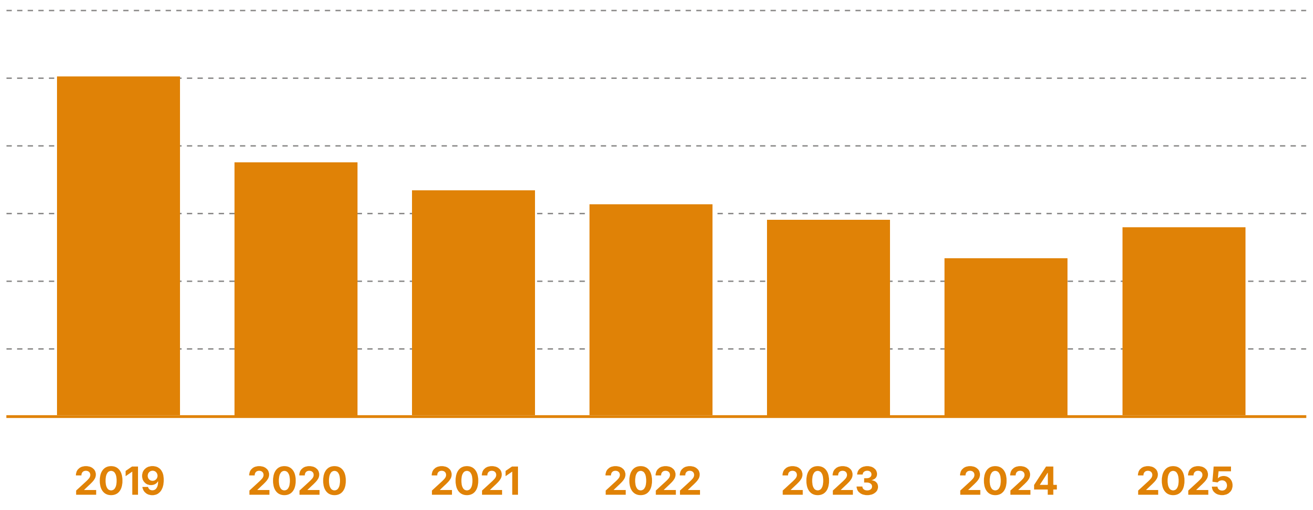
The adoption of statistical control techniques (SPC, MSA) also allows for a reduction in process variability by ensuring a constant level of quality and minimizing waste and rework. Vimi Fasteners achieved IATF 16949 certification in 2017 for the production of fasteners in the automotive sector. With the EN 9100 series certifications, Vimi Fasteners is operational in the aerospace sector, guaranteeing the stringent specific requirements of quality, safety and reliability.

Product quality and safety refers to the ability to respond to customer requests and ensure customer satisfaction, as well as the value of responsible marketing business relationships and policies, capable of truthfully representing product characteristics. Potential health and safety impacts require the ability to build and offer high-quality solutions and adequate systems for controlling production standards.

Extremely stringent control and sampling plans are provided for security components, to prevent non-compliance and inconveniences in application. 100% controls are also integrated into the production process, including automatic ones.

The prevention and control processes adopted have led to a decrease in complaints year on year, reducing them over the last seven years, by approximately 41%. It is emphasized that the complaints received and handled, although slightly increased compared to 2024, did not concern safety components that could lead to risks for the end user, but rather to mix-ups in terms of product packaging.

DISCHARGE OF COMPLAINTS



Product compliance

GRI 416-2

Vimi Fasteners considers it strategic to maintain the requirements required by the customer and, in general, the product and process requirements related to user safety and for this reason has adopted internal standards and third-party certifications.

In the 2025 reporting period, as in the previous years 2023 and 2024, there were no significant cases of: a) non-compliance with voluntary rules, regulations, or codes regarding the health and safety impacts of products and services; b) cases of non-compliance with regulations and/or self-regulatory codes regarding the information and labeling of products and services.

During 2025, 87 customer reporting cases were analyzed, and for all these cases, in-depth analyses and resolution actions were conducted to mitigate their negative impacts and strengthen customer satisfaction.

Cases of product quality disputes are analyzed and corrective and preventive actions by the Quality area (Customer Quality function) are identified.

The Quality review is held periodically, a meeting to which the first levels of the company are invited and during which the main indicators of customer quality are presented (number of complaints, status of corrective actions, main defects and top offended customers).

Instead, the Customer Service (commercial area) function follows cases of delivery problems or line downtime reported by the customer.

Any disputes over contractual clauses are handled by the relevant trader or by the Management.

Suppliers: sustainability in the supply chain

10

Qualification and selection of suppliers

Relations with the Group's suppliers are regulated by the Code of Ethics, and provide for compliance with conditions such as equal opportunities, loyalty and impartiality, fairness and transparency, towards each supplier. Vimi also encourages ongoing collaborations and strong, long-lasting relationships of trust with its suppliers.

Undue practices, such as to favour or disfavour one supplier over another, are not permitted and accepted in the choice of suppliers. Vimi requires the supply chain to sign the Code of Ethics, as a commitment and confirmation from suppliers to respect the ethical principles and values that Vimi is committed to adopting.

The Group, responsible for the quality of all products procured by suppliers (including those possibly designated by the customer), intends to ensure that: a) all suppliers are qualified; b) if necessary, suppliers are approved by the customer; c) the applicable quality and delivery requirements are clearly conveyed and understood by the supplier, so that the products purchased comply with what is required and with the applicable mandatory regulations.

Criteria and selection process

GRI 308-1 414-1

The supplier qualification procedure adopted by the parent company, which provides for the procedures for qualifying a new supplier for both a new process and a new product and for retraining already introduced suppliers, has been updated to May 2024.
The update includes the integration of new supplier evaluation criteria, as well as qualitative and financial aspects. Aspects related to the supplier's environmental and safety management system (such as possible certifications) and alignment with the Code of Ethics of Vimi Fasteners SpA are taken into consideration.
This policy requires that 100% of suppliers be evaluated using social and environmental criteria.
Potential suppliers are pre-evaluated and qualified.
The Group considers suppliers with third-party certification in accordance with the requirements of the standards: ISO 9001, IATF 16949, EN 9100, ISO14000, ISO 45001 or equivalent to be preferential.
All Vimi Fasteners suppliers must be certified according to IATF 16949: 2016. For suppliers who do not meet this requirement, you must be ISO 9001:2016 certified. Vimi Fasteners strongly encourages obtaining the specific certification of the automotive industry quality system IATF 16949 and the use of the methodologies referred to in the IATF.
With regard to environment and safety aspects, Vimi considers ISO 14001 (environmental management system) and ISO 45001 (occupational safety management system) and ISO 45001 (occupational safety management system) certified suppliers to be preferential and encourages suppliers who are not yet so to follow their principles and plan the relevant certification.
During the scouting phase, suppliers who meet key requirements are prioritized: alignment with the quality, environmental, and safety, as well as sustainability, policies that Vimi Fasteners SpA has decided to pursue. Possible partners are therefore asked to complete a self-assessment questionnaire which is then evaluated by Vimi Fasteners SpA.
The self-assessment questionnaire contains questions that concern aspects related not only to the quality management system, but also to the supplier's environmental and safety management system (e.g. certifications).
An audit is planned for suppliers with the required key requirements, to verify the adequacy of the system and process. During the audit, it is also assessed that the supplier uses customer-approved sources of supply where requested, and if deficiencies are found, the necessary actions to be taken are defined.
If the supplier demonstrates an adequate level of its Quality system and production process, the qualification activity continues by requiring a PPAP - Production Part Approval Process, which reports a weighted level of evidence to the complexity of the operations carried out by the supplier.
New suppliers not in possession of ISO 9001 certification are not considered as possible partners of Vimi. Historic suppliers not having ISO 9001 certification must commit to implementing an ISO 9001 compliant system through a defined plan. These suppliers are nevertheless encouraged on the path of improvement.

SUPPLY CHAIN MONITORING

Since 2021, supplier **risk assessment** has been implemented, which includes a six-monthly update. During 2025, the evaluation also covered 100% of suppliers and, among the factors considered, included aspects related to the management of environmental aspects and workplace safety. Periodically and for each new supplier, the risk is assessed by considering factors such as:

- Business continuity;
- Product compliance;
- Tecnology;
- Organization;
- Financial stability;
- Production capacity
- Control of aspects that impact the environment and worker safety.

The continuous improvement and development of each supplier is monitored: a supplier audit plan is defined and approved by Management based on risk assessment and performance, which is kept up to date.

The **vendor rating**, is periodically developed, which includes the evaluation of: Product compliance - Number of events that have caused problems for vimi or the customer - Reliability of deliveries.
In the first part of the year, the vendor rating is communicated to suppliers with a letter of objectives, in particular for the Quality Management System. This letter also communicates the ESG (Environmental, Safety and Sustainability Management System) objectives to suppliers.
Vimi Fasteners promptly notifies the supplier of any repercussions with respect to the end customer and

monitors their progress through the CIV (Customer Incident due to Vendor) indicator.

CONTROL PROCEDURES

Vimi considers externally entrusted processes as activities directly under its responsibility, which is why it has defined procedures for:

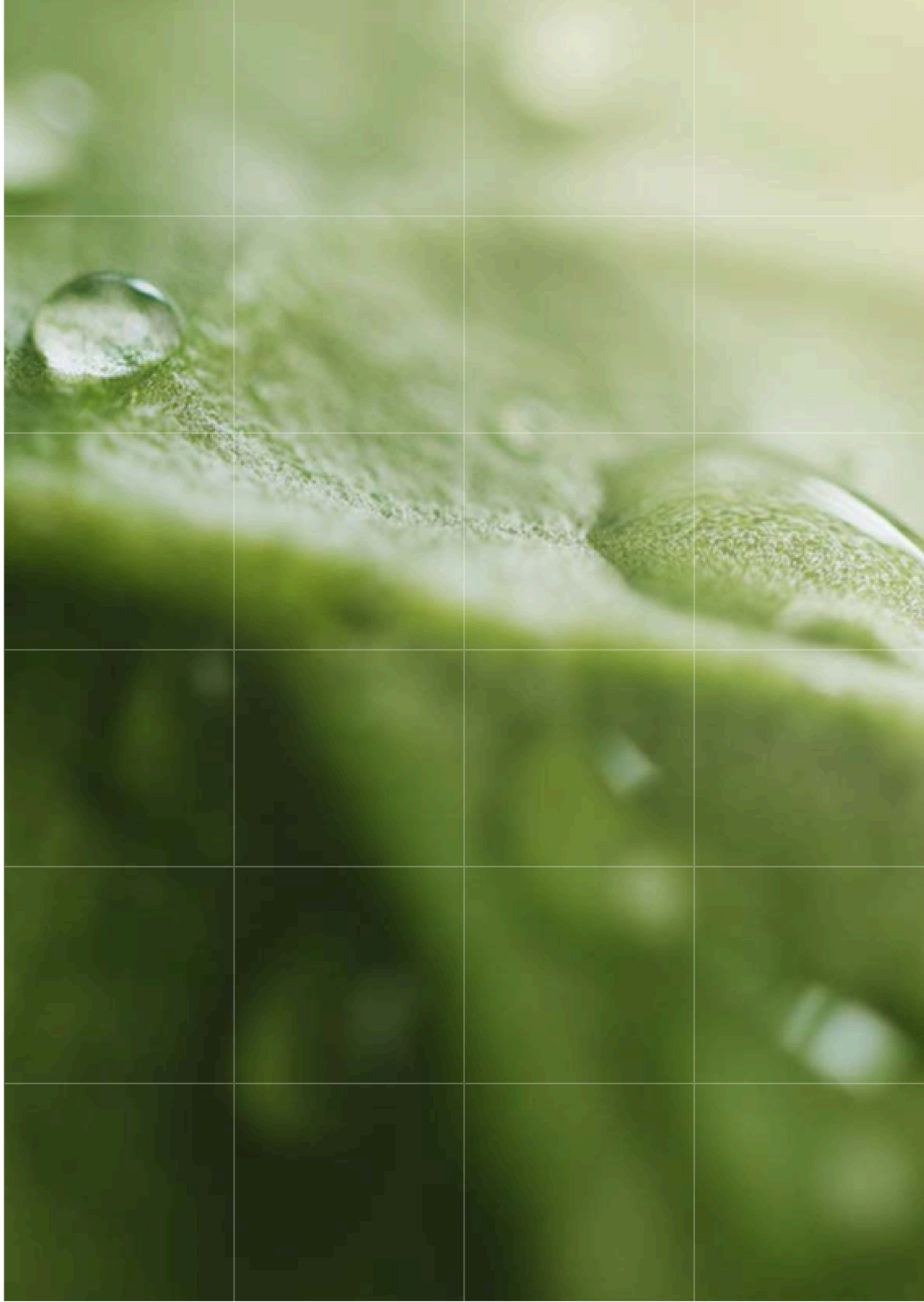
- Evaluate the supplier process in advance
- Continuously evaluate the conformity of products received from suppliers
- Schedule and perform vendor audits based on risk analysis to ensure the vendor system and process are maintained.

The material received is identified and is checked according to specific control plan for materials not classified or classified as safety and by type of product (raw material and semi-finished and finished). Each batch is checked following a control plan and, if it is found to be compliant, it is sent to the next stages. Control records are stored and used to define improvement plans and the need for targeted actions to address any specific problems. Records are also used to ensure batch traceability to mitigate any risks and facilitate analysis in the event of problems, as well as ensure customer requirements.

Depending on the final use of the product, customers communicate whether there may be safety impacts on the user and the product is thus classified as safety. For these products, very strict conformity and traceability criteria are applied such as to eliminate, in the event of problems, any risks to users.

Vimi Fasteners periodically reviews supplier data: in 2025, **63 cases of deviation from the specifications** were detected, for which an improvement plan was requested from the suppliers involved, monitoring the progress of the proposed actions.

Any direct customer verification does not relieve VIMI of its responsibility to provide compliant products. Supplier reliability, in terms of product quality and on-time delivery, is periodically monitored, analyzed, and brought to the supplier's attention to request any improvement actions and define new targets.



Environmental policy and responsible use of resources

The production activities of the Vimi Group are managed in compliance with current environmental legislation. When promoting, designing or entrusting the design to third parties, Vimi Fasteners carries out or ensures that all necessary investigations are carried out to verify the possible environmental risks arising from the intervention and prevent its damage.

The Group's plants operate in compliance with European, national, and local environmental regulations; Vimi maintains a constant focus on environmental protection, setting goals for continuous improvement.

Vimi Fasteners is also engaged in activities aimed at maximizing energy savings: in addition to implementing the expansion of the photovoltaic system installed at the end of 2022, technical and management actions to reduce consumption were carried out during previous financial years, which will continue in 2025.

Responsible use of resources - waste management and circular economy

GRI 301-1 303-3 30 6 -3

The management of environmental aspects of Vimi Fasteners is oriented towards a concrete commitment to responsible management of resources (materials, waste management in application of the principles of circular economy and water resources.

WASTE

The waste produced refers to those companies with activities that produce industrial waste, mainly linked to the various phases of production of fastening solutions and production waste. The waste produced along the Vimi Group's value chain concerns in particular suppliers of metal and mechanical parts.

During 2025, the percentage of waste destined for recovery reached 68%, up from 2024.

Waste by category (t)	2023			2024			2025		
	RECOVERY	DISPOSAL	TOTAL	RECOVERY	DISPOSAL	TOTAL	RECOVERY	DISPOSAL	TOTAL
OILS AND EMULSIONS	24,17	153,18	**177,35**	15,04	145,00	**160,04**	20,67	201,22	**221,89**
LIQUIDS	0,05	64,47	**64,52**	-	112,58	**112,58**	0,39	28,72	**29,11**
MUD	-	6,34	**6,34**	-	1,78	**1,78**	-	3,26	**3,26**
PACKAGING	1,60	-	**1,60**	1,51	-	**1,51**	1,52	-	**1,52**
BATTERIES - WEE	0,01	-	**0,01**	0,07	-	**0,07**	0,22	-	**0,22**
OTHER DANGEROUS SUBSTANCES	10,94	3,71	**14,66**	9,82	3,16	**12,98**	10,79	4,40	**15,20**
HAZARDOUS WASTE	36,76	227,70	**264,46**	26,44	262,52	**288,96**	33,59	237,60	**271,20**
PROCESSING WASTE	165,66	18,40	**184,06**	94,41	11,10	**105,51**	74,87	10,64	**85,51**
METALS	306,97	0,23	**307,20**	319,09	0,06	**319,15**	404,75	-	**404,75**
SEPTIC TANK SLUDGE	-	-	-	-	-	-	-	-	-
PACKAGING	3,90	-	**3,90**	3,24	-	**3,24**	3,02	-	**3,02**
EQUIPMENT	0,02	-	**0,02**	4,63	-	**4,63**	4,70	-	**4,70**
OTHER WASTE	6,68	-	**6,68**	6,20	-	**6,20**	27,97	0,01	**27,98**
NON-HAZARDOUS WASTE	483,23	18,63	**501,86**	427,57	11,16	**438,73**	515,31	10,65	**525,96**
TOTAL WASTE GENERATED	520,00	246,33	**766,32**	454,01	273,68	**727,69**	548,90	248,25	**797,16**
% WASTE RECOVERED OUT OF TOTAL PRODUCTS	**68%**			**62%**			**69%**		

MATERIALS

Vimi Fasteners specializes in the production of high-performance mechanical fasteners. In particular, the expertise is dedicated to the development of critical fasteners, designed for customer needs and built with high-performance materials and superalloys.

The most commonly used materials are mining raw materials, necessary for the production of fastening components:

- carbon steels, low alloy, alloyed for low and medium temperatures, high alloyed for high strengths
- stainless steels: austenitic and martensitic
- nickel alloys
- titanium alloys
- aluminum alloys

The quality of Vimi Fasteners' products has always been the basis of its reputation: quality of raw materials, production process standards, and final controls are an essential value of the company's products. The materials used by Vimi in production are mainly characterized by metals, such as steel, amounting to approximately 4 thousand tons in 2025.

The steel purchased by Vimi Fasteners SpA, taking into account the main suppliers, is made from recycled metals for approximately '80% of the value.

Materials used (t)	2023	2024	2025
Raw materials / natural resources			
Metals (steel)	5.014,4	4.377,1	3.966,1
Materials needed for the production process			
Rolling and cold stamping tools	7,3	5,8	6,1
Oil	18,2	13,5	10,6
Other material needed for production	4,2	8,7	5,2
Semi-finished products or components			
Washers and bolting	505,6	148,6	165,6
Semi-finished screws	63,1	109	88,8
Finished products			
Screws and other finished products	1.647,6	0,4	-
Packaging materials			
Pallets, footboards and collars	188,8	149,6	107,3
Boxes and cartons	60,1	44	46,3
Various packages, including PE sponges	5,4	5,3	0,8

WATER RESOURCE

Water withdrawal data are represented, as required by the GRI Standards, in Mega Litres (1 Mega litre = 1,000 mc).
Comparing water withdrawals in 2025 compared to the previous year for the same period, an increase was recorded (8.4 ML in 2025, compared to 6.7 ML in 2024): in the three-year period, consumption still decreased by 28% and over the course of the year, constant control of consumption was maintained to encourage people to make conscious use of natural resources.

Water withdrawals (ML)	2023	2024	2025
Groundwater (Wells)			
Fresh water (≤1,000 mg/L Total Dissolved Solids)	5,7	1,4	3,2
Other types of water (>1,000 mg/L Total Dissolved Solids)	-	-	-
Total	5,7	1,4	3,2
Third-party water resources (aqueduct)			
Fresh water (≤1,000 mg/L Total Dissolved Solids)	6,0	5,3	5,1
Other types of water (>1,000 mg/L Total Dissolved Solids)	-	-	-
Total	6,0	5,3	5,1
Total			
Fresh water (≤1,000 mg/L Total Dissolved Solids)	11,8	6,7	8,4
Other types of water (>1,000 mg/L Total Dissolved Solids)			
Total	**11,8**	**6,7**	**8,4**

WATER STRESS

Water stress refers to the ability or inability to meet the demand for water, both human and by ecosystems as a whole, that is, the ratio of total water abstraction to available renewable supply from surface sources and groundwater. Water withdrawals include domestic, industrial, irrigation and livestock consumption and non-consumed uses. Higher values indicate greater competition between users. The Aqueduct Water Risk Atlas Aqueduct | World Resources Institute (wri.org) of the World Resources Institute was used as a tool for assessing water-stressed areas. .

As for the Vimi Group's production facilities, both located in Italy, no withdrawals were recorded in areas subjected to water stress.

Energy - Emissions and climate change

GRI 302-1 302-3 305-1 305-2 305-4 305-7

ENERGY CONSUMPTIONS

Energy consumption - represented in GJoules, according to the GRI Standards – concerns the energy used for the operation of equipment, production plants and for activities carried out in operational and commercial locations.

It should be noted that, for 2023, Vimi Fasteners SpA has fully expanded its photovoltaic system, increasing the share of self-produced electricity from renewable sources compared to the previous year.

Methane is used both for heating the premises and for the heat treatment process at the Novellara plant, while fuels power the fleet of company cars needed for commercial and operational activities.

Vimi Fasteners maintained control over energy consumption through a specific team (hereinafter "Energy Team"), with the aim of improving control of energy consumption.
Energy consumption monitoring activities led to the determination of several KPIs, which are periodically discussed and analyzed by the team. In systematically verifying the energy and natural resources withdrawal indicators, the Energy Team has prepared an improvem ent plan involving both technical and management interventions.

Handbook for workers have also been prepared with the aim of improving sensitivity to conscious energy consumption and technical interventions have been implemented such as replacing light bulbs using LED technology, presence detectors were installed to turn the lights on and off and the management of the suction systems in production was improved to avoid wasting energy and heat in winter and fresh air in summer.

For more precise reporting, diesel and petrol consumption were also considered not only of pool car cars but also of vehicles assigned for mixed use[4].

[4] It should be noted that for cars for mixed use, 70% of overall consumption was taken into account.

Energy consumed[1] – GJ	2023	2024	2025
Electricity			
Electricity purchased from non-renewable sources	16.866	15.641	3.504
Electricity purchased with contracts Guarantee Origin	-	2.172	12.320
Electricity produced by photovoltaic system	5.881	5.308	5.469
Energy sold on the grid produced by photovoltaic system	1.115	887	1.147
Total electricity consumed	**21.631**	**22.233**	**20.146**
Of which from renewable sources	4.766	6.592	16.642
Fuel Motor vehicles			
Diesel	1.238	1.171	895
Gas	35	76	131

Energy consumed[1] – GJ	2023	2024	2025
Methane			
Heating methane	6.619	7.411	7.470
Methane for production	17.489	15.571	15.835
Totale metano consumato	**24.108**	**22.982**	**23.305**
Total energy consumption – GJ	**47.012**	**46.461**	**44.478**
Renewable Incidence %	**10%**	**14%**	**37,42%**

[1] A minority part of the electricity consumption, relating to the company Vimi USA Inc., is estimated

Sources
- Electricity – ENEA National Agency for new technologies, energy and sustainable economic development,
- Methane – Ministry of the Environment Italy – National Standard Parameters 2022, 2023 and 2024 EU ETS - Italy: News (minambiente.it)
- Diesel – ISPRA – National Inventory Report (NIR) 2022, 2023 and 2024

Energy consumption data for 2025 highlight an increasing trend in the incidence of renewable energy compared to the previous period.

ENERGY INTENSITY

Below are the energy intensity measurement indicators calculated based on the hours worked by the Group. In 2025, as illustrated in the table below, the energy intensity index remains aligned with previous years.

Energy intensity index	2023	2024	2025
Energy consumption – GJ	47.012	46.461	44.478
Hours worked - h[1]	427.521	394.719	372.065
Intensity index – GJ/h	0,11	0,12	0,12

[1] The hours worked by Vimi Inc. were estimated by considering, for each employee, 40 working hours for 48 working weeks in the year.

The following is the energy intensity index of the parent company Vimi Fasteners SpA, calculated based on the kg of product poured into stock.

Energy Intensity Index Vimi Fastners SpA	2023	2024	2025
Energy consumption – GJ	41.218	39.824	38.692
Product poured into stock - Kg	3.582.595	2.999.400	3.039.000
Intensity index – GJ/ton	11,51	13,28	12,73

Emissions

DIRECT AND INDIRECT EMISSIONS: GHG SCOPE 1 - SCOPE 2

Greenhouse gas emissions are expressed in tonnes of CO_2 equivalent (tCO_2e). The tables show data for direct emissions (Scope 1 GHG – Greenhouse Gas), together with indirect emissions associated with consumption of electricity purchased from the grid (GHG Scope 2).

Vimi Fasteners will determine the perimeter for other significant emissions occurring upstream (upstream) and downstream (downstream) of manufacturing processes (GHG Scope 3), so as to calculate the overall greenhouse gas emissions (GHG Greenhouse gas) impact of Vimi Fasteners across the entire value chain.
As highlighted in the commentary on energy consumption, in 2025 the electricity used by the parent company Vimi Fasteners SpA was largely self-produced produced via a photovoltaic system, which was expanded over the course of the year. The remaining part of the energy consumed was, however, purchased by the national grid with a large part as a guarantee of origin.

The resulting emissions are calculated considering two distinct approaches:

- The **market-based** method requires determining GHG Scope 2 emissions from electricity purchases by considering the specific emission factors reported by suppliers. For purchases of electricity from renewable sources, a zero tCO2e emission factor is attributed. In case specific contractual arrangements have not been defined, for all companies in the Group, the approach under consideration requires the use of national emission factors "residual mix", where technically applicable.

- The **location-based** method involves accounting for emissions from electricity consumption, applying national average emission factors for the different countries where electricity is purchased

Emissions - Scope 1 (tCO2e)	2023	2024	2025
Fuel Motor vehicles			
Diesel	91	86	66
Gas	3	5	9
	94	**91**	**75**
Methane			
Methane for Heating	374	421	424
Methane for Production	988	884	899
	1.362	**1.305**	**1.323**
F-gas (refrigerant gases dispersed in the atmosphere – air conditioning systems)	-	-	44
Total - Scope Emissions 1	**1.456**	**1.395**	**1.442**

Sources
- Methane – Ministry of the Environment Italy – National Standard Parameters 2022, 2023 2024, 2025 EU ETS - Italy : News (minambiente.it) .
- Diesel – ISPRA – National Inventory Report (NIR) 2022, 2023, 2024 and 2025
- F-gas – DEFRA UK - Greenhouse gas reporting: conversion factors 2025 [EB1] [EM2] - GOV.UK (www.gov.uk)

Emissions - Scope 2 Location based (tCO2e)	2023	2024	2025
Electricity acquired	1.264	1.520	1.349
Emissions - Scope 2 Market based (tCO2[1])	**2023**	**2024**	**2025**
Electricity acquired	2.140	2.170	427

[1]Scope 2 Market-based emissions are expressed in tonnes of CO2, however the percentage of methane and nitrous oxide has a negligible effect on total greenhouse gas (CO2e) emissions as can be deduced from the relevant technical literature.

Sources
Location-based method:
- Italy: ISPRA – Ministry of Environment Report 363/2022 - ISPRA Efficiency & decarbonization indicators ITA Europe 366-2022 Tab A 2 20 – Emission factors in the electricity sector for electricity production 2022
- USA - Emission factors EPA US / Summary Data eGRID 2022, 2023 e 2024

Market-based method:
- Italia - European Residual Mix | AIB (aib-net.org) 2022, 2023 e 2024 Table 2: Residual Mixes gCO2/kWh

USA - US Env Protection Agency (EPA) GreenE Residual Mix Emission Rates

Scope 1 + Scope 2 emissions in 2025 according to the Market-based method decreased by '48% compared to the previous year: this result was determined by the purchase of electricity as a guarantee of origin by the Group Leader.

Emissions GHG - Scope 1 + Scope 2 (t CO2e) Market based	2023	2024	2025
Total GHG emissions - Scope 1 + Scope 2 Market-based	3.596	3.565	1.869

Emissions GHG - Scope 1 + Scope 2 (t CO2e) Location based	2023	2024	2025
Total GHG emissions - Scope 1 + Scope 2 Location based	2.720	2.915	2.791

Vimi Fasteners purchased 33 Sustainability Credits equivalent to 33 tCO2e for 2025 (30 Sustainability Credits had been purchased in 2024): the Sustainability Credits are derived from sustainably and responsibly managed forests, certified according to FSC and PECF standards. . Ecosystem services have been been validated by the PEFC ITA 1001-SE:2021 standard. (https://creditisostenibilita.it/).
In 2025, the emission intensity index, similar to the energy intensity index, shows a stable trend, the 2025 result is mainly determined by the production decline that characterized the year.

Emission intensity	Unit	2023	2024	2025
Scope 1 + Scope 2 **Market based** emissions	t CO2e	3.596	3.565	1.869
Hours worked[1]	h	427.521	394.719	372.065
Intensity index	tCO2e/h	0,00841	0,00903	0,00495

[1]The hours worked by Vimi Inc. were estimated by considering, for each employee, 40 working hours for 48 working weeks in the year.

Emission intensity	Unit	2023	2024	2025
Scope 1 + Scope 2 **Location based** emissions	t CO2e	2.720	2.915	2.791
Hours worked[1]	h	427.521	394.719	372.065
Intensity index	t CO2e/h	0,00636	0,00739	0,00742

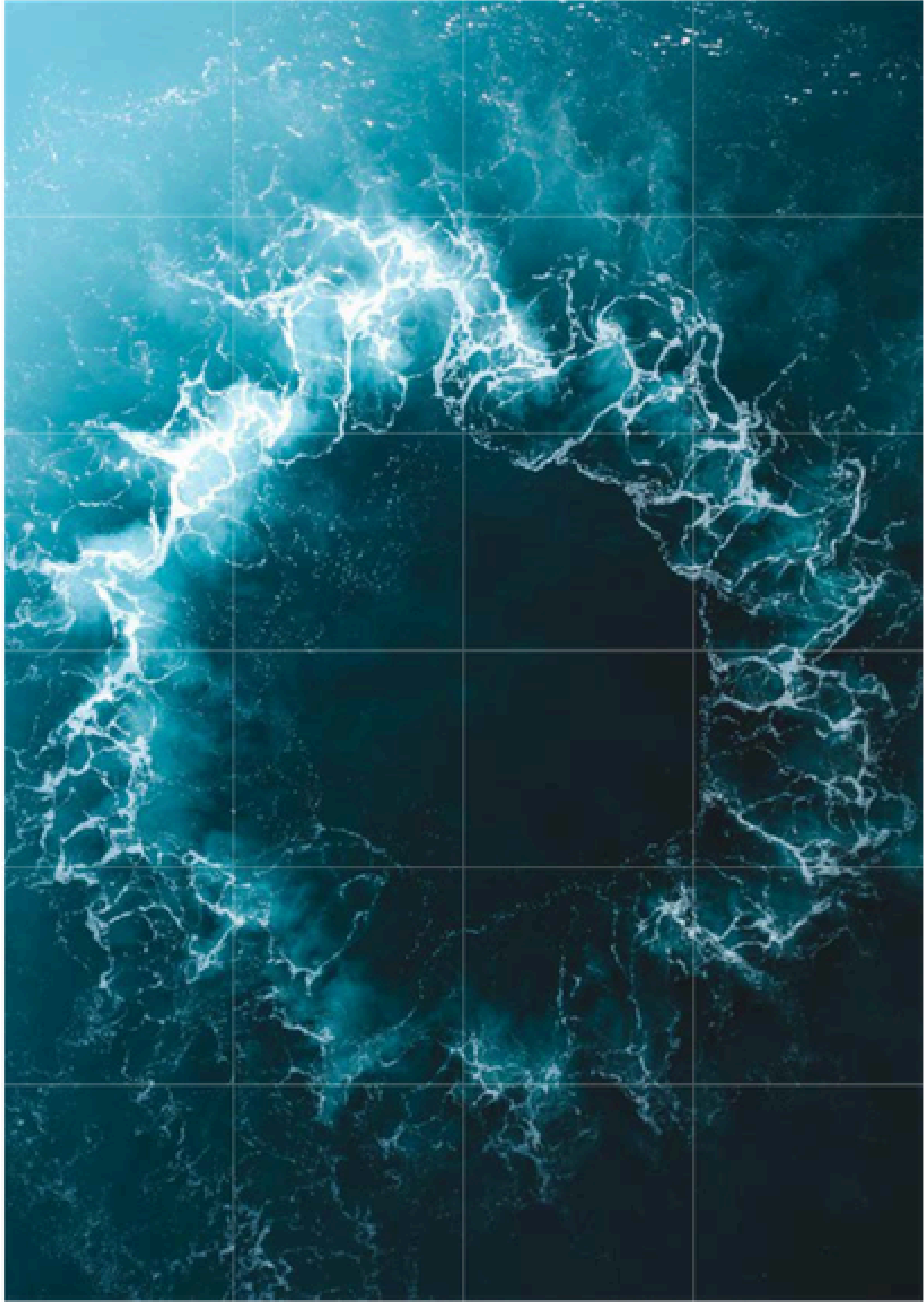
[1] The hours worked by Vimi Inc. were estimated by considering, for each employee, 40 working hours for 48 working weeks in the year.

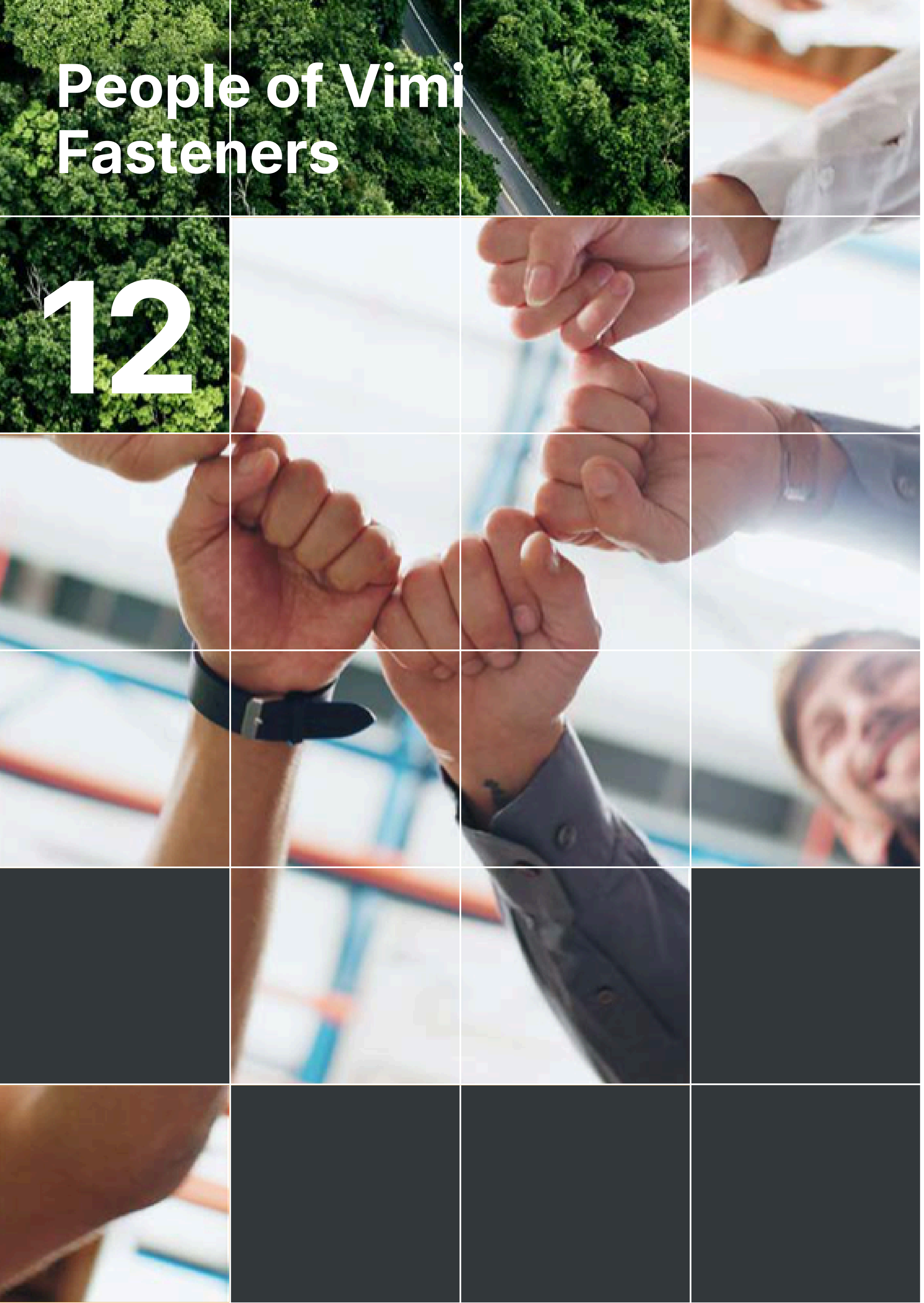
OTHER SIGNIFICANT EMISSIONS

Non-GHG emissions produced by plants result from processes such as hot and cold moulding, machining and heat treatments. The establishments have obtained the necessary environmental permits and periodically carry out quantitative checks on chimneys of different periodicities (at least once a year).

Emissions[1] (Kg/100)	2023	2024	2025
Nox – Nitrogen Monoxide	0,75	0,8	2,75
COV/SOV – Volatile Organic Compounds and Substances	54,7	16,5	20,53
PM + Oil fog	14,4	8,1	10,37
NH3 – Ammonia	0,5	0,9	0,4
Cox – Carbon Oxides	33,7	16,3	38,5

[1]The data reported refer to Vimi Fasteners SpA





Human resources policies

GRI 2-30 406-1

Vimi Fasteners considers employees one of the main success factors for its activities, and has in its DNA values linked to the mutual loyalty and trust between employer and employees. All staff are hired under regular employment contracts. The employment relationship takes place in compliance with the collective bargaining regulations of the sector and with social security, tax and insurance regulations.

The courses of action are dictated primarily by the Code of Ethics and Model 231, which are available and available for consultation by the staff.

As of December 31, 2025, 100% of the employees of the Group's Italian companies are covered by a collective agreement (CCNL for the metalworking sector).

ATTRACT AND ENHANCE TALENT, RECOGNIZE PEOPLE'S SKILLS AND VALUE

The value of young people

Maintaining the attractiveness of young people, as well as the ability to develop the skills of young talent and train new professionals, is essential for Vimi Fasteners. To this end, the Group considers the collaborations established with universities and research centers to be of extreme strategic value, which see Vimi as a reality capable of acting as a glue between the scholastic/academic and professional worlds. This trust translates into the establishment of agreements that provide for the experience, often in the form of curricular or extracurricular internships, of students in the final part of their university career, who are often then hired after the internship period.

Throughout 2025, the Group Leader continued its collaborations with local schools and universities to involve young students in internships within our company and in discussions with the world of work.

In particular, for the school-work alternation and university internship activities, Vimi Fasteners SpA hosted: 6 high school students (1 student from the Carrara Institute in Guastalla, 3 students from the L. Da Vinci Institute in Carpi, 1 student from the Einaudi Institute in Correggio, 1 student from the Rinaldo Corso High School in Correggio) and 1 university student (1 student from Unimore University).

Skill matrix

The initiative is intended for workers in the production department of group leader Vimi Fasteners. The skill matrix aims to quantify the level of competence achieved by workers and identify any training gaps that will be promptly filled by drafting subsequent training plans.

Recognition of loyalty to the company – Service Awards

Vimi Fasteners is no exception in the panorama of companies in the industrial fabric in which it is part, and its workforce includes numerous workers who have served the Group for many years. The goal of this policy is to recognize and reward loyalty to the company through a seniority awards program. This policy applies to all Vimi Fasteners SpA employees with permanent, full-time, and part-time direct employment contracts, and the award of bonuses is structured as follows:

Seniority of service	Awards
20 years old	30% Gross monthly earnings
30 years old	50% Gross monthly earnings
35 years old	70% Gross monthly earnings
40 years old	130% Gross monthly earnings

Welfare measures

Vimi Fasteners has taken steps to recognize a contribution to workers, even going beyond what is provided for by the CCNL of the reference sector (metalworking).
Starting in 2023, this contribution will be distributed through a new internal platform dedicated to welfare services, where you can download shopping vouchers for shopping, fuel, grocery shopping, and other personal and family services. This platform allows you to convert part or all of your performance bonus and enjoy goods and services with greater personal value.
Furthermore, to ensure greater flexibility and a better work-life balance, Vimi Fasteners has extended the smart working agreement governing agile working until December 31, 2026, with the possibility for white-collar workers to use smart working for up to three days a week. Starting in 2024, the Smart Working policy was also introduced in Filostamp, with the possibility, for some categories of workers, to enjoy up to 2 days of smart working per week.

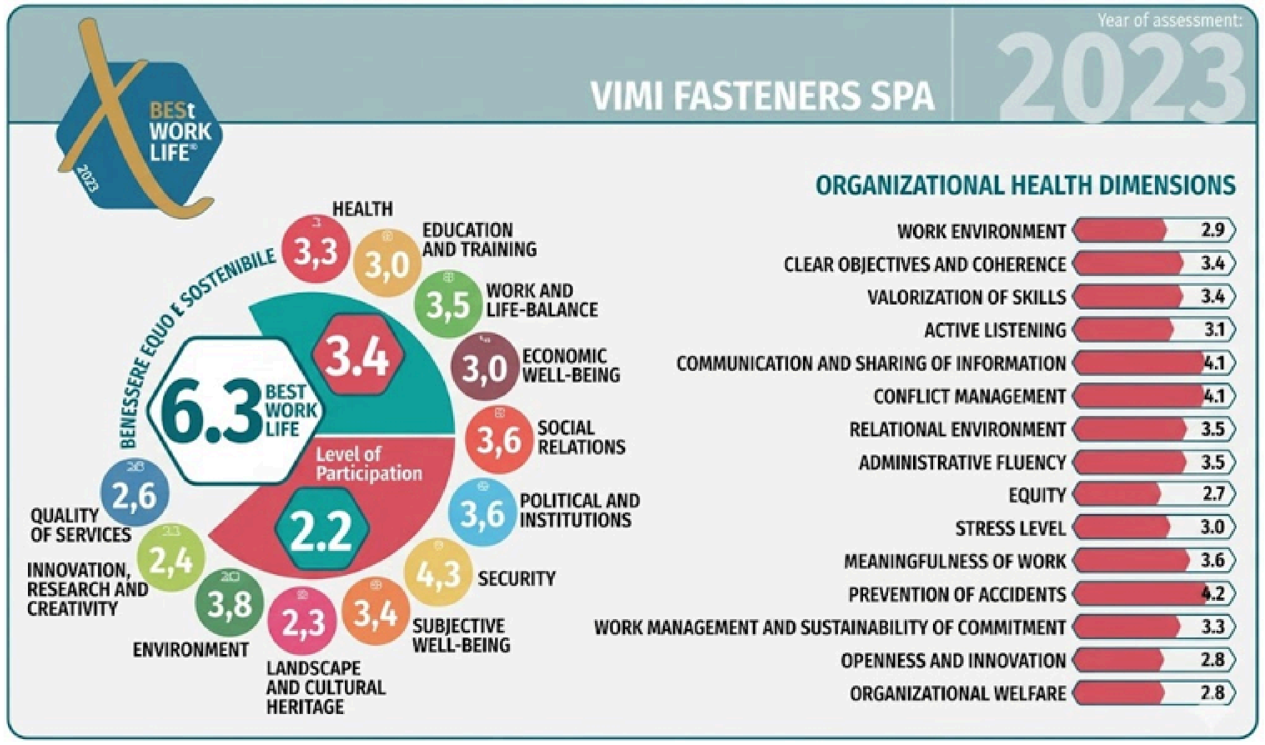
With reference to the reporting periods, it is highlighted that no cases of discrimination in the management of human resources relations occurred or were reported, just as no events regarding human rights violations occurred. Vimi Fasteners is committed to ensuring equal opportunities within the work environment and in the professional development paths of its employees.

Organizational climate survey

With the aim of pursuing increasingly higher levels of multidimensional well-being and participation within our company, an internal survey was conducted in July 2023 to assess the organizational climate of the parent company Vimi Fasteners SpA.
The **BESt Work Life®** is the organizational climate survey model that Vimi has chosen to adopt, consistent with the national reference framework of the BES – Equitable and Sustainable Well-being of Istat - promoted and implemented by NeXt Economia, with the objective of supporting choices in the planning of internal management strategies aimed at improving the conditions of multidimensional well-being of male and female workers and their levels of participation. Intervening on both of these aspects allows management to significantly increase adherence to mission and values, achieving better performance not only in terms of sustainable development, but also in economic and financial terms.
The release of the BESt Work Life® brand is accompanied by a dashboard of summary indicators, shown below, which propose a multifaceted reading of the organizational climate. The dashboard is designed both to offer quick access to results and to be used flexibly depending on the aspects the organization intends to promote and return to the community.
The results of the survey indicate an overall Organizational Well-being score of 6.32 out of 10 for the group leader Vimi Fasteners SpA. This score reflects overall a good level of Organizational Well-being of workers dand provides useful insights with which to plan concrete actions for improvement.
Going to evaluate the individual domains of the BES of workers (score from 1 to 5), the one in which the highest average score is found is Safety (4.34 out of 5), followed by' Environment (3.75 out of 5) and Social Relations (3.64). The domains in which scores below the 3 threshold are recorded are: Economic Well-being (2.97), Quality of Services (2.58), Innovation Research and Creativity (2.39) and Landscape and Cultural Heritage (2.35). No average scores lower than 2 were found, which is certainly a positive factor for the number of employees and the heterogeneity of roles and areas of belonging.

Following the organizational climate assessment, a working group called the **"InnovAction Team"** was formed within the company. This group consisted of members of the Leadership Team and people involved in corporate communication. The team aimed to identify, define, and implement concrete improvement actions based on the areas of intervention identified by the internal survey.

Furthermore, also following the internal survey, with a view to increasing the career development opportunities of employees, an internal Job Posting process was formalized, managed by HR and aimed at all staff of the Vimi Group companies. Such a process provides an opportunity for all employees to be able to apply directly to internal vacances, in all business sectors, if they possess the minimum requirements necessary to fill the position.



Employment and turnover

GRI 401-1

The Group, during the reporting three-year period, observed the main turnover trends that have characterized the labor market across the board. During 2025, the Vimi Group recorded an overall turnover of 0.4%.

New hiring and turnover	2023			2024			2025		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Hiring									
Up to 29 years old	2	6	8	-	5	5	-	8	8
From 30 to 50 years old	2	8	10	2	3	5	2	4	6
Over 50 years	-	-	-	-	1	1	-	-	-
Total	**4**	**14**	**18**	**2**	**9**	**11**	**2**	**12**	**14**
Terminations									
Up to 29 years old	-	12	12	1	4	5	-	-	-
From 30 to 50 years old	2	9	11	1	9	10	2	5	7
Over 50 years	1	3	4	1	3	4	-	6	6
Total	**3**	**24**	**27**	**3**	**16**	**19**	**2**	**11**	**13**
Reason for termination									
Voluntary exits	2	6	8	2	9	11	2	4	6
Retirement	1	1	2	1	3	4	-	6	6
Dismissal	-	2	2	-	1	1	-	1	1
Other (e.g. end of fixed-term contracts)	-	15	15	-	3	3	-	-	-
Total	**3**	**24**	**27**	**3**	**16**	**19**	**2**	**11**	**13**
Turnover									
Positive turnover–recruitment (%)	6,2%	8,3%	7,7%	2,6%	4,6%	4,0%	2,7%	6,3%	5,3%
Negative turnover–terminations (%)	4,6%	14,3%	11,6%	3,9%	8,1%	7,0%	2,7%	5,8%	4,9%
Overall turnover (%)	**1,5%**	**(6,0%)**	**(3,9%)**	**(1,3%)**	**(3,6%)**	**(2,9%)**	**0,0%**	**0,5%**	**0,4%**

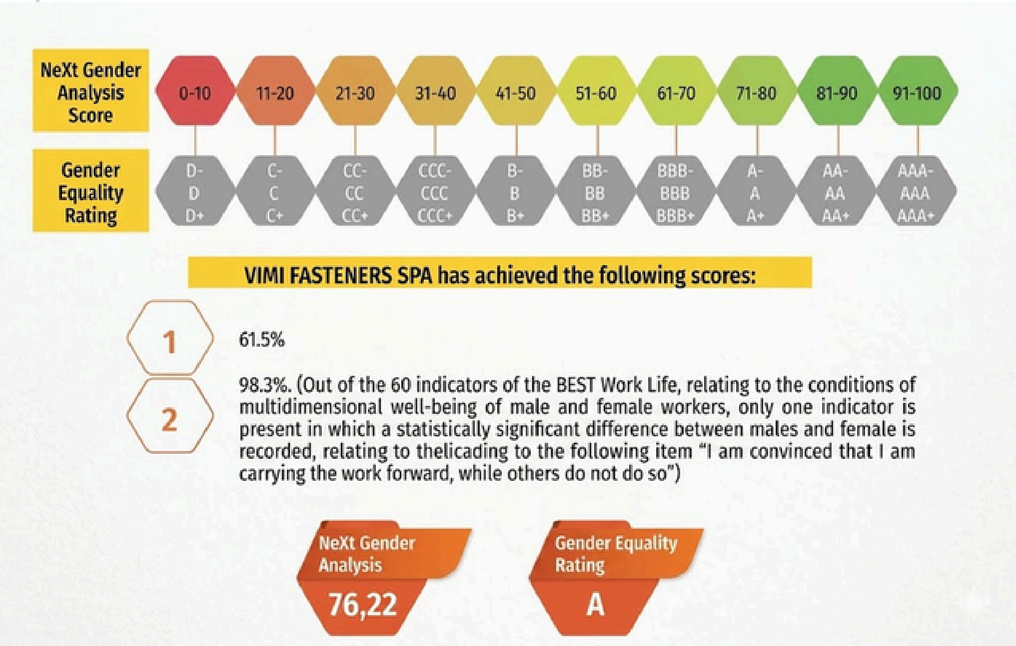
Diversity and equal opportunities

GRI 405-1

In July 2023, Next Gender Analysis was conducted in collaboration with Next Economia, aimed at analyzing the size of the Gender Gap within our society. The result that emerged was extremely positive and, despite the possibility of improving with respect to the definition of formal and structured policies to combat the gender gap, in substance no significant gender differences were found among Vimi Fasteners employees, obtaining an overall score of 76.22 and a relative Gender Equality rating of A.

As already mentioned, women represent 28.3% of the Group's total employees as of December 31, 2025. Within this figure, the percentage of women classifiable in a position similar to that of management (managers and managers) is 24.5% of the total in the category.

Among clerks and cadres (roles similar to those categories) the proportion of women in the total is 42.50 per cent.
Regarding age groups, the Group is characterized by '11.3% of employees under 30, 49.2% of employees in the age group between 30 and 50, and 39.5% of employees over 50.



Dependent diversity as at 31 December	2023			2024			2025		
Employees by category / by gender	Women	Men	**Total**	Women	Men	**Total**	Women	Men	**Total**
Managers	2	6	8	2	5	**7**	1	3	**4**
Middle managers	1	6	7	2	7	**9**	2	7	**9**
Employees	34	46	80	33	42	**75**	34	42	**76**
Workers	39	139	178	38	136	**174**	38	139	**177**
Total	**76**	**197**	**273**	**75**	**190**	**265**	**75**	**191**	**266**
Employees by category / by gender%	Women	Men	**Total**	Women	Men	**Total**	Women	Men	**Total**
Managers	0,7%	2,9 %	2,9%	0,8%	1,9%	**2,6%**	0,4%	1,1%	**1,5%**
Middle managers	0,4%	2,2 %	2,6 %	0,8%	2,6%	**3,4%**	0,8%	2,6%	**3,4%**
Employees	12,5%	16,8 %	29,2 %	12,5%	15,8%	**28,3%**	12,8%	15,8%	**28,6%**
Workers	14,3%	50,9%	67,4 %	14,3%	51,3%	**65,7%**	14,3%	52,5%	**66,5%**
Total	**27,8%**	**72,2%**	**100%**	**28,3%**	**71,7%**	**100%**	**28,3%**	**72,1%**	**100%**

Dependent diversity as at 31 December	2023			2024			2025		
Employees by category / age group	Women	Men	**Total**	Women	Men	**Total**	Women	Men	**Total**
Up to 29 years old	4	27	31	2	23	**25**	2	28	30
From 30 to 50 years old	50	106	156	49	90	**139**	45	86	131
Over 50 years	22	64	86	24	77	**101**	28	77	105
Total	**76**	**197**	**273**	**75**	**190**	**265**	**75**	**191**	**266**
Dipendenti per fascia di età / per genere %	Women	Men	**Total**	Women	Men	**Total**	Women	Men	**Total**
Up to 29 years old	1,5%	9,9%	11,4%	0,8%	8,7%	**9,4%**	0,8%	10,5%	11,3%
From 30 to 50 years old	18,3%	38,8%	57,1%	18,5%	34,0%	**52,5%**	16,9%	32,3%	49,2%
Over 50 years	8,1%	23,4%	31,5%	9,1%	29,1%	**38,1%**	10,5%	28,9%	39,5%
Total	**27,8%**	**72,2%**	**100,0%**	**28,3%**	**71,7%**	**100,0%**	**28,2%**	**71,8%**	**100%**

Dependent diversity as at 31 December	2023				2024				2025			
Employees by category / age group	Up to 29 years	From 30 to 50 years	Over 50 years	**Total**	Up to 29 years	From 30 to 50 years	Over 50 years	**Total**	Up to 29 years	From 30 to 50 years	Over 50 years	**Total**
Managers	-	5	3	**8**	-	4	3	**7**	-	2	2	**4**
Middle managers	-	3	4	**7**	-	5	4	**9**	-	5	4	**9**
Employees	6	54	20	**80**	3	56	20	**79**	5	42	28	**75**
Workers	25	94	59	**178**	22	74	74	**170**	25	82	71	**178**
Total	**31**	**156**	**86**	**273**	**25**	**139**	**101**	**265**	**30**	**131**	**105**	**266**
Category/age group %												
Managers	-	1,8%	1,1%	**2,9%**	-	1,5%	1,1%	**2,6%**	- -	0,8%	0,8%	**1,5%**
Middle managers	-	1,1%	1,5%	**2,6%**	-	1,9%	1,5%	**3,4%**		1,9%	1,5%	**3,4%**
Employees	2,2%	19,8%	7,3%	**29,3%**	1,1%	21,1%	7,5%	**29,8%**	1,9%	15,8%	10,5%	**28,3%**
Workers	9,2%	34,4%	21,6%	**65,2%**	8,3%	27,9%	27,9%	**64,2%**	9,4%	30,8%	26,7%	**67,2%**
Total	**11,4%**	**57,1%**	**31,5%**	**100,0%**	**9,4%**	**52,5%**	**38,1%**	**100,0%**	**11,3%**	**49,2%**	**39,5%**	**100%**

MATERNITY AND PATERNITY LEAVE

GRI 401 -3

All employees of the Vimi Fasteners Group are entitled to maternity and paternity leave.
In 2025, 4 employees (all men) took advantage of the leave.
At the end of the period, most employees then regularly returned to service.

Maternity/paternity leave	2023			2024			2025		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Number of employees entitled to maternity/paternity leave, by gender	76	197	273	75	190	265	75	191	266
Number of employees who took maternity/paternity leave, by gender	4	2	6	1	5	6	-	4	4
Days	206	73	279	7	40	47	-	40	40
Number of employees **returning to work** during the reporting period after taking maternity/paternity leave, by gender	2	1	3	1	5	6	-	3	3
Number of employees **who returned to work** after taking maternity/paternity leave **and who are still employees** of the organization **in the 12 months following** their return, by gender	2	0	2	1	0	1	-	2	2
Rate of return to work in the company	67%	100%	75%	100%	100%	100%	-	75%	75%
Retention rate	**100%**	**0%**	**20%**	**50%**	**0%**	**33%**	**-**	**40%**	**33%**

RELATIONSHIP BETWEEN WAGES AND GENDER

The remuneration conditions adopted by Vimi Fasteners ensure equal opportunities and are differentiated according to length of service and the type of activities performed. While there is an apparent imbalance between the pay levels of male and female employees, it should be noted that when evaluating this data, it is important to take into account the specific nature of the Vimi Group's production sector (with a high male participation rate), the factor related to employee seniority, and, consequently, the related pay levels accrued. Within the individual categories analysed, there is no evidence of imbalances between employee pay.

Training

GRI 404-1

The Vimi Group promotes the improvement of the professionalism of its employees, not only with the initiatives already mentioned, but also through the implementation of training activities. The HR function is responsible for identifying training needs and requirements through the analysis of evaluation forms and process owner input, and supports them in the analysis and evaluation of spontaneous requests from collaborators.

The workers' training plan is drawn up on an annual basis and provides for the use of mandatory and non-mandatory training courses, both through activities funded by organizations such as Fondimpresa and Fondirigenti, and through funds allocated directly by the Group. The definition of training programs, their budget, planning, organization, fulfillment and registration with the related forms is the responsibility of the HR function.

Compared to the previous exercise, per capita training hours remained essentially stable in 2025.
The overall average number of per capita training hours provided in 2025 was 10.8 hours, compared to 11.3 hours recorded in 2024.
Considering the entire three-year period, the trend in average training hours remains essentially stable.

Average hours of training per employee as at 31 December	2023			2024			2025		
Average training hours	Women	Men	**Total**	Women	Men	**Total**	Women	Men	**Total**
Managers	15,0	12,3	**12,9**	12,5	12,3	**12,4**	-	19,5	14,6
Middle managers	39,0	11,6	**15,5**	27,8	28,3	**28,2**	50,3	36,2	39,3
Employees	12,7	13,9	**13,4**	13,5	19,7	**17,0**	15,8	17,3	16,6
Workers	5,2	9,5	**8,6**	2,4	9,4	**7,9**	3,6	7,6	6,8
Total	**9,2**	**10,7**	**10,3**	**8,3**	**12,4**	**11,3**	**10,3**	**11,0**	**10,8**

Health and safety of workers

GRI 403-1 403-2 a,d 403-3 403-4 a 403-5 403-7 403-9 a

SAFEGUARDING OF HEALTH AND SAFETY AT WORK

Vimi Fasteners SpA has maintained its Safety Management System, maintaining the Certification for Health and Safety in the Workplace during 2025 according to the requirements of the UNI ISO 45001:2018 specification. The Group puts in place the necessary actions to ensure the health and safety of employees and collaborators.

HAZARD IDENTIFICATION, RISK ASSESSMENT AND ACCIDENT INVESTIGATION

In the context of compliance with applicable local regulations on this matter, the Vimi Fasteners sites adopt horizontal and vertical signs intended for safety and for the identification of escape routes. Areas are marked on the ground for routes available to all or limited to staff with their personal protective equipment (PPE). All employees are are trained with general and specific training depending on the job as provided for in the Risk Assessment Documents (DVR). Procedures for managing work equipment (mechanical workshop tools) are also kept active.

OCCUPATIONAL HEALTH SERVICES

In the context of compliance with applicable local regulations on this matter, the Vimi Fasteners sites adopt horizontal and vertical signs intended for safety and for the identification of escape routes. Areas are marked on the ground for routes available to all or limited to staff with their personal protective equipment (PPE). All employees are trained with general and specific training depending on the job as provided for in the Risk Assessment Documents (DVR). Procedures for managing work equipment (mechanical workshop tools) are also kept active.

TRAINING OF WORKERS IN OCCUPATIONAL HEALTH AND SAFETY

Training programs were maintained throughout 2025. Regarding environmental protection, during 2025 Vimi Fasteners SpA and Filostamp Srl maintained certification of their Environmental Management System according to the UNI EN ISO 14001:2015 standard.

There were no changes in manufacturing processes during the year, and these are essentially attributable to cold and hot stamping, thread rolling, mechanical processing, and heat treatment of steels. The accessory materials used are primarily packaging, lubricants, quenching oils, and detergents for aqueous washing solutions. These changes are also taken into account in the health and safety training plan.

WORKERS PARTICIPATION AND CONSULTATION AND COMMUNICATION ON HEALTH AND SAFETY AT WORK

Each Vimi Fasteners site has appointed worker representatives on health and safety (RLS), for whom specific training is provided. RLS are consulted at each DVR update and involved in the annual security meeting. Regular meetings are also planned to update RLSs on ongoing activities and trends in key safety indicators.

PREVENTION AND MITIGATION OF OCCUPATIONAL HEALTH AND SAFETY IMPACTS WITHIN TRADE RELATIONS

Vimi Fasteners' solution quality management processes include, among other things, controls for solutions and equipment sold to customers, with specific reference to applicable regulations, including CE marking, and are equipped with a technical file with risk analysis.

PROCESS AND EQUIPMENT MANAGEMENT

The personal protective equipment provided for the various tasks is delivered at the time of hiring. Each worker has access to the most commonly consumed PPE (e.g., ear protectors, gloves) through vending machines and, clearly, for free use. Each worker can also request personalized PPE in the event of a proven physical condition (e.g., custom-made shoes or insoles)

MODEL S-EWO

To improve the event management process, particularly hazards, and to extend preventive actions more systematically, Vimi Fasteners has adopted the S-EWO (Safety - Emergency Work Order) model, which aims to rigorously analyze the situation, also following the PDCA (Plan-Do-Check-Act) method.
The model implemented by Vimi Fasteners provides a detailed analysis of the event and injury that occurred through the flow of the so-called "5W and 1H". It takes into account what (the nature and location of the injury), when, where, who (the operator's role), what (the activity performed), and how that specific injury occurred, before implementing improvement actions regarding the health and safety of its employees.

INJURIES

During 2025, only non-serious employee incidents occurred.
Injury rates have shown improving values compared to recent years.
In order to improve the injury incidence indicator, with a view to prevention, Vimi Fasteners has maintained the guided event analysis methodology with the S-EWO (Emergency Work Order) model, not only for injuries, but also for accidents, to avoid more serious events that can cause harm to people.

The 2025 accident index trend is up 60% compared to the previous year.

It should be noted that the current procedure for managing data relating to accidents at work does not provide for the systematic collection of data relating to **"other workers"**, i.e. workers who are not employees but whose work and/or workplace is controlled by the company. Although they are not reported analytically and systematically, any accidents that have occurred to "other workers" are still analyzed and corrective and improvement actions are identified and carried out following the process defined for cases involving employees.
There were no accidents among contractors during the works carried out at the Vimi Fasteners plants.

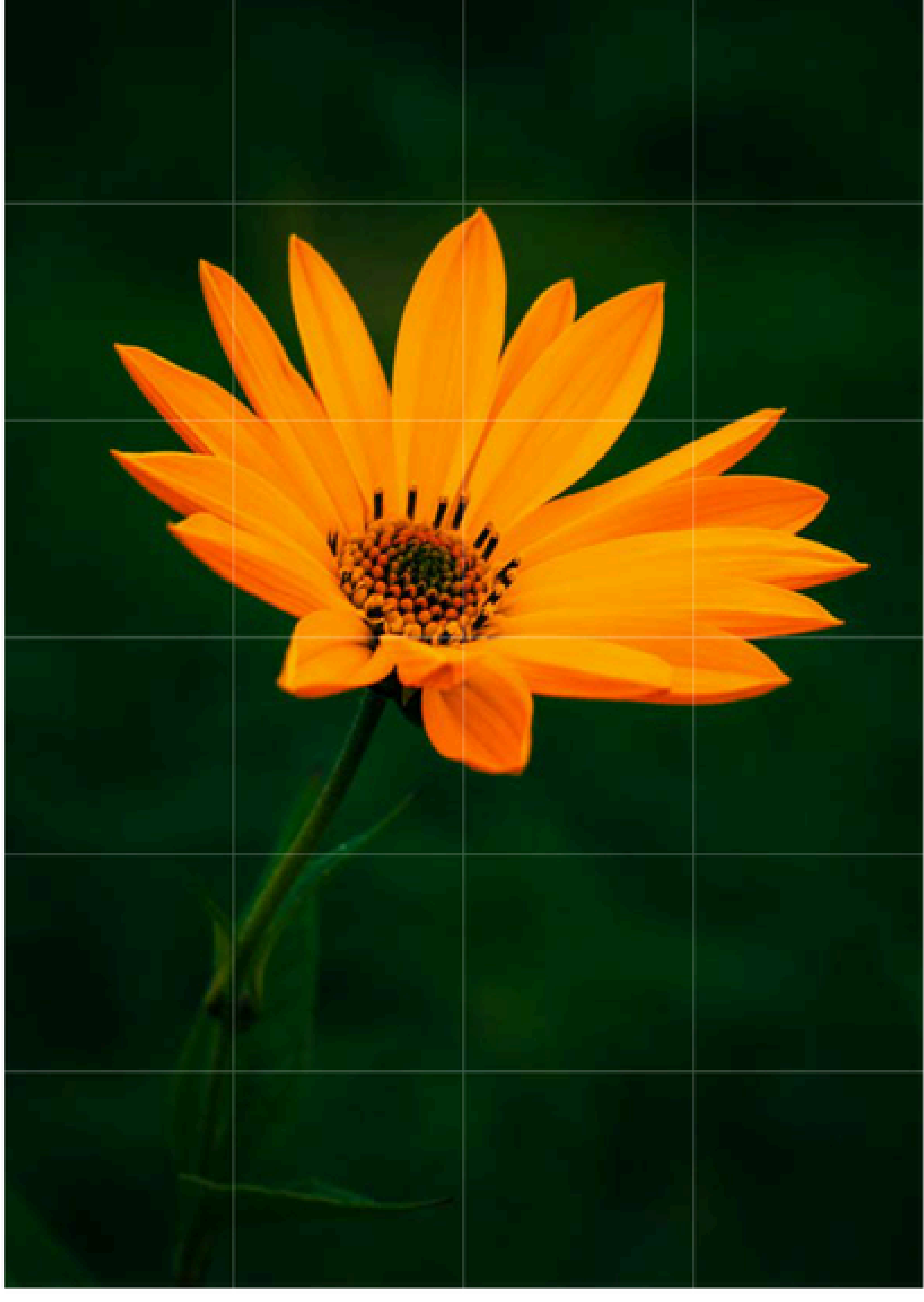
It is reported that during 2025 there were 3 injuries to workers administered by Vimi Fasteners SpA.

As part of the group-wide improvement and definition of a supply chain management procedure, intervention in the areas specifically covered by accident reporting is also expected.

Accidents at work	Nr	2023	2024	2025
Fatal injuries		-	-	-
Serious injuries		-	-	-
Recordable accidents		6	10	4
Total injuries recorded[1]		**6**	**10**	**4**
Total hours worked[2]	h	427.521	390.879	373.065
Days off for injuries	Nr	208	197	64
Indices injuries				
Accident Frequency Index (Nr accidents/hours worked x 1.000.000)		14,03	25,58	10,72
Mortals		-	-	-
Serious injuries		-	-	-
Accident Severity Index (accident-free days / hours worked x 1,000)		0,49	0,50	0,17

1 No injuries were recorded in foreign companies.

2 The hours worked by Vimi Inc. were estimated considering, for each employee, 40 working hours for 48 working weeks in the year, while the hours worked by Vimi GmbH are excluded from the calculation.



GRI Content Index

13

GRI CONTENT INDEX - WITH REFERENCE TO THE GRI STANDARDS

Statement of use

The Vimi Fasteners Group has reported the information cited in this GRI Content Index for the period 01 January 2025 - 31 December 2025 with reference to the Standards GRI.

GRI 1 adopted

GRI 1 Foundation 2021

GRI Standards – General Disclosure

Policy		Location
Nr	**Description**	
GRI 2 - General Information - 2021 version		
The organization and its reporting practices		
2-1	Organizational details	Methodological note(pag.10) 01 Vimi Fasteners / Summary Profile (pag.13)
2-2	Entities included in the sustainability reporting of the organization	Methodological note(pag.10)
2-3	Reporting period, frequency and point of contact	Methodological note (pag.10)
2-4	Review of information	Methodological note (pag.10) 12 People of Vimi Fasteners / Workers' Health and Safety(pag.64)
2-5	External Assurance	Methodological note(pag.10) Audit firm report(pag.81)
Activities and workers		
2-6	Activities, value chain and other business relationships	01 Vimi Fasteners / Summary Profile (pag.13) 02 Business model and value chain / Know-how, Co-engineering and innovation (pag.17) 02 Business model and value chain / Business areas and markets(pag.17) 02 Business model and value chain / Partnership, innovation and co-engineering(pag.18) 02 Business model and value chain / Production process(pag.19) 02 Business model and the value chain / Supply chain(pag.22) 02 Business model and value chain / Customers(pag.23) Methodological note (pag.10)
2-7	Employees	02 Business model and value chain / Employees(pag.20)
2-8	Non-employee workers	02 Business model and value chain / Other workers(pag.22)
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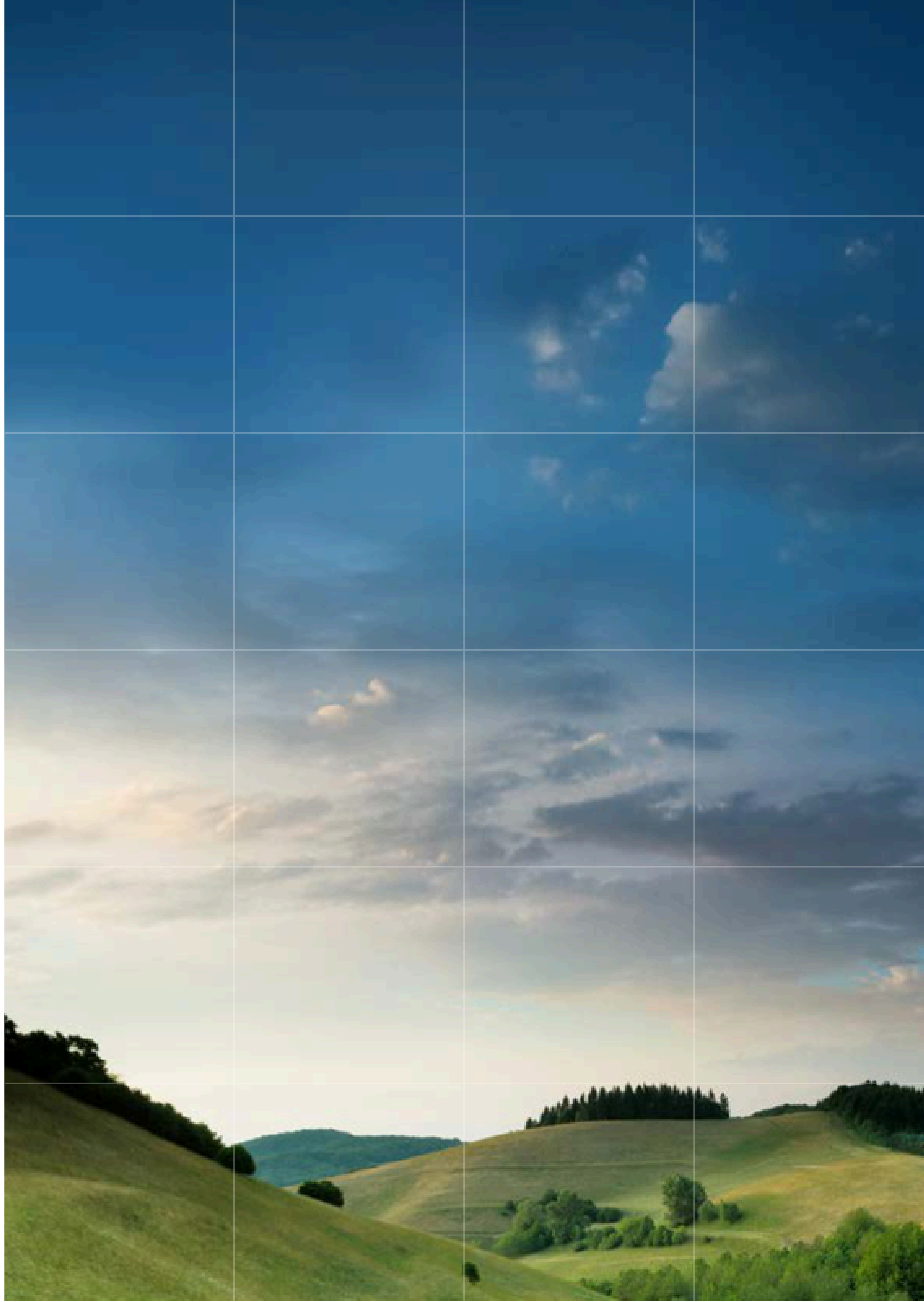
2-9	Structure and composition of governance	03 Governance / Corporate bodies and committees(pag.25)
2-10	Appointment and selection of the highest governing body	03 Governance / Corporate Governance Vimi Fasteners Statute - Art.21(pag.25)
2-11	President of the highest governing body	03 Governance / Corporate bodies and committees(pag.25)

Policy Nr	Description	Location
2-13	Delegation of responsibility for managing impacts	03 Governance / Delegation process and organizational structure (pag.25)
2-14	Role of the highest governing body in sustainability reporting	03 Governance / Sustainability Governance (pag.26)
2-15	Conflicts of interest	03 Governance / Communication processes (pag.26)
Strategy, policies and practice		
2-22	Declaration on the Sustainable Development	Letter to Stakeholders(pag.7)
2-23 a	Strategy Policy commitment	04 Strategy - policies and process management / Responsible conduct of business (pag.31)
2-24	Integration of commitments in terms of policy	04 Strategy - policies and process management / The management systems and certifications 06 Material Themes / Material Themes – Objectives and Actions (pag.41)
2-26	Mechanisms for requesting clarification and raising concerns	04 Strategy - policies and process management / Responsible conduct of business (pag.31)
2-27	Compliance with laws and regulations	04 Strategy - policies and process management / Compliance(pag.33)
2-28	Membership of associations	04 Strategy - policies and process management / Memberships and associations (pag.33)
Stakeholders involvement		
2-29	Stakeholders engagement approach	05 Stakeholders /Role of Stakeholders / Stakeholder Relations and Engagement(pag.37)
2-30	Collective agreements	12 People of Vimi Fasteners / Human Resources Policies(pag.65)
GRI 3 - Material Themes - 2021 version		
3-1 a	Process of determining material themes	06 Material themes /Impacts and material themes(pag.39) 06 Material themes /Identification process - evaluation and prioritization of themes (pag.39)
3-2	List of material themes	06 Material Themes / Material Themes (pag.40)
3-3 a, b, c, d	Management of material themes	06 Material Themes / Material Themes(pag.40) 06 Material themes / Objectives and actions (pag.41) 06 Material themes/Management of risks(pag.43)
GRI 200 Economic Themes		
201	**Economic Performance - 2016**	
201-1	Direct economic value generated and distributed	07 Creation and distribution of value / Economic value generated and distributed(pag.45)
205	**Anti-Corruption - 2016**	
205-3	Confirmed incidents of corruption and measures taken	08 Ethical Business Conduct / Corruption Prevention Measures(pag.47)
206	**Anti-competitive behavior- 2016**	
206-1	Legal actions relating to anti-competitive behaviour, trust activities and monopolistic practices	08 Ethical conduct of business / Respect for competition(pag.47)
207	**Taxes - 2019**	
207-1	Approach to taxes	08 Business Ethical Conduct / Tax Transparency(pag.47)
207-3	Stakeholder engagement and management of tax-related concerns	08 Ethical conduct of business / Respect for competition(pag.47)

Policy Nr	Description	Location
GRI 300 Environmental Themes		
302	**Energy- 2016**	
302-1	Energy consumption within the organization	11 Environment / Energy - Emissions and climate change(pag.59)
302-3	Energy intensity	11 Environment / Energy - Emissions and climate change(pag.59)
305	Emissions - 2016	
305-1	Direct greenhouse gas (GHG) emissions (Scope 1)	11 Environment / Energy - Emissions and climate change(pag.59)
305-2	Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2)	11 Environment / Energy - Emissions and climate change(pag.59)
305-4	Intensity of greenhouse gas (GHG) emissions	11 Environment / Energy - Emissions and climate change(pag.59)
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other relevant emissions to air	11 Environment / Energy - Emissions and climate change(pag.59)
306	**Waste- 2020**	
306-3	Waste generated	11 Environment / Responsible use of resources - waste management and circular economy(pag.57)
308	**Environmental assessment of suppliers-2016**	
308-1	New suppliers who have been assessed using environmental criteria	10 Suppliers: sustainability in the supply chain / Criteria and selection process (pag.53)
GRI 400 Social Themes		
401	**Employment - 2016**	
401-1	Recruitment of new employees and employee turnover	12 People of Vimi Fasteners / Employment and Turnover(pag.67)
401-3	Parental leave	12 People of Vimi Fasteners / Diversity and Equal Opportunities(pag.67)
403	**Occupational Health and Safety - 2018**	
403-1	Occupational health and safety management system	12 People of Vimi Fasteners / Workers' Health and Safety(pag.70)
403-2 a, d	Hazard identification, risk assessment and accident investigation	12 People of Vimi Fasteners / Workers' Health and Safety(pag.70)
403-3	Professional health services	12 People of Vimi Fasteners / Workers' Health and Safety(pag.70)
403-4 a	Participation and consultation of workers regarding occupational health and safety programmes and related communication	12 People of Vimi Fasteners / Workers' Health and Safety(pag.70)
403-5	Worker training in occupational health and safety	12 People of Vimi Fasteners / Workers' Health and Safety(pag.70)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	12 People of Vimi Fasteners / Workers' Health and Safety (pag.70)
403-9 a	Accidents at work	12 People of Vimi Fasteners / Workers' Health and Safety(pag.70)
404	**Training and education- 2016**	
404-1	Average number of hours of training per year per employee	12 People of Vimi Fasteners/Training(pag.70)

Policy		Location
Nr		
405	**Diversity and Equal Opportunities - 2016**	
405-1	Diversity in governance bodies and among employees	03 Governance / Corporate bodies and committees(pag.25) 12 People of Vimi Fasteners / Human Resources Policies (pag.67)
406	**Non-discrimination - 2016**	
406-1	Incidents of discrimination and corrective measures taken	12 People of Vimi Fasteners / Human Resources Policies(pag.65)
414	**Environmental assessment of suppliers - 2016**	
414-1	New suppliers who have been selected using environmental criteria	10 Suppliers: sustainability in the supply chain / Criteria and selection process(pag.53)
416	**Customer Health and Safety - 2016**	
416-1	Assessment of health and safety impacts of product and service categories	09 Product quality, compliance and safety and customers / Product health and safety(pag.50)
416-2	Incidents of non-compliance with respect to health and safety impacts of products and services	09 Product quality, compliance and safety and customers / Product compliance(pag.51)
418	**Customer Privacy - 2016**	
418-1	Well-founded complaints regarding customer privacy violations and loss of customer data	08 Ethical Business Conduct / Data Security and Privacy(pag.47)



Report of the independent audit firm on the sustainability report

To the Board of Directors of Vimi Fasteners SpA.

We have been instructed to carry out a limited examination ("limited assurance engagement") of the Sustainability Report of Vimi Fasteners SpA and its subsidiaries (hereinafter "Group") relating to the financial year ended 31 December 2025.

ACCOUNTABILITY OF ADMINISTRATORS FOR SUSTAINABILITY BUDGETING

The Directors of Vimi Fasteners SpA are responsible for preparing the Sustainability Report in accordance with the "Global Reporting Initiative Sustainability Reporting Stan- dards" defined by the GRI - Global Reporting Initiative (hereinafter "GRI Standards"), as described in the "Meto-Dological Note" section of the Sustainability Report.

The Directors are also responsible for that part of the internal control they deem necessary in order to allow-re the drafting of a Sustainability Report that does not contain significant errors due to fraud or unintentional behaviour or events.

The Directors are also responsible for defining the Group's objectives in relation to sustainability performance, as well as for identifying stakeholders and significant aspects to be reported.

INDEPENDENCE OF THE AUDIT AND QUALITY CONTROL COMPANY

We are independent in accordance with the principles of ethics and independence of the International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) issued by the International Ethics Standards Board for Accountants, which is based on fundamental principles of integrity, objectivity, professional competence and diligence, confidentiality, and professional behavior.

Our audit firm applies the International Standard on Quality Management 1 under which it is required to configure, implement and operationalize a quality management system that includes directives or procedures on compliance with ethical principles, professional principles and applicable legal and regulatory provisions.

ACCOUNTABILITY OF THE AUDIT FIRM

It is our responsibility to express, on the basis of the procedures carried out, a conclusion regarding the compliance of the Sustainability Report with what is required by the GRI Standards. Our work was carried out according to the criteria set out in the "In-international Standard on Assurance Engagements ISAE 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (hereinafter "ISAE 3000 Revised"), issued by the International Auditing and Assurance Standards Board (IAASB) for limited assurance assignments. This principle requires planning and carrying out procedures in order to achieve a limited level of security that the Sustainability Report does not contain significant errors.

Therefore, our examination resulted in less extensive work than was necessary to conduct a full examination according to ISAE 3000 Revised ("reasonable assurance engagement") and, consequently, does not allow us to have the confidence that we have become aware of all significant facts and circumstances that could be identified by conducting such an examination.

The procedures conducted on the Sustainability Report were based on our professional judgment and included interviews, primarily with the Company staff responsible for preparing the information presented in the Sustainability Report, as well as document analysis, recalculations, and other procedures aimed at acquiring evidence deemed useful.

In particular, we carried out the following procedures:

1. Analysis of the process for defining the relevant reporting topics - those identified in the Sustainability Report, with reference to the methods of analyzing and understanding the reference context, identifying, evaluating and prioritizing the ef- affective and potential impacts and the internal validation of the process results;

2. comparison between the data and information of an econo- myco-financial nature reported in the chapter "The creation and distribution - tion of value" of the Sustainability Report and the data and information included in the consolidated financial statements of the Group;

3. understanding the processes underlying the generation- tion, collection and management of significant qualitative and quantitative information included in the Sustainability Report.

In particular, we conducted interviews and discussions with the staff of the Management of Vimi Fasteners SpA and carried out limited documentary checks, in order to collect information about the processes and procedures that support collection, aggregation, processing and transmission of data and information of a non-financial nature to the function responsible for preparing the Sostenibility Balance Sheet.

Furthermore, for significant information, taking into account the activities and characteristics of the Group:

- at the level of parent company and subsidiaries:

    a) with reference to the qualitative information contained in the Sustainability Report we have conducted interviews and acquired supporting documentation to verify its consistency with the available evidence;

    b) with reference to quantitative information, ab biamo carried out both analytical and limited checks to ascertain the correct aggregation of data on a sample basis;

- for the headquarters and plant in Novellara (RE) of Vimi Fasteners SpA, which we selected on the basis of its activities, its contribution to performance indicators at consolidated level and its location, we carried out site visits during which we confronted with the managers and acquired documentary evidence on a sample basis about the correct application of the procedures and calculation methods used for the indicators.

CONCLUSIONS

Based on the work carried out, no elements have come to our attention that would lead us to believe that the Group's Sustainability Report for the financial year ended 31 December 2025 has not been drawn up, in all respects meaning - tivi, in accordance with the requirements of the GRI Standards as described in paragraph “Methodological Note” of the Sustainability Report.

DELOITTE & TOUCHE S.p.A.

Luca Pasquini
Member
Parma, 14 april
2026

vimi group

ITALY

Vimi Fasteners S.p.A.
Via Labriola, 19
42017 Novellara (RE)
Tel. +39 0522 655611
Fax. +39 0522 661755

M.F. Inox S.r.l.
Via Meucci, 12
22032 Albese con Cassano (CO)
Tel. +39 031 428124
Fax. +39 031 428060

Filostamp S.r.l.
Via Valdellatorre, 273
10091 Alpignano (TO)
Tel. +39 011 2204828
Fax. +39 011 2204814

GERMANY

Vimi Fasteners G.m.b.H.
Albert-Einstein-Str. 6
41569 Rommerskirchen
Tel. +49 2183 4174050

UNITED STATES

Vimi Fasteners Inc.
3540 Toringdon Way,
Suite 200
Charlotte, NC, USA 28277
Tel. +1-704 887-5290

CHINA

Vimi Fasteners
Lane 889, Block 123, Room 101,
Zhiding Road, Shanghai 201700
Qingpu District
Tel. +86 158 00947703