



MEP

SUSTAINABILITY REPORT 2025







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Acknowledgements

The MEP Sp.A. Working Group wishes to express its sincere thanks to all colleagues for their valuable availability and effective support, demonstrated once again this year during the data collection and the drafting of this document.

We would also like to express our sincere appreciation to the team of Noverim S.r.l. Società Benefit, which supported MEP with professionalism and effectiveness, helping to transform the Sustainability Report into an opportunity for enhancing and growing its value chain for the benefit of all Stakeholders.

M.E.P. Macchine elettroniche Piegatrici S.p.A.
Private Company
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Letter to Stakeholders

Dear Stakeholders,

the publication of the fifth edition of our Sustainability Report is an opportunity to thank you for your constant support and for the attention with which you follow our journey.

The document reports on the activities of the 2025 financial year and is published in 2026, a particularly significant year for us: **last February, MEP turned 60**. It was 1966 when our founder Remigio Del Fabro transformed the artisanal working of iron rod into an industrial insight, creating the world's first automatic stirrup-bending machine. We have chosen to celebrate this milestone by giving voice to our history and to our people. The **Arte e Impresa** project involved workers in a reinterpretation of the company archives: an experience that strengthens the sense of belonging and projects a deeply rooted identity toward the future.

On the **environmental front**, we have begun the construction of a photovoltaic system and the LED relamping with a dimming system. Together with the renovation of the roofing, these measures work in synergy to reduce consumption and maximize the self-consumption of renewable energy: completion is expected by the end of 2026.

In parallel, the replacement of the company fleet with hybrid and electric vehicles is proceeding. Product innovation also remains central, with the Twin Sense platform for monitoring energy consumption and the development of machinery increasingly compatible with highly biodegradable oils.

In the **social sphere**, people continue to be the heart of our organization. Through the MEP Business School, we delivered a total of 3,768 hours of training, divided between mandatory safety training and technical-specialist, managerial, and soft skills development, with programs ranging from cybersecurity to public speaking, from gender equality coaching to workshops on welfare and inclusion. The results of the satisfaction questionnaires, with a colleague recommendation index of 99.1%, testify to the quality of the path undertaken. In this edition, for the first time as a material topic, we report on respect for human rights, which the Company oversees through the principles of the SA8000:2014 standard. Finally, our bond with the local area has been strengthened through support for important organizations such as the Fondazione Progettoautismo FVG and Telethon.

From a **governance standpoint**, our commitment to responsible management continues, coordinated by the Cross-Functional ESG Committee.

This edition introduces a second new material topic, "Resilience and Adaptation", through which we report on our ability to respond to fluctuations in raw material prices and to the instability of geopolitical scenarios. The expansion of our product range moves in the same direction: in 2025 we completed or advanced seven Research and Development projects, three of which enriched our machinery offering. In the same year, we also acquired the controlling stake in Promostar S.r.l., strengthening our presence in the reinforced concrete supply chain. To safeguard operational continuity, we have also consolidated our IT security policies, with a dedicated penetration test and structured training for all employees.

These pages are a testament to the values that guide us: responsibility, ethics, transparency, and sustainability.

We thank you for your trust and continued support.

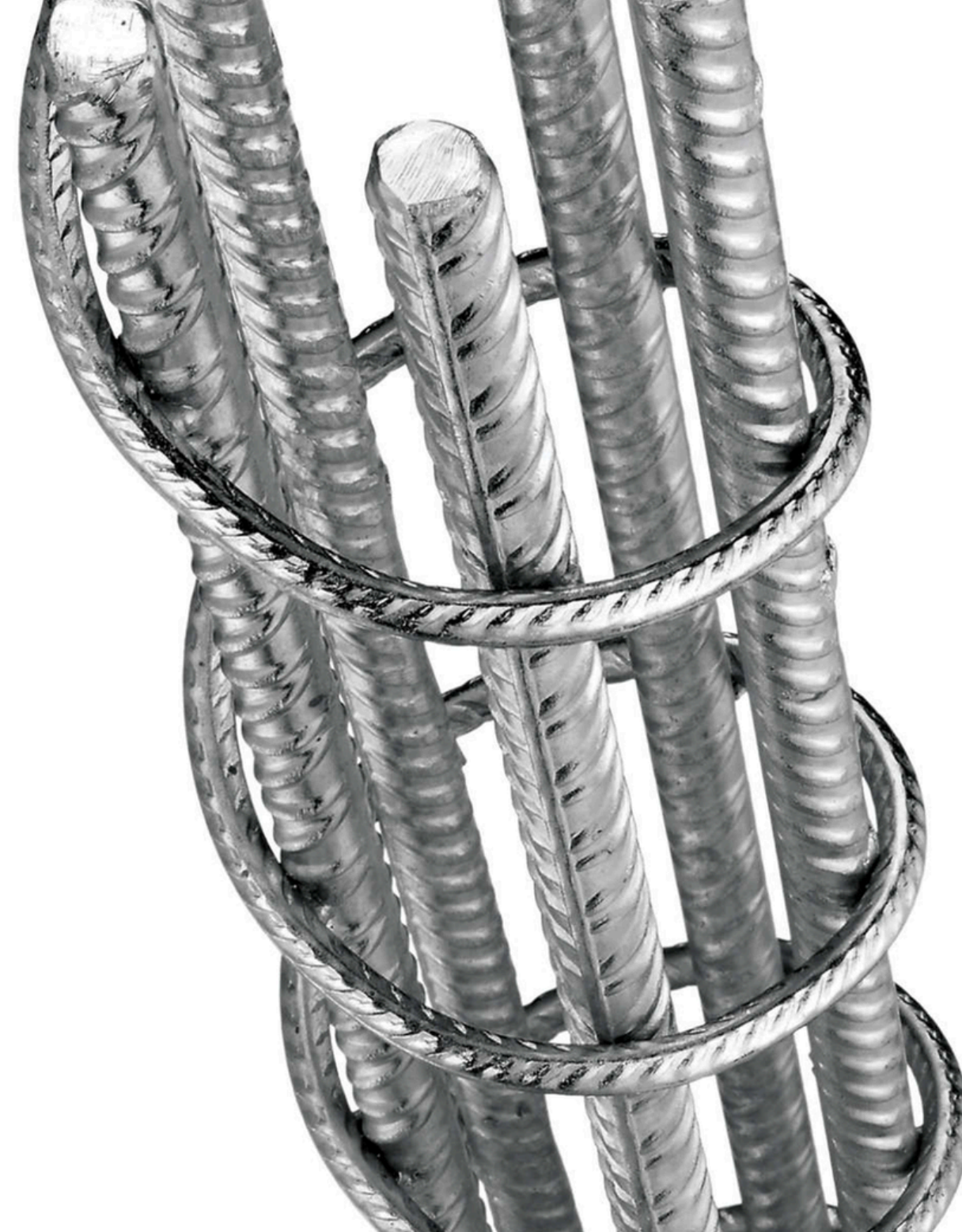
Kind regards,

Paolo Schneider Savio

Chief Executive Officer, MEP S.p.A.
Reana del Rojale, 10 September 2026



To celebrate its 60th anniversary, MEP chose to tell its own story through an original dialogue between business and art. The project began during 2025 and came to fruition in 2026, accompanying the anniversary celebration through a journey developed with the artist and director Caterina Erica Shanta and curated by Rachele D'Osualdo of ETRARTE, with the participation of composer and musician Fabio Talloru. The initiative involved workers in a reinterpretation of the company archive: photographs, documents, graphics, and historical materials became the raw material for new installations distributed throughout the company's spaces. It is a narrative that places at its center not only machinery and innovation, but above all people and corporate culture. The project is completed by a leporello dedicated to MEP's first 60 years and by an artistic techno-film, in which the machines, voices, and sounds of the plants compose a true industrial "orchestra".



Methodological note

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

This document represents the fifth edition of the Sustainability Report prepared on a voluntary basis by MEP – Macchine Elettroniche Piegatrici – S.p.A. (hereinafter also MEP, the Company, and the Firm).

The reporting period runs from 1 January 2025 to 31 December 2025, consistent with that established for financial reporting.

Furthermore, the document has been drawn up in accordance with the "GRI Sustainability Reporting Standards" issued by the Global Reporting Initiative, using the "In accordance with" option. For details regarding the GRI disclosures reported, please refer to the "GRI Content Index" section, located in the appendix to the document.

The reporting scope concerns MEP and does not include subsidiary companies. Management deemed it appropriate to proceed with a gradual integration in order to harmonize business practices within the Group. To this end, the Information Package provided and presented in this document has been expanded.

It is important to emphasize that, in order to ensure the reliability of the information presented, the Company has adopted a structured process for the collection, measurement, and reporting of performance.

Given the voluntary nature of the preparation of this Report, no assurance of the document was sought.

To receive further information regarding this Sustainability Report, related requests may be sent to the e-mail address:

csr-team@mepgroup.com

Access to this document is also possible through MEP Group's institutional website:

www.mepgroup.com

This document was approved by the Board of Directors of MEP – Macchine Elettroniche Piegatrici – S.p.A. on 10 September 2026.

Please note that the Company has also prepared the document in Italian.

HIGHLIGHTS 2025

**59
YEARS**

IN BUSINESS

64

PATENT FAMILIES

**€100
million**

ECONOMIC VALUE
GENERATED

**€93.7
million**

DISTRIBUTED ECONOMIC
VALUE

320

NEW MACHINERY PLACED
ON THE MARKET

MISSION

To provide innovative, technology-driven solutions to meet our customers' needs by offering reliable and durable machinery.

219

EMPLOYEES

82,878

SQUARE METRES OF FLOOR AREA

26%

PERCENTAGE OF TURNOVER
ACCOUNTED FOR BY THE SPARE PARTS
MARKET

CHAPTER

01

The Group

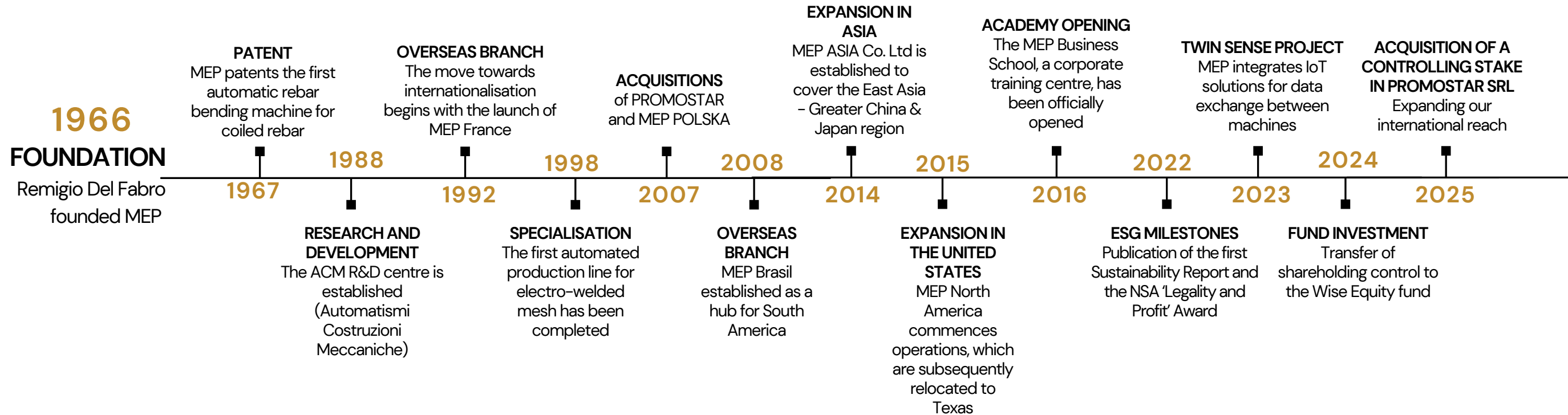
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MEP

MEP

GRI 2-1

1.1 About us



MEP – Macchine Elettroniche Piegatrici – S.p.A. is an internationally leading company in the design, development, and production of precision equipment and machinery for the processing of reinforcing bar for reinforced concrete, including the related spare parts.

Founded in 1966 in Reana del Rojale by Remigio Del Fabro, MEP has embarked on a path of steady growth that has led it to become a **point of reference in its sector**, revolutionizing it with innovative solutions and establishing itself through professionalism and dedication to the customer.

In over 59 years of history, MEP has always operated according to **fundamental values** such as the **centrality of people, environmental protection, and customer satisfaction**, integrating **sustainability into its corporate DNA**.

Innovation and the creation of shared value are at the heart of MEP's strategy.

The Company consolidated its commitment to sustainability with the publication of its first Sustainability Report in 2022 (relating to 2021). With the release of this new edition, MEP confirms its commitment to pursuing **sustainable, transparent, and responsible economic growth**, in balance between the economic, environmental, and social dimensions.

2024 also coincided with the **transfer of the controlling shareholding to the Wise Equity fund**, which will be examined in greater detail in the section dedicated to governance.

During **2025**, MEP acquired the controlling stake in **Promostar S.r.l.**, specialized in the production of systems for the cold processing of steel wire and wire rod, and with a strong international positioning.

GRI 2-1

Turnover by major geographical region

In 2025, MEP generated **86.6% of its turnover abroad**, exporting to **84 countries** and serving just under **830 customers**. The main reference markets were the **United States, Italy, and Saudi Arabia**, which together account for **39.9% of turnover**. In particular, the **domestic market** generated **13.4%** of the total.

The analysis of turnover by macro-geographic area shows that **Western Europe** represents the main market, contributing **31%** of the total. This is followed by **North America**, which accounts for **18.3%** thanks primarily to the contribution of the United States, and **Eastern Europe**, driven in particular by the Romanian market.

In fourth place is the area comprising **Africa** and the **Middle East**, which together generate **16.2%** of overall turnover. The geographic distribution is completed by the **APAC** (Asia-Pacific) area, with a share of **8.9%**, and **South America**, with **8.4%**.

Breakdown of turnover by major geographical regions 2024–2025

	2024		2025	Variation
North America	18.1%	North America	18.3%	+0.2%
South America	7.1%	South America	8.4%	+1.3%
Western Europe	33.8%	Western Europe	31.0%	-2.8%
Eastern Europe	13.5%	Eastern Europe	17.2%	+3.7%
Africa & Middle East	6.7%	Africa & Middle East	16.2%	+9.5%
APAC	20.8%	APAC	8.9%	-11.9%

The Group's presence

MEP is present in Italy, North America, Brazil, Poland, France, South Korea, Croatia, and Spain, through subsidiaries that operate under the strategic coordination of the parent company, sharing its values and objectives.

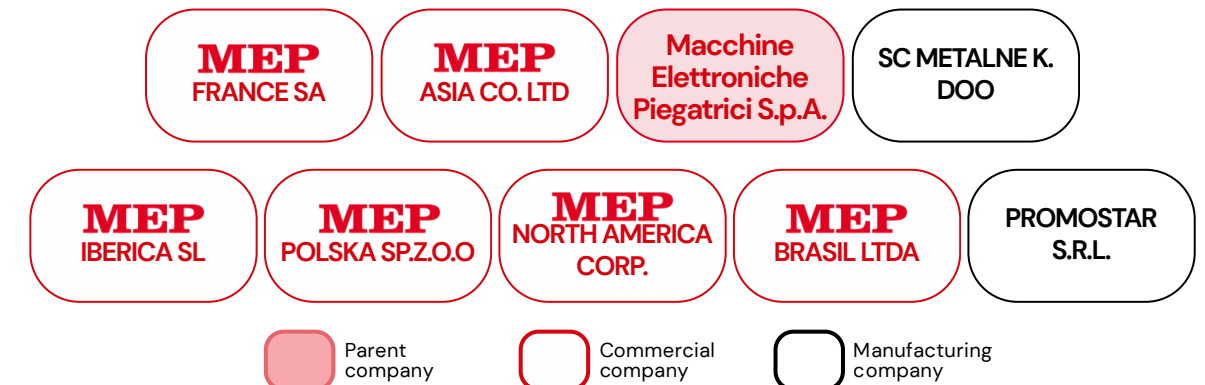
The direct presence in key markets enables the Company to offer an efficient and timely service, strengthening the relationship with customers. In countries where MEP does not have a direct location, the Company relies on a network of independent agents and distributors, some of whom also offer technical assistance and maintenance services.

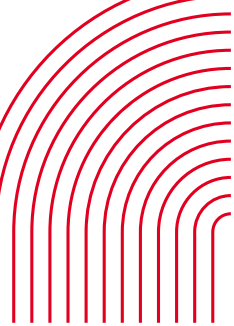
This hybrid structure – direct subsidiaries and independent distributors – makes it possible to retain know-how and expertise within the Group, while at the same time ensuring flexibility and commercial effectiveness.

As previously mentioned, among the events of particular significance that affected the 2025 financial year is the acquisition of the controlling stake in the company **Promostar S.r.l.**, a company based in Buja (Udine) and already 18.8% owned. The company is specialized in the production of systems for the cold processing of steel wire and wire rod, with a strong international positioning.

Through this operation, the MEP Group has strengthened its presence in the sector of machinery essential to the reinforced concrete supply chain intended for infrastructure and construction, while at the same time expanding its product offering.

At the same time as the operation, the company **Planet Automation S.r.l.** also became part of the Group, likewise based in Buja and wholly controlled by Promostar S.r.l. The company, although modest in size, is specialized in the automation sector, with a particular focus on robotics.





1.2 Business model

MEP operates within the structural steel supply chain with a strategic role as a designer and builder of technologically advanced machinery intended for a B2B market, particularly for the steel, construction, and building materials industries. The Group stands out for the design and manufacture of advanced equipment for the processing of reinforcing bar for reinforced concrete (rebar), with a significant presence also in the sector of systems intended for the processing of electro-welded mesh.

Technological evolution and the growing demands of the market require a constant updating of the offering and the development of innovative solutions. With this in mind, the Research and Development activity constitutes the beating heart of the production process, from which new projects and technical improvements take shape.

Its value chain is structured on several levels, where suppliers represent an essential node.

The main suppliers and strategic partners in the initial part of the value chain ensure the supply of the components essential for the production and assembly of the machinery. Alongside these are local suppliers who offer targeted services in support of specific activities, particularly during periods of peak production.

During 2025, the Company engaged with 579 suppliers, of which:

- **530 Italian;**
- **49 foreign.**

SUPPLIERS OF TECHNICAL COMPONENTS

They supply mechanical, electrical, electronic, hydraulic and pneumatic materials and components for use in the manufacture of machinery.

SUPPLIERS OF MATERIALS AND ANCILLARY SERVICES

They provide mechanical and electrical engineering services, repairs, the supply of paints, personal protective equipment (PPE), packaging and other materials to support production.

OUTSOURCING SERVICE PROVIDERS

They carry out external activities such as the transport and dispatch of finished products.



Italian suppliers 91.54%

Foreign suppliers 8.46%

Market positioning

MEP targets a B2B segment consisting of precast manufacturers, construction companies, steel mills, and companies specialized in the production of steel mesh. The main areas of reference are the infrastructure and construction market and the steel processing sector, where MEP is also present with "Cut & Bend" machinery for metalworking.

The production cycle

Faithful to its vocation for innovation, MEP internally develops the key phases of the production cycle, focusing on advanced technologies and cutting-edge solutions. The Company confirms its position as a leader in Research and Development, with a dedicated technical team that operates in synergy with the MEP Technologies Competence Centre (MTCC).

The production process begins with careful planning and accurate procurement of raw materials and components. This is followed by the assembly phase, carried out with care by specialized personnel, and the integration of advanced software that optimizes the performance of the machinery.

During the finishing phase, the activities of building from scratch are combined with the maintenance and reconditioning of existing machines. Each product undergoes rigorous acceptance testing and quality control before being placed on the market.

The subsequent phases of marketing, installation, and after-sales service represent added value for the customer and a distinctive element of the MEP approach.

R&D AND PROTOTYPING

- Design
- Machinery prototyping
- Design

PRODUCTION

- Production planning
- Procurement
- Assembly
- Painting
- Testing & Quality Control

Reconditioning

DISTRIBUTION

- Marketing
- Installation
- After-sales services

MEP

GRI 2-6

1.3 Products and services

The MEP product range stands out for the wide variety of models available, many of which are customized to the customer's specific needs.

MEP brand machinery and equipment are divided into two main product lines: Cut & Bend and Mesh Welding.

Cut & Bend

The *Cut & Bend* line systems integrate the functions of cutting, bending and shaping steel.

Mesh Welding

The systems belonging to the *Mesh Welding* category are designed for the production of electrowelded mesh.

MEP's cutting-edge technological approach has led to the development of two families of *Cut & Bend* machines, distinguished by the type of steel rebar used: coil or bar. Rebar, both in coils and bars, is widely used in the construction industry to ensure structural strength and stability. Thanks to its ribbed surface, it ensures greater adhesion to the concrete, improving its mechanical performance.

Since 1967, the year of the introduction of the first automatic stirrup bender fed by coiled rebar, MEP has continued its path of innovation, offering almost 40 models of systems and machinery, further divided into numerous sub-models (a range further expanded during 2025).

The technological solutions proposed by MEP allow:



BRACKET MACHINING



CUTTING AND SHAPING OPERATIONS



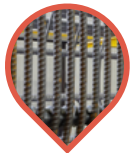
STRAIGHTENING OPERATIONS



CUT TO SIZE



BENDING AND SHAPING OPERATIONS



PROCESSING OF POLES AND CAGES



PROCESSING OF TRUSSES



NETWORK PROCESSING

Total Solution Provision

The experience gained over time has allowed MEP to develop a business model geared towards creating solid and lasting relationships with customers, positioning itself as a technology partner capable of offering integrated solutions, according to an approach defined as Total Solution Provision (TSP).

Alongside excellent products, MEP offers a complete purchasing experience, supported by a range of highly qualified after-sales services.

Thanks to the integrated logistics organization between offices and branches, MEP is able to optimize delivery times for machinery and spare parts, improving order management efficiency.

Value-Added Services

The extensive MEP range is complemented by a comprehensive system of complementary services, provided both during installation and throughout the entire life cycle of the machinery. MEP is also committed to reducing waste, improving productivity, and extending the useful life of its machinery.

DEDICATED CUSTOMER SERVICE

Direct technical support provided by qualified specialists



SPARE PARTS SERVICE

Fast and reliable supply of original components, always available in stock



ON-SITE ASSISTANCE

Global network of technicians ready to intervene promptly



REPAIR SERVICE

Teams specialized in the maintenance of electrical and mechanical components



TECHNICAL TRAINING

Start-up and use courses delivered directly by MEP staff



SERVICE CONTRACTS

Preventive maintenance programs to ensure maximum performance and long equipment life



CHAPTER **MATERIALITY** Analysis

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MEP

2.1 Stakeholders and analysis process

The materiality analysis represents a central step in MEP's sustainability reporting process.



The process began with a phase of context analysis, which considered both internal and external dimensions, with reference to:



Subsequently, the mapping of Stakeholders was updated and validated, taking into account three fundamental criteria:

- *Relevance of the business relationship with MEP;*
- *Degree of influence on the company's business;*
- *Potential impact generated by MEP on Stakeholders.*

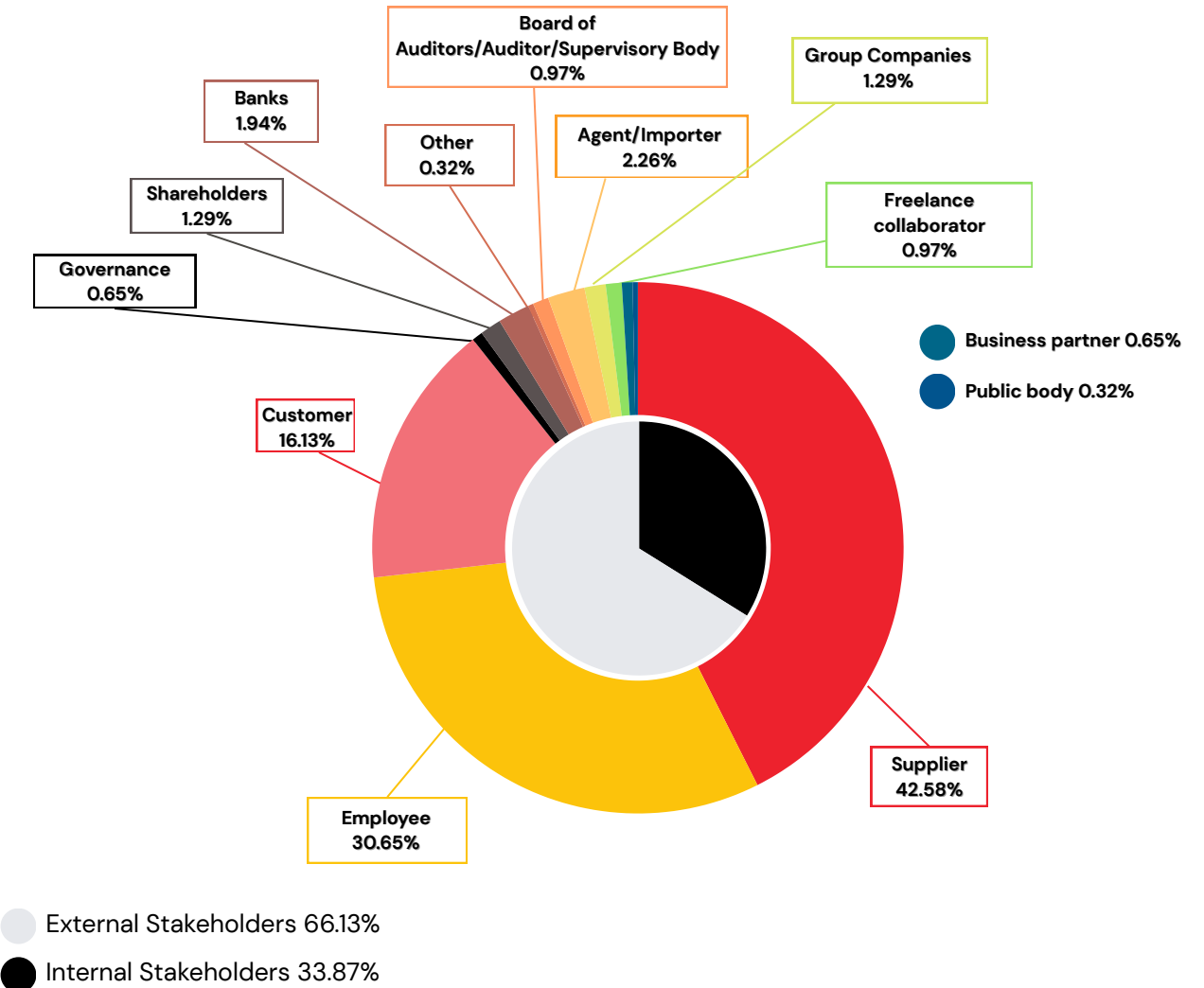
Internal groups (shareholders, governance, employees, group companies) and **external** groups (customers, suppliers, public bodies, partners, local communities, etc.) were thus defined.

The topics were assessed through a questionnaire submitted online to the Stakeholders identified through the mapping.

The process carried out made it possible to obtain **310 responses**, **+2.65%** compared to the previous year (2024), in which the responses received amounted to 302, and +14.81% compared to the responses received in 2023, which amounted to 270.

The increasing trend underlined a growing interest in sustainability and, therefore, **16 material topics** were identified (1 more than last year) that will guide MEP in its future strategies.

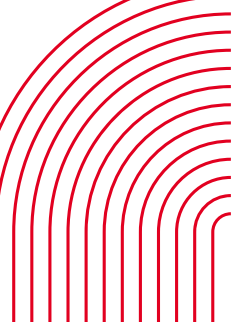
Stakeholder Participation



GRI 2–14, 2–29, 3–1

MEP Stakeholders

	STAKEHOLDER	DESCRIPTION	INTERESTS/NEEDS
INTERNAL	Members	Company owners with voting rights at the Assembly	Profitability, economic stability, valorization of participation, responsible governance
	Governance	Board of Directors (President, Directors and CEO)	Company success, strategy implementation, effective and transparent management
	Employees	Managers, executives, employees, workers	Safety, professional development, well-being
	Group companies	Controlled or associated companies	Growth and Success of the Company
EXTERNAL	Auditor and Board of Auditors/Supervisory Body	Bodies or individuals who have the task of examining and verifying the correct management of the company and compliance with laws and regulations	Regulatory compliance, transparency, regularity in company management
	Major Customers	Prefabricated manufacturers Construction companies Steel mills Steel mesh manufacturers	Quality of service, reliability, technical assistance, competitive prices
	Major Suppliers	Suppliers of machinery components Suppliers of ancillary services and consumables (mechanical, electrical and repair work, paints, workshop materials, PPE, packaging, etc.) Outsourced service providers	On-time payments, long-lasting relationships, business opportunities
	Suppliers and/or Partners for Sustainability	Suppliers sensitive to sustainability values and actors in the environmental supply chain	Collaboration on ESG values, continuity, transparency in the supply chain
	Financiers	Banks and credit institutions	Financial strength of the company, compliance, reliability of cash flows
	Local Community Associations and Organizations	Groups of individuals who live and work in the area where the company operates	Protection and development of the area in which the business operates and develops
	Public Entity	Local, national institutions, regulatory bodies	Regulatory compliance, sustainable development, institutional collaboration
	Agent/Importer	Network of independent agents and distributors, some of which also offer technical assistance and maintenance services in countries where MEP does not have a direct office	Business expansion, effective representation, distribution channels
	Business Partner	External collaborators and consultants	Regular payments, contractual correctness, stability of collaboration



MEP

2.2 Materiality matrix



From the analysis of the results obtained from the questionnaires, the 2025 materiality matrix was constructed, which shows on the x-axis (horizontal) the relevance of the various topics for MEP and on the y-axis (vertical) the relevance for Stakeholders.

The analysis led to the identification of **16 material topics** considered relevant, grouped into categories according to their nature, with an indication of those that were found to be above the relevance threshold. The topics shown alongside were included in the materiality matrix represented on the following page, which was presented for validation to MEP’s management. In particular, **7 governance topics**, **5 social topics**, and **4 environmental topics** were found to be relevant.

Compared to the previous edition of the materiality matrix, the topics **"Diversity and Inclusion"** and **"Water Resource Management"** were not submitted for assessment by Stakeholders and MEP. The topic **"Involvement of local communities"**, as in the previous edition, was not found to be material, nor were **"Ethical Management of the Supply Chain"** and **"Sustainable Management of the Supply Chain"**, both relevant in the previous Sustainability Report. The topic **"Product and System Certifications"** became material compared to the last version of the materiality matrix.

- All remaining topics are confirmed with respect to the 2024 Sustainability Report, with some expansions:
- the topic **"Respect for the Principle of Legality"** is enriched with topics relating to the **fight against corruption** and fair competition;
 - the topic **"Responsible Management of Customer Relationships"** now incorporates the aspect of **market transparency**.

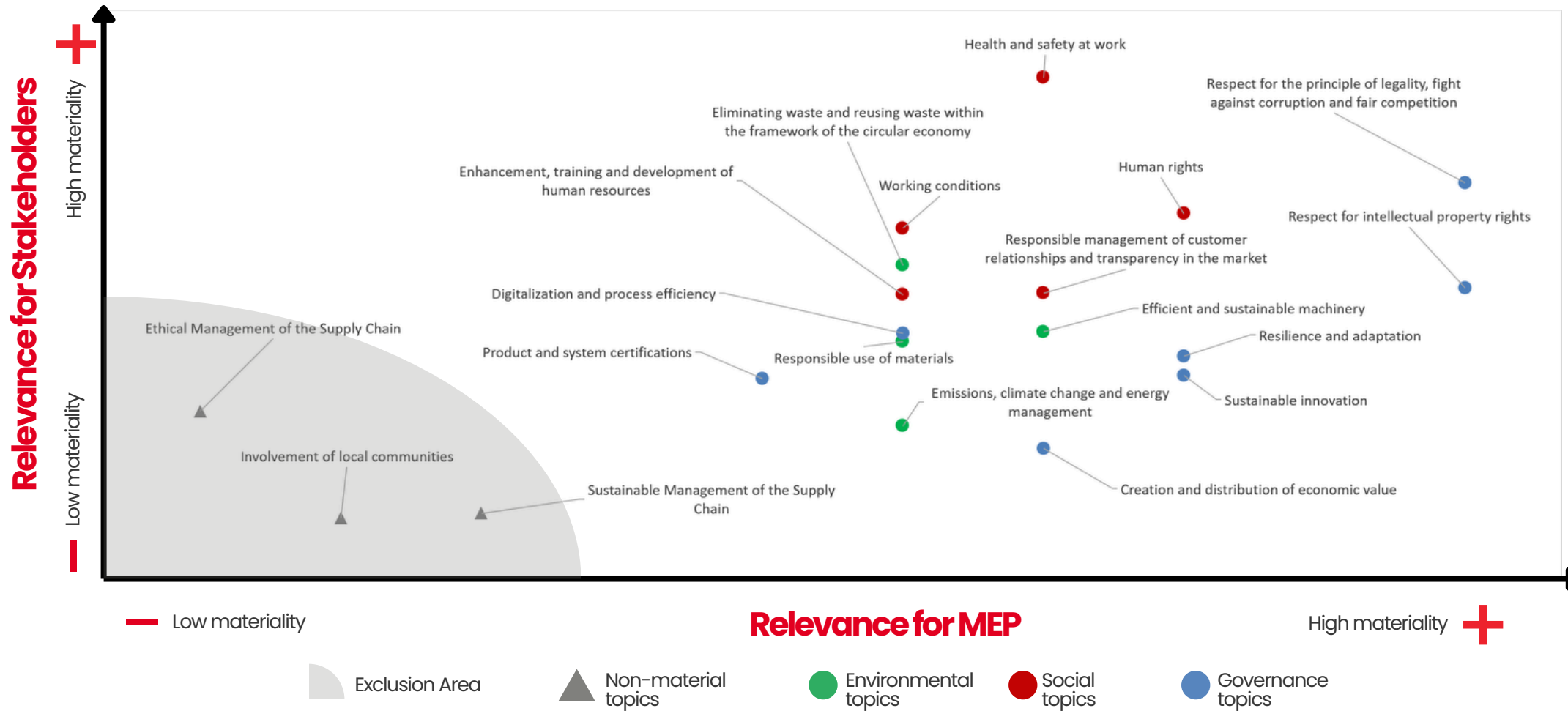
This edition also introduces two new topics: "Human Rights" and "Resilience and Adaptation".

GRI 2–14, 2–29, 3–1, 3–2

MATERIAL TOPICS 2024	MATERIAL TOPICS 2025	MATERIAL TOPICS
YES LEGALITY//NO CORRUPTION–COMPETITION	Respect for the principle of legality, fight against corruption and fair competition	
YES	Respect for intellectual property rights	
YES	Health and safety at work	
NEW TOPIC	Human rights	
NEW TOPIC	Resilience and adaptation	
YES MANAGEMENT//NO TRANSPARENCY	Responsible management of customer relationships and transparency in the market	
YES	Sustainable innovation	
YES	Working conditions	
YES	Efficient and sustainable machinery	
YES	Elimination of waste and re–use of waste	
YES	Enhancement, training and development of human resources	
YES	Digitalization and process efficiency	
YES	Responsible use of materials	
YES	Creation and distribution of economic value	
YES	Emissions, climate change and energy management	
NO	Product and system certifications	
YES	Sustainable Management of the Supply Chain	Threshold
YES	Ethical Management of the Supply Chain	
NO	Involvement of local communities	

GRI 3-2

The materiality matrix



This page presents the graphical **representation of the materiality matrix described previously**.

It should be emphasized that the topics found to be non-material are not without interest for the Company and its Stakeholders: rather, they are the areas in which MEP and its stakeholders believe that the business activity generates less significant impacts, or that are less relevant with respect to the nature of the business and the current context. **Their exclusion from the matrix therefore reflects a prioritization choice**, consistent with the principle of materiality, and not a judgment on their importance in absolute terms.

CHAPTER

SUPPLY CHAIN Management

3.1 ESG mapping of the supply chain

19

MEP

3.1 ESG mapping of the supply chain

In the supply chain in which MEP operates, suppliers play a decisive role in ensuring the quality, safety, and sustainability of the machinery produced. However, an extensive and diversified network of suppliers also entails potential negative impacts, which make a careful assessment and a structured management of the supply chain necessary.

The selection of partners therefore becomes an essential safeguard for extending the company's objectives and the principles of shared responsibility across the entire supply chain. To this end, the Company also applies an **integrated management system**, pursuant to the ISO 14001:2015 (environmental) standard and the SA8000:2014 (social) standard, which governs the procedure for selecting and monitoring strategic suppliers.

The process is structured in four phases:

1. *Classification*
2. *Qualification*
3. *Acceptance*
4. *Periodic control*

This results in an in-depth evaluation of partners, extended not only to operational performance but also to the environmental impacts generated.

During 2025, **6.39%** of suppliers were assessed through **environmental criteria** (3.10% in 2024) and **10.88%** according to **social criteria** (6.69% in 2024).

6.39% Total suppliers evaluated with environmental criteria

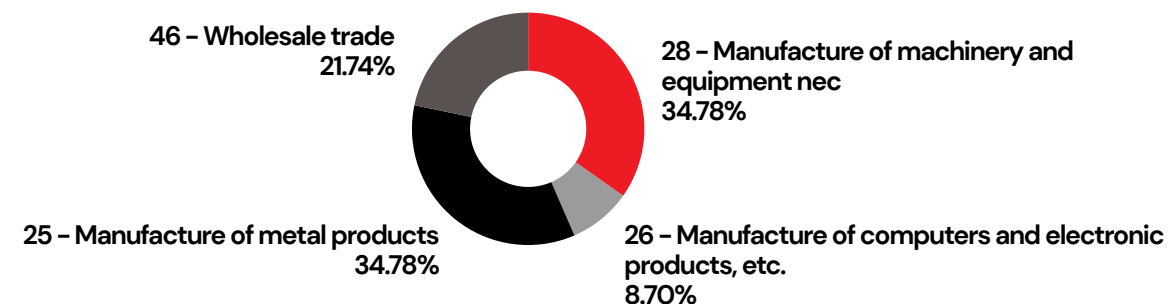
10.88% Total suppliers evaluated with social criteria

To complete what has been described, and in line with best practices regarding sustainability strategies, the Company periodically assesses the ESG performance of its strategic industrial partners.

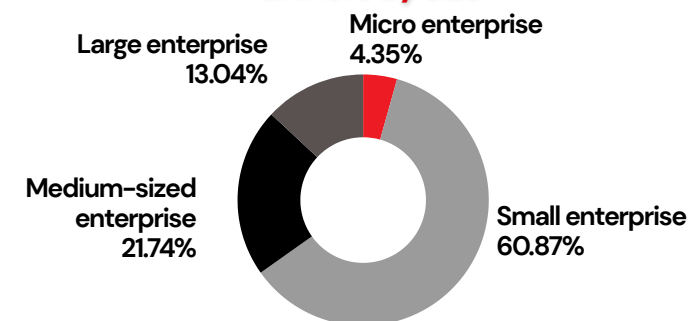
This is the second year of mapping. In 2025, the survey was conducted with an updated methodology, designed to simplify data collection. The results that emerged are reported below.

33 strategic partners were selected, of which **23 took part in the survey**, for a **participation rate of approximately 70%**. The responding companies, which together employ 1,494 people, make up a heterogeneous sample representative of the entire supply chain: small and medium-sized enterprises in the metalworking sector predominate (manufacture of machinery, metal products, electronic components, and wholesale of machinery), with a median turnover of approximately 6.7 million euros and a median of 31 employees.

Partner by ATECO code

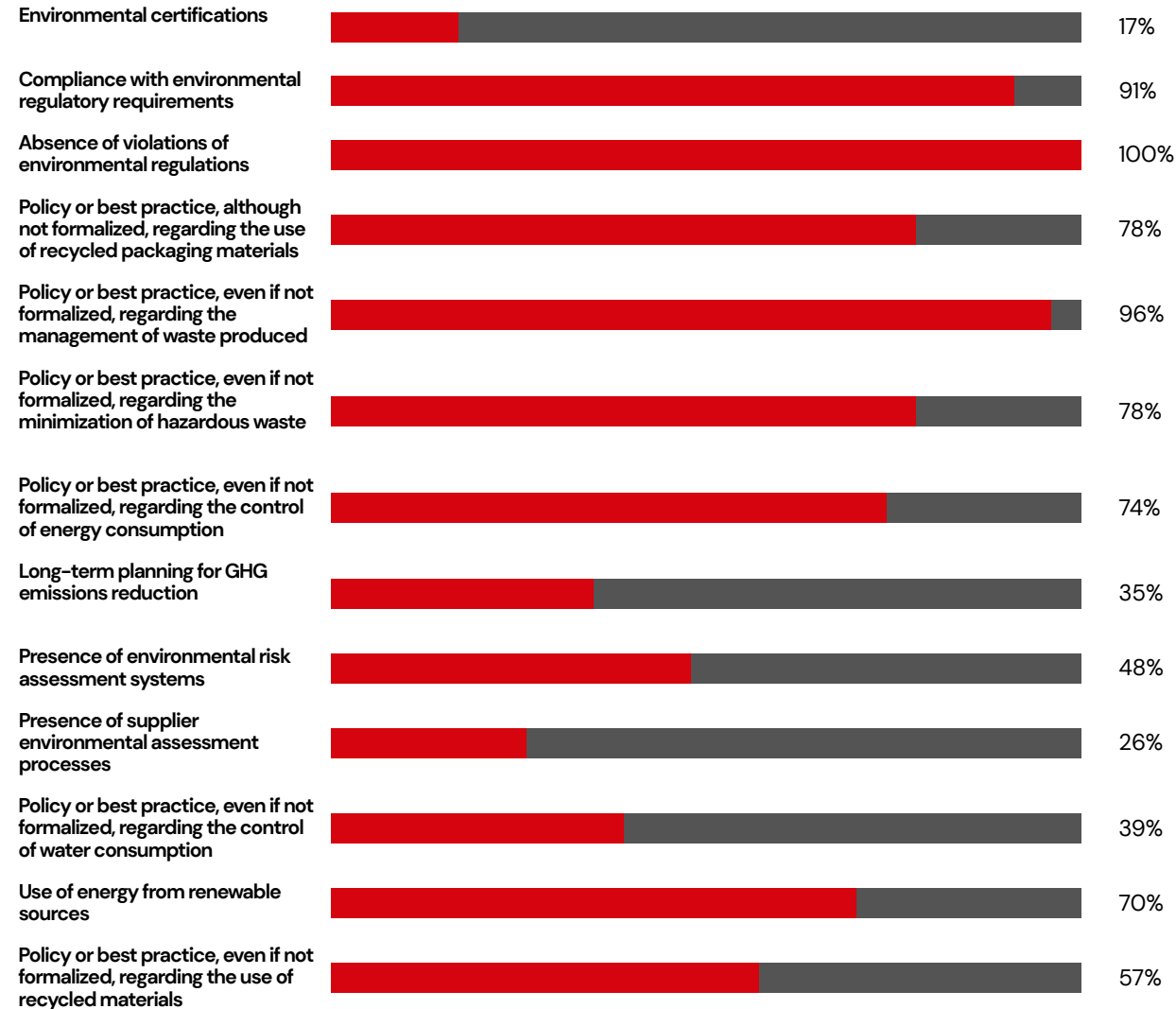


Partners by size



The survey, carried out by means of a questionnaire structured into **61 questions** attributable to the three areas of Environment, Social, and Governance, returned an overall positive picture, while at the same time highlighting some areas for improvement. The following pages summarize the findings regarding the 43 questions of the questionnaire most relevant for the purposes of this Sustainability Report.

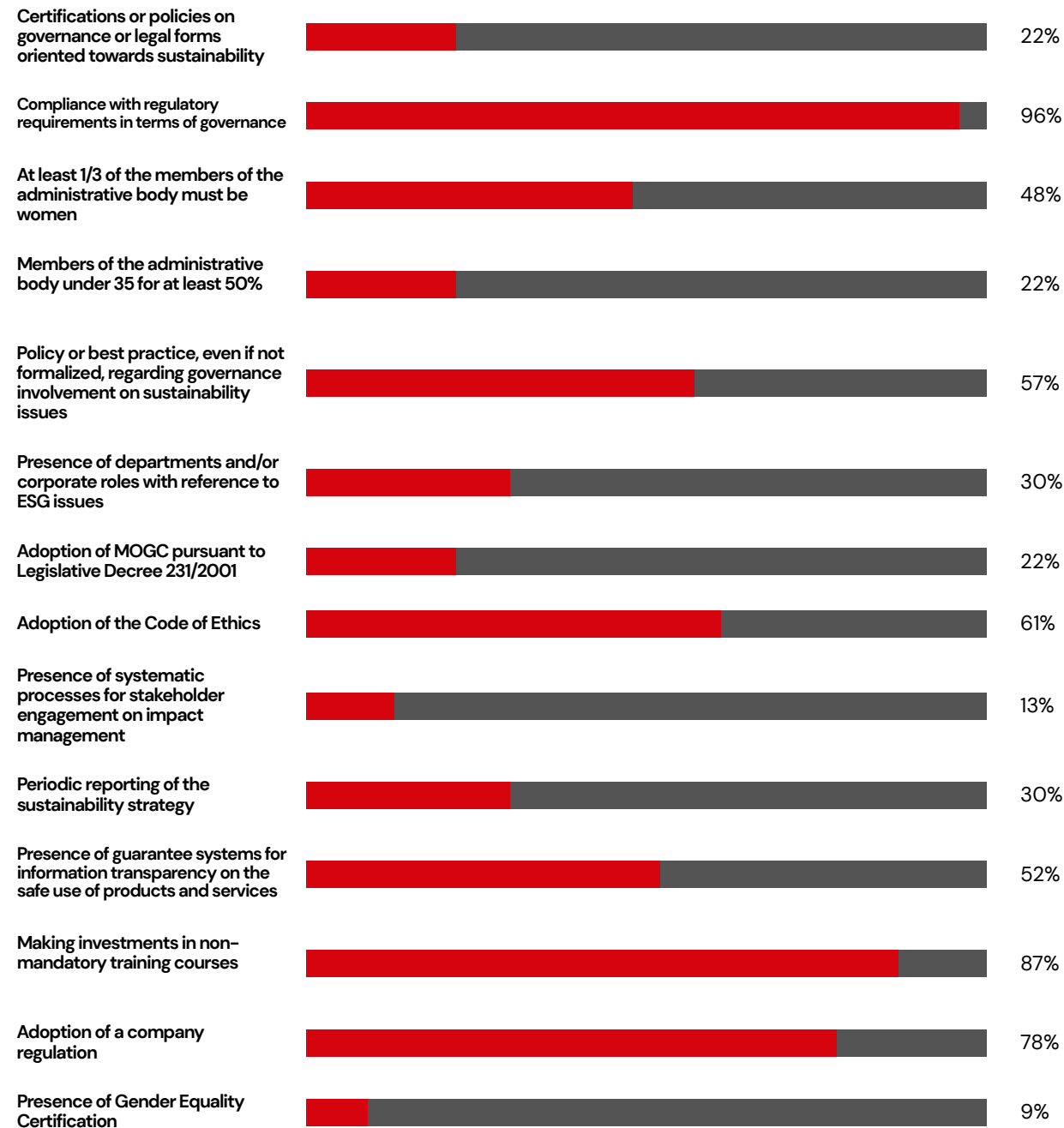
Environmental aspects



Social aspects



Governance Aspects



On the **environmental front**, the partners show a good level of maturity in operational management: almost all respondents state that they operate in compliance with environmental regulatory requirements (91%) and adopt policies for the management of the waste produced (96%), while practices concerning recycled packaging, minimization of hazardous waste (both at 78%), and control of energy consumption (74%) are also widespread. In addition, 70% of suppliers use energy from renewable sources. The less overseen areas, on the other hand, concern the more structured and formalized aspects, such as the planning and monitoring of greenhouse gas emissions (35%), the environmental assessment of their own supply chain (26%), and the possession of environmental certifications (17%). There are no ongoing proceedings for violations of environmental regulations at any supplier.

On the **social front**, the sample presents the most solid results: all respondents operate in compliance with occupational safety regulations, and a large proportion state that they made new hires during the year (87%), that they enhance the local fabric through the choice of local suppliers (87%), and that they adopt non-mandatory training policies (83%). Corporate welfare initiatives and health and safety management systems (both at 70%) are also widespread. Room for growth remains in relation to the more formalized measures, such as risk assessment systems related to human rights (43%) and, above all, social responsibility certifications (9%). In terms of outcomes, the picture is reassuring: no supplier reports significant disputes with employees or penalties for violations of labor regulations.

On the **governance front**, finally, emerges the area with the greatest room for development. While almost all respondents operate in compliance with governance regulatory requirements (96%) and a significant proportion have adopted company regulations (78%) and a code of ethics (61%), the more advanced tools for overseeing sustainability are, on the other hand, less widespread, such as periodic reporting of ESG performance (30%), the presence of departments or roles dedicated to ESG topics (30%), the adoption of the Organization, Management, and Control Model pursuant to Legislative Decree 231/2001 (22%), and the systematic involvement of stakeholders (13%).

Overall, **the survey confirms the presence of good ESG practices along the value chain**, particularly well-established among the more structured partners, and identifies certifications, the formalization of processes, and the oversight of sustainability governance as the main directions for improvement.



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MEP

MATERIAL TOPIC

IMPACTS

SDG Commitments

Respect for the principle of legality, fight against corruption and fair competition	- Combating corruption - Training on anti-corruption issues - Potential conflicts of interest - Code of Ethics and Regulation 231 - Fair competition - Compliance with competition law	
Creation and distribution of economic value	- Distribution of value to employees, suppliers, lenders and others - Economic value distributed through taxes and social security contributions - Charitable contributions and donations	
Respect for intellectual property rights	- Respect for and protection of intellectual property - Filing and maintenance of patents	
Sustainable innovation – investment in research and development	- Innovation in R&D - Product innovation	
Digitalisation and process optimisation, Digital Security and Data Privacy	- Digitalisation - Digital security relating to the use of interconnected machinery	
Product and system certifications	- Integrated Quality, Environment and Sustainability System - Certifications and awards	
Resilience and adaptation	- Fluctuations in commodity prices - Geopolitical instability	

GOVERNANCE

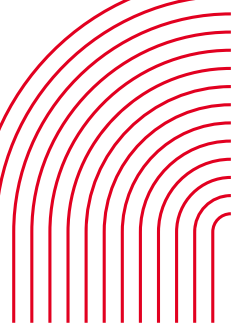
Topics

2025 ACTION PLAN OBJECTIVES – GOVERNANCE PILLAR

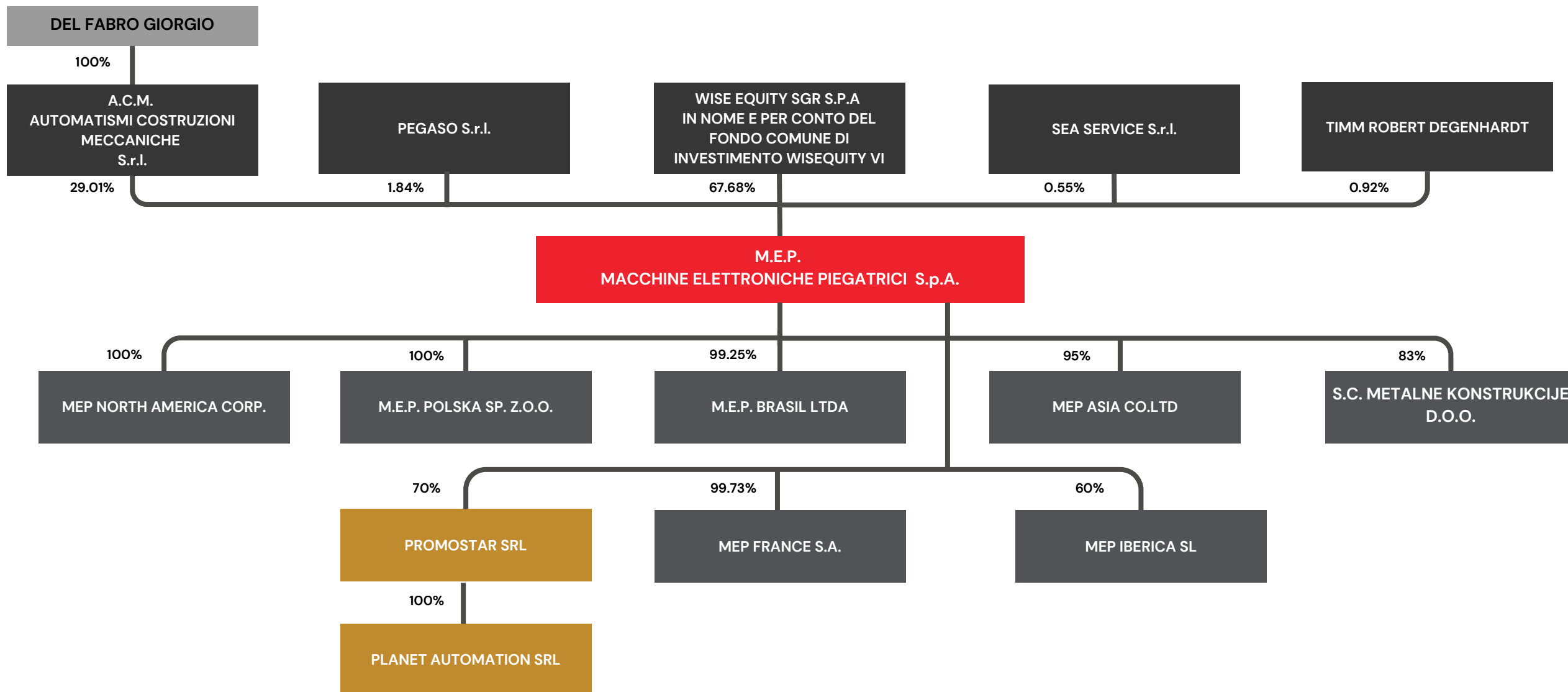
Introduction of a variable remuneration scheme for senior managers, including ESG managers, based on specific key performance indicators (KPIs) linked to the achievement of targets set at both company and individual level

PROGRESS

Achieved



4.1 Group Structure



4.2 Governance Structure

BOARD OF DIRECTORS

The Board of Directors is the collegial body responsible for the management of the Company and to which the powers of ordinary and extraordinary administration are assigned, within the limits established by law and by the Articles of Association. Following the extraordinary transaction of February 2024, the new Board of Directors was renewed with a term of office of 3 years.

BOARD OF STATUTORY AUDITORS

The body is composed of three standing members and two alternate members, who oversee compliance with the law and the Articles of Association, adherence to the principles of proper administration, and the adequacy of the organizational, administrative, and accounting structure adopted by the Company and its actual functioning.

SUPERVISORY BODY (OdV)

It is the body endowed with powers of initiative and control, entrusted with the task of overseeing the functioning of and compliance with the MOGC (Modello di Organizzazione, Gestione e Controllo) adopted by the Company pursuant to Legislative Decree 231/2001, and of ensuring its updating. The new Supervisory Body was appointed by resolution of the Board of Directors in July 2024, following the expiry of the previous one's mandate.

ESG COMMITTEE

In 2024, a Cross-Functional ESG Group was established, integrated into the Sustainability Committee, with the aim of defining a new operational structure and identifying directions for improvement in the short and medium term.

AUDITING FIRM

It is the party appointed for the statutory audit of the Company's accounts, responsible for verifying the proper keeping of the corporate accounting and the correct recording of management events in the accounting records, as well as for expressing an opinion on the financial statements and, where applicable, on the consolidated financial statements.

At the beginning of 2024, control of MEP passed to the Wise Equity VI Fund, managed by Wise Equity SGR S.p.A., bringing about a profound change in governance. The powers delegated by the Board of Directors were redefined and, with the arrival of the new CFO, the signing powers in the financial sphere were revised. The new structure provides that certain decisions remain the exclusive competence of the Board, while for the managing directors, amount thresholds have been introduced beyond which collegial involvement is required.

Board of Directors

Giorgio Del Fabro (Chairman)
Paolo Schneider Savio (Chief Executive Officer)
Christian Leschiutta (Managing Director)
Stefano Campoccia
Timm Robert Degenhardt
Fabrizio Medea
Alessio Riccioni

Auditing Firm

PwC – PricewaterhouseCoopers SpA

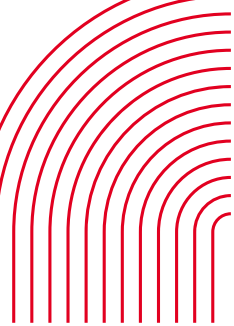
ESG Committee

Board of Statutory Auditors

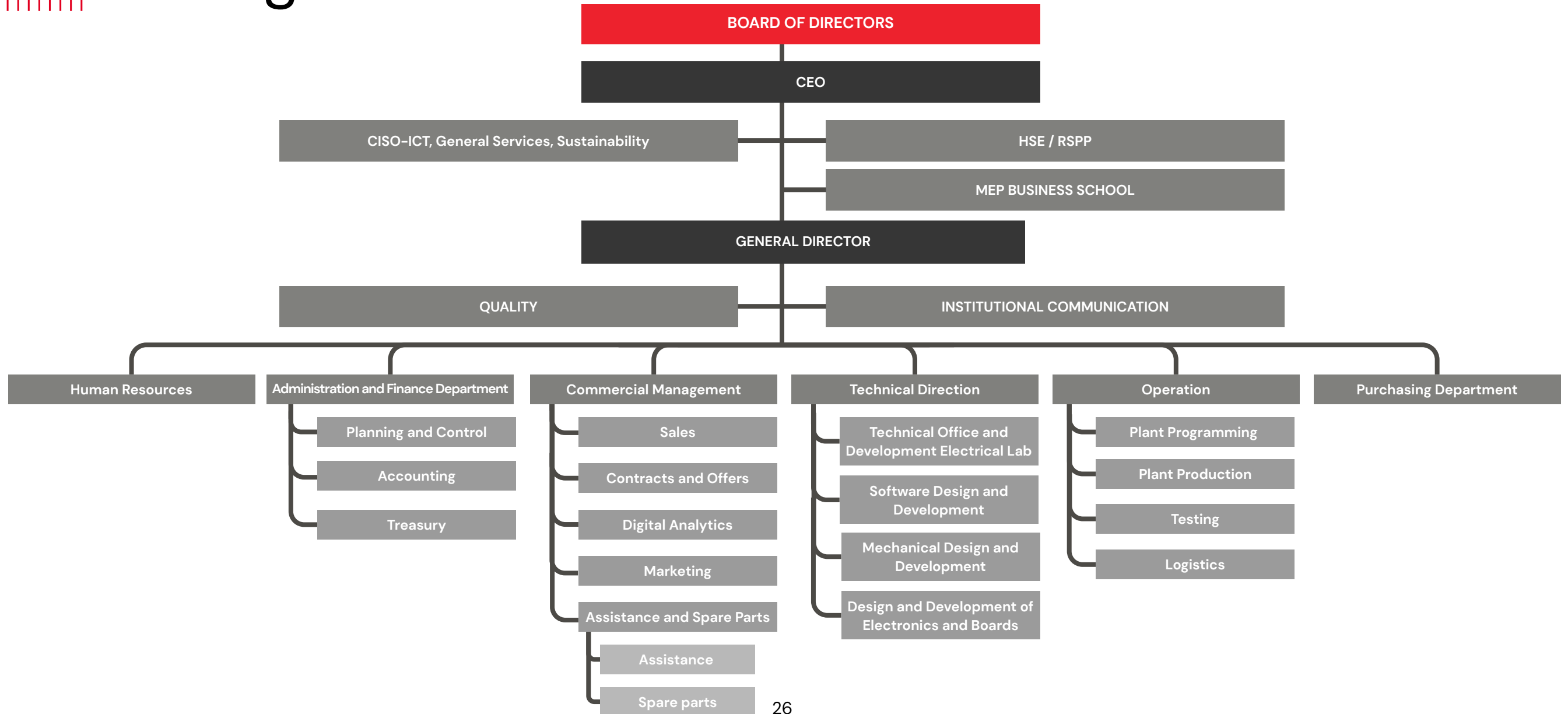
Massimo Gabelli (Chairman)
Fabrizio Gnecco (Standing Auditor)
Guido Sazbon (Standing Auditor)
Matteo Gelmetti (Alternate Auditor)
Francesco Podagrosi (Alternate Auditor)

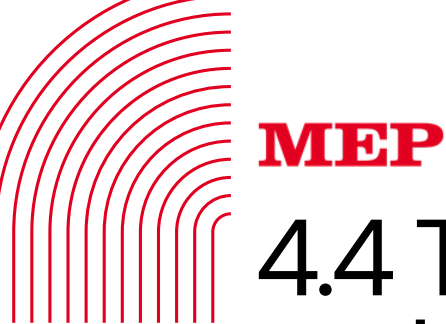
Supervisory Body

Pierluigi Pluviano (Chairman)
Chiara Repetti
Filippo Pasqualini



4.3 Organisation chart





GRI 2-16, 2-23, 2-24, 2-26, 3-3, 205-1, 205-2, 205-3, 206-1

4.4 The principle of legality, the fight against corruption and fair competition

In order to prevent, as far as possible, the commission of the offenses provided for by Legislative Decree 231/2001, MEP has adopted an MOGC (Modello di Organizzazione, Gestione e Controllo, or Organization, Management, and Control Model).

The Model adopted by MEP Group, in compliance with Legislative Decree 231/2001, updated in September 2024, is structured to prevent the commission of the offenses provided for by the decree and to raise awareness among all the parties involved (employees, collaborators, suppliers, etc.) about the behaviors to be adopted.

The construction of the MOGC is structured into several phases:

- **Analysis of sensitive activities** – identification of the company areas and processes at risk of offense through the examination of internal documentation and interviews with the heads of the company functions.
- **Gap analysis** – assessment of the differences between the existing control measures and those necessary to prevent the offenses, with the identification of the corrective measures to be made.
- **Implementation of the MOGC** – drafting of the document that includes the General Part, with the fundamental principles and the description of the Supervisory Body (OdV), and the Special Part, which details the sensitive processes and the specific procedures.

The MOGC is subject to periodic reviews and updates to ensure its effectiveness over time.

Whistleblowing

To protect the parties who make reports on offenses or irregularities in the work context, the Company has adopted, within the MOGC (Modello di Organizzazione, Gestione e Controllo), a so-called **whistleblowing** system compliant with current regulations. This system ensures the anonymity of the reporting party and is structured through two dedicated channels, supported by operational tools for the recording, analysis, and management of reports and the adoption of any corrective or disciplinary measures.

It should be noted that **during 2025 no reports were received** by the Supervisory Body through the reporting channels made available for the communication of unlawful conduct relevant pursuant to Legislative Decree 231/2001 and the MOGC itself.

At the corporate level, the system of company documents regarding **ethics, legality, and compliance** is defined by the aforementioned **MOGC** and **Whistleblowing Procedures**, by the **Code of Ethics** (described on the following page), and by the **Sustainability Policy**.

This system defines the principles and rules of conduct by which all parties operating on behalf of the Organization must be guided, also defining a disciplinary system. No specific groups or activities are explicitly excluded, with a main focus on the prevention of the offenses provided for by the MOGC and on compliance with internal procedures. The interests of the various Stakeholders are explicitly recognized, and in relations with them MEP promotes principles of equal treatment, transparency, and open communication.

The Corporate Bodies (in particular the Board of Directors) are responsible for compliance with the Code of Ethics. It is their responsibility to make decisions consistent with the principles contained therein and to promote its dissemination throughout the entire Organization.

Regarding the standards complied with, the compliance system refers to adherence to the **SA8000:2014** standard on social responsibility and to the **ISO 14001:2015** standard for environmental management. The documents are also aligned with **EU Regulation 679/2016 (GDPR)** for data protection and the safeguarding of privacy, while the whistleblowing procedures were defined in compliance with **EU Directive 2019/1937** and **Legislative Decree 24/2023**.

To ensure broad accessibility, the documents are published on the company website, and their contents are communicated to personnel through internal procedures, dedicated manuals, and specific training programs. Finally, the contracts entered into with suppliers and partners include specific clauses that commit the counterparties to compliance with the company's principles.

Regarding the **prevention of corrupt and anti-competitive episodes**:

- **8 company functions at risk of corruption and extortion were identified, all of which were trained on the related topics;**
- **28.57% of the members of the Board of Directors received training on the matter;**
- **all employees received training on the MOGC**, as required by the regulations;
- **no corrupt episodes or episodes relating to unfair competition were detected.**

4.5 Code of Ethics

MEP's Code of Ethics represents **the set of values and standards of conduct that guide the actions of the Company** and its Stakeholders.

The Code constitutes an essential component in defining the behaviors that both the representatives of the Corporate Bodies and the process managers, as well as the employees and the suppliers of goods and services, are called upon to maintain.

The Code of Ethics developed by MEP is composed of **4 categories of ethical principles** distinguished by scope of application and by the recipients of the relationships that are governed.

At the apex of the Code, we find the **General Ethical Principles**, which represent the fundamental values that guide the company: **legality, transparency, fairness, confidentiality, respect for the person**, and **social responsibility** are the constant reference points for every decision and behavior.

The section dedicated to corporate governance defines the criteria for the management, control, and transparency of activities, establishing rules of conduct for the corporate bodies and preventing conflicts of interest. The area relating to relations with personnel sets the guidelines for building professional relationships based on trust, the enhancement of skills, safety at work, and equal dignity. Finally, the section on relations with third parties establishes the criteria of fairness, responsibility, and collaboration to be adopted toward customers, suppliers, partners, and all other external Stakeholders, with the aim of promoting ethical and transparent conduct in every interaction.



GENERAL ETHICAL PRINCIPLES

Legality, Fairness, Transparency, Confidentiality, Responsibility towards the community, Fair Competition, Respect for the dignity of the person, Rejection of all forms of terrorism, Protection of the environment



ETHICAL PRINCIPLES IN CORPORATE GOVERNANCE

Corporate Bodies, Accounting Transparency, Anti-Money Laundering and Receiving, Internal Control, Diligence in the Use of the Organization's Assets, Balance Sheet and Other Corporate Documents



ETHICAL PRINCIPLES IN RELATIONS WITH STAFF

Staff selection and recruitment, Formalization of employment relationships, Staff management and evaluation, Safety and protection of health and working conditions, Professional growth, Use of information systems, Discrimination and harassment, Alcohol or drug abuse and smoking ban



ETHICAL PRINCIPLES TOWARDS THIRD PARTIES

Conduct criteria towards end customers, Conduct criteria towards suppliers, Conduct criteria towards the Public Administration and Public Institutions, Conduct criteria towards political parties and trade unions



4.6 Product and system certifications

MEP demonstrates its vocation for quality, innovation, and ethical responsibility through the achievement of internationally recognized certifications. These attestations testify to the effectiveness of the company's management systems and the commitment to continuous improvement, transparency, and accountability toward Stakeholders.

These are a strategic tool for ensuring the quality, sustainability, and social responsibility of its processes. The achievement of these recognitions confirms the Company's commitment to operational excellence and continuous improvement.

In 2016, it obtained **ISO 9001** certification for quality management and **ISO 3834** for the control of welding processes, as a guarantee of compliance and production reliability.

In 2019, it achieved **ISO 14001:2015**, which testifies to the adoption of an environmental management system attentive to sustainability and to the impacts of the production cycle.

To these was added, in 2022, the **SA8000** certification, which reflects the Company's commitment to ensuring ethical, safe working conditions that respect human rights, including along the supply chain.

These attestations, together with the maintenance of the **Legality Rating** with a score of 3 stars from the Italian Competition Authority, confirm a corporate vision founded on solid principles and on an organizational culture oriented toward transparency, continuous improvement, and compliance with regulations.



ISO 9001:2015

MEP has voluntarily adhered to this standard since 2016, with a renewal audit in 2025 and validity extended until 2028. The certification attests to the effectiveness of the Quality Management System in the design, production, and servicing of electronic machines for reinforcing bar for reinforced concrete. It promotes operational efficiency, the reduction of errors, and continuous improvement, with a strong focus on customer satisfaction. The audit carried out confirmed the absence of critical issues.

ISO 14001:2015

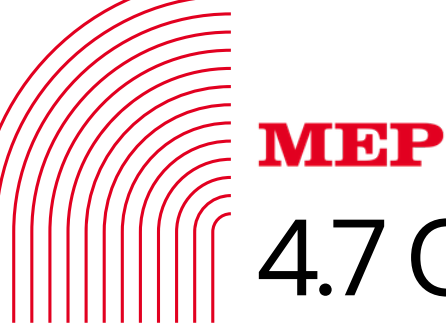
Achieved in 2019, this certification concerns the Environmental Management System and testifies to MEP's commitment to reducing the environmental impact of its production activities. It covers all operational phases, from logistics to testing, and provides for measurable objectives of improvement, regulatory compliance, and internal training. The 2025 renewal audit also confirmed full compliance, while highlighting an opportunity for improvement, extending the validity of the certification until 2028.

UNI EN ISO 3834-4:2021

Issued for the first time in 2016 and renewed in 2025 with expiry in 2028, it certifies the quality of the welding processes used in the carpentry for electronic machines. The standard imposes control over materials, methods, resources, and training, ensuring the traceability and repeatability of the processing operations, as well as the adoption of adequate personal protective equipment.

SA8000:2014

It recognizes MEP's compliance with high social standards along the entire production chain, with a focus on human rights, safety, inclusivity, and fair working conditions. It includes performance indicators such as freedom of association, the rejection of child labor, remuneration dignity, and continuous improvement. The 2025 surveillance audit confirmed the maintenance of the certification, also suggesting two opportunities for improvement.



GRI 3–3, 201–1

4.7 Creation and distribution of economic value

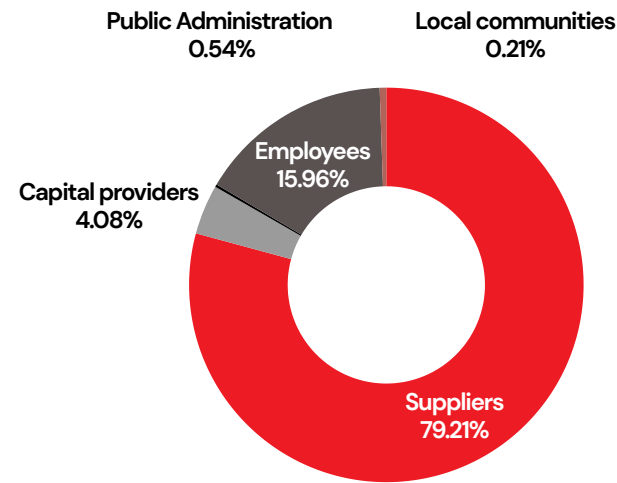
The **direct economic value generated and distributed** to Stakeholders measures the impact that MEP's activity directly generates on the context in which it operates.

The Company's **economic value generated** in 2025 stands at **100 million euros**:

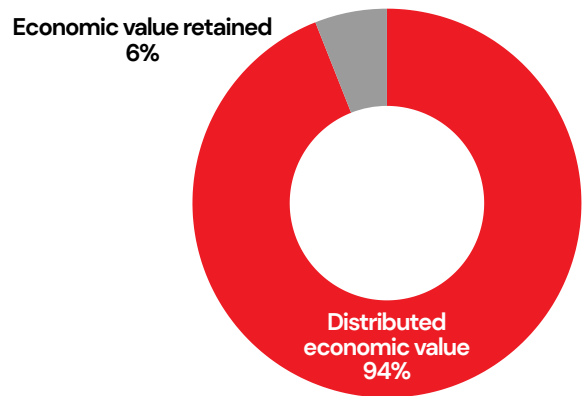
- **economic value distributed** equal to just under **94 million euros** (94% of the total);
- **economic value retained** of approximately **6.3 million euros** (6% of the total).

ECONOMIC VALUE GENERATED AND DISTRIBUTED	2023	2024	2025	Variation 2025-2024
ECONOMIC VALUE GENERATED	97,698,403 €	91,533,493 €	100,039,290 €	+9.29%
DISTRIBUTED ECONOMIC VALUE	86,988,669 €	84,212,094 €	93,706,769 €	+11.27%
of which value for suppliers	70,264,276 €	63,515,754 €	72,790,596 €	+14.60%
of which value for employees	12,367,517 €	13,962,279 €	14,666,954 €	+5.05%
of which remuneration for capital providers	1,449,967 €	4,324,904 €	3,753,357 €	-13.22%
of which payments to the Public Administration	3,034,876 €	3,835,164 €	493,233 €	-87.14%
of which community investments	170,020 €	223,196 €	190,538 €	-14.63%
RETAINED ECONOMIC VALUE	10,709,734 €	7,321,399 €	6,332,522 €	-13.51%

Economic value distributed by Stakeholder category



Economic value distributed and retained



The **distributed value** was broken down as follows:

- to **suppliers**, mainly for the purchase of raw materials and services, an amount of almost **73 million euros** was allocated, equal to **79.21%** of the resources distributed overall;
- to **personnel**, considered a central strategic actor, a value of approximately **14.7 million euros** was allocated, corresponding to **15.96%** of the total distributed;
- the **providers of capital** benefited from an amount of **3.75 million euros**, which represents **4.08%** of the economic value distributed;
- the **Public Administration** received just over **493 thousand euros**, equal to **0.54%**, through direct and indirect taxes;
- to **local communities**, **190.5 thousand euros** were allocated through the initiatives supported by the Company, equivalent to **0.21%** of the total distributed.

Compared to the previous financial year, an increase in the percentage of value allocated to suppliers is evident, with a simultaneous reduction in the share allocated to employees, providers of capital, the Public Administration, and the local community.

It should be emphasized, however, that there was an **increase in absolute terms in the economic value generated and distributed**, the latter relating to the values pertaining to suppliers and employees.

The Company confirms its commitment to ensuring a redistribution of value that is consistent with the strategic, social, and operational priorities defined at the company level.

GRI 2-28, 3-3, 201-1

MEP's initiatives and its partners for sustainability

ProgettoAutismo FVG Onlus – "Enzo Cainero" Village

MEP has chosen to support the **Progettoautismo FVG Onlus Foundation** by contributing to the construction of the "Enzo Cainero" Village, an innovative co-residence space designed to improve the quality of life of autistic people and their family units. The launch of the project, celebrated in the presence of the regional institutions, testifies to the importance of creating inclusive and long-term living environments.

GS Sports Events Maurizio Ganz Camp

The collaboration between MEP and **GS Sport Events** for the organization of the "Maurizio Ganz Camp" continues, the summer camp dedicated to young football players, both boys and girls, from 6 to 15 years of age. The initiative, which promotes the values of sport as a tool for growth and psycho-physical well-being, offers a complete educational experience through technical training sessions, recreational activities, entertainment, and educational support.

This year too, MEP has chosen to support the project by offering the children of its employees the opportunity to participate in the camp free of charge, confirming its commitment to the well-being of people and families.

United Eagles Basketball SSD ARL

In 2025, the partnership between MEP and **UNITED EAGLES BASKETBALL SSD ARL** continued, in support of both the first team competing in the Serie A2 championship and the youth sector. The shared objective is to promote the values of sport as a tool for excellence, ethics, and sustainability, strengthening the bond with the local area and with the new generations. In addition to brand visibility, the collaboration allows MEP to make use of the spaces of the sports arena and the Club House for company activities, events, and moments of aggregation. Complimentary tickets and season passes at discounted rates were made available to employees, testifying to the value attributed to organizational well-being. The Company also continues to promote activities aimed at the players and staff of the team, including training initiatives and projects dedicated to inclusion.

Telethon

At the end of November 2025, MEP took part in the **27th edition of the Telethon 24x1-hour Relay**, held in the center of Udine in support of the Telethon Foundation and its research on rare genetic diseases. From 3:00 PM on Saturday to 3:00 PM on Sunday, colleagues passed the baton to one another in a true display of teamwork. The "Made of Steel" team finished in 139th place out of 1,060 teams, among the 26,000 total participants: a notable result and an experience of strong human and community value.

Udinese calcio

MEP has renewed its partnership with **Udinese Calcio** through the Official Partner Package, signed with the sports marketing company INFRONT. The agreement provides for the purchase of the advertising rights relating to the first team's home matches in the 2024/2025 Serie A Championship, played at the Friulian club's stadium. MEP's choice is part of a broader support for sports organizations also engaged in social causes, as demonstrated by the activity of the association Udinese per la Vita, founded in 2004 to support regional healthcare and scientific research. Thanks to the coordination of the MEP Business School, the benefits of the package were shared with employees, who were able to take part in the weekly allocation of tickets for the matches, fostering moments of aggregation and a sense of belonging.

Hattiva Lab Cooperativa Sociale Onlus

During 2025, MEP supported the activities of **Hattiva Lab Cooperativa Sociale Onlus**, an organization specialized in socio-educational, socio-healthcare, and assistance services in the area of disabilities and minors with specific developmental disorders. Through the "**microDono**" fundraiser, the employees of MEP and of two other Friulian companies supported the "**Fabbricotta**" project of the Udine-based social cooperative, aimed at the work integration of vulnerable people through food production (prepared and packaged in the cooperative's workshops) and handcrafted products in ceramics, felt, and tailoring. In particular, **the 2025 donations were channeled into the purchase of the "Bustorto"**, a small kitchen on wheels.

Animaimpresa Association – Alta Ispirazione Event

Since 2017, MEP has actively collaborated with and is a member of "**Animaimpresa**", an association committed to promoting the principles of sustainable development among companies, institutions, and organizations, both at the local and national level, through events, projects, communications, and valuable partnerships. Among the key themes promoted by Animaimpresa are **Gender Equality** and **Diversity and Inclusion**. During 2025, MEP promoted the **second edition of the "Alta Ispirazione"** event, entitled "**(Bio)diversity, Balance**" and organized by **Animaimpresa**. The meeting was held on Friday, 27 June 2025 at the Fondazione Friuli in Udine, addressing the theme of how to build successful businesses while respecting the principles of sustainability, placing biodiversity at the center as a pillar of development and well-being.

Other initiatives supported by MEP in 2025

- Charitable donation for the creation of the Lucyland inclusive playground
- Support for the "Well-being of the Rojale community – People at the center" project of the Rojalese Amateur Sports Association

4.8 Respect for intellectual property rights

In a hyper-competitive context, strongly characterized by constant technological innovation, the protection of patents and trademarks represents a fundamental activity in view of the investments made in Research and Development activities.

The protection of patents and trademarks from the potential damages deriving from unlawful acts and counterfeiting is all the more relevant, the more the Company migrates toward the "**Total Solution Provision**" business model, in which the intangible assets generated by experience in research and development play a fundamental role.

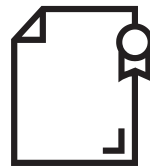
As of 31 December 2025, **64 patent families** relating to new processing technologies capable of improving production efficiency, energy consumption, and safety of use are active. In particular, **during the year, 2 new filings took place.**

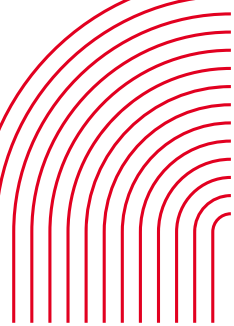
The production of expertise and know-how is the result of the effectiveness demonstrated by the MEP **Technologies Competence Centre (MTCC)**, a catalyst for R&D initiatives capable of accelerating and directing the technological progress of the sector, positioning MEP as a leader in the field of innovation.

59 Years of Innovation at MEP

64 families of active patents

2 new patent applications in 2025





4.9 Sustainable innovation

MEP is a Company projected toward the future, which considers Research and Development a key element for growth and innovation. The continuous exploration of advanced technological solutions makes it possible to anticipate market needs, optimize production processes, and constantly improve the offering of products and services.

In 2025, MEP completed or continued **7 development projects** (described below), **3 of which resulted in an expansion of the range of machinery offered**.

The development team, composed of **33 people**, focused on the study and design of solutions with broad fields of application on the machinery in the portfolio, so as to make the offering even more complete.

The investments made by MEP in Research and Development activities are attributable to the costs relating to the personnel engaged in development activities and to the costs relating to the materials for the prototyping activity, for a total amount of **703,712 euros** invested and **17,622 hours worked**.

R&D Projects 2025 – Expansion of the machinery range

BRS SYSTEM

Fully automatic system that prepares and positions the bars in the same position before the bending and curving operations, ensuring constant quality and flatness of the bars, both curved and straight. A result that, in practice, would not otherwise be guaranteed. The system is designed to increase the level of safety of the plants, minimizing the intervention of the operator, who would otherwise be tasked with manually rotating the bar.

Operation is based on an anthropomorphic robot equipped with a special gripper and on a profilometer equipped with software developed internally by MEP. The machine is capable of working from one up to a maximum of two bars at a time.

PBS NUCOR

Automatic system for extracting and counting bars from bundles for the automatic feeding of the bars into the galvanizing lines. The ABF system receives the bundle of bars directly from a roller conveyor that automatically positions and transfers it onto the chain system.

IRON

Automatic system for extracting and counting bars from bundles for the automatic feeding of the bars into the Shear line cutting lines. Equipped with an ABSR system for the storage of bundles and automatic management of logistics, changes in diameter and loads, adjustable both in terms of the length of the bundles and the number of pockets, adaptable to needs.

R&D Projects 2025

OMNI 22

Automatic system for extracting and counting bars from bundles for the automatic feeding of the bars into the Shear line cutting lines. Equipped with an ABSR system for the storage of bundles and automatic management of logistics, changes in diameter and loads, adjustable both in terms of the length of the bundles and the number of pockets, adaptable to needs.

BENDING ROLL – RADIUS UNIT

Innovative and fully automatic radial unit for bars cut to size, integrated into the automatic shaping plant Multisystem bar 3D and Multisystem bar US. Its versatility makes it possible to create curves with constant radii or with different variable radii along the same bar. It also allows for the production of any bent shape, or combined with curves, straight sections and curved portions along the bar itself. The operations are carried out in complete safety, eliminating the intervention of the operator during the processing operations.

The project will be completed at the beginning of 2026.

PLANET 26 ADV D20

Automatic electronically programmed machine for the processing of reinforcing bar for reinforced concrete in coil in carbon steel, cold-drawn or hot-rolled, with a diameter from 14mm to 26mm. The particular feature is the ability to produce any type of stirrup, straightened bar, or shape bent at one or both ends, up to a maximum length of 12 meters, with greater lengths on request. Furthermore, PLANET 26 PLUS is equipped with a system for the rapid change of the rod being processed, which ensures maximum flexibility in solving production problems with small-batch jobs. The machine is supplied ready for use with all standard accessories and spare parts.

The project will be completed in May 2026.

PBS CMC STEEL

Automatic system for extracting and counting bars from bundles for the automatic feeding of the bars into the galvanizing lines. Equipped with an ABSR system for the storage of bundles and automatic management of logistics, changes in diameter and loads, adjustable both in terms of the length of the bundles and the number of pockets, which can be adapted to the customer's needs.

The project will be completed in April 2026.

4.10 Digitalisation and digital security

In 2025, as part of its ongoing path of innovation, MEP launched and completed several initiatives to improve and make its activities more efficient, including with regard to digitalization and digital security. The main activities carried out by MEP in relation to the material topic are presented below.

Penetration Test 2025

In August 2025, MEP conducted a **Penetration Test**, that is, a controlled simulation of a cyberattack carried out by cybersecurity experts with the aim of identifying and exploiting the vulnerabilities of a system before malicious actors can do so. The activity, carried out with the support of a specialized external company, pursued the following objectives:

- to assess the level of exposure of the internal and external infrastructure;
- to identify the technical and logical vulnerabilities present;
- to simulate realistic attack scenarios;
- to define the priorities of the remediation interventions.

Robotic Solutions with ABB and MESH

From the fruitful collaboration with ABB (in relation to the hardware component) and MESH (as regards the software part), **MEP is now able to offer an integrated, safer, and cutting-edge solution for the next-generation automation of reinforcing bar processing.**

MESH AG, a Swiss company specialized in digital fabrication, develops robotic construction technologies that translate CAD data into real-time commands for the machines, enabling highly precise and automated production. Its solutions are designed to overcome the limits of traditional construction, optimizing the use of materials and reducing processing times. MESH technology, the result of a research project by the Department of Architecture of the Swiss Federal Institute of Technology in Zurich (ETH), is based on a modular and scalable approach that allows for perfect integration into industrial processes.

ABB, a leading multinational in the automation and robotics sector, provides technological solutions that improve the efficiency and sustainability of production processes. Thanks to its global presence and its expertise in collaborative robots, motion control, and industrial automation, ABB makes a more intelligent and interconnected production possible. ABB robots, combined with MESH software, form an advanced technological platform that enables MEP to face the challenges of Industry 4.0 and to lead the digital evolution in the construction sector.



4.11 Resilience and adaptation

The topic of resilience and adaptability has been identified as material for the first time within this Sustainability Report. It relates to the Company's propensity to respond and adapt to the impacts generated by social and environmental risks, with particular reference to fluctuations in raw material prices and to the instability of geopolitical scenarios.

MEP's business model, which operates within the structural steel supply chain as a designer and builder of technologically advanced machinery for a B2B market, is characterized by a natural exposure to the risk factors typical of a global industrial context:

- on the **cost** front, the Company is exposed to fluctuations in the prices of the main production factors and inputs, including steel and metals, the mechanical, electrical, electronic, hydraulic, and pneumatic components intended for the construction of the machinery, as well as the energy used in the production processes and consumable materials. The volatility of these prices can affect margins and the planning of procurement;
- on the **geopolitical scenario** front, the business presents a sensitivity linked to the continuity of supplies of raw materials and components, the evolution of tariffs and trade barriers in export markets, the trend of demand in the building, infrastructure, and construction sectors, currency fluctuations, and the security of company infrastructure and data. The Company's significant international vocation and the structuring of the value chain across several levels make these factors particularly closely monitored.

An **effective management** of these elements generates positive impacts in terms of **operational continuity**, **economic soundness**, and **reliability** toward customers; conversely, an inadequate response could translate into negative impacts such as supply interruptions, increased costs, and reduced competitiveness.

During the financial year, the Company continued along various lines aimed at strengthening its resilience and adaptability:

- on the **procurement** front, MEP maintains a broad and diversified supplier base and conducts a periodic assessment of its strategic industrial partners along the value chain in the ESG sphere;
- in the area of **production and energy efficiency**, controls on incoming materials and on process operations were introduced, and work has begun on the construction of a photovoltaic system and on relamping interventions. The progressive replacement of the company fleet with hybrid and electric vehicles is also underway;
- on the **product and digital innovation** front, the Company has continued to invest in R&D and in the integration between machinery and software, a central element of its competitive differentiation strategy;
- regarding the topics of **cybersecurity** and **data security**, a penetration test was carried out;
- in the area of **skills development**, the Company has invested in the technical-specialist and managerial growth of its human capital, so as to strengthen its ability to respond to continuously evolving market and technological scenarios.

Since this is a topic that became material for the first time in this Sustainability Report, the Company has not currently defined specific KPIs and quantitative targets for monitoring the topic, nor has it yet formalized dedicated roles and responsibilities or structured methods for assessing the effectiveness of the actions undertaken.



CHAPTER 05 PEOPLE

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MEP

MATERIAL TOPIC

IMPACTS

SDG Commitments

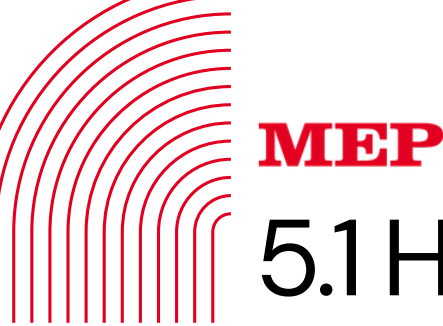
Enhancement, training and development of human resources	• Training • Staff skills development • Performance appraisal	
Health and safety at work	• Accident prevention • Reducing fatigue • Occupational health and safety management system	
Working conditions	• Decent work • Employee benefits • Fair employment practices	
Human rights	• Assessment of the risk of human rights violations • Prevention of human rights violations	
Responsible management of customer relationships and transparency in the market	• Transparent commercial and informational communication • Personalised customer support services • Complaints resolution • Information on the features, guarantees and environmental impact of products and services • Protection of customer privacy	

SOCIAL Topics

2025 ACTION PLAN OBJECTIVES – SOCIAL PILLAR

PROGRESS

Formalisation of human resources policies, which also include company procedures designed to ensure respect for diversity and equal opportunities in the recruitment, management and retention of staff	Achieved
Adoption of company policies, procedures and training programmes aimed at improving employees' skills and professional development, accompanied by performance appraisal systems	Achieved
Conducting a company-wide employee satisfaction survey and subsequently disseminating the results	Achieved
Implementation of new industrial equipment to improve safety standards in the machinery work area – Development of a robotic application suitable for various machine models to position bars in an optimised manner, with a view to achieving high production quality, reducing repetitive tasks for the operator and improving safety (Industrialisation)	Achieved
Assessment of working environment conditions and refurbishment	Achieved
Activation of additional modules to complete the "TWIN SENSE" telemetry system platform – Provision of the machine's digital manual	Achieved
Launch of the "TWIN SENSE" telemetry system to monitor the efficiency and energy consumption of MEP sector OEMs	Achieved



GRI 2-7, 2-8, 2-30, 401-3



85.39% Men in the total company population



14.61% Women in the total company population

5.1 Human resources

MEP’s network of human relationships constitutes the glue of the material elements that enables the common and collective development of the organization.

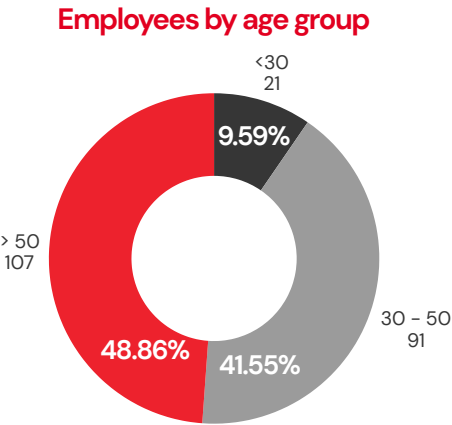
Given the centrality of people, and in compliance with the principles to which MEP refers, **all of MEP’s internal employees are hired through regular contracts**, which refer both to the standards established by law and to the National Collective Labor Agreements (CCNL), in accordance with the principle of freedom of association and collective bargaining.

The Company applies to its employees the *CCNL for the Metalworking and Plant Installation Industry*, while to its executives the one relating to *Industry Executives* in the same sector.

MEP’s personnel stands at **219 employees** as of 31 December 2025, almost all of whom are employed through permanent, full-time contracts. The infographics shown present further statistics relating to the Company’s workforce. It is disclosed that, during 2025, **the Company did not employ non-employee workers or external collaborators**.

As regards the hirings and terminations that occurred during the reporting period, these changes are set out in the tables on the following page. It should be noted that all hired and terminated personnel are resident in Friuli-Venezia Giulia, with the exception of one new hire resident in Veneto.

Finally, with reference to the use of leave from work for parents of children up to 12 years of age, **of the 46 employees entitled to it, 2 men and 1 woman made use of it**.



Number of employees by type of employment	Type	n.	%
Permanent contracts	Men	181	82.65%
	Women	32	14.61%
	Total	213	97.26%
Fixed-term contracts	Men	6	2.74%
	Women	0	0.00%
	Total	6	2.74%
Total	Men	187	85.39%
	Women	32	14.61%
	Total	219	100%
Full time	Men	186	84.93%
	Women	29	13.24%
	Total	215	98.17%
Part-time	Men	1	0.46%
	Women	3	1.37%
	Total	4	1.83%
Total	Men	187	85.39%
	Women	32	14.61%
	Total	219	100%



4.57% Turnover Rate*

*(number of terminations/total number of employees) x 100

Hired and departures 2025	No. of hired	%	No. of departures	%
Men	16	88.89%	9	90%
Women	2	11.11%	1	10%
Under 30	6	33.33%	4	40%
30 – 50	6	33.33%	2	20%
Over 50	6	33.33%	4	40%
Total	18	100%	10	100%

Benefits

MEP is sensitive to the socio-cultural changes underway and has undertaken initiatives aimed at improving the work-life balance and the company climate, reserving the same benefits both for permanent, full-time employees and for fixed-term or part-time employees. Among the benefits offered by MEP, in addition to the internal collective catering and the rental clothing washing service, are the following:

COMPANY CARS

Between now and 2025, **22 company cars** were granted to employees. Specifically, **9 cars** were granted to **employees**, **9 cars** to **managers**, **3 cars** to **executives**, and **1 car** to a **director**. Company cars are granted based on the employee's role and duties.

INSURANCE POLICIES

3 types of active insurance policies:

Executive Life Insurance with Multiple Salary – 3 Executives

- Fixed capital accident insurance** – 15 workers, 24 employees, 6 managers, 3 executives, 1 administrator
- AWC policy** (health insurance for personnel abroad) – 13 workers, 38 employees and 3 managers

VOLUNTARY PARTICIPATION IN FUNDS

There are no separate supplementary pension plans, but employee **enrollment** in these funds is **voluntary** and **discretionary**. There are both open-ended and closed-ended funds, and a total of **77 employees are enrolled in supplementary pension funds**.

GRI 3-3, 201-3, 401-1, 401-2, 403-6

COMETA closed-end fund

33 members

Specific fund for the metalworking sector; the contribution percentages originated by the company and the worker are defined by the relevant national collective bargaining agreement.

PREVINDAI closed-end fund

3 members

Dedicated to industrial sector managers. Payments are split between the manager, who pays 100% of the severance pay and 1% of the salary, and the company, which pays 7% of the salary.

Open funds

41 members

Employees contribute only through the payment of severance pay.

Integrated Welfare Plan

MEP has chosen to adopt an **integrated welfare plan**, inclusive of Flexible Benefits, with the aim of simplifying and making the use of benefits by workers more immediate.

In June 2023, the MEP Group entered into a contract with **AON Advisory and Solutions S.r.l.**, aimed at the creation of a dedicated web platform, through which employees can access the services provided for by the company welfare plan, approved by the competent bodies.

Through the portal, MEP employees can submit requests for products and services, following the instructions and procedures indicated. AON, by the fifth working day following the submission of the requests, issues a summary document in electronic format made out to the company, containing the previous month's orders. The One Flex portal, reserved for Flexible Benefits, is accessible 24 hours a day and designed to be intuitive and easily usable by all beneficiaries.

The welfare plan is intended for all employees belonging to the categories of **blue-collar workers, white-collar workers**, and **middle managers** who have completed the probationary period and are on the payroll as of 1 June of each year, or hired by 31 December with a fixed-term or permanent contract, provided that they have accrued at least 3 months, even non-consecutive, of length of service during the year.

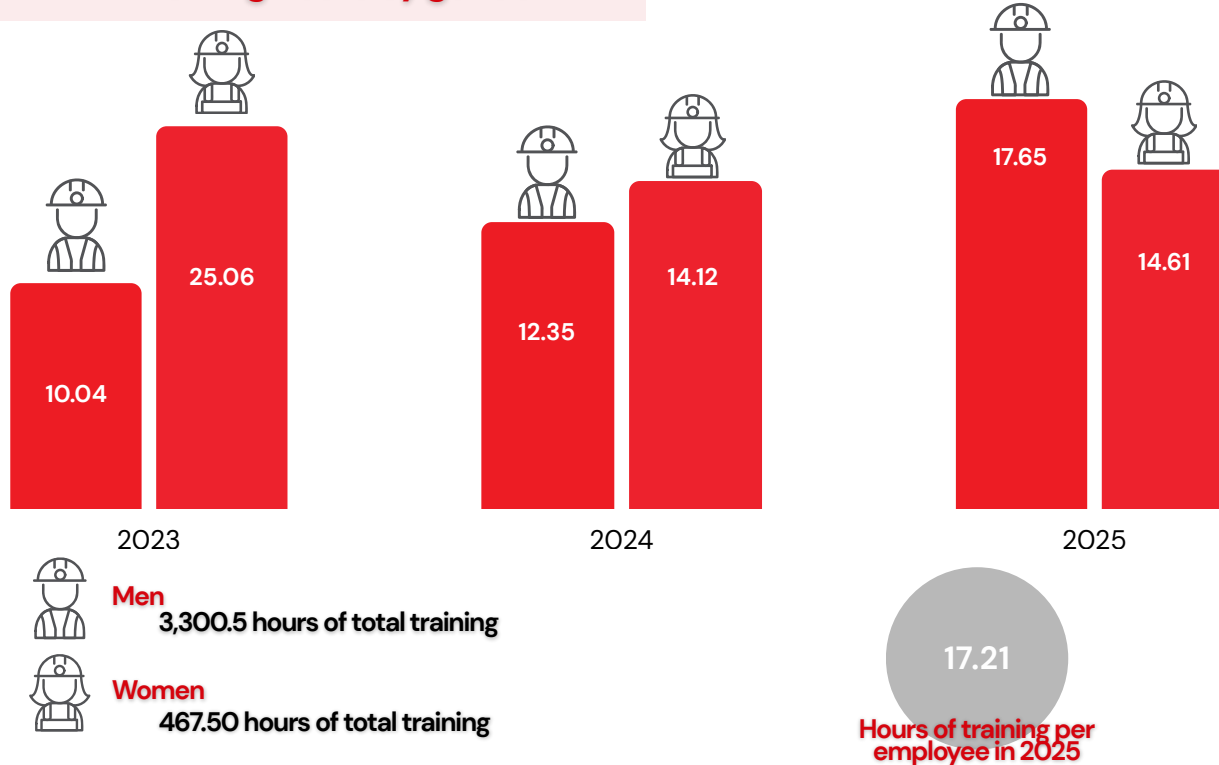
The total amount available to each beneficiary for 2025 is composed as follows:

- Company gratuity €500**, divided into two tranches of €250.

Employees can request reimbursement in their pay slip for expenses incurred (e.g. school, medical, and transport expenses, but also recreational, cultural, and sporting activities and travel), provided that the request is made within the following month.

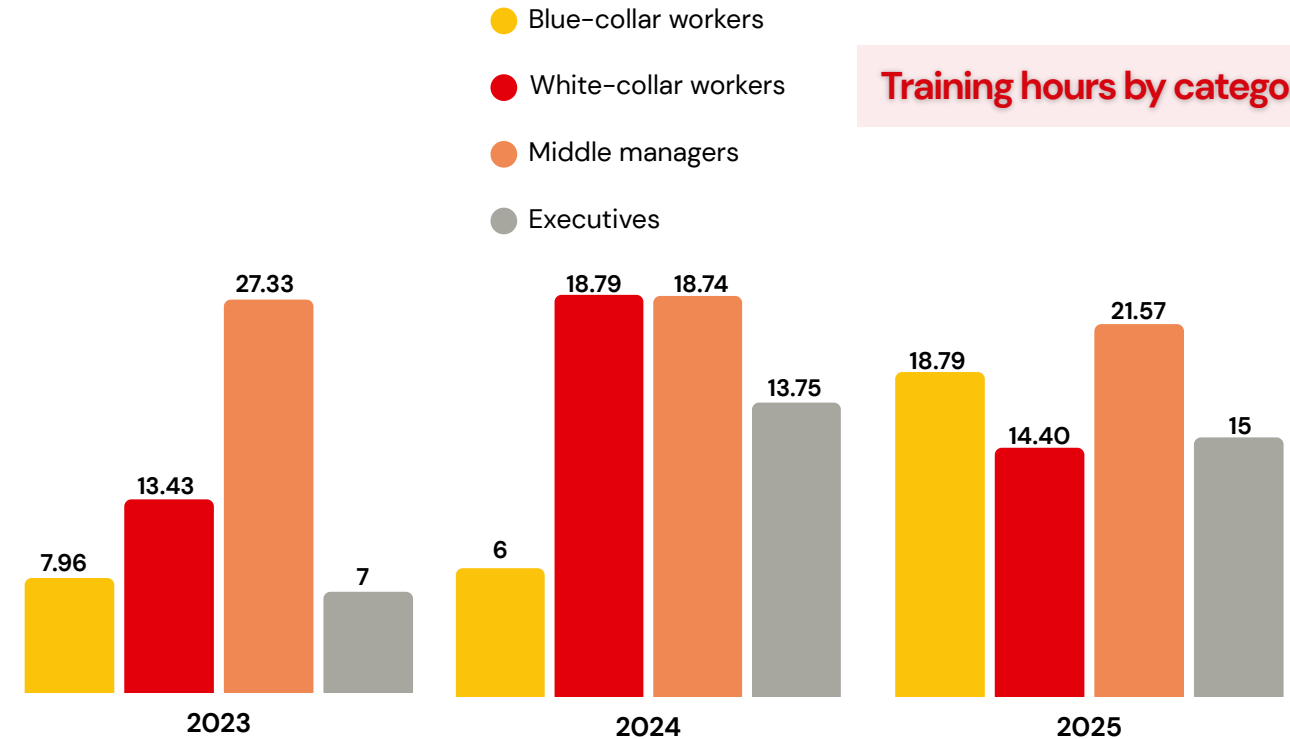
5.2 Development, Training and Growth

Training hours by gender



During 2025, MEP's personnel participated on average in **17.65 hours of training for men** and **14.61 hours for women**. The figure highlights the Company's attention to the professional growth of its resources and shows a progressive alignment between the two genders in terms of hours delivered. The slight deviation in favor of male personnel is mainly attributable to the greater involvement of blue-collar workers, a category to which almost exclusively men belong, in training programs compared to white-collar workers, who are significantly represented by women. Overall, in 2025, **3,768 hours of training** were delivered, of which **1,330 were dedicated to mandatory training on occupational health and safety**.

Training hours by category



With regard to the training delivered by professional category, a significant number of average hours for blue-collar workers and middle managers is confirmed, with an average of 18.79 and 21.57 hours per employee respectively. In 2025, an increase in training hours for blue-collar workers, middle managers, and executives is recorded, with an increase of more than 300% in the hours allocated to the former compared to the previous year. A decrease, on the other hand, is recorded in the hours used by white-collar workers.

The total training hours by employee category are distributed as follows:

- 1,917 hours for blue-collar workers;
- 496 hours for middle managers;
- 1,310 hours for white-collar workers;
- 45 hours for executives.

The training activities are delivered through the **MEP Business School (MBS)**, the internal training structure dedicated to the continuous updating of people, which is examined in greater detail on the next page.

During 2025, on an experimental basis, management, the team, and front-line staff underwent a process of periodic performance evaluation.

GRI 2-17, 3-3, 403-5, 404-2

The activity of MEP Business School (MBS)



Training and skills development represent for MEP a strategic lever for sustainable growth, combining the protection of workers' health and safety with the enhancement of human capital.

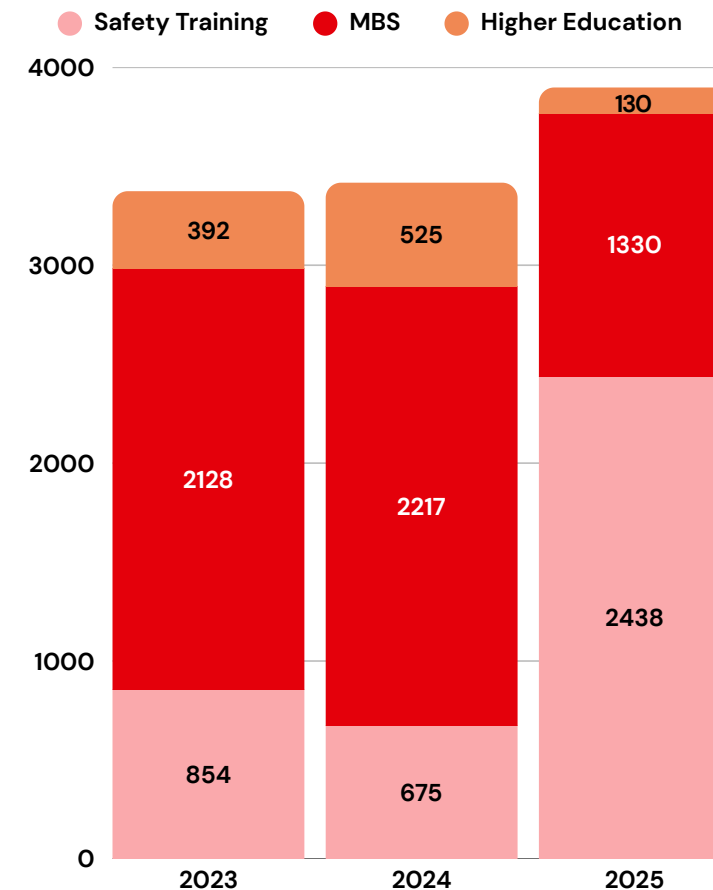
As previously mentioned, in 2025 the training commitment was consolidated along **two complementary lines**: on the one hand, **compliance with legal obligations regarding occupational health and safety**, and on the other, the **promotion of the technical/specialist and managerial growth of collaborators**. This approach reflects the company's determination to ensure the highest safety standards and, at the same time, to support employees in a path of continuous upskilling toward cutting-edge technologies, in line with the evolution of the market and industrial production. The training programs covered multiple areas of competence, which can be summarized in the following areas:

- **Technical/specialist and software area** – courses on Beckhoff TwinCAT 3, Electro Graphic (2026 software updates), advanced Excel, and management of energy and environmental markets;
- **Compliance and mandatory safety** – training on Legislative Decree 231/2001 (office and production personnel), NIS 2 Directive, cybersecurity (7 editions), certification for the use of overhead cranes and jib cranes (8 editions), fire prevention and first aid courses;
- **Managerial development, soft skills, and HR** – advanced public speaking, effective communication (3 plenary sessions), gender equality coaching, and workshops on welfare, disability, leave, and support for caregiver workers;
- **Trade and internationalization** – logistics and transport in international sales, management of guarantees in Trade Finance operations, and updates in the customs and tax field.

The quality of the programs was systematically monitored through satisfaction questionnaires administered at the end of the activities. The analysis, conducted on a sample of **228 questionnaires**, highlighted **excellent results**, confirming the high value of the selected teaching staff, appreciated in particular for their ability to make even complex regulatory and IT content accessible, such as that relating to cybersecurity and the NIS 2 Directive. As an area for improvement for the future, the opportunity emerges to expand the hours dedicated to practical exercises and applied use cases, especially in the programs linked to specialist software.

Overall, **the assessment of the MEP Business School's training activities for 2025 is therefore confirmed as extremely positive**, with high participation rates and excellent qualitative evaluations, testifying to the constant commitment that the Company invests in the growth and enhancement of its people.

Training hours provided by MEP Business School 2023 – 2025



Key results of the satisfaction questionnaires

99.1%
Peer
Recommendation
Index

98.4%
Teachers' Clarity
Index

100%
Index of technical
competence and
mastery

GRI 3-3

Activities of MBS

In 2025, the MEP Business School continued its commitment to the dissemination and promotion of culture, also with a view to ESG sustainability, addressing both the company organization as a whole and individuals. Convinced that only through a shared commitment of all interested parties is it possible to achieve the objectives of the UN 2030 Agenda, the Business School continued to act as a catalyst for awareness and responsibility.

Illegio Exhibition "Wealth. A Perennial Dilemma"

MEP, through its Business School, gave its employees the opportunity to visit free of charge (up to a maximum of 4 tickets per person, 80 tickets in total) the **Illegio exhibition "Wealth. A Perennial Dilemma"**, held from 6 June to 9 November 2025. All of the tickets allocated were assigned.

The exhibition addressed a theme as fascinating as it is topical: the role of wealth in the lives of people, peoples, and even the arts, with its positive effects and its possible degenerations. The journey explored many paths, from the production and exchange of goods to their fair distribution, from redemption from destitution to the choice of poverty, from the joy of sharing to the pathologies of enrichment, up to the question of what true wealth is, conveying a strong ethical and spiritual message.

On display were 52 masterpieces, composing a journey through beauty spanning five hundred years, from the mid-fifteenth century to the mid-twentieth century. It was also a unique opportunity to admire 17 works from private collections, never before accessible to the public.

Casa Cavazzini Exhibition "Impressionism and Modernity"

Toward the end of 2025, the MEP Business School set aside tickets free of charge (up to a maximum of 4 tickets per person, 122 tickets in total) for the **exhibition "Impressionism and Modernity" at Casa Cavazzini – Museum of Modern and Contemporary Art in Udine**, to be held from 30 January to 30 August 2026. In this case too, all of the tickets allocated were assigned.

The exhibition, of international significance, presented approximately 90 masterpieces from the Kunst Museum Winterthur, offering an overview of the profound changes in art between the end of the nineteenth century and the mid-twentieth century, with works by immortal artists such as Monet, Van Gogh, Picasso, Kandinsky, Magritte, Pissarro, De Chirico, and many others.

"OPEN FACTORIES" EVENT

In addition to the continuous training of its employees, **MEP has actively invested in dialogue with the new generations and with local schools through the "Open Factories" initiative.**

This project took shape during 2025 in guided tours aimed at providing first-hand knowledge of MEP's industrial reality, corporate organization, and production processes, involving several local schools.

In particular, visits were successfully hosted for students from technology-oriented classes coming from:

- **"A. Malignani" State Technical Institute of Udine** – an excellence in local industrial technical education;
- **"Zanon" Higher Education Institute of Udine** – focused on administration, finance, marketing, and logistics.

Furthermore, the activity also involved a university group from the Faculty of *Business Economics and Management* of the *Business Administration* program at the **University of Udine**.

These meetings represented a key pillar for MEP, reducing the gap between school and the world of work, illustrating the technological skills and professional profiles most sought after by the advanced manufacturing sector.



MEP Summer Camps 2025

For the summer of 2025, MEP gave each collaborator the opportunity to enroll one of their children at one of the 4 affiliated summer camps, for a total of 20 places. MEP conceived this offer to its collaborators as an important opportunity for growth, socialization, and fun in safe and stimulating environments for their children. The Company therefore covered the enrollment fees for the summer camps for 4 children of employees, following the participation requests actually received.

GRI 3-3

As demonstrated in the previous pages, **people represent MEP's fundamental asset and the main driver of its ability to innovate, grow, and compete**. For this reason, the Company considers the enhancement, development, and training of its human capital a fundamental topic, managed with a structured approach consistent with the impacts that its activities generate on workers.

To manage this topic and the related impacts, MEP has adopted a **dedicated policy** that governs working conditions, equal treatment, and equal opportunities for all, with reference to non-discrimination and the promotion of equality, diversity, and inclusion, relations with Stakeholders, as well as the other rights connected to work, including the prevention of human trafficking and the prohibition of forced, compulsory, and child labor. Through this policy, the Company defines the principles and commitments that guide its management practices, ensuring a respectful, fair, and inclusive working environment.

In line with these commitments and as described, **MEP invests in the training and enhancement of its people, periodically monitoring the activities carried out and the related results in order to verify their effectiveness and guide continuous improvement actions**.

Collaboration with Indaco Italia

To enhance and retain its human resources, MEP has launched a strategic collaboration with **Indaco Italia** for the activation of a consulting, training, and coaching program, planned for the two-year period 2025-2026. The initiative aims to strengthen managerial and commercial skills, increase the Company's attractiveness to young talent, and foster the creation of a stimulating working environment, characterized by a strong sense of belonging.

The project is structured into **three areas of intervention**:

- **Sales Area** – development of the technical skills and soft skills of the sales force, with a focus on time management, effective communication, and sales techniques;
- **Management Area** – involvement of 10 managers and supervisors in a program aimed at strengthening positive leadership, team management, the ability to give feedback, and decision-making effectiveness;
- **Company Area** – cross-cutting training extended to the entire organization, through 16 hours of activities per department, aimed at promoting a shared corporate culture, oriented toward objectives, change, and intergenerational collaboration.

The activities will include individual coaching sessions, group training days, and team-building moments, planned flexibly to integrate with the company's operational needs.

UEB4WORK

On 11 October 2025, the third edition of the recruitment event "**UEB 4 Work**" took place in Cividale del Friuli, promoted by the local basketball team UEB Cividale in collaboration with several local companies, including MEP. The initiative aims to foster the meeting between businesses and young talent or professionals seeking new opportunities.



CORPORATE CLIMATE ANALYSIS

MEP carried out, with the support of a specialized external company, an **analysis of the corporate climate** aimed at measuring the "general temperature" within the Organization.

This is a particularly useful tool for accompanying moments of change—just completed, ongoing, or soon to be implemented—and for understanding in depth the lived experience of people.

The initiative, in which 112 employees took part, pursued two main objectives:

- on the one hand, to **"listen to the Company"**, giving voice to collaborators through an open and attentive listening to their opinions, ideas, and moods;
- on the other, to **"promote sharing"**, transforming the listening phase into concrete and virtuous actions for the benefit of the organization and its people.

The ultimate purpose is to guide well-founded decisions, both strategic and operational, based on the results that emerged from the analysis. These decisions aim to foster the improvement and growth of the Organization, of people, of the working environment, and of the widespread positive energy, with a positive impact, as a natural consequence, on the company's overall performance as well.

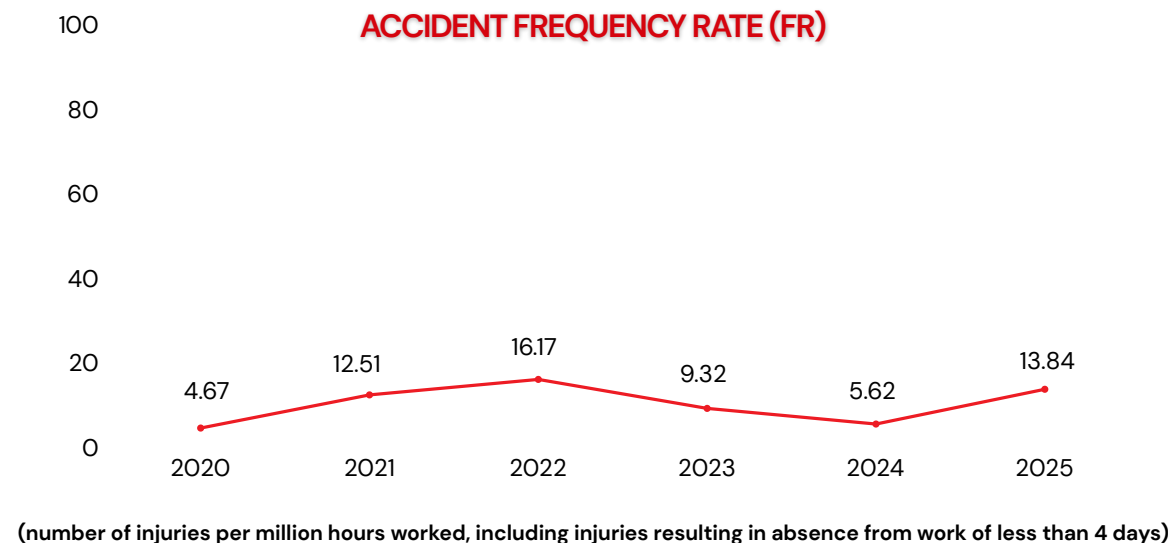
5.3 Health, safety and working conditions

The protection of workers constitutes a priority in MEP's actions. The Company, in compliance with the regulations of **Legislative Decree 81/2008** and **Legislative Decree 152/2006** and their subsequent amendments, has adopted and implemented specific policies and procedures to ensure a healthy and safe working environment, going beyond the provisions of the law through the use of additional measures that constitute the Occupational Health, Safety, and Environment Management System.

As confirmation of its commitment to the environment and occupational safety, MEP has voluntarily adhered to the **SA8000:2014** and ISO 14001:2015 standards, integrating them with the **MOGC ex Legislative Decree 231/2001** to ensure a healthy, safe working environment attentive to the well-being of employees.

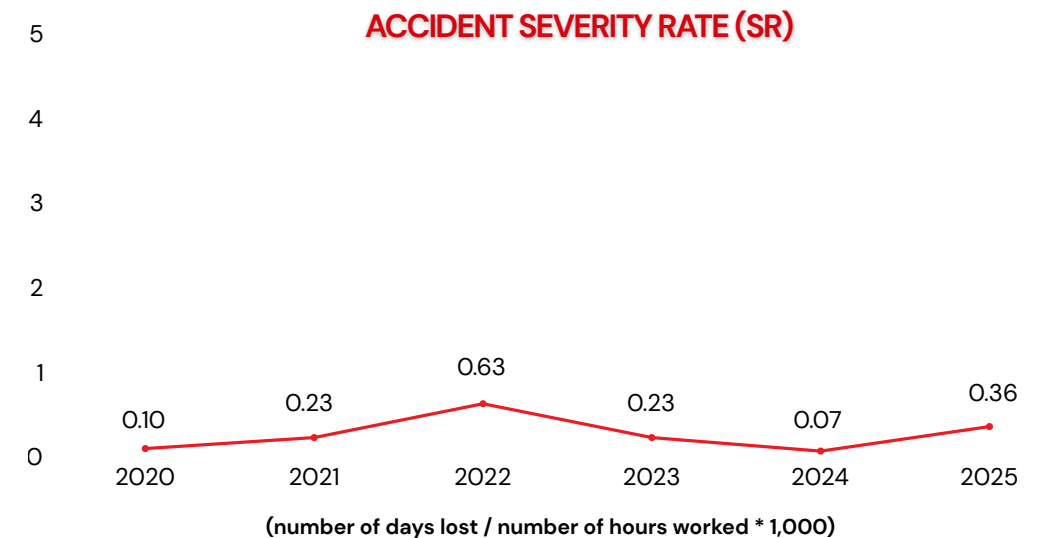
All employees are covered by the Occupational Health, Safety, and Environment Management System.

The integrated management of health and safety in the workplace includes health surveillance activities, which are also based on the risk assessment document. In this activity, the competent physician carries out the required checks and assessments, both of the working environments and of the workers during medical examinations. The results, in numerical terms, confirm the effectiveness of the initiatives undertaken by MEP.



Following the **5 accidents recorded during 2025** and as highlighted by the data, **the accident frequency rate (FR) is stably below the threshold of 20 per million hours worked**. The figure underlines the effectiveness of the measures adopted to protect workers' safety from the potential risks to which they are exposed in carrying out their respective tasks.

The accidents that occurred during the reporting period resulted in **129 days of absence from work**, defining an **accident severity rate (SR) of 0.36**.



The accidents, dependent on human error, are attributable to the following types: injuries, abrasions, fractures, partial amputations of the phalanx, wounds, and crushing injuries. In cases where it was not possible to definitively eliminate the danger connected to the accident that occurred, measures and policies aimed at temporarily or permanently mitigating the risk of the associated danger or at improving safety conditions were nonetheless implemented. These interventions were accompanied by a careful analysis of the causes, with the involvement of the figures responsible for company safety. Furthermore, the operational protocols were updated and internal awareness-raising activities were carried out to prevent the recurrence of similar events.

During 2025, **one case of occupational disease was detected**, which did not result in any days of absence, and **no workplace fatalities**.

GRI 2-25, 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-8

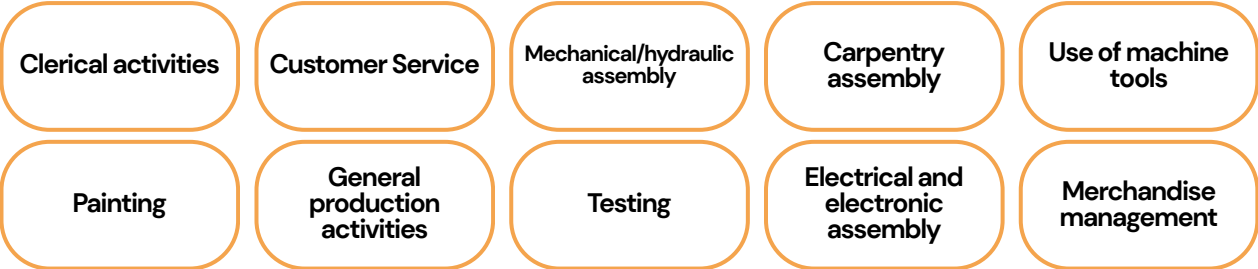
With regard to safety training, **all MEP employees are adequately informed and trained** on the use of the equipment, substances, and means made available to them. Particular attention is given to the training provided to newly hired personnel, to workers whose tasks are changed or those assigned to new machines, equipment, PPE, hazardous substances, and to supervisors and executives. The Company ensures that the teaching material used for the training courses is accessible to them, as are the machine safety data sheets for the safe use of work equipment. All these measures enable workers to have the information necessary to operate safely and protect their own health and safety.

Safety management is part of the Company's **Integrated Management System** and applies to all activities carried out in the plants, in compliance with the **Integrated Quality and Environment Manual**, the **Risk Assessment Document**, and the Emergency Management Plan.

Production activity is carried out in the following departments or work areas:



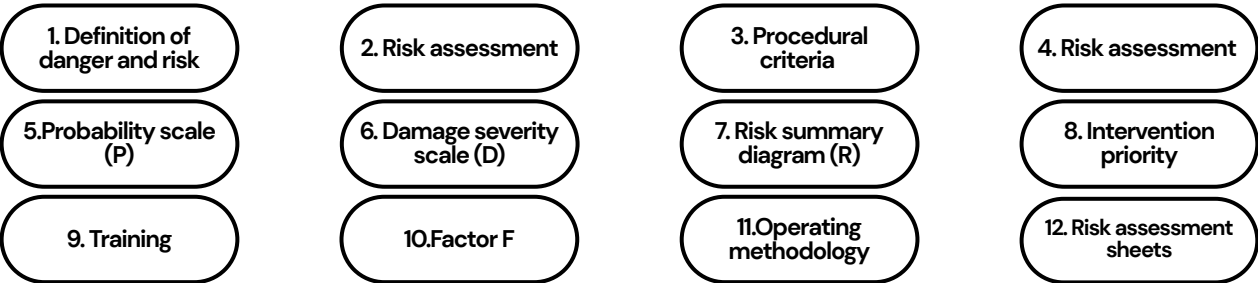
The production flow comprises the following activities:



The control activity is carried out through **audits** performed both by the **head of the prevention and protection service (RSPP)** and by **external consultants**. These audits, in turn, in addition to being able to be directed at verifying the compliance requirements of its own plants, may be aimed at third-party suppliers, at their production sites. The audit activity, in the event of non-conformities or observations, activates the procedures to initiate the analysis of the causes and to determine the actions to be implemented for the resolution of the criticality detected.

At the foundation of the Occupational Health and Safety System is the **Risk Assessment Document (DVR)**, a comprehensive and documented assessment of all risks to workers' Health and Safety, aimed at identifying appropriate preventive and protective measures. Updated in June 2025, the DVR establishes the tasks, criteria, and methods for the identification of the hazards and risks that may arise from the activities carried out. These measures are "proactive" and updated on an ongoing basis in order to identify risks in conjunction with significant changes in processes, activities, substances, raw materials, and personal protective equipment (PPE) used. Qualified external consultants also contribute to the drafting and updating of the document, the latest version of which introduces the specific risk of violence and harassment in the workplace.

As established by the reference regulations and defined by the Management System, the phases and tools that make up the document are described within the Risk Assessment Document:



The assessments carried out make it possible to take the necessary measures to safeguard the safety and health of workers, identifying, for each risk factor, the measures appropriate for its elimination or for containing its effects (as occurred in 2024 with the installation of photocells in the operational areas with a view to preventing crushing accidents).

For some risk factors, it is mandatory to carry out a reassessment of the risks, in order to constantly increase the level of prevention and mitigation and adapt it to newly arising and new sources of risk. These factors are represented by: **the introduction of new machinery/plant, modification of the production cycle/layout, serious accident, and recognition of a claim for occupational disease.**

In cases where risks cannot be avoided or reduced, it is necessary to resort to the use of Personal Protective Equipment (PPE) or Collective Protective Equipment (CPE), for which conformity, correct use, and the maintenance of efficiency through maintenance/replacement are guaranteed.

Fire Safety Compliance Certification

During December 2025, the Company received the **Certification of compliance with the requirements set out by fire prevention regulations and of the existence of fire safety requirements** from the Udine Provincial Fire Brigade Command, following an on-site inspection.

MEP's initiatives

Canteen service – RistoMEP

In 2025, MEP continued its commitment to **enhancing the company canteen service**, through collaboration with Euroristorazione S.r.l., a company in the collective catering sector with established experience and know-how. The service is accessible to all personnel and to other authorized parties at street numbers 20 and 31, with costs borne entirely by the Company.

The service continues in line with previous years, since in 2025 Serenissima Ristorazione transferred the business division to Euroristorazione which, being part of the same Group, took over as the service provider.

The initiative is part of the employer branding strategy aimed at promoting a healthy and engaging working environment, through the distribution of an **average of 110 meals per day** composed of a first course, second course, side dish, bread, and fruit/dessert. As an alternative, it is possible to order a "packed lunch" of cold dishes or a large salad.

The organization of the service includes:

- seasonal 8-week menus, inspired by the Mediterranean diet;
- meals prepared with the cook & chill method in a centralized kitchen and delivered in recyclable isothermal containers;
- intuitive software for consulting the menu, booking, and personalizing the meal (based on intolerances, ethical or religious choices);
- availability of free microfiltered water to reduce plastic;
- involvement of nutritionists and dieticians in the definition of the menus, which include "wellness", "green", "women" and special diet options.

The ingredients are selected from certified local suppliers, in compliance with the principles of zero-kilometer sourcing and the short supply chain, in order to ensure high quality standards and sustainability.



GRI 3-3, 403-6

Vending machines, refurbishment of company refreshment and break areas, and other initiatives



The present reporting period also coincided with the **renovation of the other company refreshment or break areas** through the installation of **new vending machines** at:

- the plant at street number 35;
- the former painting area;
- two warehouses;
- the testing department;
- and the administrative offices.

As of 2025, the management of the vending machines is entrusted to the supplier CDA di Cattelan, a long-established company with fifty years of experience in food distribution. The collaboration stems from a deep alignment on the themes of sustainability and well-being.

In relation to other initiatives and as confirmation of the attention toward its personnel, the Company has kept the following corporate welfare initiatives active:

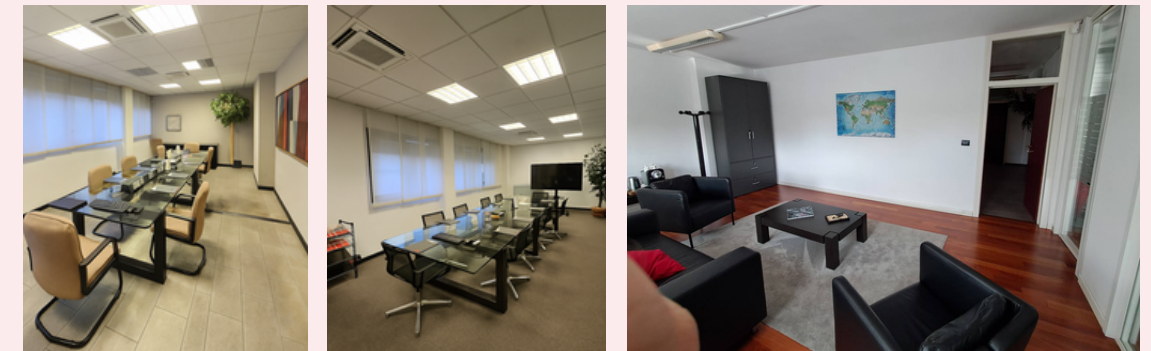
- **Summer welfare** (from May to September) through the free distribution of a small bottle of water per day for everyone;
- **Complimentary break**, consisting of a free drink guaranteed every first Monday of the month.

Corporate wellbeing initiatives

Since 2023, MEP has launched an extensive project to modernize and enhance its real estate assets, starting with the renovation of the administrative and commercial buildings of Block A and continuing in 2024 with a series of targeted interventions in **Block B**.

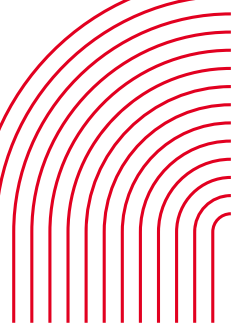
In relation to 2025, the Company carried out the **modernization of two meeting rooms and the company lounge**.

Before



After





5.4 Human rights

The topic of human rights has been identified as material for the first time within this Sustainability Report. **Respect for and protection of human rights constitute a founding value of MEP's work, both within the Organization and along the entire value chain.**

The main tool through which the Company oversees the topic is its own **Sustainability Policy**, which incorporates and applies the principles of the **SA8000:2014** standard regarding social responsibility.

In particular, the policy establishes the following commitments to protect workers along the value chain:

- **rejection of all forms of child labor and of the employment of workers below the permitted age;**
- **guarantee that work is freely chosen**, excluding all forms of forced or compulsory labor;
- **assurance of safe, hygienic, inclusive, and respectful working environments, free from discrimination and from servile, humiliating, or harassing practices** with respect to any characteristic of gender, human, social, professional, cultural, educational, political, religious, ethnic, physical, and spiritual nature;
- **respect for freedom of association and the right to collective bargaining;**
- **rejection of all forms of discrimination and degrading treatment of human resources;**
- **exclusion of inhumane disciplinary practices;**
- **guarantee of working hours that are not excessive;**
- **recognition of dignified remuneration;**
- **promotion of the continuous improvement of human resources, suppliers, and collaborators;**
- **dissemination of a culture of individual, professional, social, and relational excellence, oriented toward the full physical and spiritual well-being of people.**

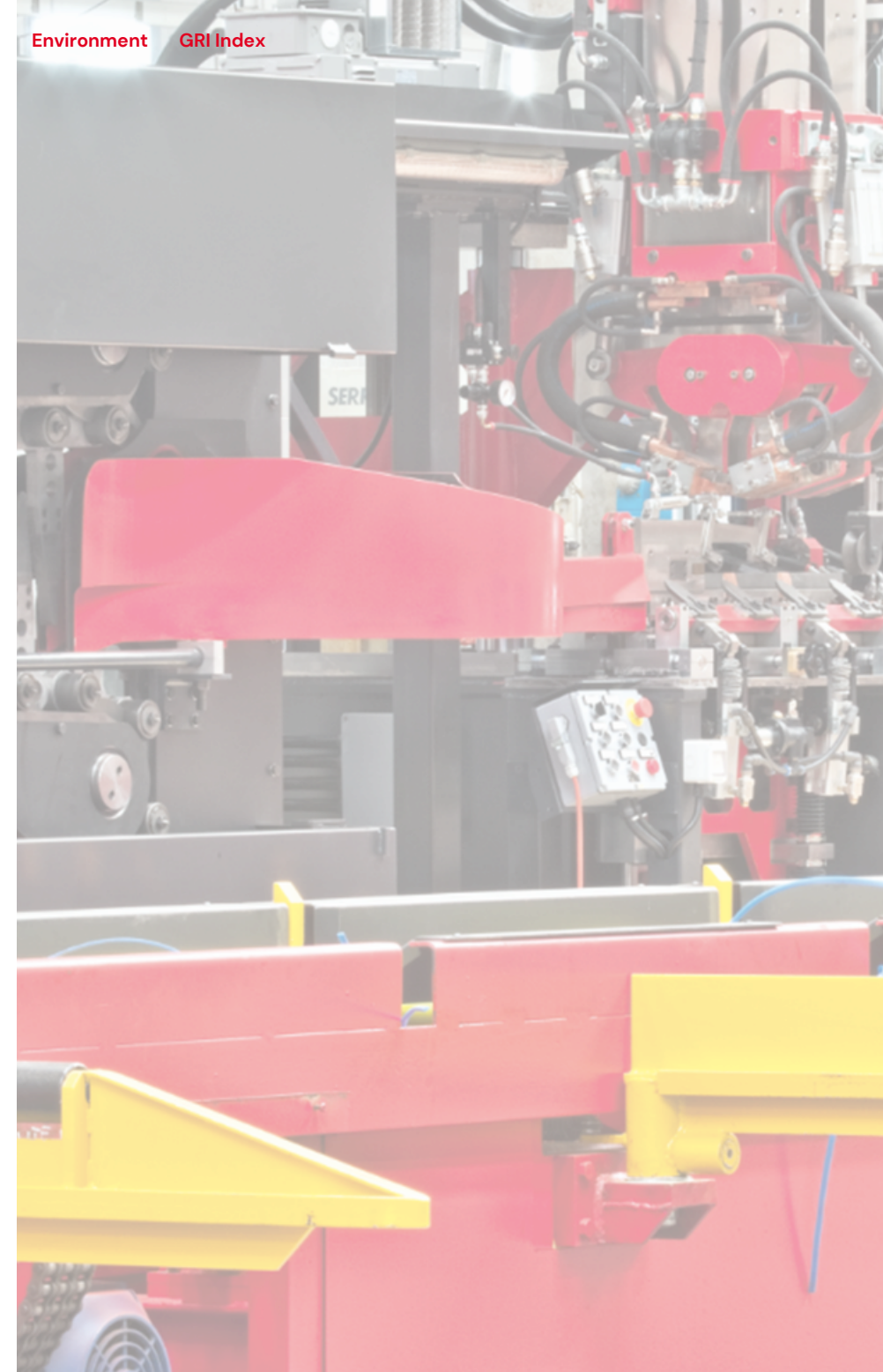
Through adherence to the SA8000:2014 principles, MEP defines a clear frame of reference for the prevention of human rights violations and for the promotion of fair and dignified working conditions, extending these principles to its suppliers and collaborators as well.

Since this is a topic that became material for the first time during the current reporting period, the Company has not yet prepared a structured analysis aimed at identifying the activities and suppliers that present a significant risk of instances of child labor, of the employment of young workers in hazardous tasks, of forced or compulsory labor, nor the related mapping by type of activity, supplier, country, or geographic area.

On the basis of the assessments carried out during 2025, the Company is nonetheless able to state that:

1. **no complaints were received from the workforce** regarding aspects concerning human rights;
2. **no cases of discrimination were detected;**
3. **no instances of human rights violations occurred, nor accidents harming the workforce;**
4. **consequently, no penalty was imposed on the Company.**

For the purposes of promoting the health and safety of workers employed at its suppliers, contractors, and other industrial partners, as well as with a view to reducing risks, **MEP annually plans surveillance audits at the aforementioned parties.**



5.5 Responsible management of customer relations and transparency in the market

MEP adopts a responsible approach in managing relationships with customers, based on **transparent commercial communication**, an **efficient support service**, and a structured system for **handling complaints**.

In particular, the Company is committed to providing clear information on its production processes and on the initiatives undertaken to reduce environmental impact. In support of this commitment, MEP has begun the development of a **new content management platform for the website**, based on the **STATAMIC** solution, and the adoption of a new-generation **on-premises CRM system**.

These technological innovations will make it possible to significantly improve the quality and protection of customer data, making it more accessible, accurate, and up to date. This will allow for a more effective analysis of information, greater timeliness in communication, and a more targeted personalization of the services offered, in line with the needs and preferences of each customer.

The introduction of these tools represents a strategic step toward an **increasingly customer-centric model**, oriented toward strengthening the relationship with customers and improving their satisfaction and loyalty.

TRANSPARENT COMMERCIAL COMMUNICATION

MEP provides customers with clear and comprehensive information about its processes, products, and environmental commitment, including through updated digital content.

SUPPORT SERVICES

New content management platform for the website. Adoption of a CRM that allows for more efficient and personalized request management, improving the customer experience at every stage.

COMPLAINT RESOLUTION

Structured and timely processes ensure rapid and targeted responses, promoting customer satisfaction and loyalty.

The design, development, testing, and marketing of the products are carried out in full compliance with the **Machinery Directive 2006/42/EC**. Before being sold to third parties, the manufactured machinery undergoes a thorough inspection of all its components. The information relating to the correct and safe use of the product is set out in the manuals that always accompany each machine sold.

For each machine, at the time of installation at the end customer's premises, a document is drawn up attesting to the correct installation of the safety devices, as well as the training provided to the personnel who will use it. In the event that the end customer reports events that have compromised the health and safety of the worker, MEP immediately makes available to the customer and the competent authorities, in compliance with current regulations, all the necessary documentation, in addition to the expertise and know-how of its personnel. **The machinery**, where required by the destination market, **is equipped with CE marking**.

Regarding the reporting of **complaints**, the Company has designated a **dedicated online channel**, capable of automatically archiving and directing the requests received to the competent function for their management.

Furthermore, the function responsible for design constantly holds alignment meetings with the main suppliers, in order to share any critical issues related to the use of specific components and to promptly manage any recalls or non-conformities coming from them, immediately transmitting to the production departments the modifications and implementations aimed at improving or eliminating any known critical issues.

CSAT – Listening to customers

Since 2024, MEP has launched a **structured system of customer listening**, called **CSAT**, developed with the support of the Cerved Group. The initiative takes the form of telephone surveys, with the aim of collecting customers' opinions directly and precisely, in the belief that their feedback is an essential tool for the continuous improvement of the quality of the services offered.

The surveys covered several key aspects of the customer experience: the level of **overall satisfaction**, **product** quality, the effectiveness of the **commercial relationship** and **pre-sales support**, **after-sales service**, and **spare parts management**. Also analyzed were the positioning relative to competitors, the perceived image of the Company, and the Net Promoter Score (**NPS**), an indicator of customers' propensity to recommend MEP to others.

No instances of non-compliance with regulations and/or voluntary codes relating to labelling and information on products and services

No instances of non-compliance with regulations and/or voluntary codes relating to marketing communications, including advertising, promotions and sponsorship

No complaints have been received regarding breaches of customer privacy

5.6 Information Package (People)

TOPIC	KPI	UoM	MEP France SA	MEP Brasil Ltda	MEP Asia Co Ltd	MEP Polska SP.Z.O.O.	MEP North America Corp.	MEP Iberica SL	S.C. Metalne K. DOO	Promostar S.r.l.
Employees	Total number of employees	No.	13	23	5	8	5	3	55	34
Employees	Total number of employees with permanent contracts MEN	No.	10	14	4	6	3	2	41	28
Employees	Total number of employees with permanent contracts WOMEN	No.	3	7	1	2	2	1	6	5
Employees	Total number of employees with fixed-term contracts MEN	No.	0	1	0	0	0	0	8	1
Employees	Total number of employees with fixed-term contracts WOMEN	No.	0	1	0	0	0	0	0	0
Employees	No. of new employment contracts	No.	1	2	0	0	1	0	16	2
Employees	No. of terminated employment contracts	No.	0	0	0	0	0	0	16	3

TOPIC	KPI	UoM	MEP France SA	MEP Brasil Ltda	MEP Asia Co Ltd	MEP Polska SP.Z.O.O.	MEP North America Corp.	MEP Iberica SL	S.C. Metalne K. DOO	Promostar S.r.l.
Health and safety at work	Number of injuries per million hours worked	No. injuries/ 1,000,000 hours worked	0	0	0	0	0	0	0	0
Health and safety at work	Number of fatalities at work	No. fatality	0	0	0	0	0	0	0	0
Education and training	Average number of training hours per employee – MEN	No. hours	23	12	0	2	16.67	0	9.65	4.14
Education and training	Average number of training hours per employee – WOMEN	No. hours	9	12	0	0	0	0	31.67	4
Education and training	% of employees who receive periodic performance and professional development reviews	%	92.31%	39.13%	0%	0%	100%	0%	21.82%	0%
Diversity and equal opportunities	Ratio of basic wage to women's pay compared to men's	>1 in favor of the female gender 1 = equal treatment <1 in favor of men	<1	<1	<1	<1	<1	>1	<1	<1
Ethical management of the value chain	% of suppliers assessed using social criteria	%	0%	0%	0%	0%	0%	0%	0%	0%

CHAPTER

06

ENVIRONMENT

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MEP

MATERIAL TOPIC

IMPACTS

SDG Commitments

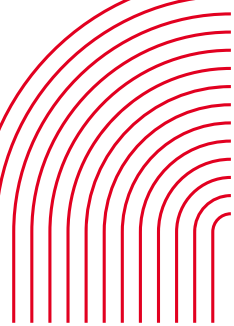
Eliminating waste and reusing waste within the framework of the circular economy	- Recycling - Reuse and regeneration of materials - Refurbishment of products - Proper disposal	
Responsible use of materials	- Use of recycled raw materials - Recovery of materials and products - Minimisation of waste	
Emissions, climate change and energy management	- Energy efficiency in production facilities - Proportion of renewable energy sources in total energy consumption - Reduction in the energy requirements of products	
Efficient and sustainable machinery	- Energy efficiency of the machinery used - Durability of the machinery used - Technological innovation of the machinery used	

ENVIRONMENTAL Topics

2025 ACTION PLAN OBJECTIVES – ENVIRONMENTAL PILLAR

PROGRESS

<i>Development of a machine designed to use biodegradable oil and optimised for energy efficiency, enabling the integration of electrical components – Final confirmation of the internal calculation showing energy savings of between 5 per cent and 10 per cent compared with the previous model</i>	Achieved
<i>Development of a machine designed to use biodegradable oil and optimised for energy efficiency, enabling the integration of electrical components – Presentation at BAUMA 2025</i>	Achieved
<i>To increase the number of machines sold using highly biodegradable oil – Monitoring progress towards the targets set for 2025</i>	Achieved
<i>Drawing up a plan for the development of a photovoltaic power generation system for a car charging station – progress report</i>	Achieved
<i>Design of a project to construct a photovoltaic power generation plant for a car charging station – Identification of suppliers and handover of the plant</i>	Achieved
<i>Gradual adoption of battery electric vehicles (BEVs), plug-in hybrid electric vehicles (PHEVs), hybrid electric vehicles (HEVs) and commercial vehicles</i>	Achieved
<i>To quantify and report greenhouse gas emissions relating to Scope 1 and Scope 2 in accordance with ISO 14064 (the organisation's carbon footprint)</i>	Achieved
<i>Formal guidelines on the monitoring and control of water consumption – Regular reports on water consumption</i>	Achieved



6.1 Circular economy and waste management

Waste produced	UoM	2023	2024	2025
Total hazardous waste	ton	8.46	21.78	24.65
of which sent for recovery	ton	7.70	14.32	16.48
of which sent for disposal	ton	0.76	7.46	8.17
Total non-hazardous waste	ton	334.92	482.90	525.87
of which sent for recovery	ton	293.42	364.96	397.48
of which sent for disposal	ton	41.50	117.94	128.39
Total waste	ton	343.86	504.68	550.52

The reduction of waste and the correct management of waste are a decisive aspect of the environmental management of MEP's production cycle.

The Company's objective is, in fact, to minimize recourse to landfills: **the recovery and recycling of waste with a view to a circular economy**, when possible, **is preferred to disposal**, also controlling the final destination toward the parties that can reuse them. Waste is managed according to a specific procedure that defines the instructions and operations necessary for correct management, in order to ensure compliance with the provisions of the law and the appropriate treatment of waste.

Based on the nature of the waste, it is collected, recorded (Loading and Unloading Register), and disposed of separately according to its nature. **The most significant waste flow generated by MEP's activities consists of metals deriving from the assembly and testing operations of the machines.**

The provisions of the law and the *Waste Management Procedure* (PG15) dictate the rules and guidelines to be followed in the operations of temporary storage, transport, and disposal.

In relation to the temporary storage phase of the waste, certain specific areas are designated, namely a covered storage area and an uncovered one where the waste is placed while awaiting its transfer to authorized third parties for disposal.

MEP transfers all waste, including that deriving from activities comparable to domestic ones (restrooms, canteen, and offices), to external companies.

In relation to the calculation methodology, the data customarily derive from the exact weight of the materials classified as waste, managed according to their type in accordance with European and national regulations. The quantities are therefore derived from the individual accompanying documents (*forms of the Loading and Unloading Registers*) issued to the operators to whom the waste is entrusted, a guarantee that also makes it possible to exclude double counting.

It should be emphasized, however, that in relation to the 2025 reporting, since at the time of drafting this Sustainability Report the data relating to the 2025 financial year are not available, **the values presented here are estimated on the basis of the 2024 financial year figure**, re-proportioned according to the variation in the total weight of the machinery produced:

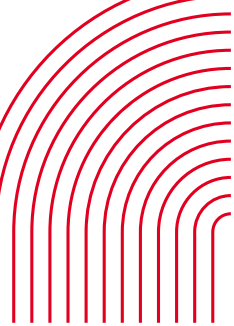
- total weight of the machinery sold in the 2024 financial year: 3,024.36 tonnes;
- total weight of the machinery sold in the 2025 financial year: 3,293.68 tonnes;
- variation: +8.91%.

To the value obtained, 0.91 tonnes of hazardous waste sent for recovery (R13, EWC 160209) are added, produced in 2024 following an extraordinary and non-repeatable intervention to replace the industrial electrical power supply.

In continuity with previous years, **MEP did not receive penalties regarding environmental management nor findings of non-compliance concerning the obligations in waste management.**

75.19 %
WASTE
RECOVERED

95.52 % NON-
HAZARDOUS
WASTE



6.2 Responsible use of materials

Use of materials	2023		2024		2025	
	ton	%	ton	%	ton	%
Metal	3,575.20	95.90%	3,094.85	96.15%	3,381.23	95.47%
Plastic	23.50	0.63%	20.13	0.63%	24.41	0.69%
Rubber	65.08	1.75%	49.32	1.53%	73.67	2.08%
Composite	64.12	1.72%	54.41	1.69%	62.46	1.76%
Total	3,727.90		3,218.72		3,541.76	

MEP's commitment to a responsible use of resources is part of its Integrated Management System, which governs, in a cross-cutting manner, the areas of quality, environment, energy, health and safety, social responsibility, and workers' rights. With this in mind, **the Company pays particular attention to reducing the environmental impact connected to materials used**, waste, emissions, and pollution, promoting sustainable practices along the entire supply chain, also through collaboration with its suppliers for the continuous improvement of sustainability performance.

The commitment described is founded on adherence to recognized international standards, such as **ISO 9001:2015** for quality, **ISO 14001:2015** for the environment, and **SA8000:2014** for social responsibility, and involves the entire organizational structure: ultimate responsibility for the correct implementation of company policies rests with the Chief Executive Officer.

Furthermore, the policies and practices adopted regarding the use of resources and the circular economy are subject to annual evaluation during the Management Review and made available to all employees, Stakeholders, shareholders, and anyone who requests them.

The responsible management of materials is based on precise monitoring of flows: the weight of materials is determined through direct measurement of the material sold, while the percentage breakdown by type derives from the direct measurement of the categories of material purchased.

In particular, the production cycle includes the use of multiple materials and, to facilitate the understanding and contextualization of the data presented, a distinction is made by category of the materials used:

- **Carpentry material** – profiles, sheet metal, steel bars, and bronzes;
- **Electrical and hydraulic material** (valves, motors, cylinders, flexible fittings, and accessories), **screws and bolts, transmission components, motors, gearboxes, semi-finished products**;
- **Electronic components** – PCs, PLCs, inverters, etc.;
- **Paints, thinners, deoxidizers, greases, glues, oils, welding electrodes, hardeners**, etc.;
- **Technical gases for wire welding** (gas mixtures), **oxyacetylene torch** (oxygen and acetylene).

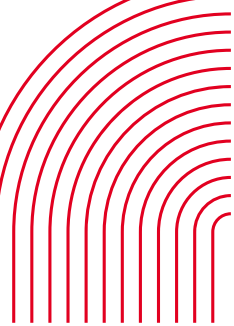
Currently, neither unprocessed virgin raw materials nor rare earths are used directly in the incoming resource flows.

For the purposes of reporting with a greater level of detail, MEP implements data collection systems on the use of materials (including recycled incoming and recovered materials) and presents, in continuity with the previous reporting period, a grouping of materials divided into four categories: metal, plastic, rubber, and composite. Compared to the previous reporting period, **an increase in the consumption of materials in all the categories examined is evident**:

- 95.47% of the materials consists of metals, which represent the main components of the machinery, both in the structures of the frames and in the carpentry, and for the composition of the panels and surfaces of the machines themselves;
- the remaining materials, although constituting a residual part of the components used for production, are studied and treated with the utmost attention, both in the design and development phase of the machinery and in the production phase.

Incoming and production control processes

MEP has introduced a system of internal controls on incoming materials and on process operations in order to reduce the inefficiencies caused by unstructured controls, assess the instrumental and personnel resources necessary to ensure the control system going forward, and activate an internal quality management aimed, in the medium to long term, at involving the main suppliers. This commitment has had positive repercussions in organizational, logistical, and operational terms.



6.3 Emissions, climate change and energy management

Total electricity consumption (GJ)	2023	2024	2025
TOTAL	2,956	3,687	3,731

Total natural gas consumption (GJ)	2023	2024	2025
TOTAL	4,285	5,431	6,755

Total fuel consumption (GJ)	2023	2024	2025
TOTAL	2,630	2,790	2,387

Total consumption (GJ)	2023	2024	2025
TOTAL	9,871	11,908	12,873

In 2025 as well, MEP paid particular attention to energy management, adopting measures aimed at optimizing consumption and improving overall efficiency.

The energy used includes the consumption of **electricity**, **natural gas (methane)**, and **fuels for motor transport**.

Electricity consumption amounted to 3,731 GJ, an increase of 1.20% compared to the previous year. This source is used to power the operational activities at street numbers 20, 31, and 35.

Methane is used for heating the offices and production premises, through a system equipped with fan coils for the management areas and radiant heating for warehouses and production areas. Consumption relating to natural gas recorded an increase of 24.39% compared to the previous period.

Fuel consumption, attributable to the use of the company fleet with diesel, petrol, and petrol-hybrid engines (this type as of 2024), experienced a reduction of 14.46%.

It should be specified that the data relating to electricity and methane gas consumption are estimates.

Ultimately, **the total variation in consumption compared to the previous year was 8.11%**.

As regards the share of energy from renewable sources, the value communicated by the electricity supplier is 53.77% for 2024 (the most recent data available). In relation to the Company's total energy consumption, this share corresponds to an **estimated percentage of renewable energy of 15.58% in 2025**.

As regards the energy intensity ratio, obtained by relating internal consumption expressed in MWh to revenues from sales and services in millions of euros, an increase in the indicator is evident over the three-year period 2023-2025.

The conversion factors used for the calculations relating to methane gas and fuels derive from the "Table of national standard coefficients" published by ISPRA for each year of observation, while for electricity the universally adopted physical constants were used.

Energy intensity (MWh/mln €)	2023	2024	2025
Sales revenue in € million	100.54	93.30	95.45
Consumption in MWh	2,746.21	3,307.77	3,575.93
MWh/mln €	27.31	35.45	37.46

GRI 3-3, 305-1, 305-2, 305-4

MEP Emissions

SCOPE 1 DIRECT EMISSIONS (tCO ₂ eq)	2023	2024	2025
from methane consumption	242.16	308.08	343.21
from fuel consumption for motor vehicles	194.28	206.04	169.38
from fugitive emissions			3.08
TOTAL	436.43	514.12	515.67
INDIRECT SCOPE 2 EMISSIONS (tCO ₂ eq)	2023	2024	2025
Electricity	197.04	203.73	446.82
TOTAL	197.04	203.73	446.82
TOTAL EMISSIONS (tCO ₂ eq)	2023	2024	2025
Scope 1 + Scope 2	633.48	717.85	962.49
Emission intensity (tCO ₂ eq/mln €)	2023	2024	2025
Sales revenue (€ million)	100.54	93.30	95.45
Total emissions in tonnes	633.48	717.85	962.49
TOTAL	6.30	7.69	10.08

The emissions recorded are broken down according to the Scope 1 and Scope 2 distinction, as defined by the IPCC ("Intergovernmental Panel on Climate Change"):

- **Scope 1 emissions** concern direct greenhouse gas (GHG) emissions released during industrial processes, coming from sources that are owned or controlled by the company. In the specific case of MEP, these include the consumption of fuel for the company's internal vehicles (petrol, diesel, hybrid) and the supply of methane. It should be noted that, following a leak of R410A gas due to the wear of the air-conditioning system, 1.60 kg of the aforementioned gas is included in the calculation of Scope 1 emissions for this edition of the Sustainability Report;
- **Scope 2 emissions**, on the other hand, concern the indirect emissions associated with the consumption of energy purchased and used by the Company, such as electricity, heat, or steam. In this context, only electricity is relevant.

For the calculation of Scope 2 emissions, two distinct methodologies can be applied:

- **Location based** is an approach that calculates the indirect emissions deriving from the consumption of purchased energy using the average electricity generation mix in the region in which the company operates. In other words, it considers the average emissions of the local electricity system, regardless of the specific supplier chosen;
- **Market based** Scope 2 emissions refer to the calculation of indirect greenhouse gas emissions deriving from purchased or acquired energy (electricity, steam, heat, or cooling) taking into account the specific contracts with suppliers and the origin from certified renewable sources.

In MEP's context, the calculation of Scope 2 emissions is carried out using only the Location based methodology.

The conversion factors used for the calculations relating to methane gas and fuels derive from the "Table of national standard coefficients" published by ISPRA for each year of observation, while for electricity the emission factors contained in the documents "Emission factors for the production and consumption of electricity in Italy" published by ISPRA were used.

In light of an increase in emissions in the reference two-year period, it is possible to observe a growth in emission intensity (expressed as tCO₂eq/mln €) of 31.07%.

Finally, with a view to adapting to climate change and in compliance with Law No. 213/2023, it should be noted that as of 2026 MEP has adjusted its insurance coverage to include protection from catastrophic events.

GRI 3-3

Energy efficiency activities

MEP does not currently produce renewable energy on-site for its operational activities, but during 2025 it structured and took the first steps in **energy efficiency initiatives**, which will see their full completion by the end of 2026.

The projects in this area consist of the **installation of a system** and **relamping activities** at the company's premises.

INTERMEDIATE STEPS

1. Implementation of a measurement system aimed at Corporate Energy Diagnosis (mandatory legislation) to compare in a certified manner the ex-ante and ex-post consumption of each intervention and obtain the incentives provided by current legislation.
Activation of a system for the precise control of energy consumption
2. Refurbishment of the roofing of some sections of the factory
Maintaining the Infrastructure Security and Resilience Standard
3. Implementation of photovoltaic panels with production and self-consumption of energy from renewable sources
Reduction of energy consumption
4. System registration with GSE
Access to benefits and certified scope 2 CFP reduction and possible scope 1 CFP reduction
5. Light fixture replacement – Relamping with dimming
Further reduction in consumption and further improvement of the CFP scope 2

Objective: approaching the climate neutrality threshold

Benefits of the Energy Efficiency Path through Relamping with Dimming

As the culmination of a process in which various alternatives were evaluated, **MEP chose to focus on the most complete and synergistic intervention among those assessed, combining the replacement of the roofing, the installation of the photovoltaic system, and the LED relamping with a dimming system.**

It is precisely from the integration of these solutions that the greatest value arises: efficiency and production work in harmony, since the dimmable relamping reduces the requirement for lighting to the bare minimum, while the photovoltaic system comes to cover a very high share of this optimized consumption, thus maximizing self-consumption.

The resulting **benefits** move on three complementary levels:

- **greater energy independence;**
- **substantial economic savings over the long term;**
- **significant positive environmental impact.**

For MEP, this is the most technologically advanced and forward-looking choice, and the path is now underway: by the end of 2026, the results of these projects will become a stable part of the most important assets of the Company's strategy for competitive and sustainable development.

With a view to energy efficiency, MEP achieved the following objectives set out in the Action Plan:

- **Definition of a plan for the development of a photovoltaic energy production system dedicated to the charging stations for motor vehicles** – the plan was implemented;
- **Development of the photovoltaic system serving the charging stations** – the suppliers were identified and the system was delivered;
- **Progressive adoption of electric and hybrid company vehicles** (EV, PHEV/HEV), with a view to a gradual renewal of the vehicle fleet in a sustainable direction.

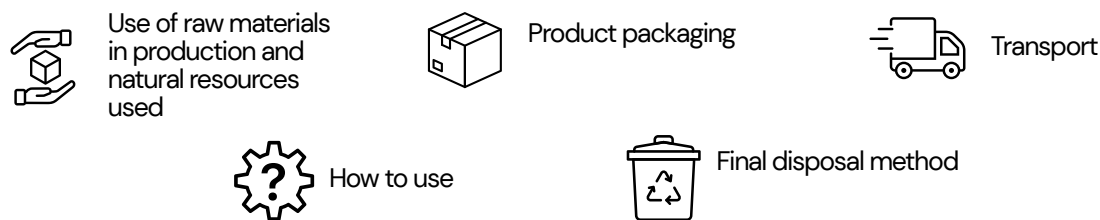


6.4 Efficient and sustainable machinery

The particular attention placed by MEP on sustainable innovation involves all production phases, from design to the final phase of the machine. Extending the assessment to the entire life cycle of the product entails, in order to minimize the environmental impacts of its activity, broadening the horizon of the assessments carried out:

- during the **product design and development** phase, the activities outsourced externally, the environmental requirements of the development, delivery, and end-of-life treatment activities of the products/services are assessed;
- the need to provide information on potential environmental impacts is assessed during the **delivery of products, services, and end-of-life treatment of the product**.

It follows that, in addition to the activities carried out within the Company, upstream and downstream activities and the related impacts linked to the phases of the product life cycle are considered, grouped as follows:



Once the machine is placed on the market, activities focus on its correct and efficient operation, guaranteed through the assistance service provided by MEP.

“Twin Sense” Project

In 2025, MEP continued to invest in the development and optimization of its technological systems, with particular reference to the **Twin Sense** telemetry platform, an IIoT system dedicated to the collection and analysis of data relating to the operation of production machinery.

During 2025, the following areas for improvement were identified:

- introduction of the **Machine Documentation** module, which makes it possible to share the machine's documentation in digital format with the end customer;
- introduction of **After-Sales CRM Integration**, compatible with the main CRMs on the market and ticketing systems.

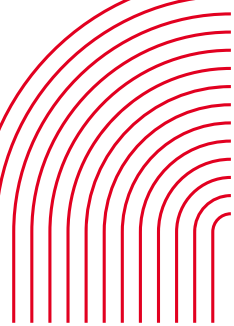
During the year, MEP achieved several objectives relating to the material topic, in line with what was set out in the Action Plan:

- **Development of a machine using biodegradable oil and energy optimization, prepared for the integration of electric devices** – the internal quantification of the energy savings, between 5% and 10% compared to the previous model, was definitively confirmed;
- **Presentation of the new biodegradable-oil machine at BAUMA 2025** – the project was showcased at the leading international trade fair for the sector;
- **Increase in sales of machines using highly biodegradable oil** – the Company sold 5 units, 2 more than the previous year.

In support of the first objective, the Company produced, with the contribution of an external consulting firm, **two technical reports dedicated to the analysis of consumption and operational savings**, comparing different machine configurations:

- Planet 16 Advanced and Planet 16 Advanced Plus: **the most significant saving is recorded in the standby phases**, where the new electrically driven machine (P16adv+) makes it possible to reduce consumption by over 50%;
- Planet 20 and Planet 16 Advanced with inverter: **in this case too, the greatest benefit emerges in standby**, with a saving of approximately 38% thanks to the new electrically driven machine.

The analyses confirmed the effectiveness of the new press-brakes of the Planet Advanced series which, thanks to the variable-speed pump and the innovative electronic control system, reduce the energy consumption of the press-bending process. **This results in an average energy saving of 6% compared to conventional hydraulically driven Planet machines and of 8% compared to Planet Advanced machines with traditional electric drive.**



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6.5 MEP initiatives for sustainability

“Adopt an Organic Beehive” Project

This year too, MEP renewed its participation in the “**Adopt an Organic Beehive**” project, promoted by the **Azienda Agricola Canais** and now in its eighteenth edition. The Company adopted twelve beehives located in the countryside of Moruzzo, near its production site.

The initiative aims to protect ecosystems, contributing to the safeguarding of nature through the protection of bees, fundamental pollinating insects that are increasingly threatened by human activities. The project supported by MEP fits within the framework of the **Sustainable Development Goals of the UN 2030 Agenda**, in particular **Goal 15 “Life on Land”**, which promotes the conservation and sustainable use of biodiversity. This goal calls for putting in place concrete and timely measures in favor of species essential to the balance of ecosystems, such as bees. As a symbolic and awareness-raising gesture, the honey produced by the adopted beehives was donated to employees during the Christmas holidays, accompanied by dedicated informational material.

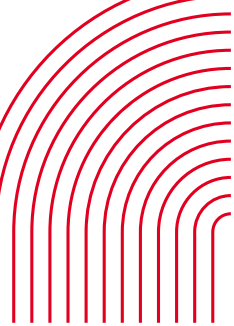
MEP provides the data relating to the project in the table below. Over the years of collaboration, the jars produced amounted to:

- 106 of 500g each in 2023;
- 144 of 500g each in 2024;
- 144 of 500g each in 2025.



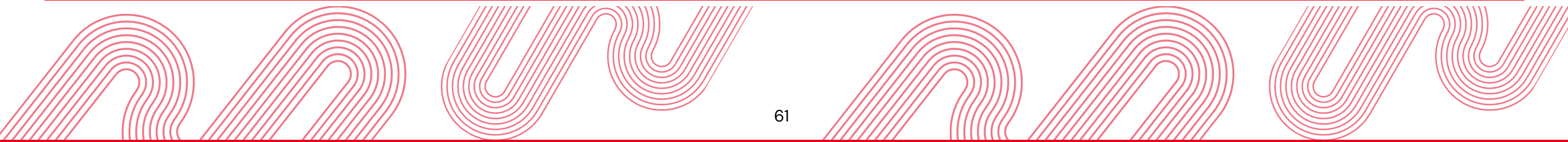
Honey production	2023	2024	2025
Adopted hives	9	12	12
Kg of honey produced	53	72	72





6.6 Information Package (Environment)

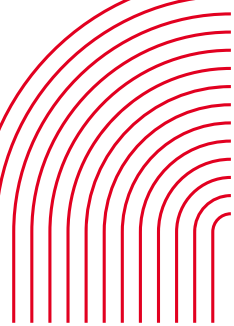
TOPIC	KPI	UoM	MEP France SA	MEP Brasil Ltda	MEP Asia Co Ltd	MEP Polska SP.Z.O.O.	MEP North America Corp.	MEP Iberica SL	S.C. Metalne K. DOO	Promostar S.r.l.
Energy	Total consumption of fuels from non-renewable sources	MWh	355.25	0	256.98	203.36	52.58	73.02	342.19	223.04
Energy	Total internal energy consumption within the Organization	MWh	355.25	22	256.98	203.36	52.58	73.02	342.19	260.46
Waste	The total weight of non-hazardous waste generated	t	2.77	1.20	n/a	0.47	10	n/a	44.74	14.02
Waste	The total weight of hazardous waste generated	t	0.50	0	n/a	0	0	0	12.37	5.49
Sustainable value chain management	% of suppliers assessed using environmental criteria	%	0%	0%	0%	0%	0%	0%	3.54%	0%



GRI

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Declaration of Use					
MEP – Macchine Elettroniche Piegatrici – S.p.A. has drawn up a report in accordance with the GRI Standards for the period from 1 January 2025 to 31 December 2025.					
GRI STANDARD	DISCLOSURE	DESCRIPTION	REFERENCE PAGE	OMISSIONS/NOTES	ESRS
GRI 1: Foundation 2021					
GENERAL DISCLOSURE					
GRI 2: General Disclosures 2021	2-1	Organizational details	6, 9 – 10		Directive 2013/34/EU
	2-2	Entities included in the organization’s sustainability reporting	6		ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i
	2-3	Reporting period, frequency and contact point	6		ESRS 1 §73
	2-4	Restatements of information	6		ESRS 2 BP-2 §13, §14 (a) and (b)
	2-5	External assurance	6		Directive (EU) 2022/2464 – external assurance
	2-6	Activities, value chain and other business relationships	11 – 12		ESRS 2 SBM-1 §40 (a) i to (a) ii, §42 (c)
	2-7	Employees	38		ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52
	2-8	Workers who are not employees	38		ESRS S1 S1-7 §55 to §56
	2-9	Governance structure and composition	25		ESRS 2 GOV-1 §21 (a) and (d), §22 (a)
	2-10	Nomination and selection of the highest governance body	25		Not covered by ESRS 1 AR §16
	2-11	Chair of the highest governance body	25		Not covered by ESRS 1 AR §16
	2-12	Role of the highest governance body in overseeing the management of impacts	25		ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a); SBM-2 §45 (d)
	2-13	Delegation of responsibility for managing impacts	25		ESRS 2 GOV-1 §22 (c) i and ii; GOV-2 §26 (a); ESRS GI GI-3 §18 (c)

GRI STANDARD	DISCLOSURE	DESCRIPTION	REFERENCE PAGE	OMISSIONS/NOTES	ESRS
GRI 2: General Disclosures 2021	2-14	Role of the highest governance body in sustainability reporting	14 – 16, 25		ESRS 2 GOV-1 §AR 3 (a) ii and iv; IRO-1 §53 (d)
	2-15	Conflicts of interest	24 – 25		Not covered by ESRS 1 AR §16
	2-16	Communication of critical concerns	27		ESRS GI-3 §18 (a) to (c)
	2-17	Collective knowledge of the highest governance body	41		
	2-18	Evaluation of the performance of the highest governance body		Confidentiality clause	
	2-19	Remuneration policies		Confidentiality clause	
	2-20	Process to determine remuneration		Confidentiality clause	
	2-21	Annual total compensation ratio		Confidentiality clause	
	2-22	Statement on sustainable development strategy	5		ESRS 2 SBM-1 §40 (g)
	2-23	Policy commitments	27 – 28		ESRS 2 MDR-P §65 (b); ESRS S1 S1-1 §19 and §20; ESRS S2 S2-1 §16; ESRS S3 S3-1 §14; ESRS G1 GI-1 §7
	2-24	Embedding policy commitments	27, 44		ESRS 2 MDR-P §65 (c); ESRS G1 GI-1 §9 and §10 (g)
	2-25	Processes to remediate negative impacts	45		ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e); ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (d); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e)
	2-26	Mechanisms for seeking advice and raising concerns	27		ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S3-3 §AR 24 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 GI-1 §10 (a); G1-3 §18 (a)
	2-27	Compliance with laws and regulations	54		ESRS E2 E2-4 §AR 25 (b); ESRS G1 G1-4 §24 (a)
	2-28	Membership associations	31		ESRS 2 MDR-P §65 (a)
	2-29	Approach to stakeholder engagement	14 – 16		ESRS 2 SMB-2 §45 (a) i to (a) iv; SBM-2 §45 (d); ESRS S1 S1-1 §20 (b); ESRS S2 S2-1 §17 (b); ESRS S3 S3-1 §16 (b); ESRS S4 S4-1 §16 (b)
	2-30	Collective bargaining agreements	38		ESRS S1 S1-8 §60 (a) and §61

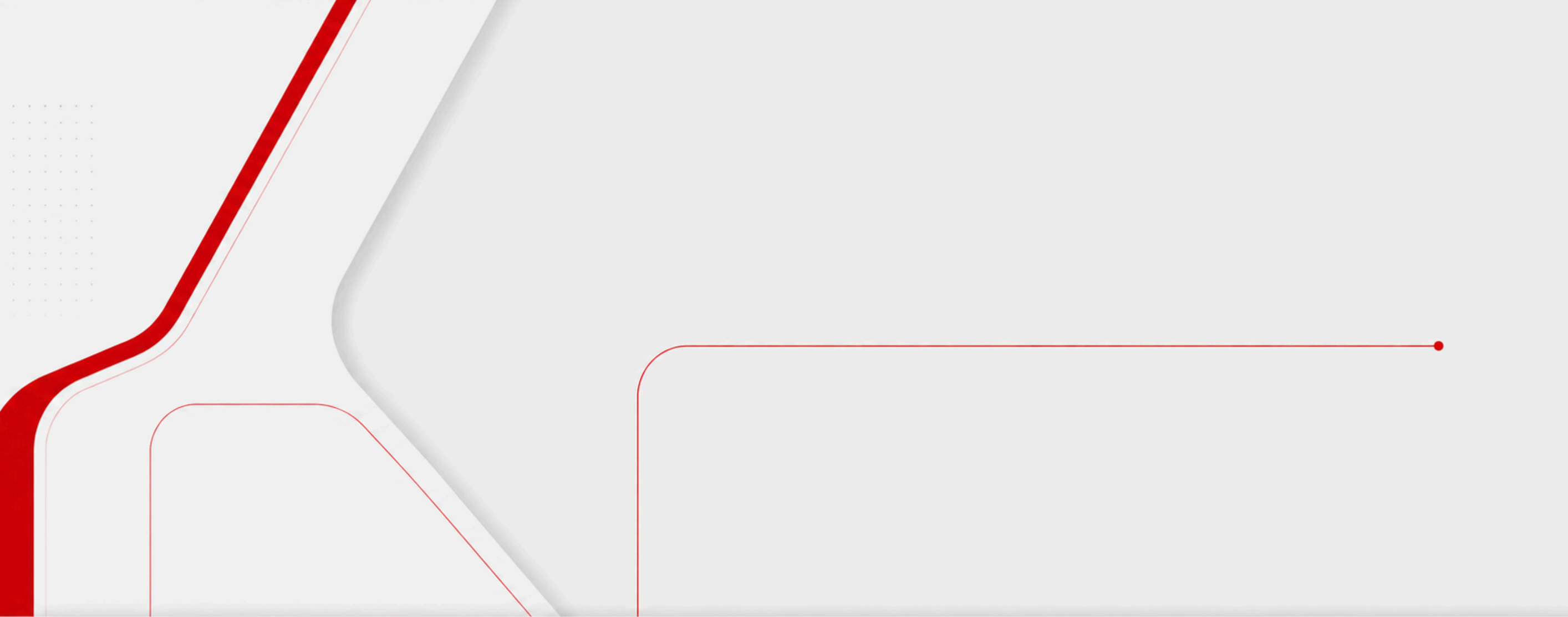
GRI STANDARD	DISCLOSURE	DESCRIPTION	REFERENCE PAGE	OMISSIONS/NOTES	ESRS
MATERIAL TOPICS					
GRI 3: Material Topics 2021	3-1	Process to determine material topics	14 – 16		ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iii
	3-2	List of material topics	16 – 17		ESRS 2 SBM-3 §48 (a) and (g); BP-2 §17 (a)
RESPECT FOR THE PRINCIPLE OF LEGALITY, FIGHT AGAINST CORRUPTION AND FAIR COMPETITION					
GRI 3: Material Topics 2021	3-3	Management of material topics	27		ESRS 2 MDR-P §65 (a), MDR-A §68 (a); ESRS G1 G1-1 §7; G1-3 §18 (a); G1-4 §24 (b)
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	27		ESRS G1 G1-3 §AR 5
	205-2	Communication and training about anti-corruption policies and procedures	27		ESRS G1 G1-3 §20
	205-3	Confirmed incidents of corruption and actions taken	27		ESRS G1 G1-4 §25
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti trust, and monopoly practices	27		Not covered by ESRS 1 AR §16
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GRI 3: Material Topics 2021	3-3	Management of material topics	29		ESRS 2 MDR-P §65 (a), MDR-A §68 (a)
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GRI 3: Material Topics 2021	3-3	Management of material topics	30 – 31		ESRS 2 MDR-P §65 (a), MDR-A §68 (a)
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	30 – 31		ESRS 2 SBM-1 §40 (b)
	201-2	Financial implications and other risks and opportunities due to climate change		Information not available	
	201-3	Defined benefit plan obligations and other retirement plans	39		Not covered by ESRS 1 AR §16
	201-4	Financial assistance received from government		Information not available	

GRI STANDARD	DISCLOSURE	DESCRIPTION	REFERENCE PAGE	OMISSIONS/NOTES	ESRS
RESPECT FOR INTELLECTUAL PROPERTY RIGHTS					
GRI 3: Material Topics 2021	3-3	Management of material topics	32		ESRS 2 MDR-P §65 (a), MDR-A §68 (a)
SUSTAINABLE INNOVATION – INVESTMENT IN RESEARCH AND DEVELOPMENT					
GRI 3: Material Topics 2021	3-3	Management of material topics	33		ESRS 2 MDR-P §65 (a), MDR-A §68 (a)
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GRI 3: Material Topics 2021	3-3	Management of material topics	34		ESRS 2 MDR-P §65 (a), MDR-A §68 (a)
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GRI 3: Material Topics 2021	3-3	Management of material topics	35		ESRS 2 MDR-P §65 (a), MDR-A §68 (a)
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GRI 3: Material Topics 2021	3-3	Management of material topics	38 – 39		ESRS 2 MDR-P §65 (a), MDR-A §68 (a); ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	39		ESRS S1 S1-6 §50 (c)
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	39		ESRS S1 S1-11 §74; §75
	401-3	Parental leave	38		ESRS S1 S1-15 §93 (b)

GRI STANDARD	DISCLOSURE	DESCRIPTION	REFERENCE PAGE	OMISSIONS/NOTES	ESRS
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GRI 3: Material Topics 2021	3-3	Management of material topics	40 – 43		ESRS 2 MDR-P §65 (a), MDR-A §68 (a); ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	40		ESRS S1 S1-13 §83 (b)
	404-2	Programs for upgrading employee skills and transition assistance programs	41		ESRS S1 S1-1 §AR 17 (h)
	404-3	Percentage of employees receiving regular performance and career development reviews	40		ESRS S1 S1-13 §84
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GRI 3: Material Topics 2021	3-3	Management of material topics	44 – 47		ESRS 2 MDR-P §65 (a), MDR-A §68 (a); ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a)
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	44 – 45		ESRS S1 S1-1 §23
	403-2	Hazard identification, risk assessment, and incident investigation	45		ESRS S1 S1-3 §32 (b) and §33
	403-3	Occupational health services	44 – 45		ESRS S1 S1-1 §AR 17 (d)
	403-4	Worker participation, consultation, and communication on occupational health and safety	45		ESRS 2 – MDR-P §65 / MDR-A §68
	403-5	Worker training on occupational health and safety	40 – 41, 45		ESRS 2 – MDR-P §65 / MDR-A §68
	403-6	Promotion of worker health	39, 44 – 47		ESRS 2 – MDR-P §65 / MDR-A §68
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	48		ESRS S2 S2-4 §32 (a)
	403-8	Workers covered by an occupational health and safety management system	44 – 45		ESRS S1 S1-14 §88 (a); §90
	403-9	Work-related injuries	44		ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82
	403-10	Work-related ill health	44		ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82

GRI STANDARD	DISCLOSURE	DESCRIPTION	REFERENCE PAGE	OMISSIONS/NOTES	ESRS
HUMAN RIGHTS					
GRI 3: Material Topics 2021	3–3	Management of material topics	48		ESRS 2 MDR–P §65 (a), MDR–A §68 (a); ESRS S2 §11 (c); S2–1 §16; §17 (c); §18; S2–2 §22; S2–4 §32; §33 (a) and (b)
GRI 408: Child Labor 2016	408–1	Operations and suppliers at significant risk for incidents of child labor	48		ESRS S1 §14 (g); S1–1 §22 ESRS S2 §11 (b); S2–1 §18
GRI 409: Forced or Compulsory Labor 2016	409–1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	48		ESRS S1 §14 (f); S1–1 §22 ESRS S2 §11 (b); S2–1 §18
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GRI 3: Material Topics 2021	3–3	Management of material topics	49		ESRS 2 MDR–P §65 (a), MDR–A §68 (a); ESRS S4 §10 (b); S4–1 §15 and §16 (c); S4–2 §20; S4–4 §31, §32 (a) and (b), §35, §AR 30, §AR 33 (a)
GRI 417: Marketing and Labeling 2016	417–1	Requirements for product and service information and labeling	49		ESRS 2 – MDR–P §65 (a) / MDR–A §68 (a)
	417–2	Incidents of non–compliance concerning product and service information and labeling	49		ESRS S4 S4–4 §35
	417–3	Incidents of non–compliance concerning marketing communications	49		ESRS S4 S4–4 §35
GRI 418: Customer Privacy 2016	418–1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	49		ESRS S4 S4–3 §AR 23
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GRI 3: Material Topics 2021	3–3	Management of material topics	54		ESRS 2 MDR–P §65 (a), MDR–A §68 (a); ESRS E5–1 §14; E5–2 §19
GRI 306: Waste 2020	306–1	Waste generation and significant waste–related impacts	54		ESRS 2 SBM–3 §48 (a), (c) ii
	306–2	Management of significant waste–related impacts	54		ESRS E5 E5–2 §19 and §20(e); E5–5 §40 and §AR 33 (c)
	306–3	Waste generated	54		ESRS E5 E5–5 §37 (a), §38 to §40
	306–4	Waste diverted from disposal	54		ESRS E5 E5–5 §37 (b), §38 and §40
	306–5	Waste directed to disposal	54		ESRS E5 E5–5 §37 (c), §38 and §40

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GRI 3: Material Topics 2021	3–3	Management of material topics	55		ESRS 2 MDR–P §65 (a), MDR–A §68 (a); ESRS E5 E5–1 §14; E5–2 §19
GRI 301: Materials 2016	301–1	Materials used by weight or volume	55		ESRS E5 E5–4 §31 (a) and (b)
	301–2	Recycled input materials used		Information not available	
	301–3	Reclaimed products and their packaging materials		Information not available	
EMISSIONS, CLIMATE CHANGE AND ENERGY MANAGEMENT					
GRI 3: Material Topics 2021	3–3	Management of material topics	56 – 58		ESRS 2 – MDR–P §65 (a) / MDR–A §68 (a); ESRS E1 E1–2 §24; E1–3 §28; ESRS E2 §AR 9 (b); E2–1 §14; E2–2 §18
GRI 302: Energy 2016	302–1	Energy consumption within the organization	56		ESRS E1 E1–5 §37; §38
	302–2	Energy consumption outside of the organization		Information not available	
	302–3	Energy intensity	56		ESRS E1 E1–5 §40
	302–4	Reduction of energy consumption		Information not available	
	302–5	Reductions in energy requirements of products and services		Information not available	
GRI 305: Emissions 2016	305–1	Direct (Scope 1) GHG emissions	57		E1–6 §44 (a); §48 (a); §AR 39 (a) to (d); AR §43 (c) to (d)
	305–2	Energy indirect (Scope 2) GHG emissions	57		E1–6 §44 (b); §49; §AR 39 (a) to (d); §AR 45 (a), (c), (d), and (f)
	305–3	Other indirect (Scope 3) GHG emissions		Information not available	
	305–4	GHG emissions intensity	57		ESRS E1 E1–6 §53; §AR 39 (c)
	305–5	Reduction of GHG emissions		Information not available	
	305–6	Emissions of ozone–depleting substances (ODS)		Information not available	
	305–7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		Information not available	
EFFICIENT AND SUSTAINABLE MACHINERY					
GRI 3: Material Topics 2021	3–3	Management of material topics	59		ESRS 2 MDR–P §65 (a), MDR–A §68 (a)



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