

2024 Sustainability Report

Contents

Letter to the stakeholders		3
Chapter	Our identity	4
1		
	1.1 About us	5
	1.1.1 The SCAME Group	6
	1.2 A history of innovation built on strong foundations	7
	1.3 The M in SCAME - the company's Manifesto	9
Chapter	The road to sustainability	10
2		
	2.1 Our commitment	11
	2.2 The dialogue with our stakeholders	12
	2.3 Double Materiality Assessment	14
	2.3.1 Stakeholder Engagement	16
	2.3.2 The outcome of the materiality assessment	18
Chapter	Corporate governance	21
3		
	3.1 Organisational Model 231	26
	3.2 Code of Ethics	27
	3.3 Whistleblowing	28
	3.4 Cybersecurity	29
	3.5 Certifications	30
	3.6 Shared value creation	32
Chapter	Environment	33
4		
	4.1 Energy consumption management and climate change	35
	4.1.1 Atmospheric emissions	40
	4.2 Water resource management	43
	4.3 Waste and hazardous material management	45
	4.3.1 Circularity and product lifecycle management	47
	4.3.2 Finished product end-of-life management	48
	4.4 Material procurement	49
	4.4.1 Raw materials	50
	4.4.2 Procurement of safe and compliant materials	52
Chapter	Human capital management	53
5		
	5.1 Our employees	54
	5.2 Human capital development	60
	5.3 Occupational health and safety	67
	5.4 Corporate sustainability initiatives	70
Chapter	Smart in everything	73
6		
	6.1 Research and innovation	75
	6.1.1 R&D structure and functions	75
	6.1.2 Projects and development	77
Chapter	The sustainability strategy	81
7		
Methodological note		88
GRI correlation index		92

Letter to the stakeholders

I am delighted to return, one year on, to share with you our second Sustainability Report. This report represents the collective efforts of multiple departments, united by our shared commitment to continue the journey we began with consistency, collaboration, and transparency.

After publishing our first Sustainability Report - a milestone marking the company's 60th anniversary - we are now reinforcing our commitment with a new document that represents a significant step forward. In addition to continuing to reference the GRI standards, we have begun integrating the new ESRS standards, launching a process to align our reporting with European sustainability regulations.

This commitment is also evident in our updated materiality assessment, which this year incorporates the principle of double materiality, combining both the financial and impact perspective. This more structured approach enables us to gain a more detailed and comprehensive understanding of the connections between our business, the environment, people, and the medium to long-term resilience of our company.

Our journey toward sustainability remains firmly rooted in the founding values that have shaped SCAME and guided the first two generations of its entrepreneurs and employees: responsible innovation, care for people's well-being, respect for the local area, and a daily commitment to quality in everything we do. These values, while still firmly rooted in our family identity, are being given a new boost in response to the demands of a rapidly changing global market.

We are living in challenging times, facing unprecedented economic, social and environmental pressures. Energy transition, climate change, digitalisation and geopolitical tensions present us with new responsibilities. In this context, we believe that our contribution should go beyond mere regulatory compliance and serve as a catalyst for positive transformation among all our stakeholders.

We maintain strong ties with the community that witnessed our beginnings and growth, fully aware that our connection to the local area is not only a defining part of our identity, but also a strategic asset for approaching the future with stability and foresight. Our dual identity reflects this balance: a local

presence grounded in practicality and proximity, and an international outlook driven by innovation and openness.

This second Sustainability Report, therefore, confirms our commitment to conducting ourselves with transparency and responsibility, while looking ahead to the future, strengthening our dialogue with our stakeholders and setting increasingly ambitious goals to create shared value.

My heartfelt thanks goes to all of you who, with trust and engagement, accompany us on our journey.

Stefano Scainelli
CEO
Scame Parre S.p.A



Chapter 1



Our identity

About us

SCAME PARRE S.p.A. (hereinafter Scame), heading up the international SCAME group, is a company that specialises in the production of low-voltage electrical components and systems for both residential and industrial applications. The company was founded and has grown in the mountains of the upper Val Seriana, in the Province of Bergamo.

Since its launch in 1963, SCAME has upheld its founding principles of environmental care, respect for people and a commitment to innovation – not for its own sake, but as a means to deliver total quality and tangible benefits to its users.

Already a pioneer in electric vehicle charging solutions – an area that receives a substantial share of its R&D investment and in which it is now recognised as a leading authority – SCAME's has continued its pursuit of new markets, resulting in the development of a comprehensive range of ATEX-IECEX prod-

ucts for installation in potentially explosive atmospheres. This focus, however, has not come at the expense of its traditional ranges, which include products for domestic and industrial applications, even in particularly challenging environments.

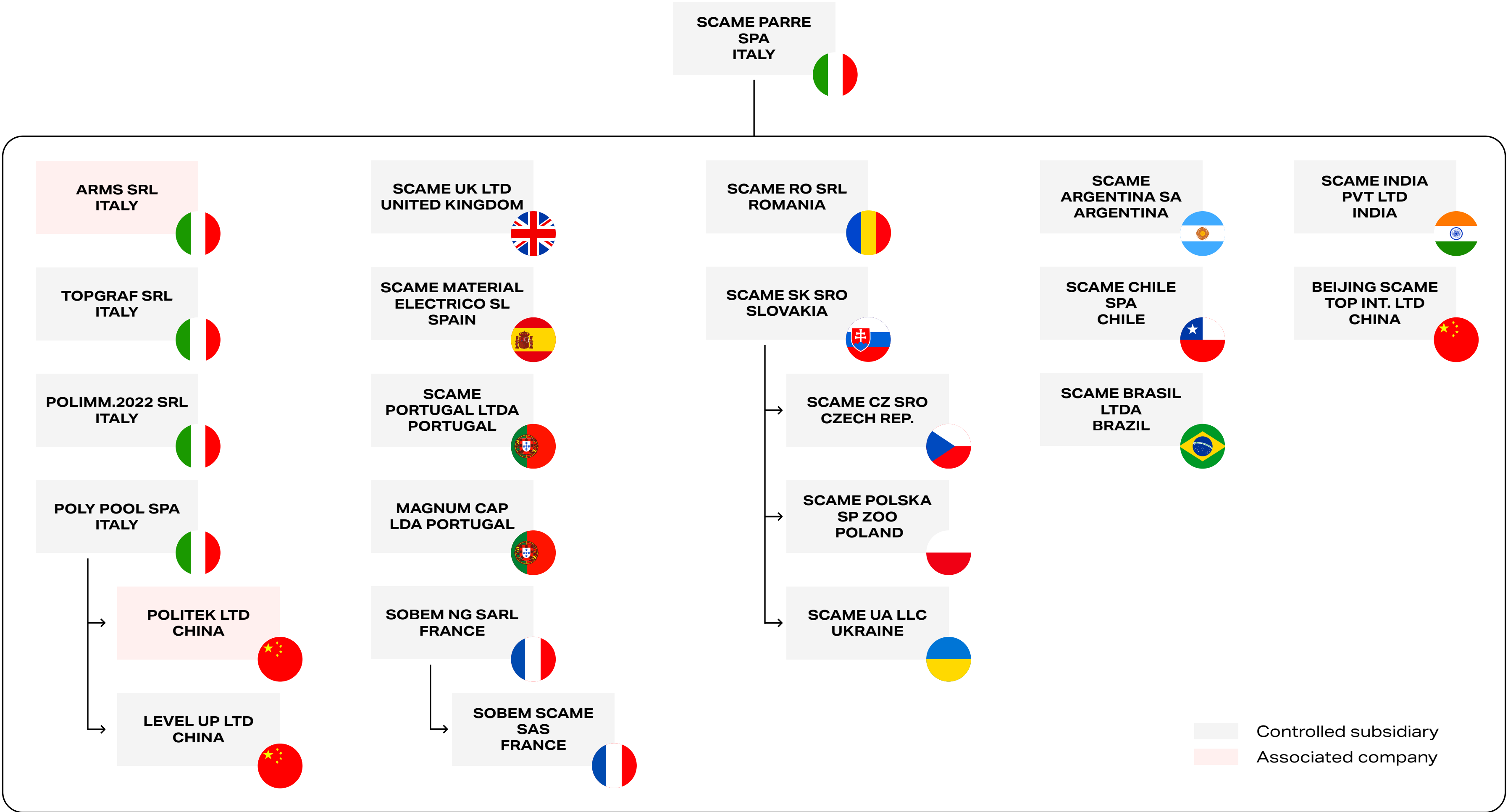
With a catalogue capable of meeting any installation needs, product quality certified to national and international standards, rapid customer support to address any requests and a high level of service, SCAME has established a strong presence not only nationally but also internationally. It operates through a network of 15 subsidiaries and a consolidated distributor network spanning over 80 countries across five continents.



The Scame Group

Today, SCAME PARRE S.p.A. heads up a multinational group comprising four Italian subsidiaries and eighteen international companies, some of which are also major production centres. To this end, we would like to mention SCAME SK (Slovakia) and SOBEM SCAME (France), which marked the beginning of Scame Group's internationalisation process, as well as the Portuguese subsidiary specialising in the production of DC¹ fast electric vehicle charging stations, an activity that originated from a strategic acquisition aimed at completing the company's range of e-mobility stations. The more recent acquisition of the software house, Topgraf, was equally strategic in terms of IT know-how in R&D.

Although not shown in the organisational chart as they are direct branches of the Scame Parre S.p.A. Export office, Scame Group is completed by representative offices in Sofia (Bulgaria) and Dubai (United Arab Emirates), the latter being specifically responsible for sales and marketing management in the Persian Gulf countries.



¹ Direct current (DC)

A history of innovation built on strong foundations

Innovation has always been a hallmark of SCAME, on par with sustainability. Innovation that extends not only to products but also to processes and strategy. Innovation in every sense, shaping the company's approach as a whole.

It was in the company's early days that SCAME designed and implemented the first machine for the automated production of insulated pins – the product marking the start of the journey and not surprisingly featured in the original company logo – a process that had previously been performed manually. A first step towards optimising production processes, which led to a complete remodelling in line with Lean Production principles in the early 2000s through the "Change2010!" project, followed by the introduction of "smart" presses directly connected to the company's ERP system in line with Industry 4.0 concepts, and culminating in the opening of a highly automated production facility in 2023.

Equally innovative – and forward-thinking for its time – was the early decision to export products beyond Italy's borders, a move that laid the foundation for the Group's full internationalisation in 1996 with the establishment of its first two subsidiaries in Slovakia (SCAME-SK) and France (SOBEM-SCAME).

When it comes to products, innovation has also been the driving force behind some of SCAME's most significant milestones. In 1984, the company invented the world's first industrial-to-domestic system adapter – a groundbreaking development in the electrical engineering field at the time. Similarly, in 1999, under the mandate of CEI-CIVES, SCAME introduced the first connector specifically designed for charging electric vehicles, now recognised as Type 3A. The culmination of this journey of innovation came in 2024 with the launch of Eleva, the first management platform for electric vehicle charging infrastructures. Developed in-house with the support of our associate company, Topgraf, this milestone enabled SCAME to expand its offering, previously focused on hardware, by introducing a software solution complemented by a diverse portfolio of dedicated services. A pivotal moment for the company, almost akin to a second foundation.

Between these two milestones - 1984 and 2024 - lies a long history of continuous innovation, both large and small, demonstrating an unwavering commitment to Research and Development focused on optimising processes, improving resource efficiency, and enhancing product sustainability.

At SCAME, every research initiative begins with an essential focus on the quality and compliance of raw materials, carefully monitoring their evolution and striving to anticipate the ever-changing environmental and technical demands of the modern world.

Special attention is afforded to the gradual elimination of chemical substances considered "targets" due to their limited availability or significant environmental and health impacts. Notably, the process of replacing all halogenated substances with less harmful alternatives has reached an advanced stage of implementation, as has the gradual reduction of lead in manufacturing processes, which up until only a few years ago, was considered indispensable in maintaining high levels of productivity.

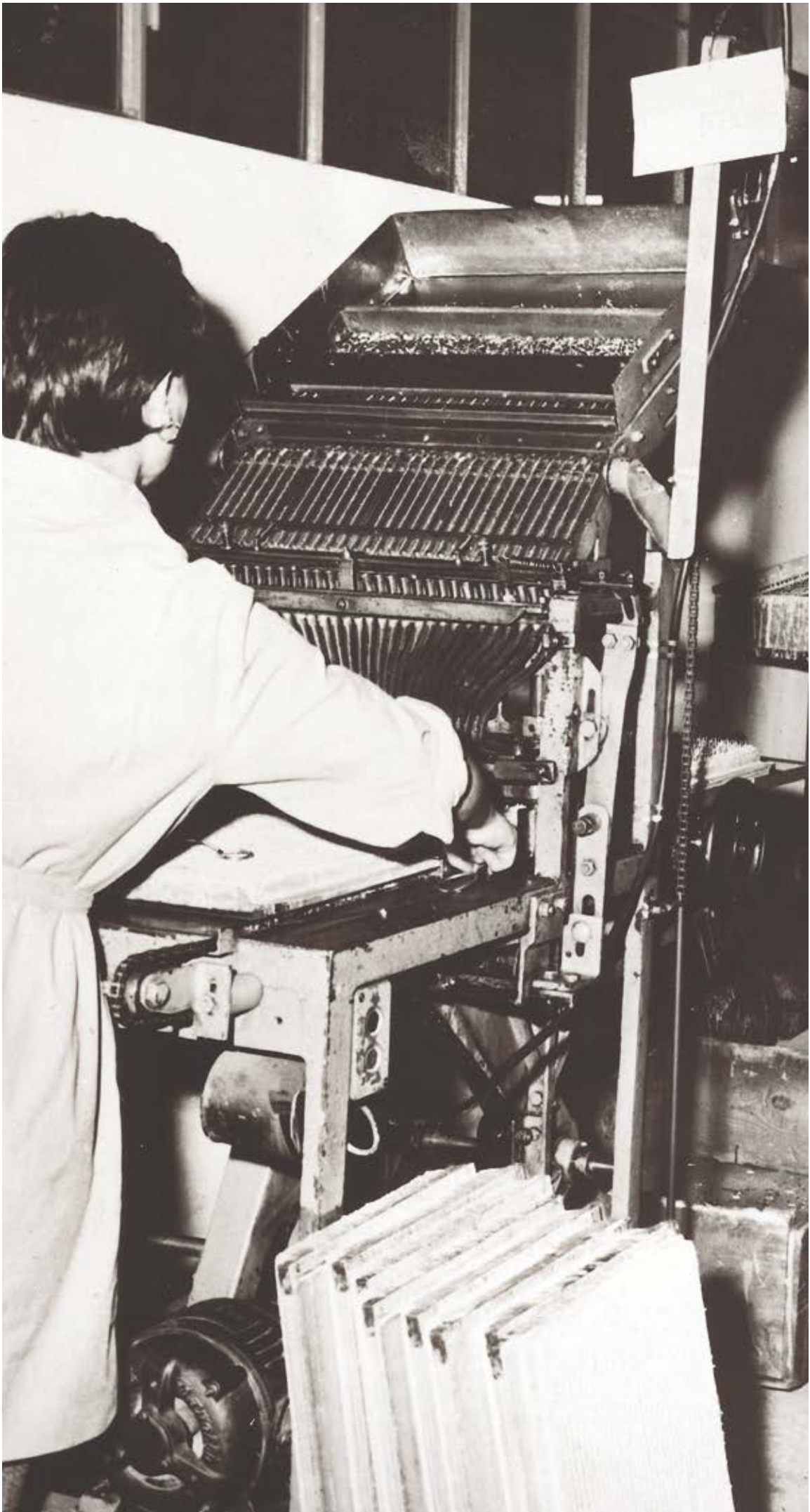
Alongside the adoption of increasingly efficient and energy-saving machinery, the selection of higher-performing raw materials is also offering opportunities to reduce energy consumption through lower processing temperatures. This, in turn, extends the lifespan of equipment, drastically reduces waste, and minimises the wear and tear on materials used during manufacturing processes. This picture, remarkable in its own right, would be incomplete without highlighting the initiatives undertaken to support human capital, as Scame Cav's founder was fond of repeating. Scainelli, often said: "The men and women who work at the company are SCAME's greatest asset." Mr. Scainelli, always mindful of sustainability across its full ESG (Environmental, Social, Governance) dimensions, instilled these values throughout the company, shaping them into one of Scame's defining characteristics today.

To encourage virtuous practices in the spirit of sustainability, we would like to highlight several initiatives: the adoption of a fleet of e-bikes for employees, available both for commuting around company premises and for leisure use; the provision of water bottles

(the purchase of which has financed ocean clean-up initiatives) together with the installation of microfiltered water dispensers, saving 100,000 plastic bottles in 2024 and over 350,000 half-litre bottles over six years; as well as events dedicated to cleaning the woods surrounding the offices, which also provide opportunities for social interaction among employees.

Small, but meaningful pages in our story. The story of a company that looks to the future while remaining deeply rooted in the past, in the community and in the territory where it operates.

A company that has continuously reinvented itself in pursuit of the vision of a sustainable, human-centred world. Which is why we like to think of ourselves not merely as Manufacturers but rather as 'Manufuturers' – seen as inspiring, if not shaping, a more mindful and sustainable vision of the future.



The M in SCAME

It is a well-established fact that SCAME has continually evolved throughout its long history. Even more so in the last ten years, with the growing impact of e-mobility in terms of product offering, expertise, organisational model and brand exposure.

Yet, through all this change, SCAME has never lost its core identity, staying true to its founding values. These values came into sharp focus during the 2023 rebranding project, coinciding with the company's 60th anniversary, and most tangibly expressed in creation of the new company logo.

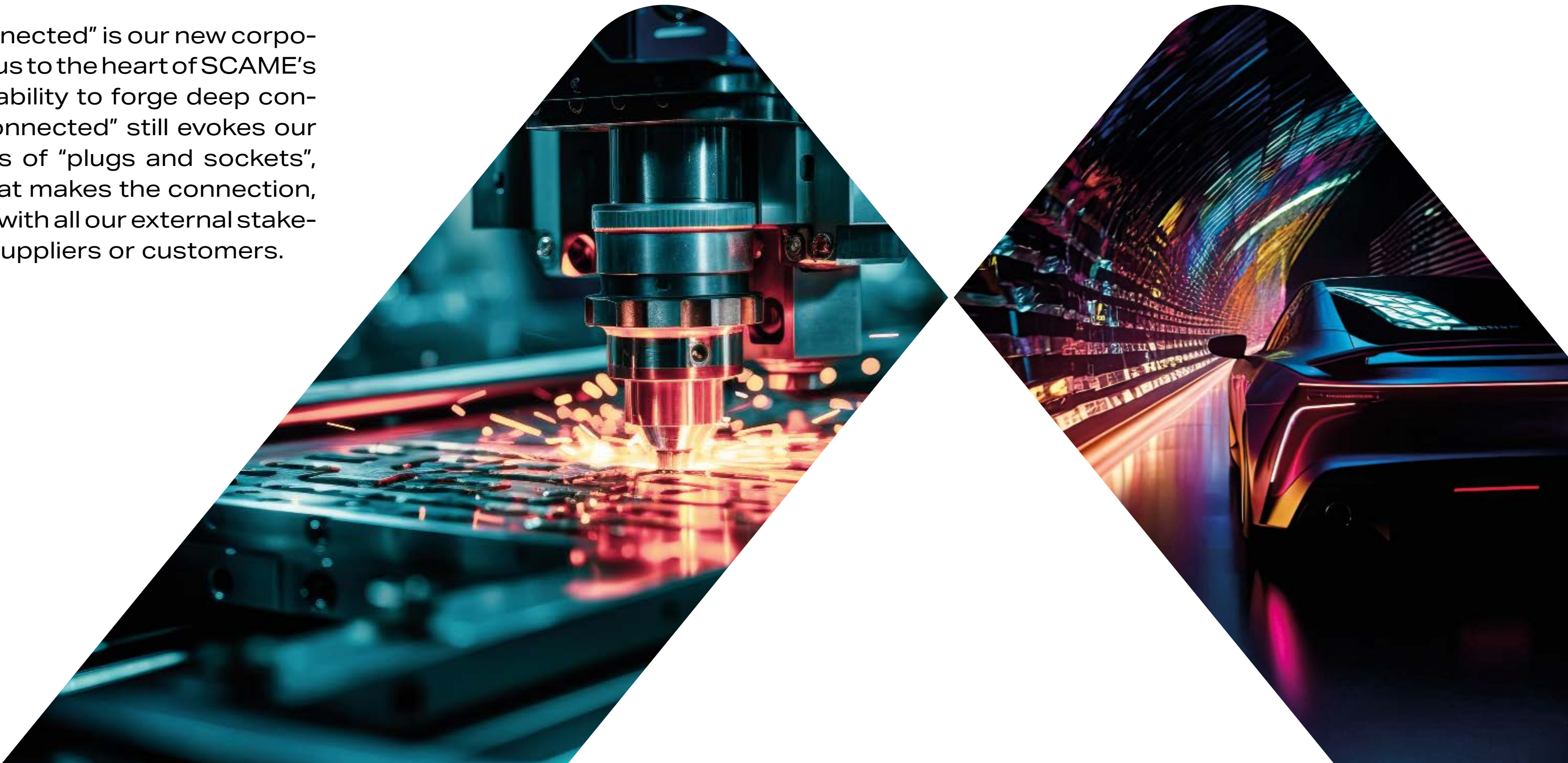
A logo whose hallmark feature is the "M in Scame". A powerful graphic symbol, a stylised representation of the mountains surrounding the company, which have profoundly shaped its character and identity. A pictogram forming an integral part of the logo, just as the mountains are part of the company's DNA.

At the same time, it is a graphic motif that embodies our dual corporate identities: industrial and e-mobility, coexisting in harmony, supporting each other without one overshadowing the other, capturing the essence of SCAME today.

This is further expressed through our new corporate colour, which replaces the passionate boldness of the old red with a more mature and inclusive "warm red". This choice better represents a company with a long history that has always made hospitality a way of being, whether applied to people or opportunities.

Lastly, "Feeling connected" is our new corporate tagline, taking us to the heart of SCAME's true strength: the ability to forge deep connections. While "connected" still evokes our corporate business of "plugs and sockets", it is the "feeling" that makes the connection, both internally and with all our external stakeholders – be they suppliers or customers.

It is something intangible, but incredibly profound; it is the reason why customers choose SCAME, it is the sense of family that inspires, it is feeling at home in the company. It is the bridge between the past and the future that awaits it.



Chapter 2

The road to sustainability

Highlights

Extension of the materiality assessment to include the financial perspective

40+

External stakeholders involved in the materiality process

32%

Employee participation rate in the materiality process

Our commitment

The transition towards sustainable models now represents a strategic challenge for the manufacturing industry, which also involves the electrical components and systems sector, currently undergoing a profound and widespread transformation. At both national and international levels, companies in the sector are integrating ESG criteria into their organisational and operational models, responding not only to an evolving regulatory landscape but also to the increasing focus of stakeholders on environmental protection and safeguarding of human health.

According to the report by the Intergovernmental Panel On Climate Change (IPCC), the energy sector is one of the main contributors to global emissions of greenhouse gas. Against this backdrop, electrification emerges as a primary means of advancing decarbonisation, highlighting the important role of the sector in which SCAME operates with-

in this evolving landscape. However, it is important to recognise that the production and disposal of electrical and electronic devices can have significant environmental impacts. As a result, companies in the sector are intensifying their investments in technological solutions with a lesser environmental impact and the use of sustainable materials¹.

The social dimension of sustainability plays an equally important role. Companies are called upon to ensure respect for human rights and decent working conditions throughout the supply chain. The procurement of critical raw materials requires the implementation of responsible supply chain policies and efficient traceability systems aimed at ensuring an ethical management of resources².

At the same time, the development of electric vehicle charging infrastructures represents a strategic lever for the transition to-

wards sustainable mobility. In Europe, major investments, both public and private, are under way to boost these infrastructures, in line with the ambitious goals set by the European Union to expand the public charging network³.

In conclusion, the electrical components and systems sector is making significant strides towards greater environmental and social sustainability. The use of clean technology, adoption of responsible procurement criteria and search for high-performance, yet recyclable materials are key elements on this ever-evolving journey.

¹ <https://www.power-technology.com/data-insights/top-ranked-power-companies-in-esg/?cf-view>
² <https://globalregulatoryinsights.com/insight/esg-environmental-social-and-governance-framework-comprehensive-analysis-in-india-2024/>
³ <https://www.globaldata.com/esg/impactinvestingstrategies/electric-vehicles/>
<https://www.bernstein.com/our-insights/insights/2021/articles/sustainable-investing-through-the-supply-chain-electric-vehicles.html>

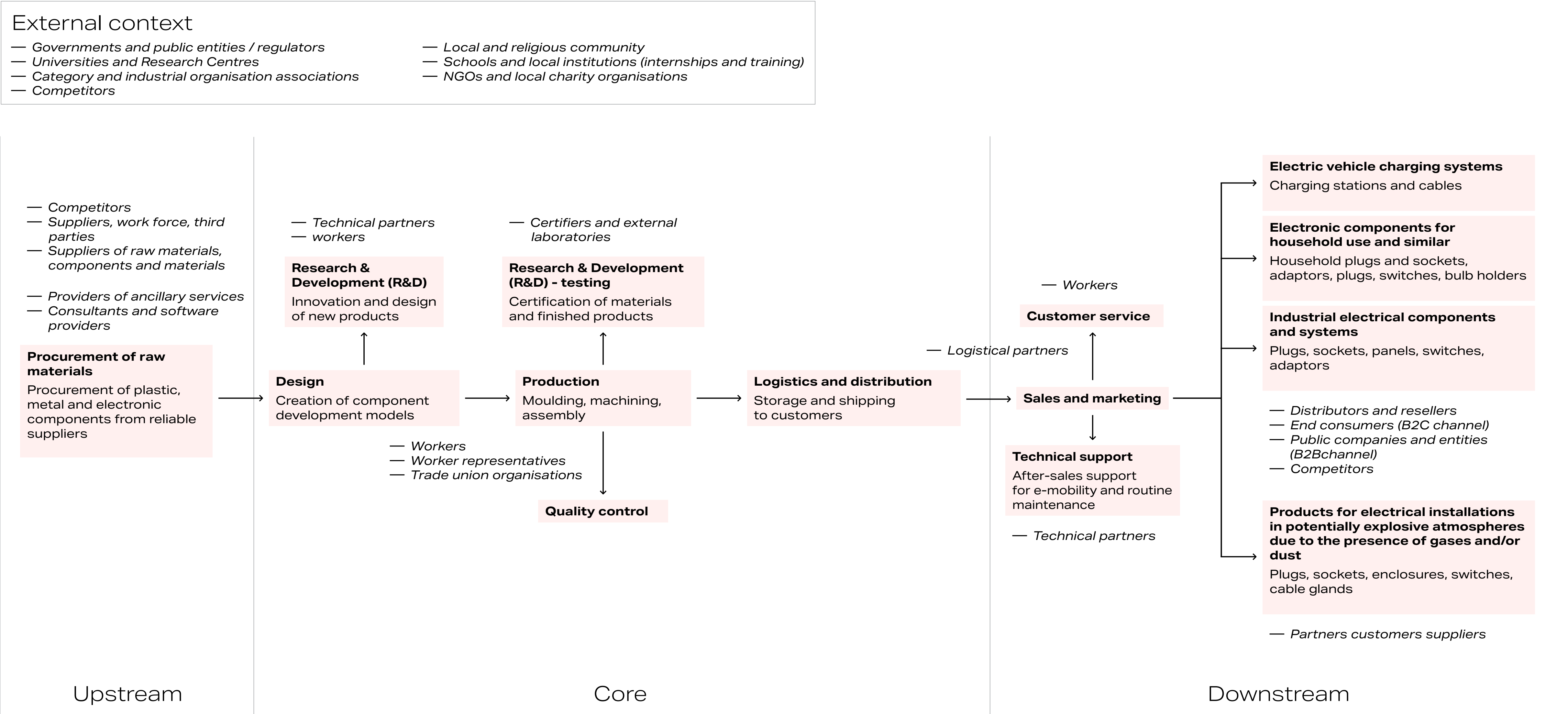
The dialogue with our stakeholders

All stakeholders, with their demands and expectation, influence the company's decisions, and are, in turn, influenced by them. This ecosystem, therefore, sets an important benchmark for guiding SCAME's sustainability policies.

As a preliminary step in updating the materiality assessment, SCAME mapped the stakeholders along the entire value chain, illustrating the key initiatives already under way and the listening and engagement channels employed.



Scame's value chain and main stakeholders



Double materiality assessment

With the publication of its second Sustainability Report, SCAME continues on its path of gradually aligning with the principles laid down by the Corporate Sustainability Reporting Directive (CSRD), which highlights the importance of fully integrating sustainability in the strategic vision and company management, and no longer treating it as an afterthought.

Our focus on the quality and transparency of ESG information is, therefore, given the same importance as financial data, reflecting both the evolving regulatory landscape and the increasing expectations of our stakeholders.

Consequently, SCAME has adopted the double materiality approach as the natural progression of the activities initiated last year.

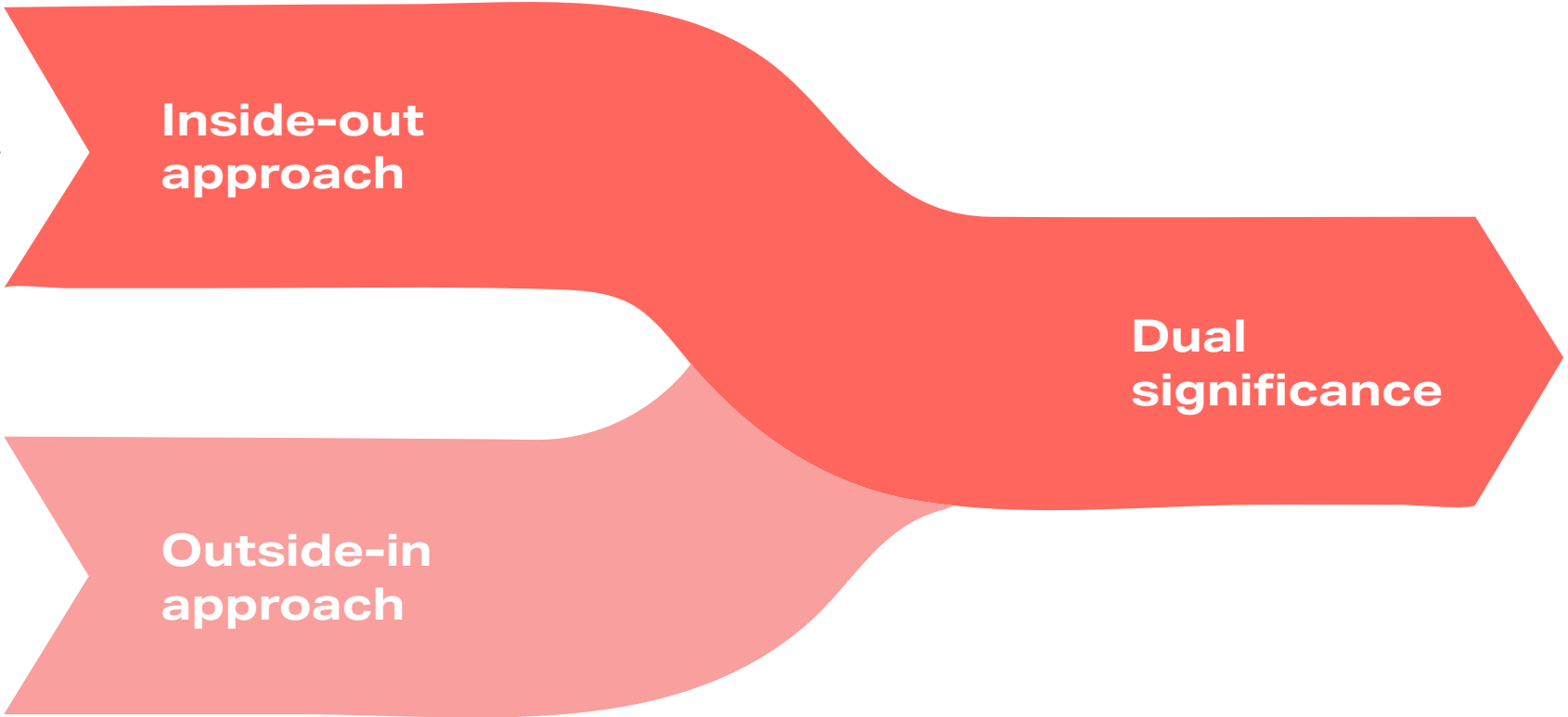
The goal is to show the a more accurate and consistent viewpoint of both external stakeholders and internal employees. This methodology allows us to make a more comprehensive assessment of the impact of the

organisation on the environment and society, and to assess the risks and opportunities that ESG matters can have on the economic and financial plan.

The Double Materiality Assessment, therefore, takes a dual perspective, considering both impact and financial aspects, as well as their interconnections:

Impact materiality reflects the internal perception of the significance of the company's impacts on the environment, community and economy.

Financial materiality reflects the internal perception of the significance of impacts on the company arising from external environmental, social and economic factors.



After updating the context analysis, which provided an overview of SCAME’s business, its commercial relations and the context in which it takes place, while considering the entire value chain, the analysis methodology included a stage for identifying and assessing Impacts, Risks, and Opportunities (IROs).

1. Identification

Inside-out

ESG impacts on ecosystems, communities and economy were considered, that were detected in all of the company’s operations and its value chain.

Positive, negative, effective and potential impacts were detailed in short-, medium- or long-term timeframes.

Outside-in

ESG risks and opportunities were considered, which have an influence on the company’s financial performance, due to from external factors identified along the value chain.

Risks and opportunities were also considered in short-, medium- or long-term timeframes.

2. Assessment

Inside-out

The significance of the impacts was assessed based on internal assessment and tangible evidence, such as actions, policies, metrics, targets, and stakeholder engagement, especially in assessing their severity and probability.

Outside-in

To assess the significance of financial risks and opportunities, appropriate quantity and quality thresholds were used, based on the financial effects in terms of strategy, economic and financial performance, operations and production. The process was developed in collaboration with the company’s operational departments, including the financial departments, to corroborate the completeness of the list.

The assessment criteria used to define the significance of the impacts were:

- Severity;
- Scope;
- Irreversibility, in the event of negative impact;
- Probability, in the event of potential impact.

The significance of risks and opportunities was also assessed using specific parameters for SCAME’s business model, such as:

- Financial impact of damage or benefit;
- Probability of occurrence.

From the primary identification and assessment steps, an initial set of IROs was defined relating to sustainability matters potentially relevant to SCAME’s specific areas of business. These results represented the starting point for further assessment and the subsequent internal definition of materiality thresholds.

The reliability and completeness of the sustainability matters identified were then assessed through the systematic alignment

with the list of matters indicated in paragraph AR16 of ESRS 1 (European Sustainability Reporting Standards 1), part of the European standards for sustainability reporting, introduced into CSRD. It should be noted that the assessment also highlighted IROs attributable to sector-specific characteristics not explicitly described within the scope of the ESRS but capable of better contextualising SCAME’s identity and business.

This result was later shared with different groups of key stakeholders, both internal and external, through an on-line questionnaire, aimed at communicating the findings and validating the assessment against the expectations of the main stakeholders.

Stakeholder Engagement

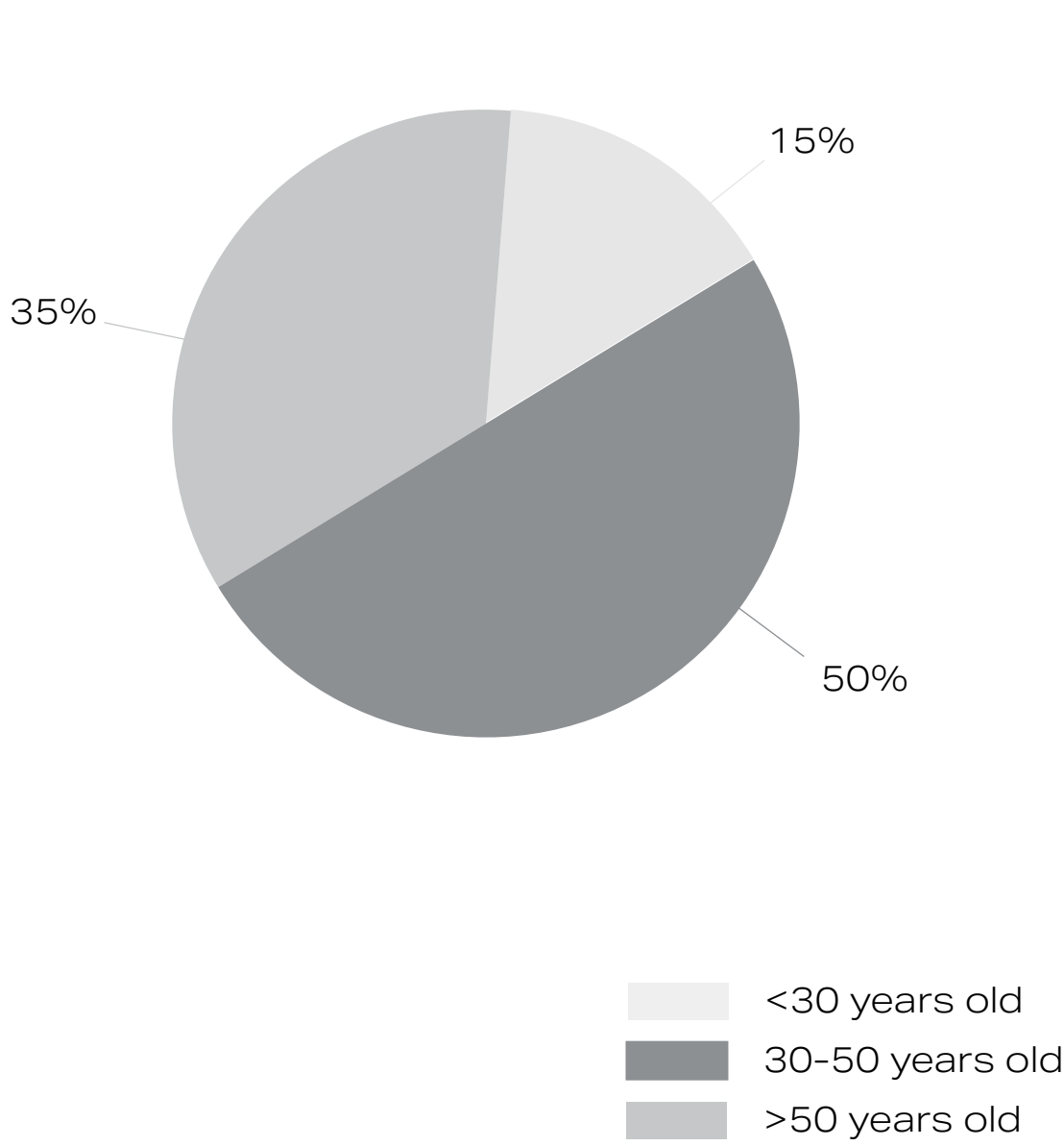
Stakeholder Engagement is a systematic dialogue-based process that facilitates the involvement of key figures within the company’s ecosystem in policy decisions or corporate strategies. Each individual brings a unique perspective, interest and need linked to SCAME’s sustainability project.

In-house survey

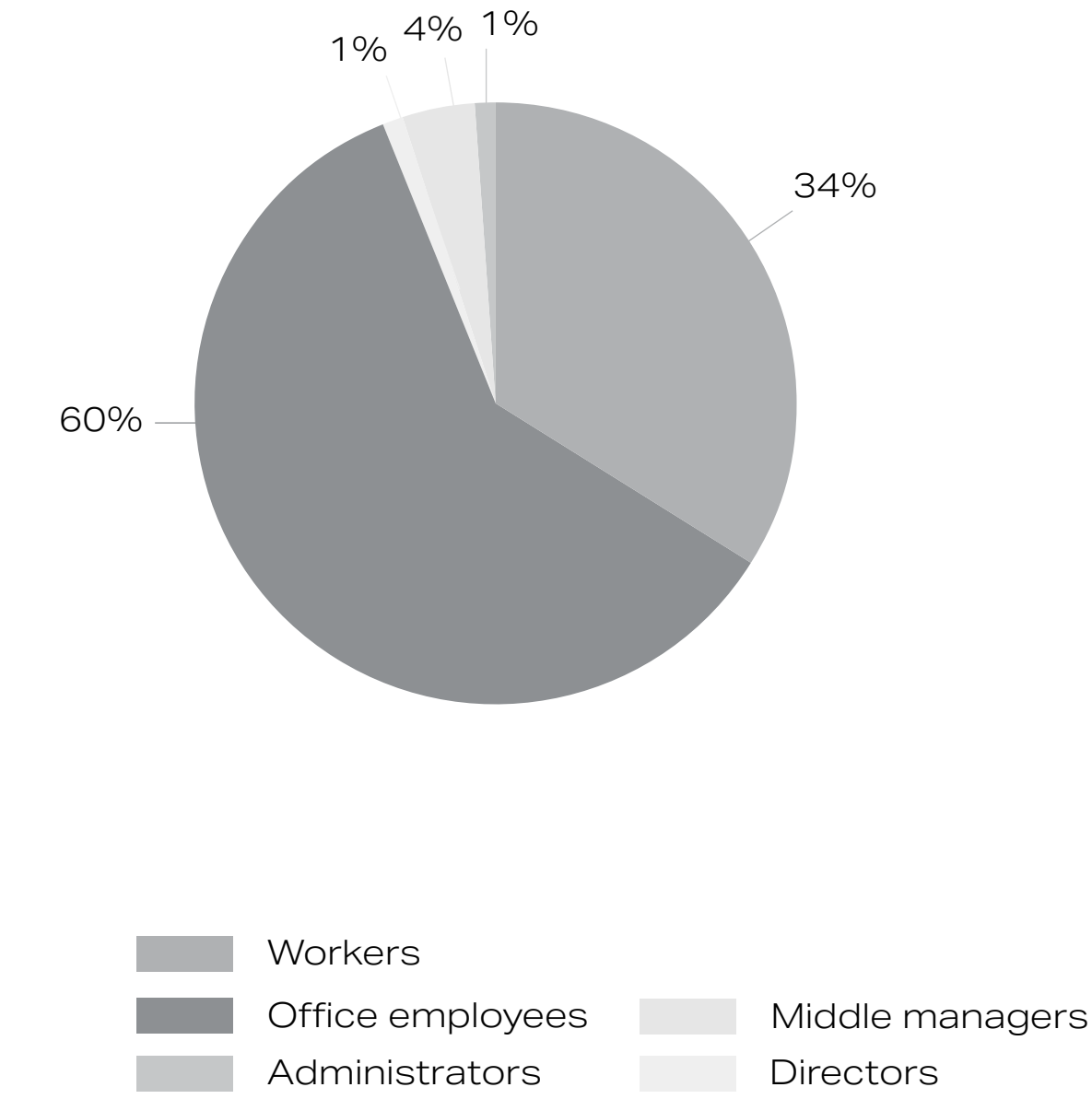
Consistent with the previous reporting exercises, an anonymous survey was conducted targeting both internal stakeholders, extending involvement to all employees⁴, and external stakeholders, to capture diverse perspectives and improve the understanding of SCAME’s positioning from both internal and broader systemic viewpoints.

The percentage of participation in the on-line survey for employees was about 32%; the largest number of replies came from the white-collar category who have worked at SCAME for over 10 years and aged between 30 and 50 years old.

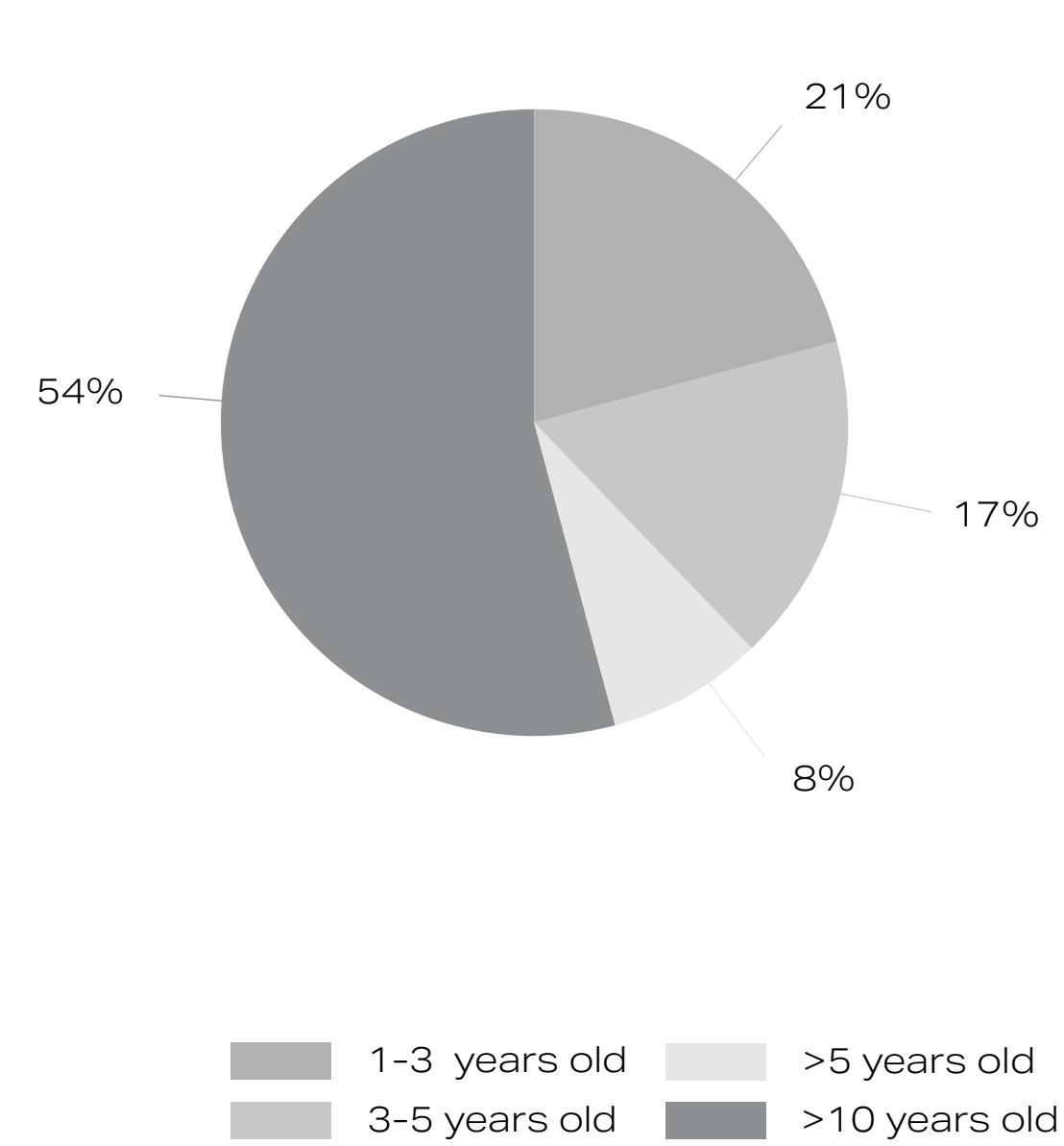
Age of SH respondents



Professional classification



Years of service at Scame



⁴ The form was sent to about 230 employees via the company’s email; those working in departments with a single shared address responded multiple times using that address.

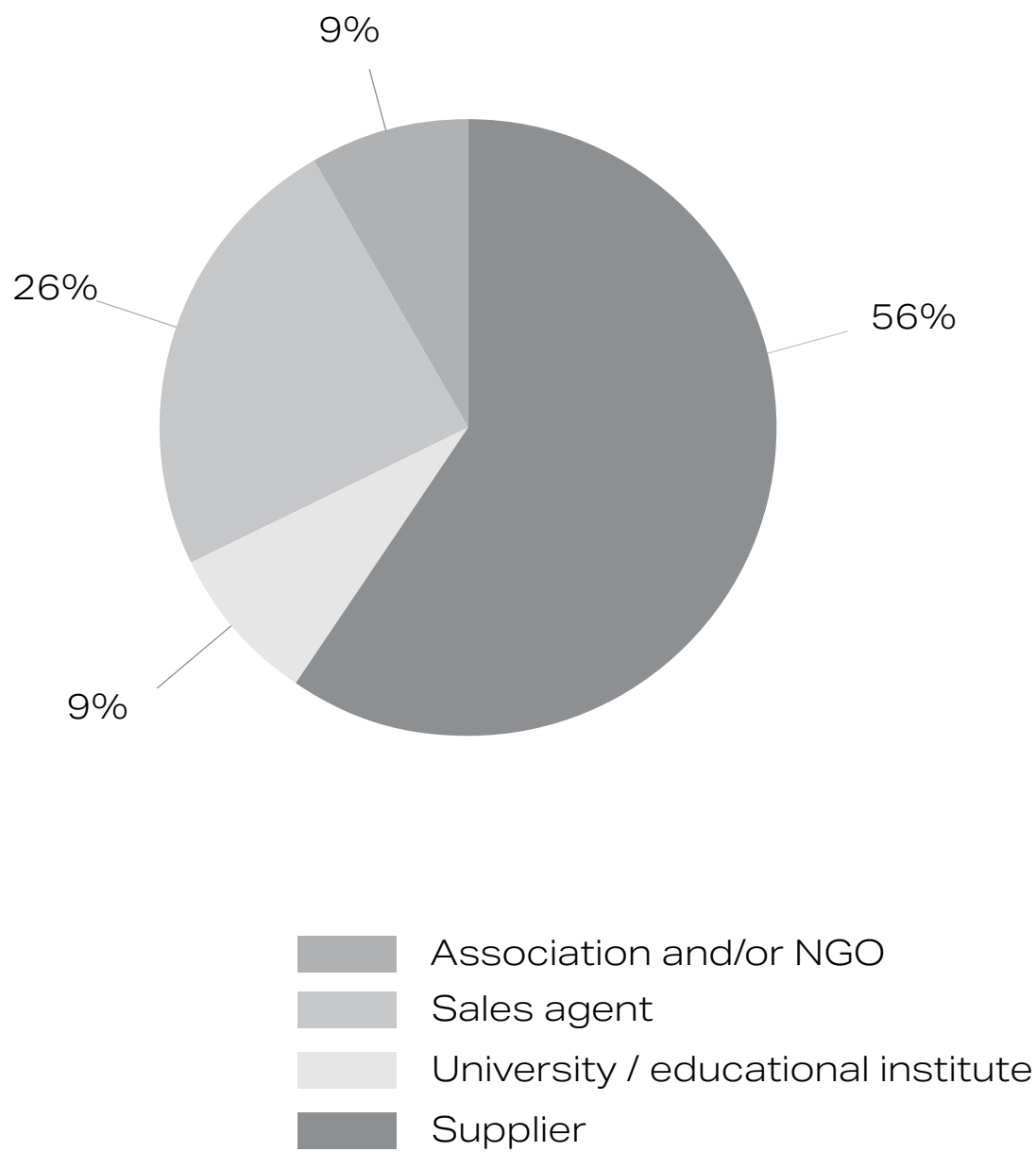
External survey

SCAME involved over forty external stakeholders, who were invited to share their views on the significance of the same topics assessed by company representatives and employees. Twenty-three replies were received from this group.

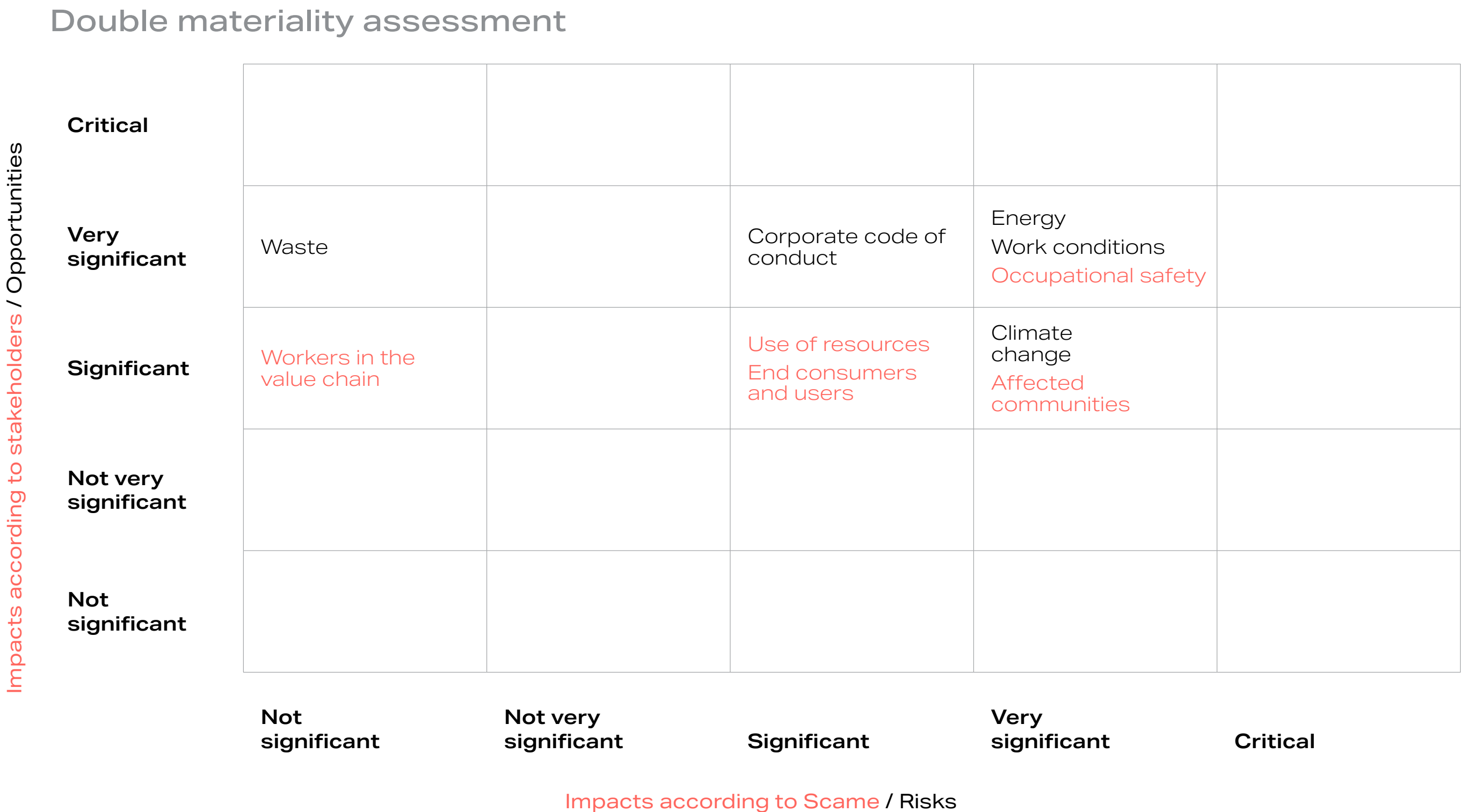
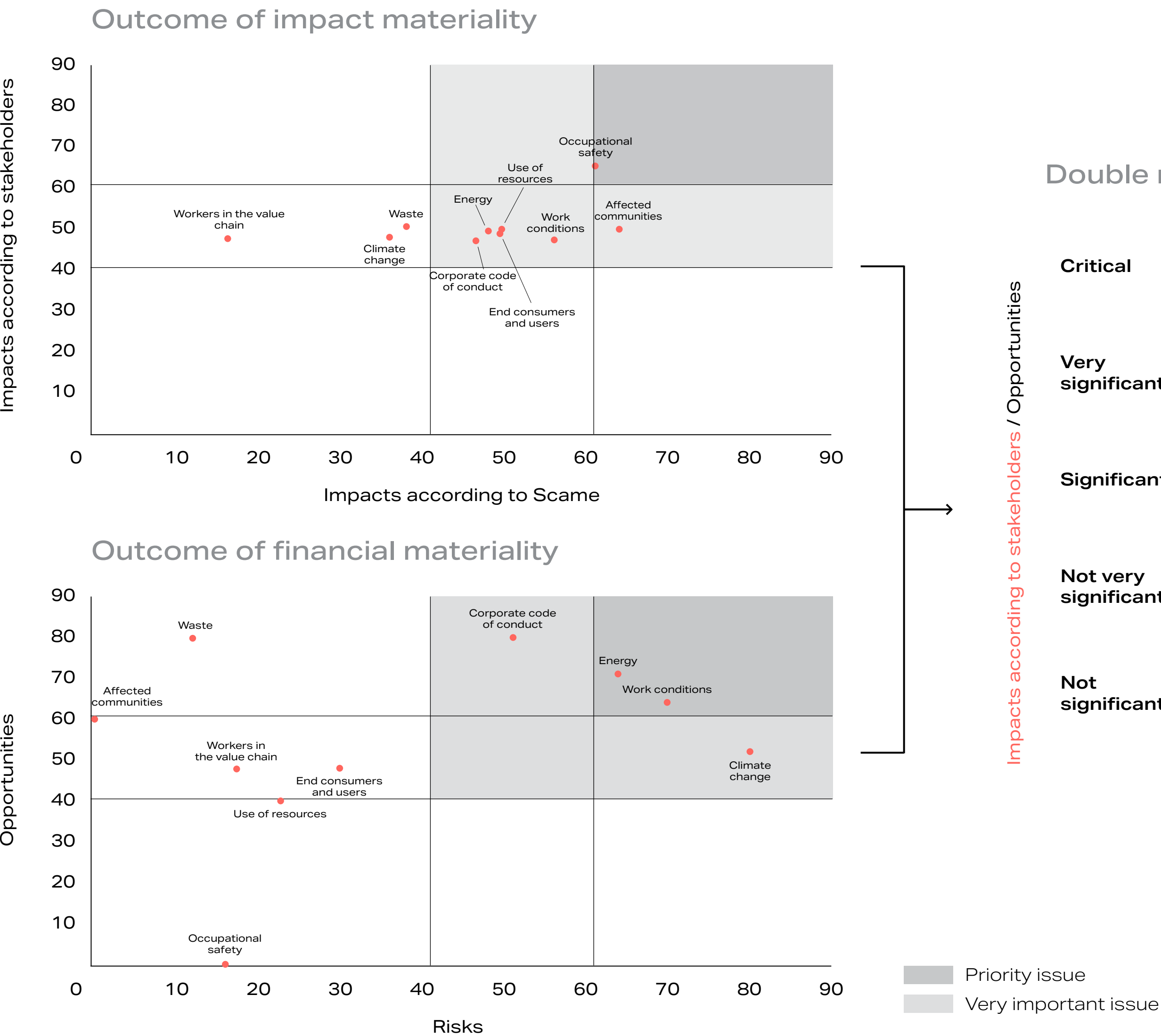
Most of those who responded (70%) have worked with SCAME for over ten years, 22% for over five years and the remaining 9% from 1-5 years.

Both questionnaires asked respondents to assess the significance of the issues on which SCAME has, or could have, positive and negative impacts. The findings contributed to strengthening the internal double materiality assessment, enabling the identification of an updated set of material issues.

Type of external stakeholders



The outcome of the materiality assessment



The double materiality assessment makes it possible to identify the most important environmental, social and governance (ESG) issues from two different viewpoints: on the one hand, impact materiality which addresses the impact which an organisation has on the environment, society, and stakeholders; on the other hand, financial materiality, which considers the possible economic and financial consequences that these issues may have on the company, its business model, and ability to face future challenges.

SCAME, together with other several external stakeholders involved through the questionnaires, assessed the impacts - both positive and negative, current or potential - and created an impact materiality matrix. This matrix highlights the issues considered to be priorities based on the company's impact on the environment, people and the economy.

Among these, occupational safety is seen to be a common priority from both perspectives (company and stakeholders). The diverse opinions are, in fact, very consistent with each other, as can be seen by the scores aligned along the diagonal of the matrix.

At the same time, SCAME also analysed the risks and opportunities linked to the various ESG issues, assigning each one a score based on its potential financial impact. This led to the creation of a financial materiality matrix that highlighted the most relevant issues from the point of view of economic risks and opportunities. This analysis showed that energy and work conditions are among the key issues. Climate change also represents a major risk while the corporate code of conduct is seen as an excellent opportunity for the development of future interventions.

Lastly, the results of the two assessments were integrated in a double materiality matrix that clearly showed the most relevant issues from both an impact standpoint and one of risk/opportunity. In particular:

- the most significant issues for impact are: occupational safety, affected communities, use of resources, end consumers and the conditions of workers along the supply chain.
- The most relevant issues for financial risks and opportunities are: energy, work conditions, climate change, corporate code of conduct and waste management.

Based on this analysis, SCAME has established materiality thresholds for defining the list of key issues for the company, prioritising them strategically according to the double materiality approach.

Material issues

Priority issues

Issues deemed a priority by SCAME and/or the stakeholders, from the perspective of impact and/or financial materiality.

Environmental	Energy
Social	Work conditions
Social	Occupational safety

Very important issues

Issues deemed very important by SCAME and/or the stakeholders, from the perspective of impact and/or financial materiality.

Environmental	Climate change
Environmental	Waste
Social	Affected communities
Governance	Corporate code of conduct

Moderately important issues

Issues deemed moderately important by SCAME and/or the stakeholders, from an impact and/or financial materiality side.

Environmental	Use of resources
Social	End consumers and users

Priority issues are those that, after analysis, emerged as extremely urgent due to the positive or negative impacts the company may have externally, the related risks and opportunities, or both. These issues are the main drivers in the definition of the organisation’s sustainability strategy.

The strong focus on energy is consistent with the company’s manufacturing profile; the intensive use of energy in production processes and finished products has a direct impact in terms of emissions and resource consumption. The increase in energy costs and dependence on fossil fuels were highlighted among the risks. Investing in energy efficiency and renewable sources, however, offers an opportunity to lower operating costs, improve the company’s environmental footprint and strengthen its market positioning. Moreover, the business sector, in which SCAME operates, makes it very important to pursue the opportunities that the energy and electrification market is offering.

Guaranteeing equal, safe and inclusive work conditions is essential for employee welfare and for the organisation’s social sustainability. An inadequate work environment can have a negative impact on the internal climate and lower productivity. Conversely, a good working environment boosts motivation, staff loyalty and the ability to attract new talent, thus generating long-term value.

Occupational safety is a priority in a manufacturing context which entails the management of electri-

cal components and potentially hazardous tasks. Accidents and injuries can have serious impacts on people and business activities, as well as pose legal and financial risks. Efficient safety management reduces the likelihood of critical events, improves the level of trust between management and workers, and helps build a strong and responsible corporate image, thus generating reputational and operational benefits.

Less high priority but still very important issues such as climate change, waste, affected communities⁵ and corporate conduct are drivers of growth and continuity. These issues, although already well managed, can still create significant impacts, risks and opportunities for the organisation, even if they are not among the top priorities.

Lastly, moderately important issues, such as the use of resources and end consumers and users, are areas that need to be carefully monitored as they have significant implications for sustainability and innovation, even if less urgent than others.

The materiality assessment has enabled the definition of strategic ESG priorities, from which concrete, measurable, and time-bound objectives are derived, supporting a structured path of continuous improvement and sustainable value creation (see Chapter 7).

⁵ Affected communities refers to relations with the community surrounding SCAME’s facilities, local authorities, neighbouring associations and NGOs, as well as educational and vocational institutions.

Chapter 3

Corporate governance



Corporate governance

In 2024, SCAME strengthened its commitment towards modern, transparent business management, inspired by the principles of ethics, responsibility and sustainability. The governance model adopted reflects a strategic vision geared towards long-term growth, fully integrating ESG (Environmental, Social, Governance) criteria in the company's decision-making processes.

The governance model adopted by SCAME is organised into bodies with separate and complementary responsibilities, such as:

—**The Shareholders' Meeting:** which plays a central role in appointing the members of the Board of Directors, the Board of Statutory Auditors, and Independent Auditor, and approves the Financial Statements, ensuring transparency and active stakeholder participation.

—**The Board of Directors:** made up of one executive member and five non-executive members, all male.

—**The Board of Statutory Auditors:** made up of three effective members and two additional members, it is tasked with monitoring compliance of company activities with the regulations in force and the principles of good administration.

—**The Statutory Auditor:** delegated to Anna Baronchelli, who guarantees accounting accuracy and transparency in line with the highest professional standards.

SCAME's Board of Directors plays a strategic role in defining the company's guidelines, monitoring the management and optimisation of the organisational structure. It is made up of six members: of these, four are stakeholders and two bring specific expertise in ESG matters, reflecting an approach to governance that is closely integrated with the company's operations. The members of the Board include the technical director, who ensures a direct link between the strategic and production sides of the business, ensuring alignment between the company's vision and day-to-day operations.

Although the Board does not participate directly in the review of the organisational processes, it is constantly updated on ESG impacts through its members who have operational responsibilities. The management of environmental, social and governance issues is overseen by the Chief Executive Officer, to whom the company directors report through monthly meetings. This system encourages a continuous, well-structured flow of strategic information, thus ensuring that sustainability is integrated into the company's decision-making process.

The ESG Committee, set up in 2023 and fully operational as of 2024, has quickly established itself as a key element in SCAME's corporate strategy. Its main goal is to guide

the integration of sustainability principles into the company's processes, proactively assessing and managing the environmental and social impacts on business.

Working in synergy with the Environment Committee, the ESG Committee helps to reinforce an integrated vision in which sustainability, risk management, and corporate strategy are interconnected and mutually supportive. It is, in fact, responsible for monitoring and coordinating sustainability-related actions.

At the same time, the company keeps key internal control tools up to date, such as the Code of Ethics and the Organisation, Management, and Control Model ('231 Model'), in accordance with Italian Leg. Decree 231/2001. These tools also reinforce the culture of legality, risk prevention and integrity through continuous training courses aimed at all personnel.

ESG risk management is a strategic priority for SCAME both to ensure regulatory compliance and protect its reputation and assets. The main risks monitored include environmental transgressions, failure to respect human rights, inadequate work conditions, and episodes of corruption and fiscal irregularities. Many of these are formally integrated into the Organisational, Management, and

Control Model ('231 Model'), demonstrating the growing interconnection between sustainability and risk management.

SCAME has also adopted a structured approach for the prevention of conflicts of interest based on the sharing of company values and on transparent reporting systems. In 2024, SCAME also confirmed its commitment to ensuring full compliance with current national and international regulations, through an integrated approach to sustainability and risk management. The company promotes a continuous improvement in its processes, with a particular focus on reducing its environmental impact and bolstering safety in the workplace.

During 2024, there were no penalties or disputes related to non-compliance with environmental and safety laws, regulations or standards, confirming the effectiveness of the internal control system.

Scame's strategic goals

The goals are aimed at consolidating market competitiveness while ensuring regulatory compliance and customer satisfaction.

The company's priorities include:

- Reinforcing its image and reputation, with the aim of increasing turnover, expanding its geographical presence, and accessing new markets;
- Stakeholder satisfaction by achieving budget targets, the development of human resources, improvement of working conditions, lowering of absenteeism and disputes, minimisation of complaints, and consolidation of partnerships with suppliers;
- Product safety and compliance ensuring respect for contractual commitments and transparent communication with customers;
- Safeguarding the environment, respecting current regulations through the assessment and mitigation of environmental impacts, control of noise emissions and hazardous materials, and prevention of damage to soil, the atmosphere, and water resources;
- Customer support by adopting advanced technologies and support tools to ensure efficient and timely services;

— Respect for health and safety standards, by promoting a culture of prevention; employee, supplier and contractor engagement, and cooperation with competent authorities;

— Ongoing training and staff engagement to ensure the comprehension, sharing and implementation of the company policy and the Integrated Control System at all levels;

— Retention of our Authorised Economic Operator - Full (AEOF) status, in compliance with the requirements of the EU Customs Code.

These goals fit into a corporate vision aimed at sustainability, operational efficiency and the building of long-term and transparent relations with stakeholders.



Membership associations

In 2024, SCAME continued to play an active and prominent role in many trade associations and sector-related organisations. This participation goes well beyond formal membership: it takes the form of direct involvement in steering committees, collaboration on strategic projects and, in some cases, significant financial contributions that exceed ordinary membership fees.

SCAME regards membership of these organisations to be a fundamental strategic driver because it allows the company to actively contribute to steering sector-related policies, intercepting changes in standards and anticipating the market trends that are important for its development.

Through its participation in the main category associations, SCAME not only consolidates its own position in the industry, but also helps to disseminate the industrial culture beyond the walls of the company. A good example is its participation in the activities promoted by Confindustria Giovani, such as the ArGO6 project¹ which takes the values of entrepreneurship into secondary schools, and SME Day, which brings the younger generation closer to the world of business.

¹ The ArGO project serves as an orientation initiative through which young entrepreneurs introduce second-year secondary school students to the concept of an enterprise: the roles involved and the main functions, from commerce and production to logistics and human resources.

Industry Associations	ANIE	Federazione ANIE represents over 1,100 high and medium-high technology companies within Confindustria's network, operating in the electrotechnical and electronics supply chains, as well as in industrial general contracting.	
	CONFINDUSTRIA	The main representative organisation for Italian manufacturing and service companies.	
Category Associations	CESI	Centro Elettrotecnico Sperimentale Italiano, an Italian joint-stock company founded in 1956, specialises in testing and certifying electromechanical equipment and providing consultancy on electrical systems.	
	CEI	The 'Comitato Elettrotecnico Italiano' (Italian Electrotechnical Committee) is an association that was founded in 1909, and is recognised by both the Italian State and the European Union for its regulatory activities and the dissemination of technical and scientific culture.	
	INTELLIMECH	Intellimech is a private consortium of large, medium and small enterprises focused on interdisciplinary research in the field of mechatronics.	

Organisational Model 231

The Organisational, Management, and Control Model ('231 Model')² adopted by SCAME is a structured, integrated tool aimed at guaranteeing that all the company's activities are conducted in compliance with Italian Leg. Decree 231/2001. This model is built on a system of sound principles, procedures and organisational safeguards, aimed at preventing crimes and strengthening internal control mechanisms.

The Supervisory Body (SB) is tasked with ensuring the correct application and efficiency of the model.

The SB works with all the company's departments to promote awareness of the '231 Model' through targeted and up-to-date training programmes, as well as preparing and reviewing the corresponding organisational documentation.

The authorisation system is reinforced by the use of IT tools that integrate automatic controls and the traceability of operations, thus ensuring the correct allocation of powers and responsibilities. Starting in 2023, the SB began supporting internal auditors by attending internal audits of company processes. A report is drafted at the end of these ac-

tivities which is then shared by the SB with the management team. In addition, a process to review company documents relating to Italian Leg. Decree 231 was started, resulting in the release of the revised Code of Ethics in January 2024 and the release of the Whistleblowing procedure.

In line with its ethical commitment, SCAME has implemented operating procedures based on the separation of functions, ensuring that company activities are carried out in sequences assigned to different individuals, thereby fostering mutual oversight and greater transparency.



² <https://www.scame.com/web/scame-italia/corporate-governance>

Code of Ethics

SCAME's Code of Ethics³ is a fundamental cornerstone of the company's identity and its organisational culture. It clearly and transparently defines the guiding principles, expected behaviours and core values that every member of the organisation - from directors to external suppliers - is required to adhere to when carrying out their duties and in their internal and external relations.

Updated in line with regulatory changes and international standards, the Code is an integral part of the Organisation, Management and Control Model ('231 Model') adopted by SCAME in accordance with Italian Leg. Decree. 231/2001, aimed at preventing illegal activities and ensuring that the company's conduct is always compliant, ethical and responsible.

Through this document, SCAME has renewed its commitment to operating in full respect of the law, professional ethics and social responsibility, fostering an inclusive, safe and respectful working environment.

³ <https://www.scame.com/web/scame-italia/corporate-governance>

SCAME conducts its professional relationships in keeping with its ethical and operational identity, ensuring the effective development of its mission and social responsibility. These values are reflected through actions that, consciously or unconsciously, highlight the cornerstones of its moral identity: fairness, legality, cost-effectiveness, confidentiality, transparency and completeness of information, management of conflicts of interest, and the protection of health, safety and the environment.

Any violations of the Code of Ethics, available to personnel in both hardcopy and digital formats (company intranet and official Group websites), are subject to disciplinary action.

General principles on which the Code of Ethics is based

People centricity

Respect and protection of inalienable rights, promoting dignity, freedom and respect for philosophical and religious beliefs;

Respect for human rights and rejection of any form of discrimination

Rejection of discriminatory attitudes based on age, gender, sexual orientation, health status, ethnicity, political opinions, trade union membership and religious beliefs;

Equal opportunities

Team work, communication, assertiveness, management expertise.

Whistleblowing

Whistleblowing⁴ is a crucial topic in the field of transparency and integrity, both in public and private sectors. This procedure refers to the reporting of improper or illegal behaviour observed within an organisation, with the aim of protecting the collective interest and ensuring compliance with current regulations. It allows employees, collaborators and external parties to report, in a secure and confidential manner, any unlawful conduct or irregularities encountered in the course of their work.

At the end of 2023, SCAME launched the Whistleblowing Committee and added a resource to its staff to manage the aspects of Italian Leg. Decree 231 relating to whistleblowing.

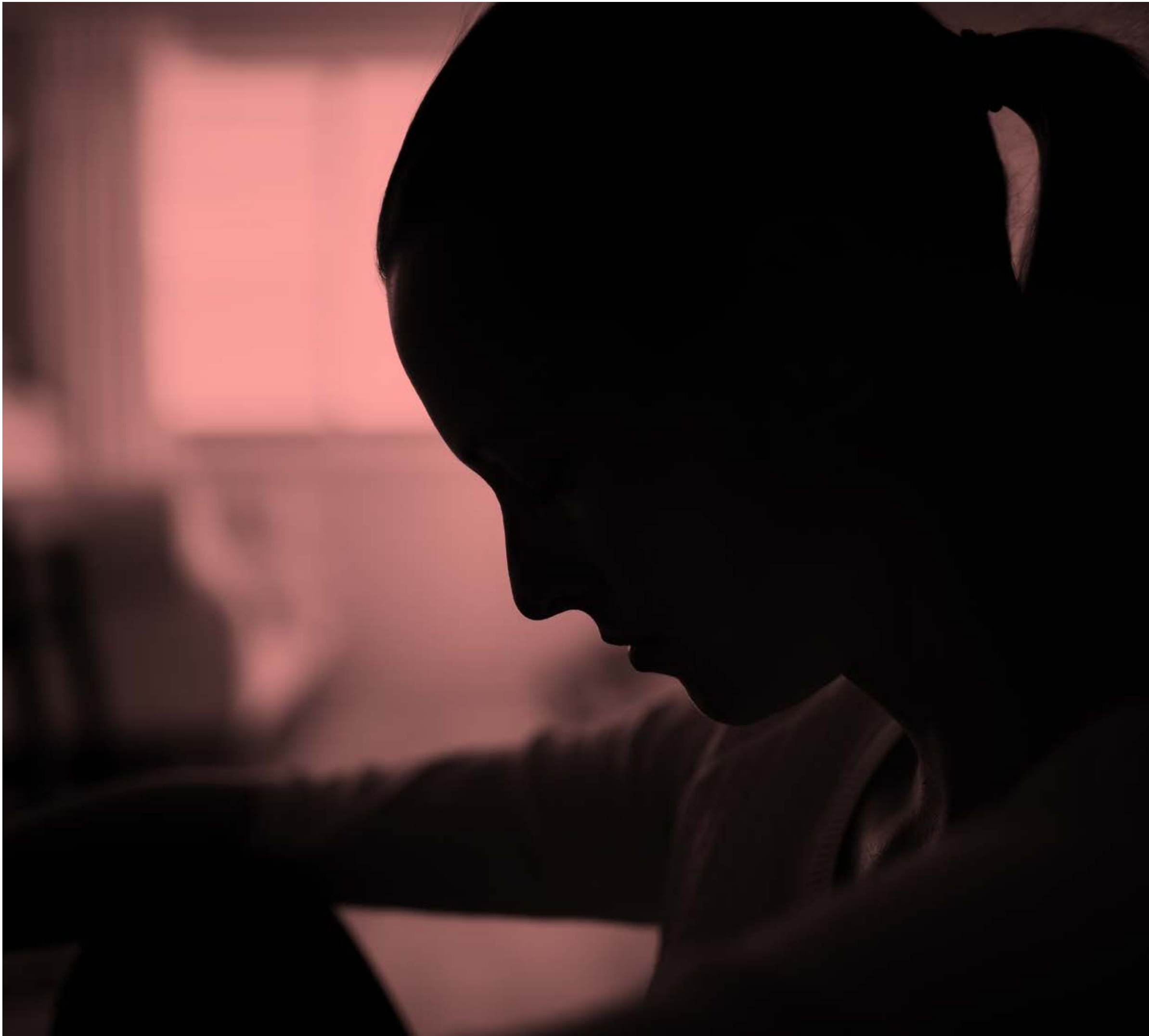
The company has set up an IT platform dedicated to whistleblowing, which can be accessed by anyone who wishes to submit reports about current regulations or company policies, including the principles included in the Code of Ethics.

⁴ <https://www.scame.com/web/scame-italia/whistleblowing>

The receipt and management of the reports are assigned to a specific Whistleblowing Committee that works in compliance with the regulations on confidentiality. All the necessary safety measures have been adopted to safeguard both the whistleblower and the person reported.

Regardless of whether the whistleblower chooses to reveal their identity, the system guarantees full protection of personal data and confidentiality of content through secure protocols and encryption tools.

The identity of the whistleblower will not be disclosed in any way without their explicit consent, except in cases expressly provided for by law. Scame also initiated training sessions on whistleblowing through fact-finding meetings for all employees, with the aim of promoting a culture of legality and accountability.



Cybersecurity

SCAME has a strong focus on cybersecurity and data protection, mindful of the growing danger and frequency of cyber attacks. The company's commitment in this area began with the enactment of the European Union's General Data Protection Regulation (GDPR), which came into force in May 2018 and governs the protection of privacy and personal data of EU citizens. To ensure effective management and compliance with the regulation, SCAME adopted the PrivacyLab portal, a platform that simplifies the drafting, organisation, and archiving of the documentation required by the GDPR. Starting in 2023, the company initiated a process of updating and regulatory compliance, with the support of the HR manager and an IT consultant. This path entailed an in-depth review of the company's entire IT infrastructure.

During the reporting period, there were no confirmed cases of privacy breaches or loss of personal data by the organisation.

Starting in 2019, SCAME also launched a structured cybersecurity plan, divided into several stages and tailored to the company's specific needs. The actions that have already been implemented, together with the ones scheduled for the coming years, fall under an integrated data protection strategy aimed at ensuring the security of the company's data and IT infrastructures.

In recent years, SCAME has reinforced its IT infrastructure in order to improve security and ensure business continuity. From 2019 to 2023, it reorganised the antivirus system and in 2020, migrated the email system to a Cloud platform. Between 2021 and 2023, new Fortigate firewalls were installed at all the sites with advanced control and security functions. In 2022, an anti-ransomware plan was introduced with immutable backups, including offsite backups.

In 2024, a cybersecurity training programme was delivered to 300 employees with e-learning modules and simulated campaigns against phishing. Lastly, in 2025, a Security Operation Center (SOC) will be activated to constantly monitor the company's network. The in-house IT team is responsible for IT security and is focused on ensuring high standards of protection.

A Steering Committee is also in place to support these activities which is responsible for monitoring the effectiveness of the actions taken, with the aim of ensuring the operational continuity and resilience of SCAME's business.



Certifications

For SCAME, quality is not just a technical goal but the result of harmonising everyday actions with the corporate values that guide them. Product quality is ensured, first and foremost, by the in-house Technical Development Laboratory, CTF2 accredited by IMQ and by best-in-class company processes, designed to guarantee low environmental impact. This commitment is confirmed by the numerous international trademarks and certifications obtained over the years.

As early as 1993, SCAME obtained ISO 9001 certification for quality management within the organisation, which it has then updated over the years in line with new versions of the standard. In 2003, it obtained ISO 14001 certification for optimising environmental management within the company, which it has maintained over the years in line with different versions of the standard.

The company’s focus on people is reflected in its commitment to provide a healthy and safe work environment. Since 2013, SCAME has been certified according to the OHSAS 18001 standard before transitioning to ISO 45001 certification, confirming the adoption of high standards of health and safety in the workplace.

In 2015, with the development of a joint activity with the Customs Office in Bergamo, the company obtained AEO (Authorised Economic Operator) certification, initially with a Type A rating. This rating was upgraded to AA in 2022, further reinforcing SCAME’s reputation as a dependable international trade operator.

In 2022, the company received authorisation from the Customs Office to perform export operations at its own facility, thus allowing it to prepare certified documents directly on site, resulting in the significant streamlining of customs procedures and increasing the efficiency of export operations.

ISO 9001 - Quality management system

SCAME confirms its commitment to continuous improvement and customer satisfaction adopting and retaining a certified quality management system.



ISO 14001 - Environmental management system

The Environmental Management System certification provides tangible proof of SCAME’s commitment to sustainability, giving the company a competitive advantage both domestically and internationally, towards stakeholders who are increasingly focused on environmental issues.



ISO 45001 - Occupational health and safety system

The ISO 45001 standard provides a structured set of requirements enabling organisations to build an efficient safety control system, ensuring regulatory compliance and fulfilment of legal obligations concerning worker protection.



Authorised Economic Operator certification Import/Export

In 2022, SCAME obtained Authorised Economic Operator (AEO) status, introduced at European level with Commission Regulation (EC) 1875/2006. This recognition demonstrates the company’s reliability in the international logistics chain and provides customs and competitive advantages. SCAME benefits from simplified procedures and a more efficient management of import-export flows. It has also been approved as an Authorised Location for completing customs formalities at its own facilities. This has made it possible to speed up exports by not having to pass through customs.





Quality System Notifications for HAZARDOUS AREAS

Since SCAME operates in the sector for potentially explosive atmospheres, it is obliged to certify its quality systems in compliance with the ATEX Directive (QAN) and the IECEx (QAR) scheme. These certifications, based on the ISO 9001 and IEC 80079-34 standards, are necessary to ensure product compliance and safety. SCAME has also obtained CTF2 accreditation from IMQ for its in-house Technical Development Laboratory. This allows it to carry out compliance testing in-house on products intended for areas at risk of explosion.



RoHS Declaration of Conformity

SCAME is required to comply with Directive 2011/65/EU (RoHS) which restricts the use of certain hazardous substances in electrical and electronic equipment. Scame guarantees the compliance of all its products and also selects external components according to criteria of 'induced conformity'.



Shared value creation

The economic value that is generated and distributed serves as a lever reflecting the commitment to balancing financial stability and social responsibility. This analysis highlights the wealth generated during the year and its distribution among the main stakeholders: employees, suppliers, financial backers, public administration and local communities.

Alongside the redistributed value, the company also highlights the share retained and reinvested to drive growth, innovation, and resilience in the long term.

The data are the result of a re-elaboration of the statutory financial statements, intended to offer a comprehensive and integrated perspective on SCAME’s economic impact, confirming its commitment to generating shared value in a transparent and sustainable way.

In 2024, the economic value generated by SCAME amounted to €75,647.010, recording a slight decrease of 2% compared to the previous year.

The economic value distributed amounted to €67,267.022, showing a decrease of 6% compared to 2023.

	2022	2023	2024
Economic value generated	€ 92,079,504	€ 77,181,187	€ 75,647,010
Economic value distributed	€ 83,143,359	€ 71,899,823	€ 67,267,022
Economic value retained	€ 8,936,145	€ 5,281,364	€ 8,379,988
Total running costs	€ 62,869,107	€ 53,565,088	€ 48,545,894
Total employee salaries and benefits	€ 16,215,267	€ 16,739,064	€ 16,669,146
Total payments to capital providers	€ 683,070	€ 1,278,924	€ 1,662,898
Total payments to the PA	€ 3,252,236	€ 200,437	€ 306,762
Total donations to local communities	€ 123,679	€ 116,310	€ 82,322

Over the year, about 89% of the economic value generated was redistributed to the stakeholders while the remaining 11% was retained, for an amount totalling €8,379.988.

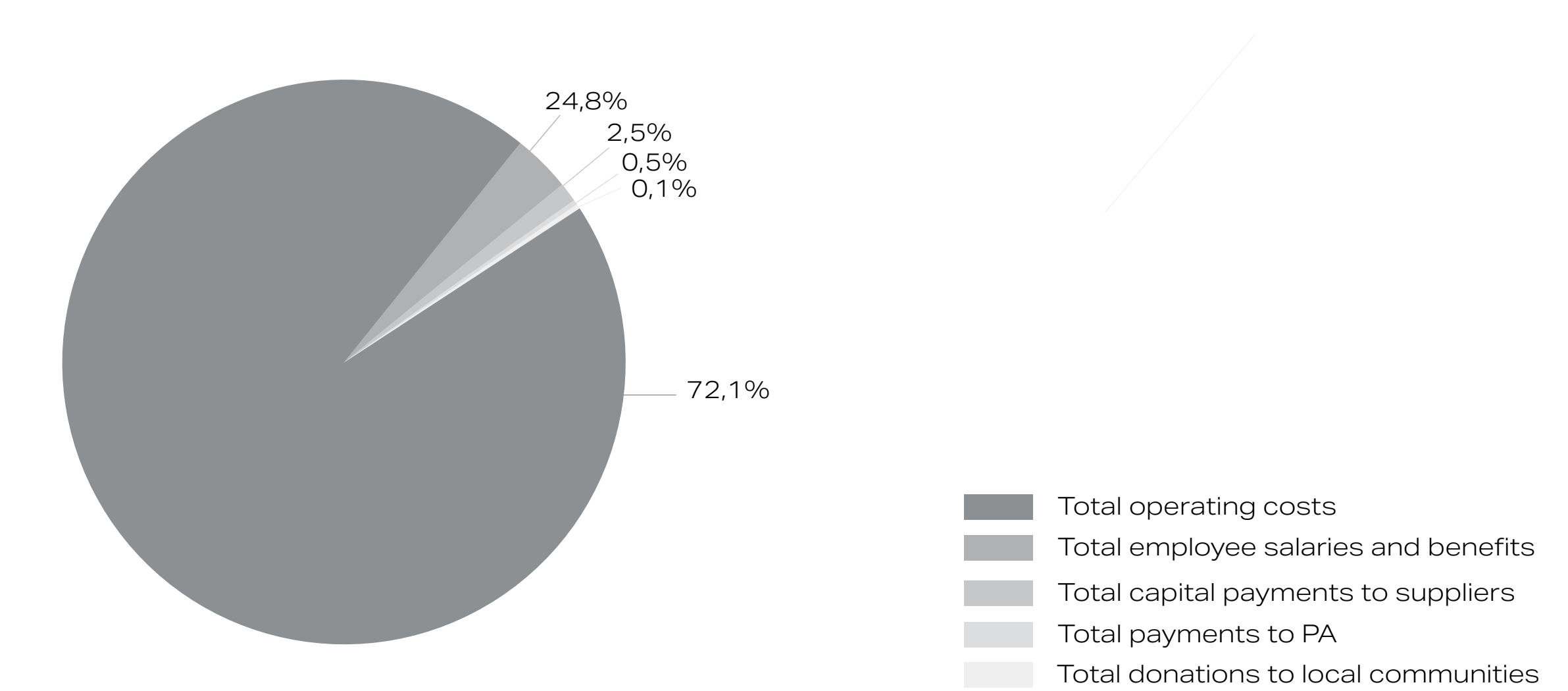
In terms of the composition of the distributed economic value, around 72% was allocated to operating costs, 25% was paid to employees in the form of salaries and benefits.

The amount allocated to public administration (payments to the PA) in 2024 amounts to €306,762, marking an increase compared to 2023, although remaining at lower levels than in 2022.

Interest expense, included under “payments to capital providers”, continued to increase, reaching €1,662,898, in line with the upward trend in interest rates by the European Central Bank.

Lastly, the entry “Community investments”, amounting to €82,322, includes contributions to charitable associations, NGOs, research institutions and initiatives supporting local infrastructures, such as recreational and social facilities.

Economic value generated and distributed



Chapter 4

Environment



Highlights

+22%

Energy produced by photovoltaic plants in 2024 compared to 2022

2,287 GJ

Self-generated energy from photovoltaic plants in 2024

-29%

Waste generated in 2024 compared to 2022

105.40t

Recycled material used in 2024

88%

Waste diverted from disposal in 2024

Environment

SCAME’s environmental strategy is based on the values of responsibility and sustainability, aimed at reconciling economic growth with environmental protection. In keeping with the provisions of the regulation in force, the company is committed to stringent compliance with all the applicable environmental and safety regulations.

The actions taken reflect a tangible commitment to continuously improving performance, focusing on reducing environmental impact and enhancing safety risk management through the use of the best technologies available, consistent with economic sustainability.

SCAME has implemented a management model that entails the preparation of regular reports in line with EU Regulations and Directives, promoting transparency in the disclosure of its activities. The ESG committee is tasked with supervising and guiding sustainability initiatives in order to ensure the efficiency of the actions adopted.

The company’s environmental goals and concrete actions planned to achieve them are outlined below:

— **Respect for climate and legislation**

By committing to respect the environment and current legislation.

— **Transparency and dialogue**

By promoting an open dialogue, communicating the necessary information to the public and stakeholders to allow them to understand the impact of its activities on the environment and on health and safety.

— **Raising awareness and engagement**

By raising awareness among and engaging employees, contractors and suppliers in the protection of the environment, and health and safety.

— **Preventive impact assessment**

By assessing the environmental impact of raw materials and processes, analysing new initiatives in advance to ensure greater environmental compatibility.

— **Impact prevention and mitigation**

By adopting measures to prevent and mitigate the impacts of its activities on soil, atmosphere, surface water, and groundwater, minimising negative impacts.

— **Monitoring of noise emissions**

By monitoring noise emissions outside its production sites.

— **Checking for possible presence of harmful components in the materials**

By checking for the presence of harmful materials¹ and adopting measures to contain the risks.

— **Handling of environmental emergencies**

By adopting measures to reduce the environmental impacts related to emergency situations.

— **Occupational safety**

By undertaking to comply with the corresponding occupational safety standards and ensuring a safe environment for workers.

Through these initiatives, SCAME demonstrates its awareness of current regulations and its commitment to engaging stakeholders in the ongoing process of improvement it has undertaken around the key pillars of sustainability.

¹ Pursuant to the REACH and RoHS Directives.





Energy is a crucial element for SCAME: it is essential for carrying out its production activities and closely linked to the company’s core business.

SCAME has long been committed to producing its own energy from renewable sources.

Within the organisation, energy is used to power the machinery, the lighting in the facilities, heating in offices, as well as for running operational vehicles and the company car fleet.

Management of energy consumption and Climate Change

	2022	2023	2024
Fuel consumption for heating (GJ)	6,202	6,405	6,300
Natural gas	6,202	6,405	6,300
Fuel consumption for company vehicles (GJ)	2,004	1,906	1,775
Petrol	558	600	757
Diesel	1,322	1,150	804
LPG	6	14	9
Methane	11	13	12
Electric	107	130	193
Consumption of electricity ¹ (GJ)	19,156	18,406	18,705
From national grid	17,383	16,795	16,809
From renewable sources (self-generated)	1,774	1,611	1,896
Total consumption (GJ)	27,255	26,587	26,587

¹ Includes electrical consumption by company vehicles

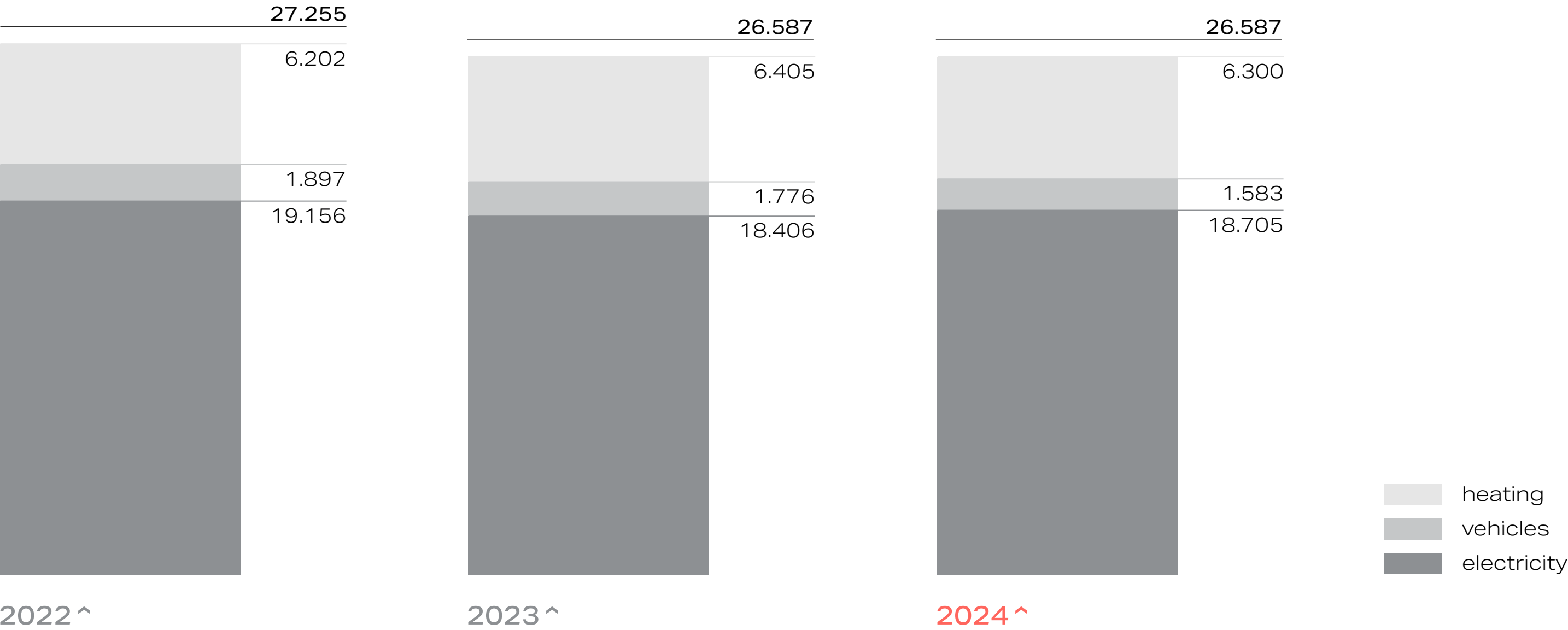
The graph below shows the trend in energy consumption in the three-year period 2022-2024, highlighting a substantial overall stability, culminating in 2024 with a 2.5% decrease compared to 2022.

This decrease can be mainly attributed to the drop in the consumption of electricity and fuel used to run the company's vehicles.

By contrast, a slight increase has been recorded in the consumption of natural gas used for heating.



Total energy consumption (GJ)

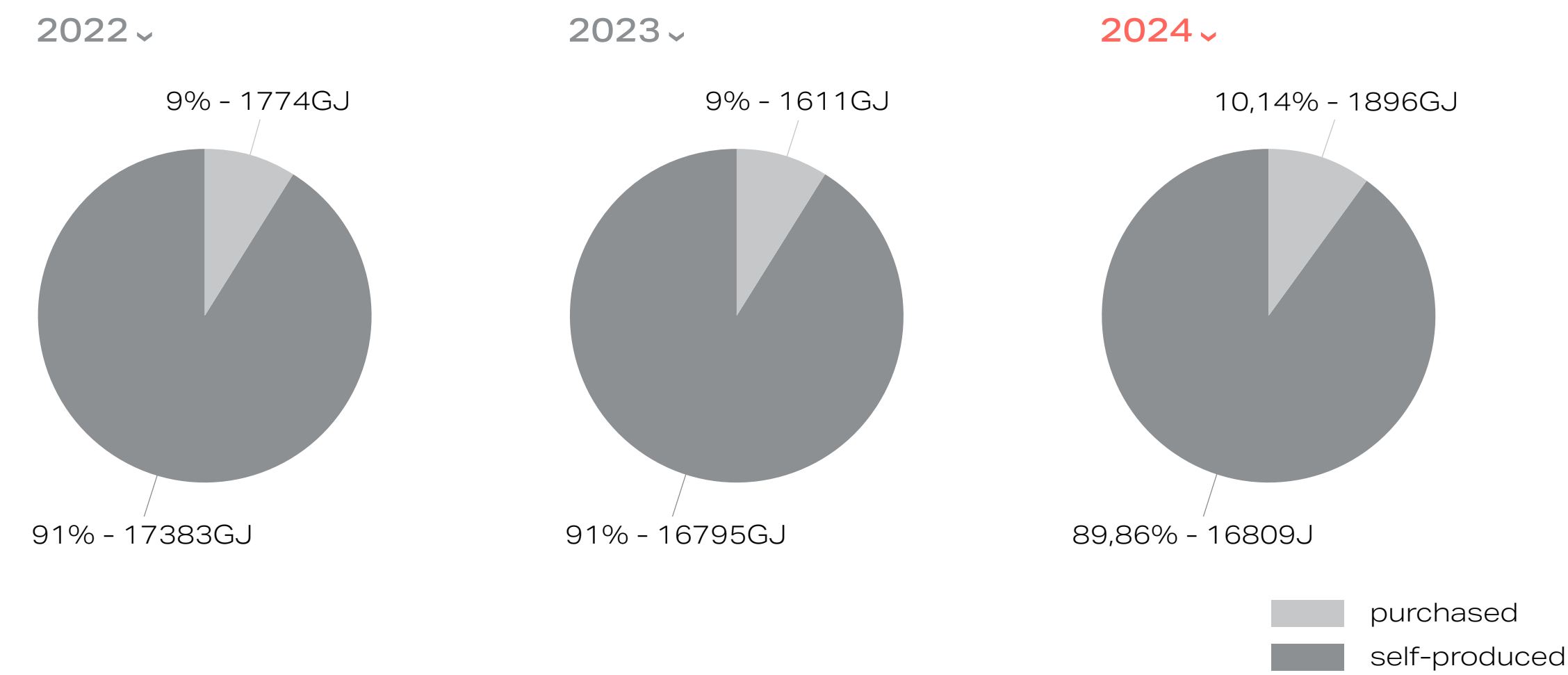


The share of electricity used for vehicles is included in the consumption of electricity.

Consumption and production of electricity

To decrease dependence on electricity purchased from the grid, starting in 2007, SCAME adopted solutions to produce its own energy by installing photovoltaic systems at the facilities in Via Campignano (2) and Via Costa Erta (2), plus the addition of the one in Ponte Nossa in 2024. As a result of these measures, the company is able to self-generate between 8% and 10% of its annual electricity demand, considerably reducing its reliance on the power grid.

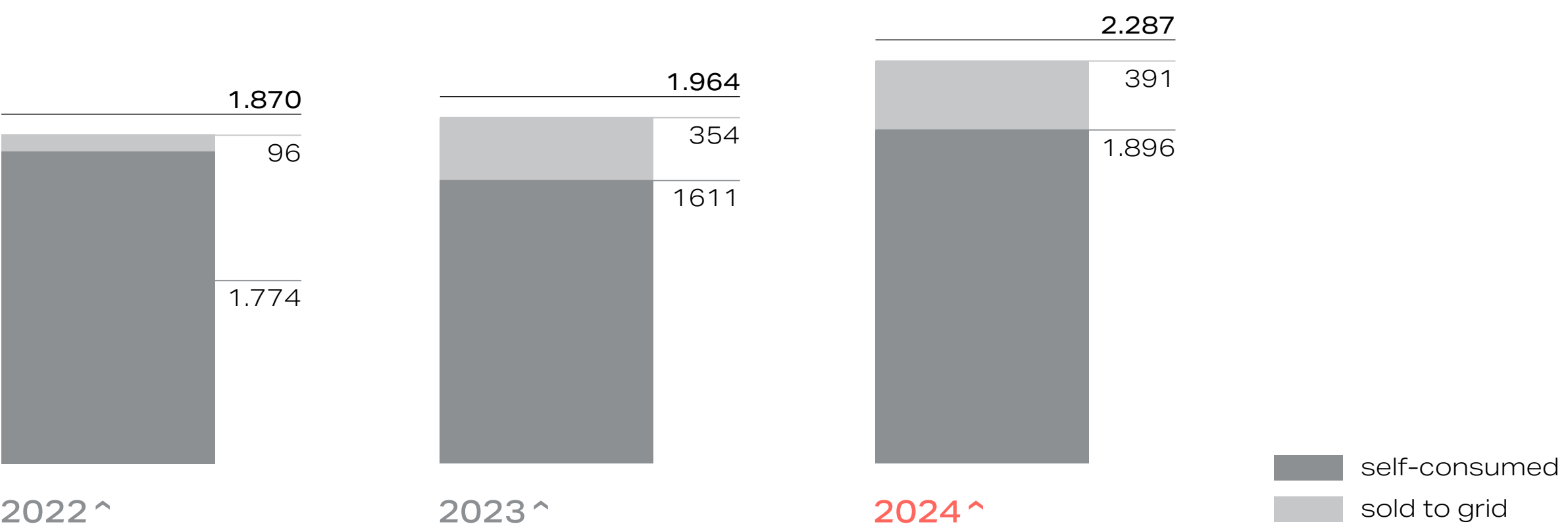
Breakdown of electricity consumed (GJ - %)



As indicated in the table above, an increase in self-produced electricity consumption of 7% was recorded in the three-year period. In particular, the share of self-consumption in total electricity consumed reached 10.14%.

The constant increase in self-consumption recorded in the three-year period is the result of the investments made by the company in its photovoltaic systems. These systems produced a total of 2,287 GJ in 2024 corresponding to a 22% increase compared to 2022. The increase in self-production also had a positive impact on the amount of energy fed into the grid, which recorded a 10% increase in 2024 compared to the previous year, and a 306% increase over the three-year period, rising from 96 GJ in 2022 to 391 GJ in 2024.

Breakdown of self-produced electricity (GJ)



Since 2021, the Company has invested in increasing its installed photovoltaic capacity, which in 2023 led to the commissioning of the second system at the Via Campignano facility and the first system at the Ponte Nossa facility. To date, SCAME has four active systems divided between the various sites, the details of which are listed below:

	Via Campignano	Via Costa Erta	Ponte Nossa
Power of single systems (kWp)	197 300	47 60	200
2024 Production (GJ)	1,336	354	597

Consumption by company fleet

In addition to electricity, SCAME uses other energy sources to power its vehicle fleet, including - in order of use - diesel, petrol, natural gas and LPG. In 2024, the company fleet consisted overall of 62 vehicles: 53 cars, 4 trucks and 5 electric bikes (e-bikes). There was a steady increase, during the reporting period, in the number of electric and hybrid cars, as defined in the decarbonisation plan that the Company has been implementing for several years.

SCAME also used a total of 70 mechanical devices in 2024 to support its operational activities. These mainly included forklift trucks, cranes and manipulators, as well as an operating machine.

Overall, there was a gradual decrease in fuel consumption by the company fleet over the three-year period, with this figure falling from 2,004 GJ in 2022 to 1,775 GJ in 2024, corresponding to a decrease of 11.4%.

	2022	2023	2024
Distance covered (Km)	919,373	1,014,125	1,043,002
Energy consumption (GJ)	2,004	1,906	1,775
Consumption/Km (MJ/Km)	2.18	1.88	1.70

At the same time, the total mileage of company vehicles increased by 13%, from 919,373 km to 1,043,002 km.

This combination of lower energy consumption and higher mileage resulted in a significant improvement in energy and emission intensity, calculated as the ratio between the energy consumed by company vehicles (and the corresponding emissions from their use) and the distance travelled.



Comparison between the average emissions of cars circulating in Italy and SCAME's average

	2022	2023	2024
Vehicle emissions in Italy (g CO2-eq)	116.0	120.1	*
Vehicle emissions in SCAME (g CO2-eq)	73.6	65.6	51.2

* Data currently unavailable

Energy intensity

In conclusion, it is worthwhile linking energy consumption trends to the company’s economic results in order to determine the value of energy intensity², expressed in GJ per million euros of turnover (GJ/M€). In 2024, this value amounted to 369 GJ/M€ compared to 367 GJ/M€ in 2023 and 316 GJ/M€ in 2022. The 2022 value is mainly due to a turnover that is approximately 16% higher than in 2023 and 2024, and not to lower energy consumption, which has instead decreased by more than 2% over the last two years.

The energy efficiency programme is being continued through various initiatives, including the gradual replacement of halogen lamps with LED lighting systems in offices and factories, as well as the replacement of two presses in the moulding department at the Via Campignano site with more efficient machinery. These measures, continuously evolving since 2008, have resulted in energy savings of approximately 644 GJ per year (equivalent to 179,000 kWh) compared to 2008 levels.

	2022	2023	2024
Turnover (€)	86,335,117	72,373,539	72,107,455
Tot energy consumption (GJ)	27,255	26,587	26,587
Energy intensity (GJ/M€)	316	367	369

² The energy intensity was calculated by considering all the energy consumptions reported in this chapter, i.e.:
-Electricity for powering machinery and lighting in facilities;
-Natural gas for heating buildings;
-Fuels (petrol, diesel, natural gas, electricity, LPG) for operating equipment and company vehicles.



Atmospheric emissions

In line with its commitment to transparent reporting of 'direct' impacts, SCAME monitors company activities that generate Scope 1 and Scope 2 emissions as defined by the GHG Protocol.

Consumption related to company activities, reported in the previous paragraphs, contributes to GHG emissions into the atmosphere, as shown in the table below.



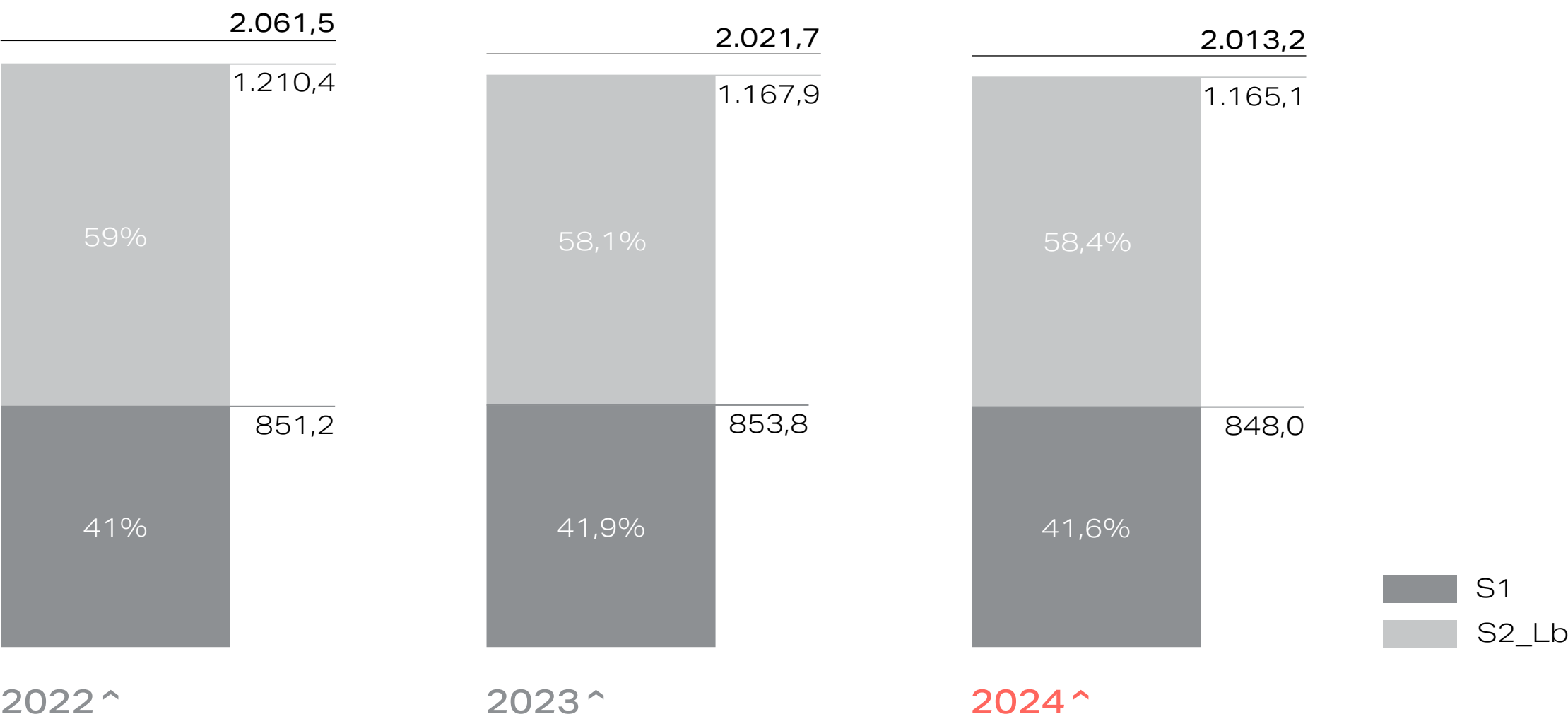
Scope 1 (t CO2-eq)				
	2022	2023	2024	Variation 2022–2024
S1.1 Stationary systems	357.8	369.4	363.4	1.6%
Natural gas	357.8	369.4	363.4	1.6%
S1.3 Vehicles and machinery for transport	129.0	120.4	106.5	-17.5%
Petrol	36.5	39.2	49.5	35.7%
Diesel	91.5	79.6	55.7	-39.1%
LPG	0.4	0.9	0.5	39.8%
Methane	0.6	0.7	0.7	14.7%
S1.4 Fugitive emissions	364.4	363.9	378.2	3.8%
Total	851.2	853.8	848.0	-0.4%
Scope 2 location-based (t CO2-eq)				
	2022	2023	2024	Variation 2022–2024
Total	1,210.4	1,167.9	1,165.1	-3.7%
Grand total Scope 1 + Scope 2 (Lb)	2,061.5	2,021.7	2,013.2	-2.3%
Scope 2 market-based (t CO2-eq)				
	2022	2023	2024	Variation 2022–2024
Total	2,404.3	2,320.0	2,314.4	-3.7%

In the three-year period, Scope 1 emissions accounted for an average of 41.9% of the total considered. Overall, Scope 1 emissions in 2024 amounted to 848 t CO₂-eq, remaining virtually unchanged in the three-year period (-0.4%).

Scope 2 emissions calculated with the location-based method in the three-year period, accounted for, on average, the remaining 58.1% of the total. These emissions decreased by 3.7%, shifting from 1,210 t CO₂-eq in 2022 to 1,165 t CO₂-eq in 2024.

Overall, in 2024, the total for Scope 1 and 2 emissions amounted to 2,013 t CO₂-eq, about 2% less than in 2022.

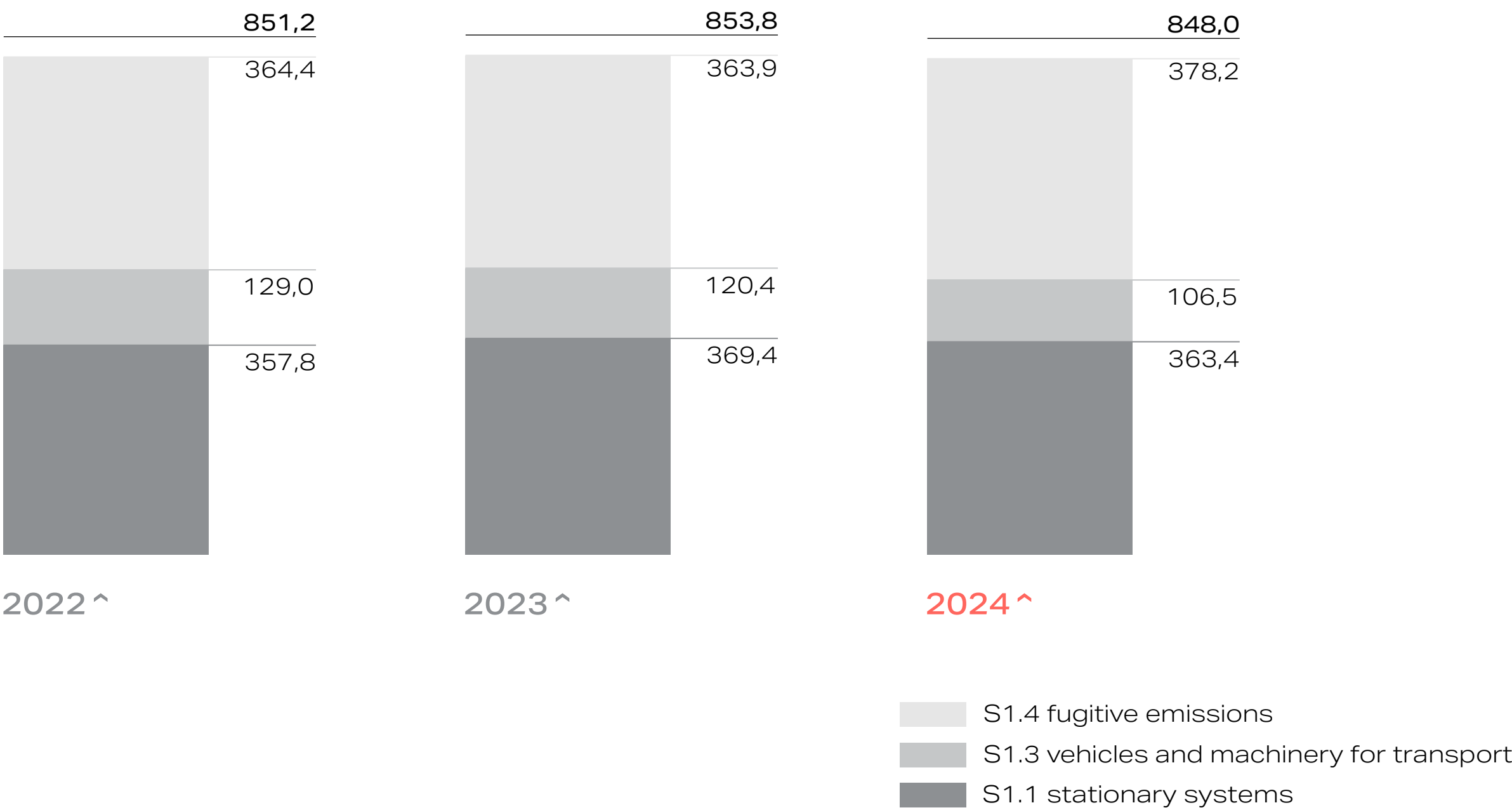
Scope 1+2 (t CO₂-eq)



In the three-year period, Scope 1 emissions, on average, were split as shown below:

- 42.9% natural gas used for heating (S1.1 Stationary systems);
- 12.6% company vehicle power supply (S1.3 Vehicles and machinery for transport);
- 44.6% fugitive emissions (S1.4 Fugitive emissions)³.

Breakdown Scope 1 (t CO₂-eq)

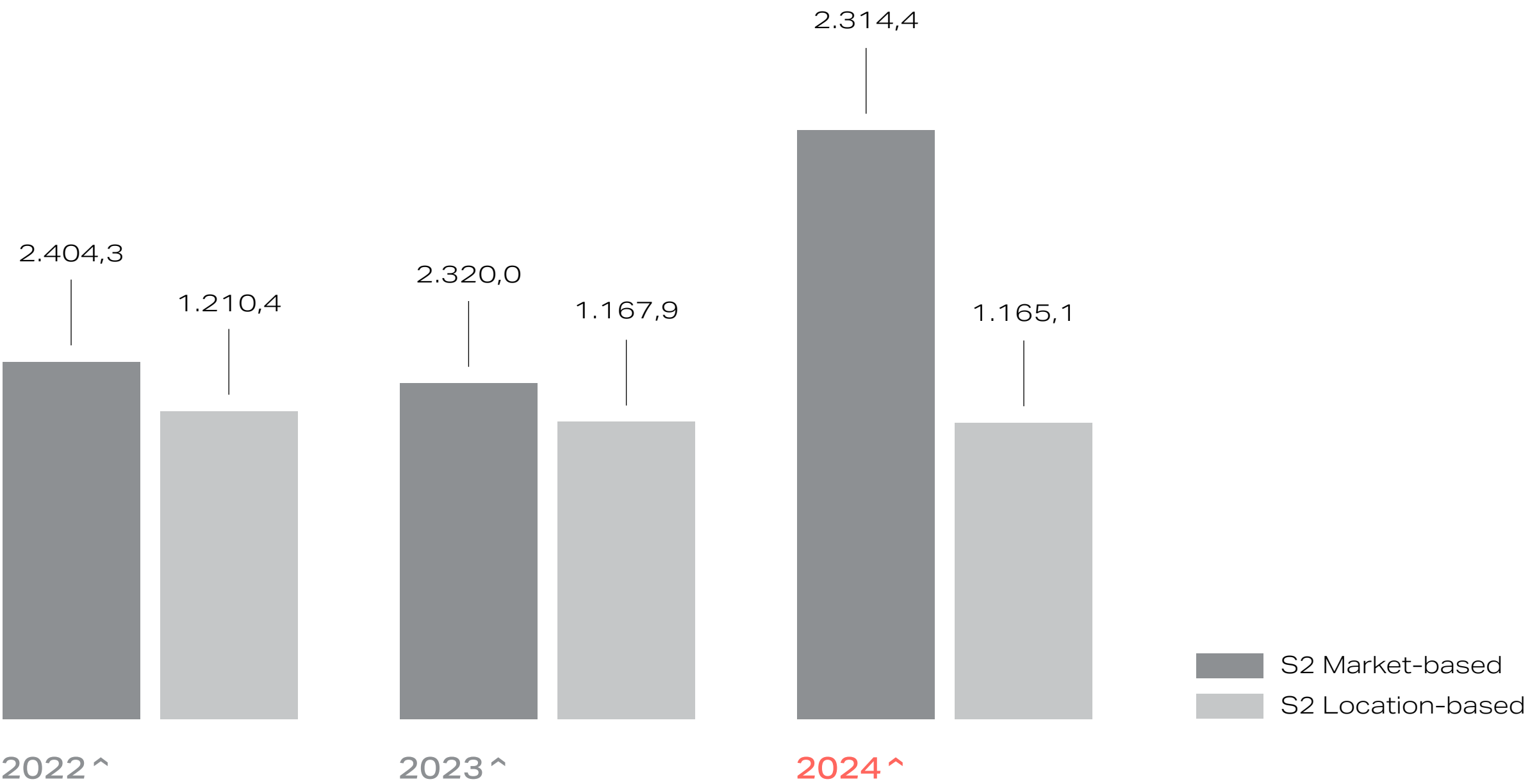


³ Caused by the leakage of refrigerants used in cooling systems.

Scope 2 emissions were calculated using the two approaches outlined by the GHG Protocol: the Location-based and Market-based method.

Regardless of the method used, there was an overall reduction in Scope 2 emissions of 3.7% over the three-year period, confirming the effectiveness of the company’s energy efficiency policies and resulting reduction in emissions.

Scope 2 Mb&Lb (t CO₂-eq)



In conclusion, the emission intensity calculated in relation to turnover (t CO₂-eq/M€) in 2024 was 27.9 t CO₂-eq/M€, in line with 2023 while, in 2022, it was 24.0 t CO₂-eq/M€.

The same observations made for energy intensity apply to the lower emission intensity in 2022 compared to 2023 and 2024, namely that it is solely attributable to a higher turnover (+16%) in 2022, despite higher emissions recorded in the same year (+2%).

This consideration is deemed valid as no significant changes occurred in the energy mix used during the three-year period.

	2022	2023	2024
Turnover (€)	86,335,117	72,373,539	72,107,455
Emissions (t CO ₂ -eq)	2,062	2,022	2,013
Emission intensity (t CO ₂ -eq/M€)	24.0	27.9	27.9

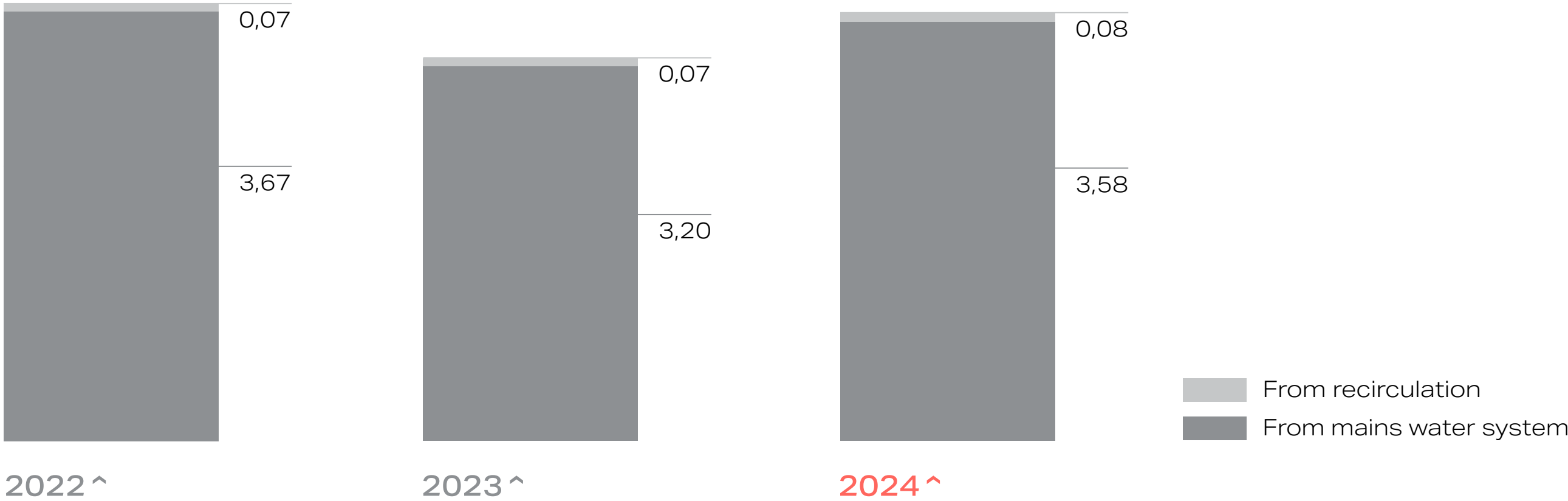
Water resource management

The company only uses water from the water supply network. At the Via Campignano facility, water is used in the closed-circuit mould cooling system during the moulding process, cleaning the nozzles, and restroom and sanitation services. Water use is restricted to restroom-sanitation services, and cleaning only in the other facilities.

Between 2022 and 2024, SCAME reduced its water consumption by 4.2%. The volume withdrawn went from 3.74 million litres in 2022 to 3.58 million litres in 2024.

At the Via Campignano facility a small part of the water used by the compressors is recovered as condensate⁴. This quantity, indicated in the graphs below under “from Recirculation” is collected, reused and then, sent to the sewer drain.

Water withdrawal (ML)



⁴ This is the estimated annual production of condensate.



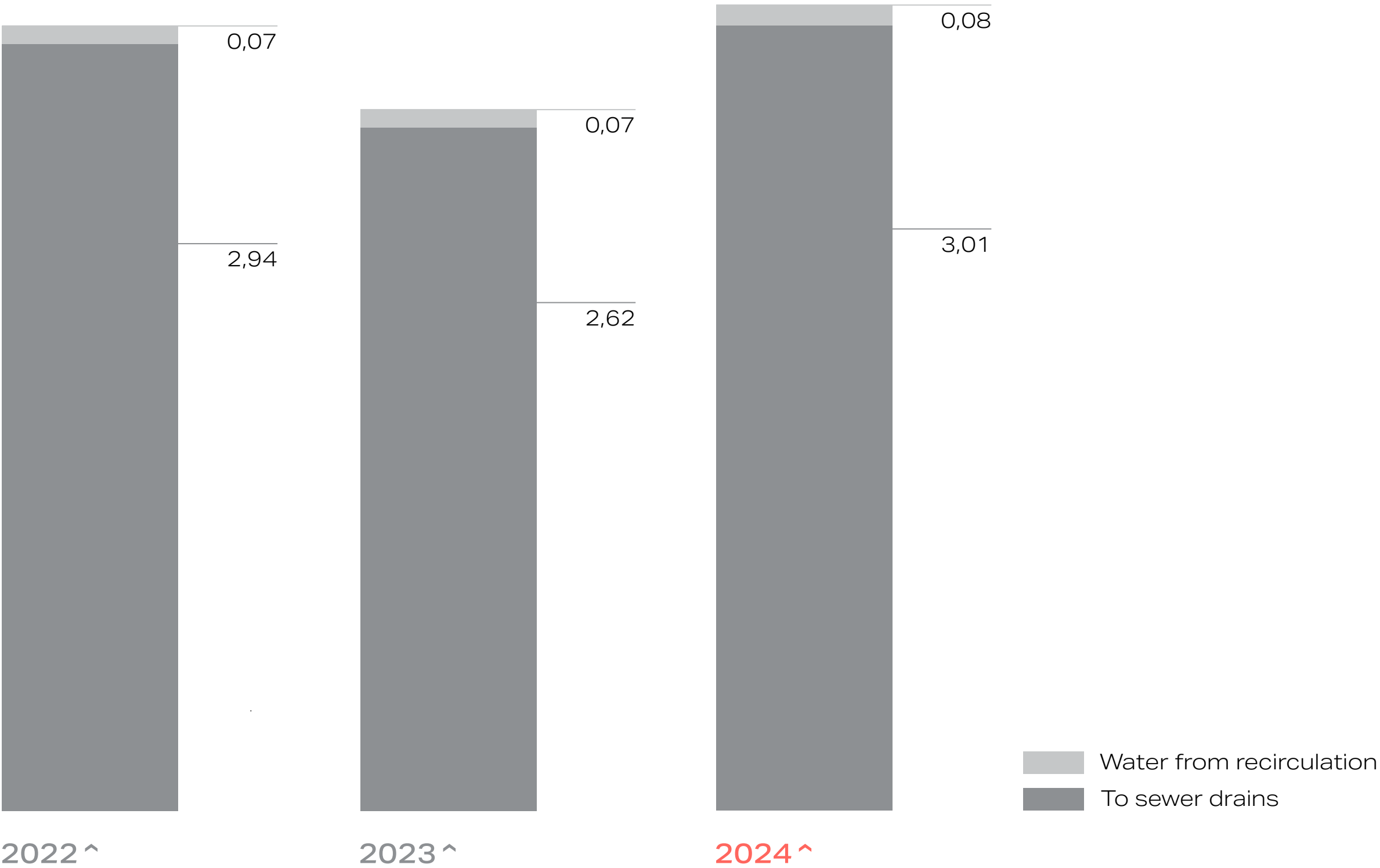
Water discharges increased by 2.5% over the three-year period, from 3.01 million litres in 2022 to 3.09 million litres in 2024⁵

At SCAME's production sites, sanitary wastewater (black water) is discharged into the public sewer system, which in turn is connected to the local treatment plant. Rainwater, on the other hand, is partly conveyed into the sewer system and partially discharged into surface water bodies.

At the Via Campignano site, the only industrial waste is the condensate water produced by the compressors. Before being sent to the sewer system, this water undergoes treatment in an oil separator to reduce the concentration of emulsified hydrocarbons.

This waste control system ensures the correct treatment and disposal of wastewater in full compliance with current environmental regulations. No non-conformities (NC) have ever emerged in the checks carried out which confirms the efficiency of the process.

Water discharge (ML)



⁵ The quantity of waste water is calculated using the daily average recorded manually.

Waste and hazardous material management

At SCAME, special focus is placed on the management of waste and by-products, especially with regard to the management of scrap. As a result, the company has adopted a dedicated management plan that covers all the stages of the process from collection, handling and temporary storage of waste and production scrap in the facilities, up to their delivery to authorised external operators.

The waste generated by SCAME is managed by a duly authorised third party. In 2024, the total quantity of waste produced amounted to 200 tonnes with a 23% reduction compared to 2022. As shown in the graph, this decrease was progressive and constant with an average drop of about 30 tonnes per year. This result can be attributed to the company's policy on re-use which involves the recovery and recycling of plastic and metal waste. These materials are classified as waste only when they are no longer suitable for reuse as secondary raw materials, thus contributing to the reduction of environmental impact and restriction in the volume of waste disposed of.

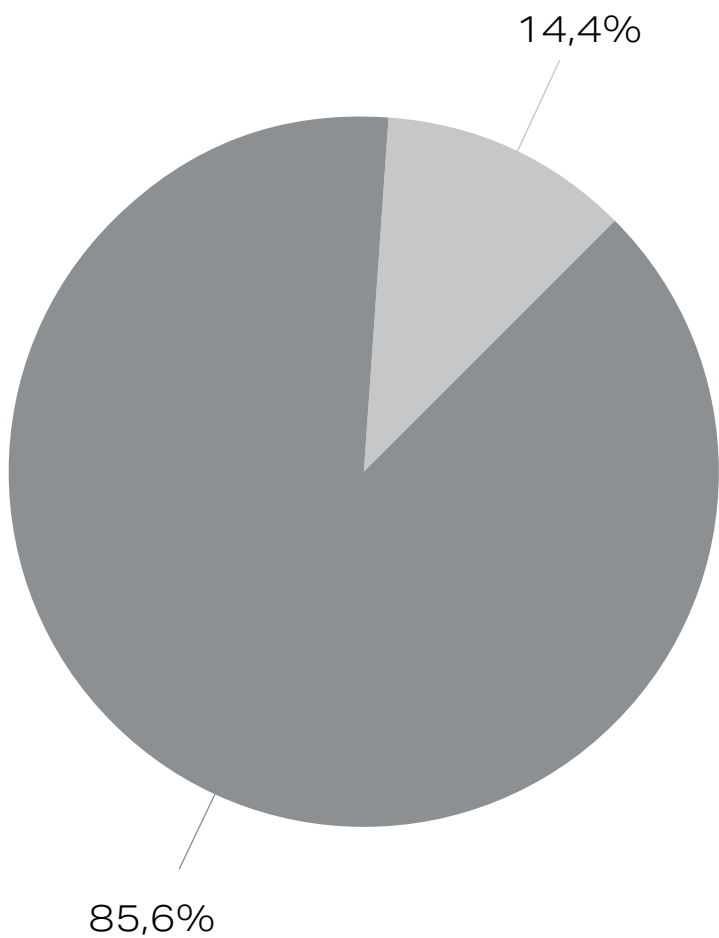
In 2024, 88% of waste produced by SCAME was sent to recovery operations - in line with the data for the three-year period - including used printing toner (EWC code 080318), collected and treated by a specialised operator. The remaining 12% of waste, consisting of aqueous washing solutions (EWC code 120301*), was destined for disposal in compliance with current regulations.

Waste destination (%)

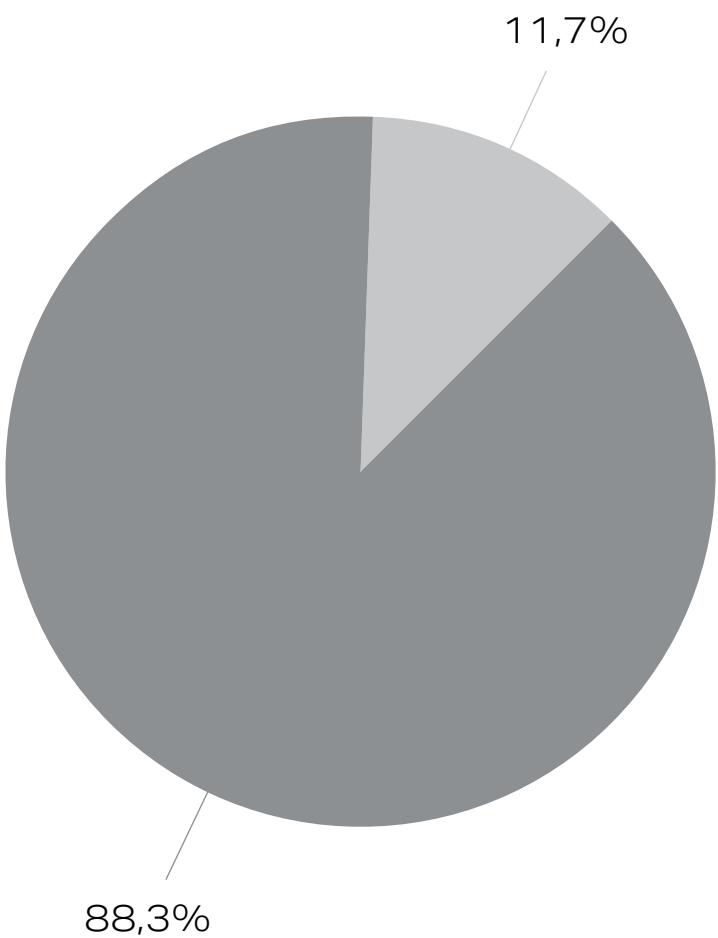
2022 ✓



2023 ✓



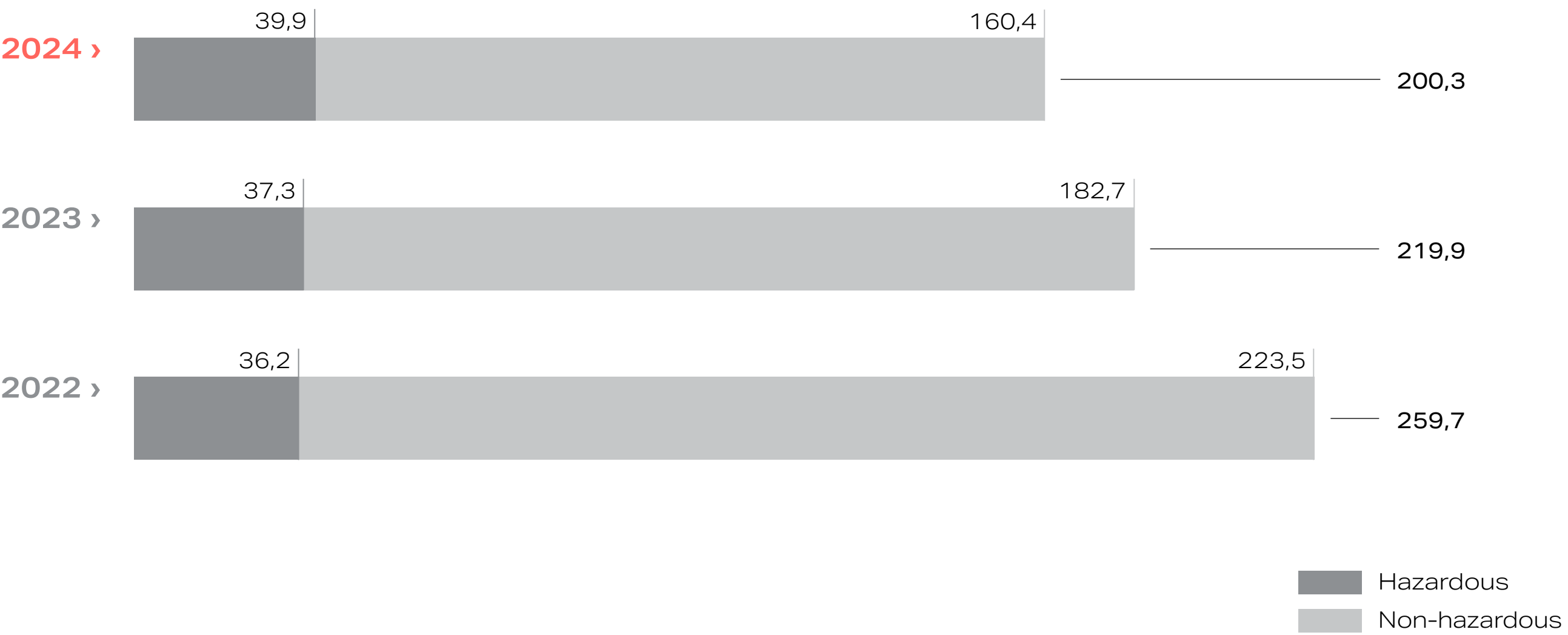
2024 ✓



Disposal
Recovery

Most of the waste generated in 2024, i.e. 80%, was classified as non-hazardous. In terms of quantity, 40 tonnes of hazardous waste, showing a 10% increase compared to 2022, and 160 tonnes of non-hazardous waste were collected, with a significant reduction of 28% compared to the same year.

Waste categories (t)



SCAME mainly deals with plastic waste and mixed material packaging that accounts for most of the waste generated. In addition to this, there is the metal waste from the production processes, especially iron, steel and bronze, produced during machining and moulding.



Circularity and product lifecycle management

Product lifecycle management is a key element in SCAME’s strategy, aimed at ensuring high standards of quality, safety and sustainability for all the product lines. This approach enables optimisation across all stages: from design and engineering to production, sales, use and lastly, recovery and recycling, thus reducing environmental impact and improving the overall efficiency of the company’s processes.

SCAME has implemented an efficient and sustainable system along its production process for managing plastic and scrap metal, valuing it rather than treating it as waste. These materials are treated as secondary raw materials: plastic and residual metal are regenerated within the company or sent to specialised third parties to be transformed and subsequently, reused in-house by SCAME. Only the parts that cannot be recovered, i.e. unsuitable for reuse in the production cycle, are sent for disposal as waste, with EWC codes 120105 or 070213.

Waste management is structured as described below:

—**Brass and copper scraps** (offcuts, shavings and chips) are transferred as by-products to third-party companies. These scraps, resulting from mechanical processing, are managed in compliance with current regulations (Article 184-bis introduced by Legislative Decree 205/2010), which defines the characteristics of by-products in accordance with the specifications set out in UNI EN 12861, 02/2001;

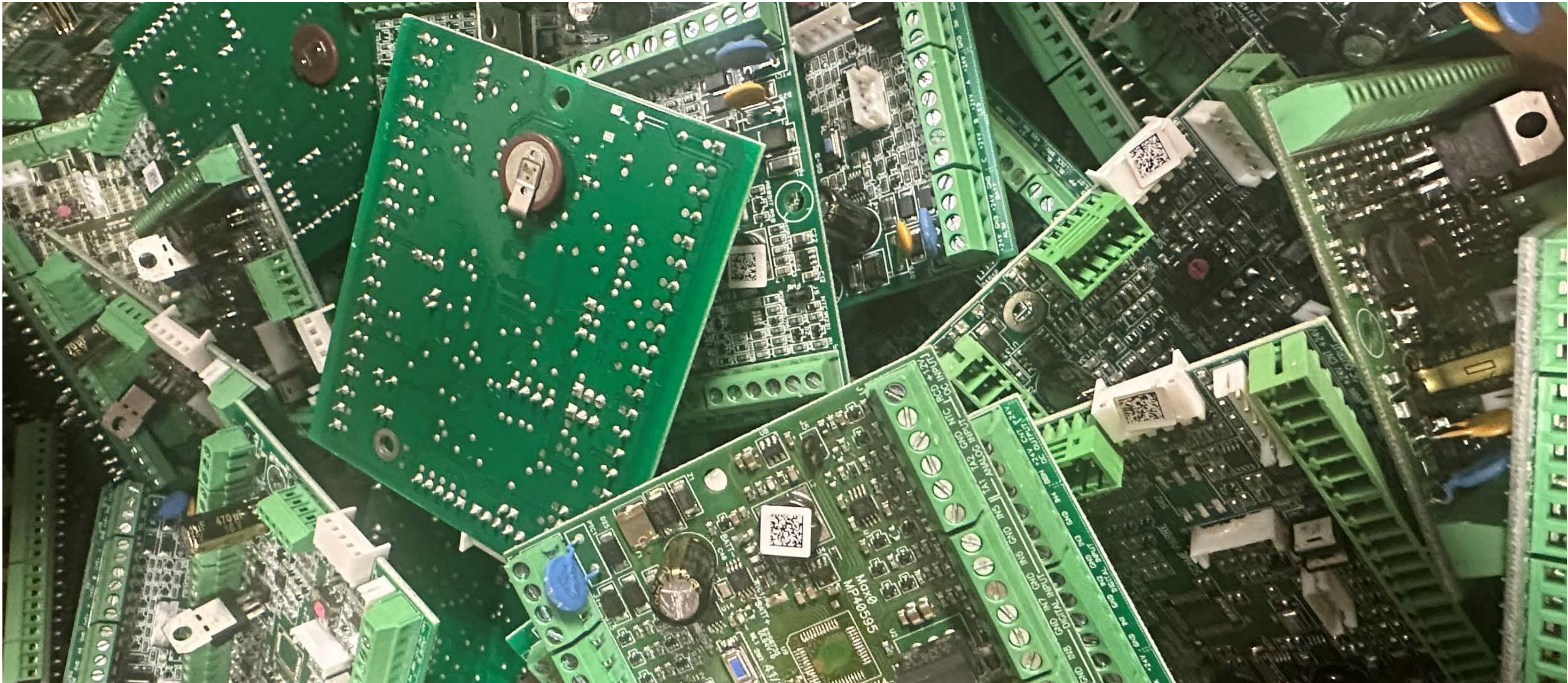
—**Thermoplastic material scraps** are managed internally as by-products (Article 184-bis of Legislative Decree 205/2010 and in compliance with specifications of UNI EN 10667-1).

When designing new devices for electric vehicle charging, SCAME has adopted a policy of optimising packaging, by eliminating plastic in favour of environmentally friendly materials, such as card and cardboard. The company is also working towards decreasing the use of plastic film (both shrink and non-shrink wrap) even for more traditional products, aiming to reduce the thickness and improving packaging management.



Finished product end-of-life management

Most of the products sold by SCAME consist of electrical and electronic equipment covered by the European WEEE (Waste Electrical and Electronic Equipment) Directive, in accordance with which Scame provides clear instructions for the correct disposal of products at the end of their life.



Material procurement

SCAME adopts precise, well-structured criteria in the selection of its suppliers, focusing on companies that guarantee high-quality raw materials and are able to meet specific technical and organisational requirements. While market availability is important, preference is given to suppliers located nearby to minimise the environmental impact of logistics and improve operational responsiveness. The company requires its suppliers to undergo a qualification process to ensure alignment with its corporate standards, using a specific questionnaire structured around three key pillars of the management systems: Quality, Environment and Safety. This approach allows the company to establish reliable, responsible partnerships that are aligned with its values and sustainability goals.

More specifically, the assessment and definition of suppliers is made by considering the following characteristics:

- Environment:** the implementation of an environmental management system in accordance with ISO 14001:2015, which guarantees that environmental components are properly analysed, in particular atmospheric emissions, water discharges and waste management;
- Safety:** the implementation of a safety management system in accordance with ISO 45001:2018, focusing on legal compliance aspects relating to the Prevention and Protection Service (HSE, Occupational physician, HSR), PPE management and worker training;
- Quality:** the implementation of a quality management system in accordance with ISO 9001:2015, focusing on control management (on acceptance, on the process and finished product), claims and definition of a dedicated Quality Service.

With regard to the origin of raw materials,

84% of purchases are made from suppliers based in Italy. For key raw materials such as thermoplastic materials and brass, preference is given to multinational suppliers with headquarters and production facilities in Italy or Europe. When selecting partners identified as subcontractors, local organisations are preferred.

*In 2024, SCAME reiterated its preference for the domestic supply chain, relying on **Italian suppliers for 89% of its needs**. In absolute terms, the number of Italian suppliers went from 1,140 in 2022 to 950 in 2024.*

Local suppliers ⁶	2022	2023	2024
Spending on local suppliers (%)	82%	83%	84%
Number of local suppliers (%)	90%	90%	89%

⁶ The data for the two-year period 2022-2023 was recalculated, as it was decided to not to consider registered suppliers but rather the suppliers used in the reporting year.

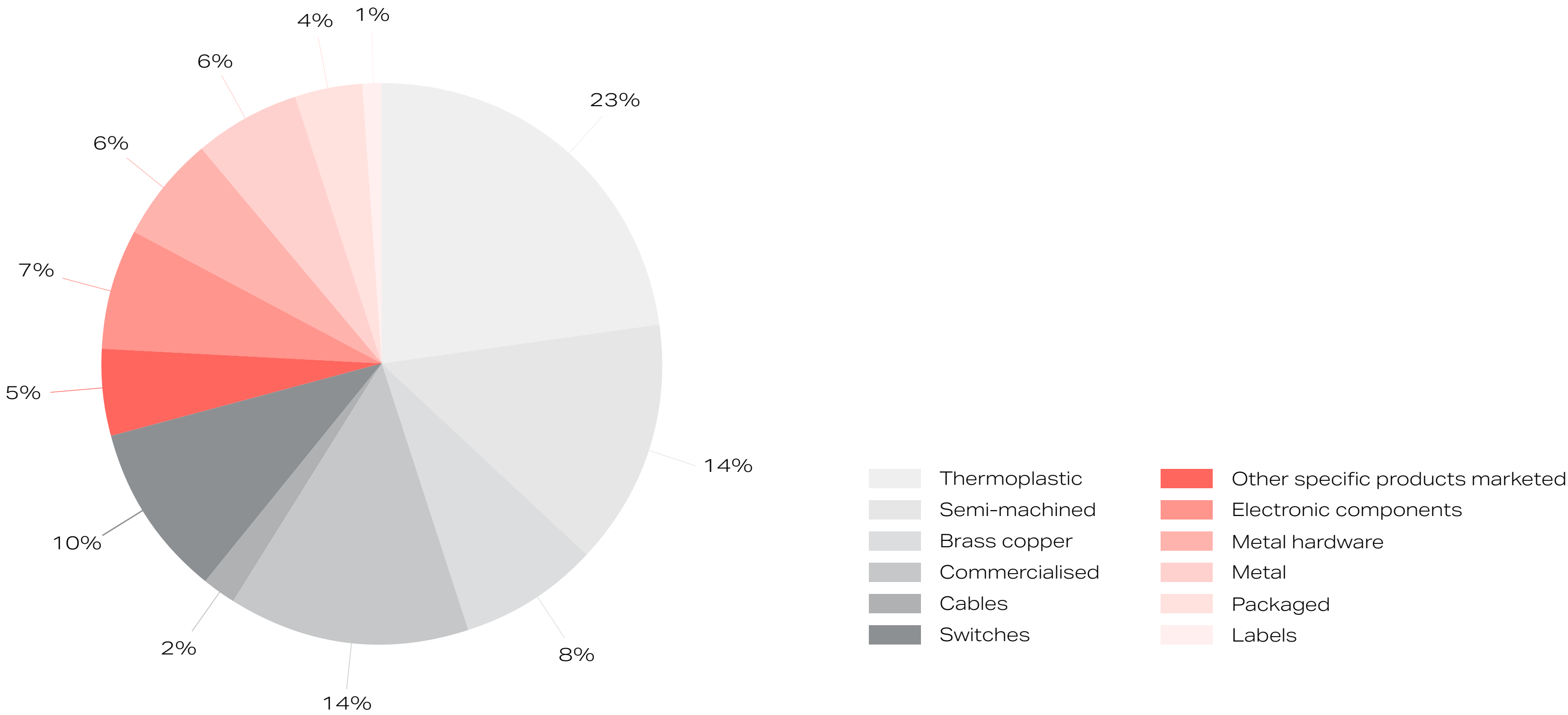
Raw materials

The main raw materials purchased by SCAME are thermoplastic materials, copper and copper alloys.

Non-renewable materials (t)	2022	2023	2024
Thermoplastic materials	2,334.73	2,278.32	2,202.16
Copper and copper alloys	680.67	650.84	624.66
Total	3,015.39	2,929.17	2,826.82

In addition to the main raw materials, SCAME also uses a variety of auxiliary materials required for production activities and the creation of the final product. These include oil, detergents, lubricants and solvents that support the correct running of the industrial processes. The graph below illustrates the distribution of the materials purchased in 2024, expressed in terms of economic value and highlighting the impact of each category on the total.

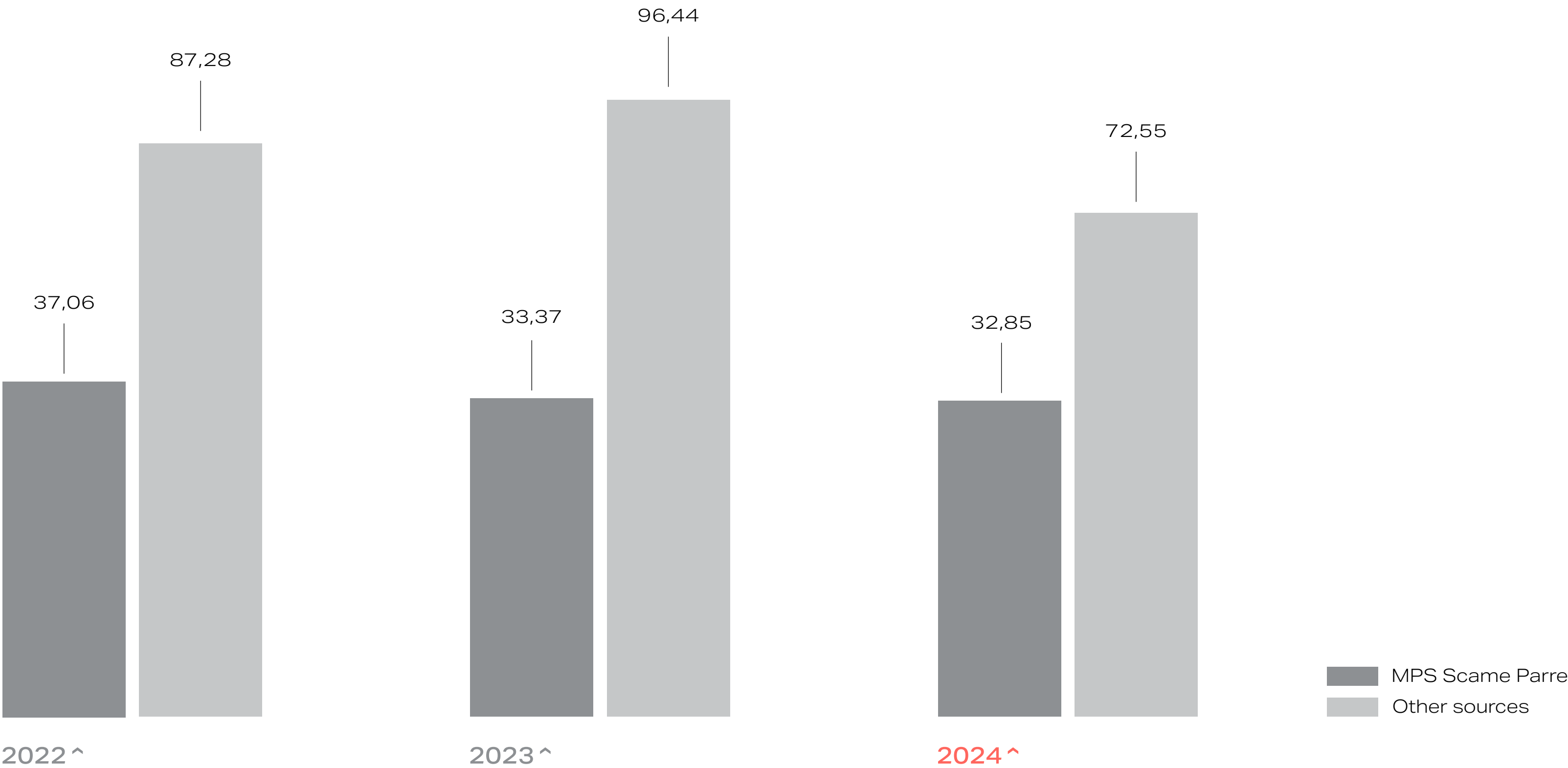
Breakdown of value destined for supply chain (%)



SCAME also uses recycled materials, part of which are taken from in-house recovery processes, as outlined in the previous chapter. In 2024, the company used a total of 105.40 tonnes of recycled material, recording a 15% reduction compared to the 124.34 tonnes in 2022.

Internally recycling activities also decreased proportionally (-11%): internally recovered material fell from 37.06 tonnes in 2022 to 32.85 tonnes in 2024. These figures are in line with the reduction in waste produced by the Company over the three-year period (-23%).

Recycled materials (t)



Procurement of safe and compliant materials

The selection of incoming materials is another pillar of the company's approach to safety: SCAME only uses tested and certified materials, guaranteed in compliance with international regulations and European directives. The traceability and technical documentation linked to the purchase of raw materials, controlled through the management system, ensure that all the information about conformity and safety are up-to-date and easily accessed.

The company requires suppliers of all raw materials to comply with European health and safety directives, such as REACH and RoHS, etc. and, when necessary, verifies compliance through coordinated checks carried out in internal laboratories.



Human capital management



Highlights

339
Employees 2024

7.49%
2024 Hiring rate

98%
Employees with permanent contract

16.51
Training hours per employee 2024

100%
Employees assessed and assisted in professional development

Our employees

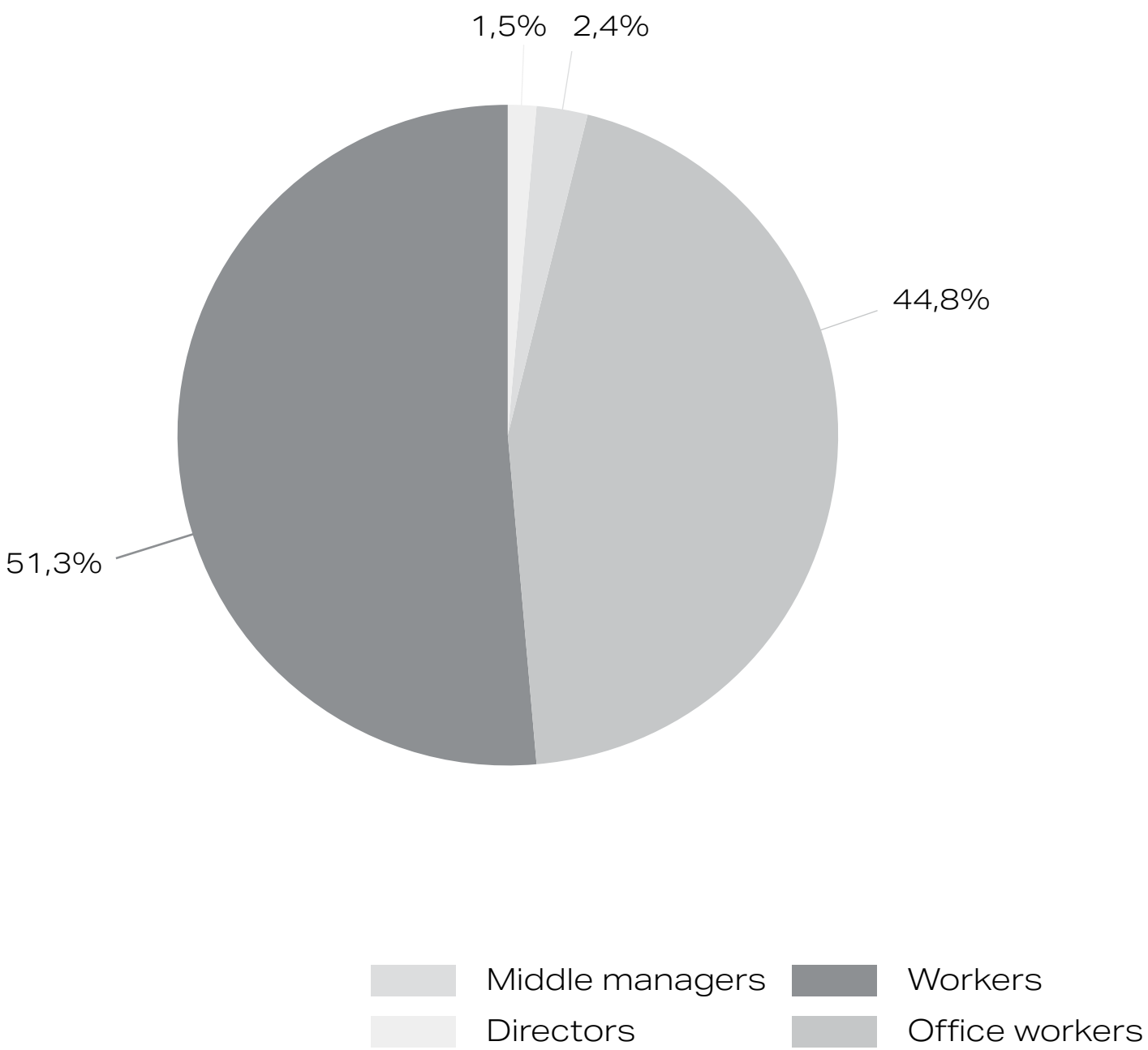
Throughout its 60-plus years of history, SCAME has remained true to its original spirit, achieving steady growth and development thanks to the dedication and talent of its staff, whose well-being and professional growth remain central to the company’s vision.

Composition and characteristics of personnel by gender and professional qualification

	2022			2023			2024		
Qualification	Women	Men	%	Women	Men	%	Women	Men	%
Executives	0	5	1.5%	0	5	1.5%	0	5	1.5%
Managers	1	9	3.1%	1	9	3.0%	1	7	2.4%
Clerical staff	39	102	43.1%	40	107	44.0%	41	111	44.8%
Workers	63	108	52.3%	63	109	51.5%	67	107	51.3%
Total	103	224	100.0%	104	230	100.0%	109	230	100.0%

In 2024, SCAME also reiterated its commitment to the growth and development of human resources, recording an increase in the number of employees, rising from 334 in 2023 to 339. The company has been constantly expanding since 2020, a trend that is also reflected in the steady increase in personnel. Special focus has also been paid to gender balance: between 2023 and 2024, the number of women in the company increased by about 5%, reflecting the commitment to greater inclusivity.

Employees by professional category (%)



Types of contracts

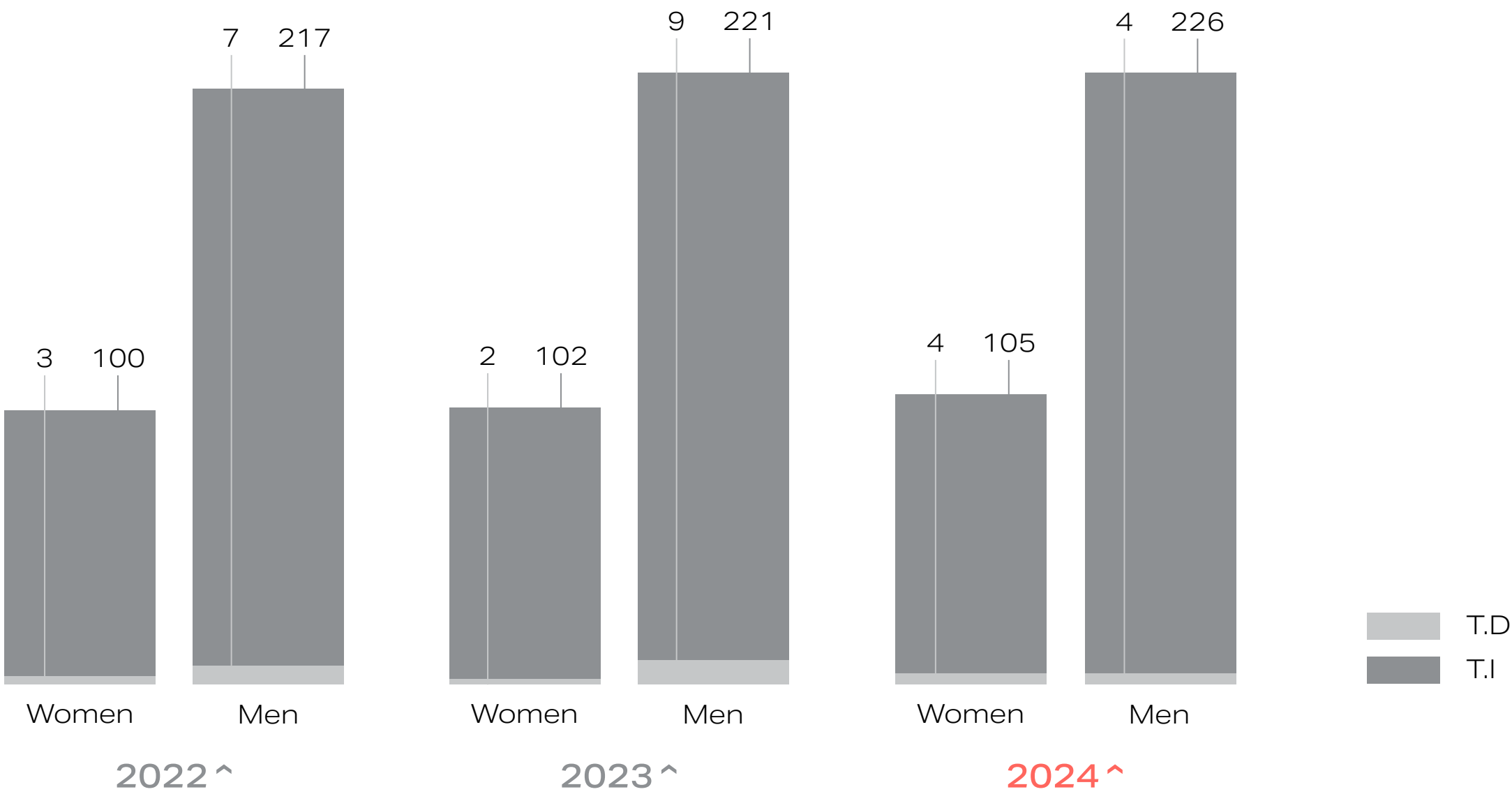
SCAME places importance on fair and transparent employment practices, ensuring that all staff are hired with official contracts that comply with current legislation.

The company guarantees compliance with contractual regulations, the Italian Workers' Statute and National Collective Agreements, ensuring safe and protected working conditions. All employees are covered by collective agreements in accordance with the national collective labour agreement for the metalworking industry.

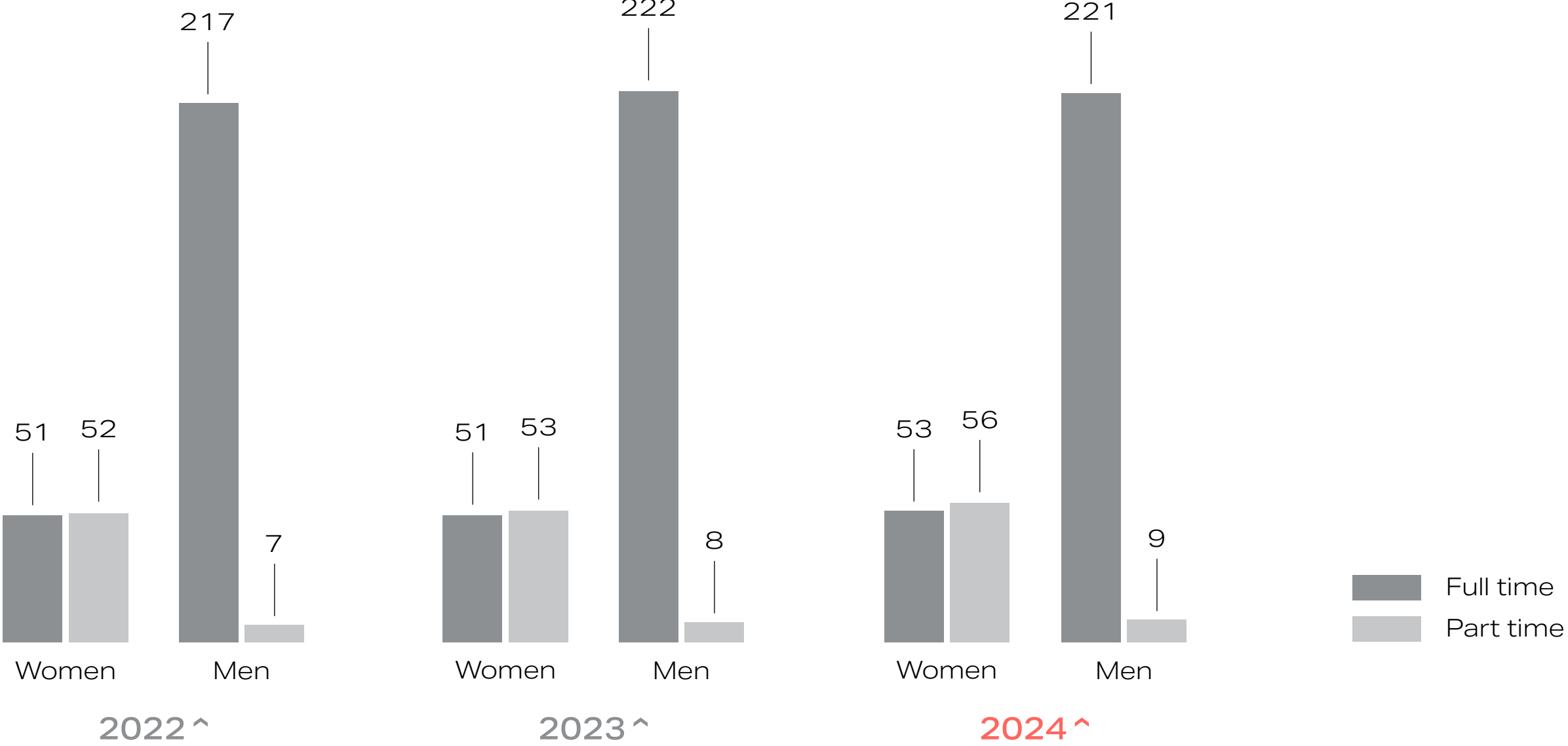
Between 2023 and 2024, SCAME recorded a positive trend in workforce stability, with an increase in permanent contracts for both genders, rising from 97% to 98%.

This trend was accompanied by a decrease in fixed term contracts, dropping from 11 in 2023 to 8 in 2024, confirming the company's intention to offer greater job security through long-term employment relationships.

Permanent and fixed-term contract employees by gender



Employees by job type and gender



Turnover

The turnover rate is a significant indicator for assessing the stability and quality of the organisational environment. It represents the flow of staff joining and leaving the company and, if too high, may indicate issues such as dissatisfaction or adverse working conditions. Conversely, a very low turnover rate, while reflecting stability, may also restrict the renewal of skills and innovation.

It is also important to distinguish between voluntary turnover due to resignations and involuntary turnover, related to retirements, for example.

Hires						
	2022		2023		2024	
Age	Women	Men	Women	Men	Women	Men
< 30	7	16	3	7	6	8
30 - 50	9	7	5	10	5	4
> 50	1	1			1	1
Total	17	24	8	17	12	13

Resignations

	2022		2023		2024	
Age	Women	Men	Women	Men	Women	Men
< 30	1	1	1	3	0	1
30 - 50	0	11	0	5	0	3
> 50	0	1	0	1	0	0
Total	1	13	1	9	0	4

Terminations due to retirement

	2022		2023		2024	
Age	Women	Men	Women	Men	Women	Men
> 50	7	2	6	2	6	8
Total	7	2	6	2	6	8

Terminations due to contract ending

	2022		2023		2024	
Age	Women	Men	Women	Men	Women	Men
< 30	0	0	0	0	1	1
Total	0	0	0	0	1	1
Grand total terminations	8	15	7	11	7	13

In the three-year period 2022-2024, SCAME recorded a positive balance between new hires and terminations, confirming a favourable trend towards the growth and stabilisation of the workforce, with a particular focus on the integration of younger generations.

In 2024, 25 staff were hired, in line with the number in 2023, confirming a process of consolidation and strengthening of the organisation. The new hires were mainly young people under the age of 30 (56%, 14 people), followed by workers between 30 and 50 years old (36%, 9 people) and over-50s (8%, 2 people).

There were 20 terminations recorded in 2024, a slightly higher number compared to the 18 in 2023. Most of these were due to retirement (70%, 14 people), followed by voluntary resignations (20%, 4 people) and contracts coming to an end (10%, 2 people). There were no redundancies in 2024 either.

The positive, negative and overall turnover rates and the relative compensation rate are shown below.

	Positive turnover rate ¹	Negative turnover rate ²	Overall turnover rate ³	Turnover compensation rate ⁴
2022	13.27%	7.44%	20.71%	178.26%
2023	7.65%	5.50%	13.15%	138.89%
2024	7.49%	5.99%	13.37%	125.00%

¹ Joined in the period / staff at beginning of the period* 100
² Left in the period / staff at beginning of the period* 100
³ (joined + left in the period) / average staff in the period* 100
⁴ Joined / left in the period* 100



Workers who are not employees

In addition to its direct staff, SCAME also relies on the contribution of non-employees, including temporary workers, freelancers and interns, who bring added value in terms of flexibility and specialist skills.

In the three-year period considered, freelancers - two IT specialists, one for software and the other for firmware - collaborated on specific projects on a regular basis, providing qualified technical support. The interns, distributed between production, logistics and offices, had the opportunity to acquire experience and practical skills.

Average people/year

	2022		2023		2024	
	Women	Men	Women	Men	Women	Men
Dual education apprentices	0	1.75	0	0	0	0
Temporary/Agency workers	1.75	5.58	1	5	1.42	4.42
Freelancers		2	0	2	0	2
Interns/trainees	0.75	0.17	0.25	0	0	0.83
Total	2.50	9.50	1.25	7	1.42	7.25

Collaboration with temporary staff also played a significant role: it involved apprentices in STEM, mechanical and electrical fields, as well as department operators employed during peak periods. All temporary staff were then given permanent contracts, demonstrating the effectiveness of the integration process.

SCAME records the annual average number of non-employees by category, based on their actual presence at the company premises.



Human capital development

Gender equality

SCAME considers gender equality to be a core principle in its corporate policies, viewing it not only as a question of fairness, but also as a strategic factor for long-term success and sustainability.

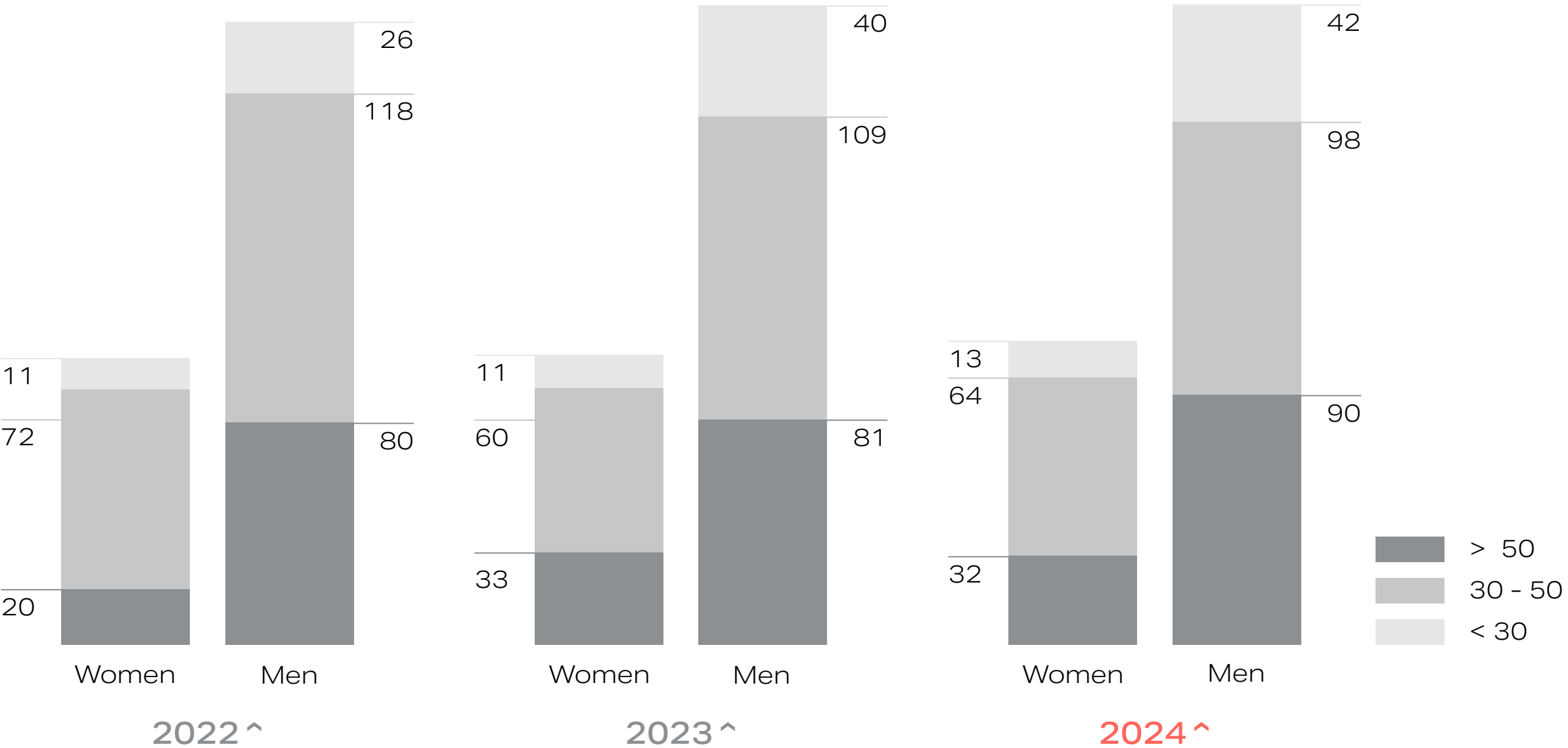
SCAME promotes equality at all career stages, from recruitment to training and recognition of merit, through transparent and fair remuneration policies.

Compared to previous years, the number of employees under 30 and over 50 has increased, demonstrating the company’s commitment to generational balance, while the 30–50 age group continues to make up the largest share of the workforce.

From a gender distribution standpoint, female representation remained steady at around 30% over the three-year period, with a slight rise from 31% in 2023 to 32% in 2024, confirming the company’s ongoing commitment to inclusion.

Although SCAME actively welcomes female candidates in traditionally male-dominated sectors, the number of women applying for roles in STEM and mechanical engineering remains low, primarily due to the limited pool of qualified professionals in these areas. The majority of positions are held by women in departments where there are no specific technical requirements or demanding physical duties, such as in the role of department operator. Overall, the data confirm a strong and diverse workforce, with a good balance between genders and age groups.

Employee age and gender



Gender pay gap

Equal pay is a fundamental pillar for achieving gender equality and a core principle for SCAME, as established in its Code of Ethics and company policies.

The following table shows the percentage differences in pay between men and women with full-time contracts, at the same contractual level. The analysis considers only the levels where both male and female employees are present, thus excluding the ones where only one gender is present (managers, D1 and D2 office workers, B1 and C1 workers). The graphs show if the salary difference is in favour of men or women, providing a clear overview of pay equality in the organisation.

The data show an overall positive situation in terms of equal pay, with minimal differences between men and women in both average total pay and basic pay. More specifically, the average variation is 3.06% for remuneration and 3.49% for basic salary.

The exception is the A1 middle management category, which shows a 10% difference in basic salary in favour of men, that narrows to 4% in total remuneration. Among the most significant discrepancies are those for C2 and B3 office employees: level C2 shows a difference of approximately 7% in favour of men in terms of both basic salary and total remuneration, while in level B3 the difference, equal to approximately 7.5%, is in favour of women. The most evenly balanced category

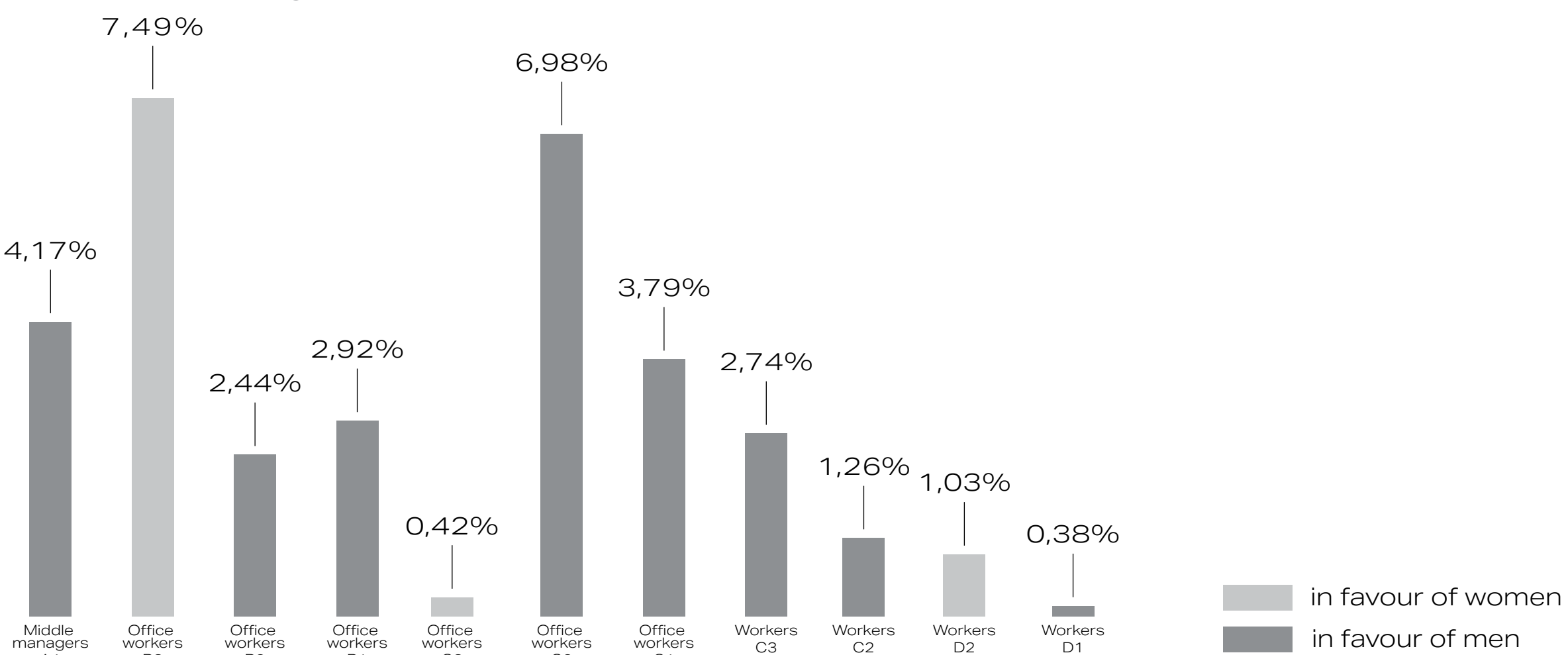
is that of workers, particularly in levels D1, D2, C2 and C3, where the maximum variation is recorded in level C3, with a differential of 2.83% on the basic salary.

There has been a general improvement compared to 2023: the maximum gender pay gap in total remuneration decreased from 10.07% in 2023 to 7.49% in 2024, while the gap in basic salary fell from 13.58% to 10.06%. Average values have also improved: the average variation in total remuneration decreased from 3.53% in 2023 to 3.06% in 2024, and for basic salary from 3.71% to 3.49%.

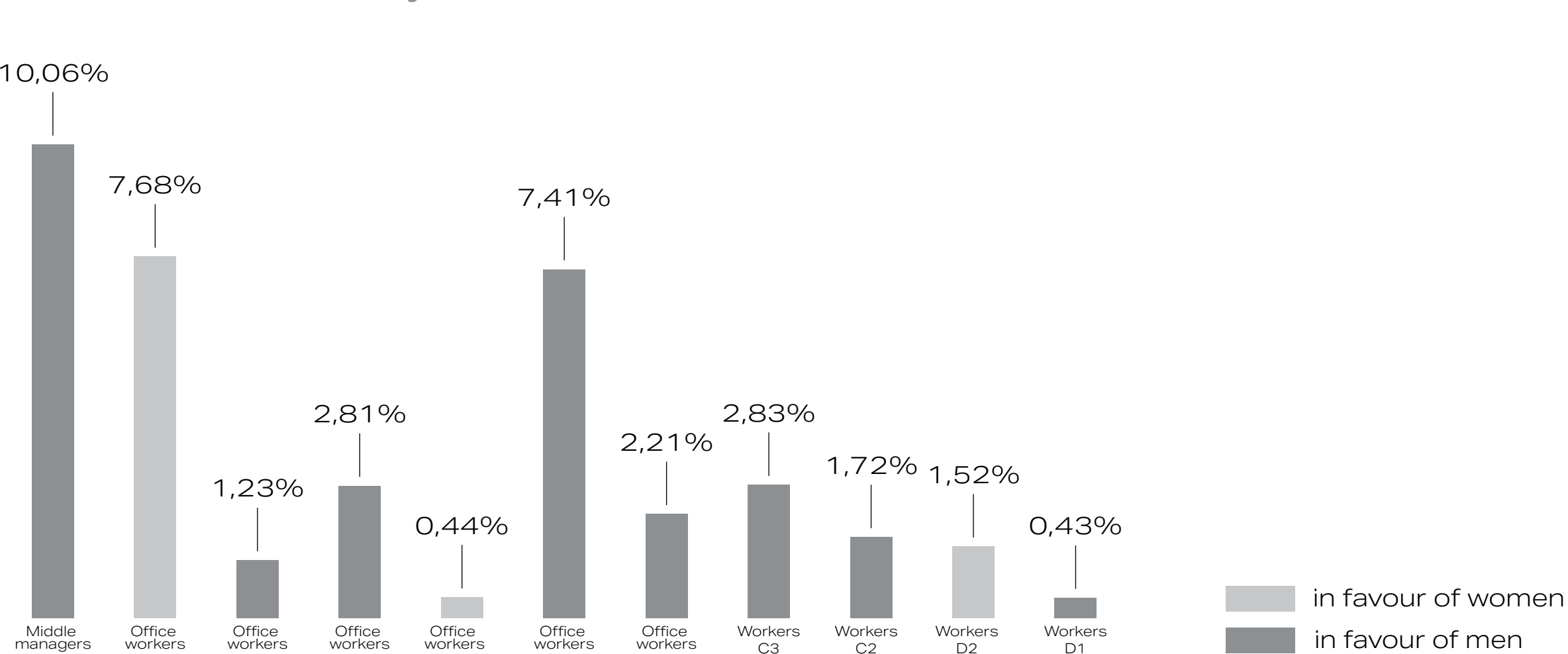
These results indicate tangible progress by SCAME towards greater pay equality, although there are still some areas where action is needed to achieve full equality.

In terms of salary distribution, the highest-paid person in the company receives an annual salary that is 47% higher than the total annual median salary of all other employees (excluding that person). Compared to 2023, the salary of the highest-paid person has not changed while that of employees has increased by 1.5%.

Full-time salary difference women/men (%)



Basic full-time salary difference women/men (%)



Vulnerable categories

Opening our doors to people from vulnerable backgrounds not only boosts diversity within the company, but also shows a strong ethical commitment to social responsibility.

With this in mind, SCAME is launching specific initiatives to promote inclusion, partnering with local organisations that work with migrants, people with addictions and women who are victims of violence.

	2022		2023		2024	
Age	Women	Men	Women	Men	Women	Men
< 30		1	1	2		2
30 - 50	1	6	2	4	1	2
> 50	3	8	3	11	3	10
Total	4	15	6	17	4	14



Training

At SCAME, people and their skill development are a top priority, with personal and professional growth fostered through a structured training programme.

The training path is divided into two main areas:

—**Training on the Organisation, Management and Control Model:** (in accordance with Italian Leg. Decree 231/2001), aimed at raising awareness about the regulatory framework, Code of Ethics, whistleblowing, company protocols, and case studies.

—**Technical and professional training:** tailored to specific tasks and areas of expertise, delivered systematically to ensure the necessary operational skills are acquired.

SCAME maintains traceability of its training activities and participants, to support of internal growth and career paths.

The company also promotes voluntary courses on cross-disciplinary and specific skills, with a particular focus on strategic issues such as sustainability, digitalisation, IT security and artificial intelligence.

Courses held in 2024

Languages

English, Spanish and Portuguese language courses

Qualities

Non-conformities, certified control systems, regulations

Soft skills

Team work, communication, assertiveness, management expertise

Environment

R.E.N.T.R.I. (National Electronic Register for Waste Traceability), MUD (Single Environmental Declaration), laws and regulations

Commercial

Operational marketing

Specific technical aspects

Use of machines, equipment and tools, design

IT

Cybersecurity, AI, Product Lifecycle Management, Industry 4.0

Administrative

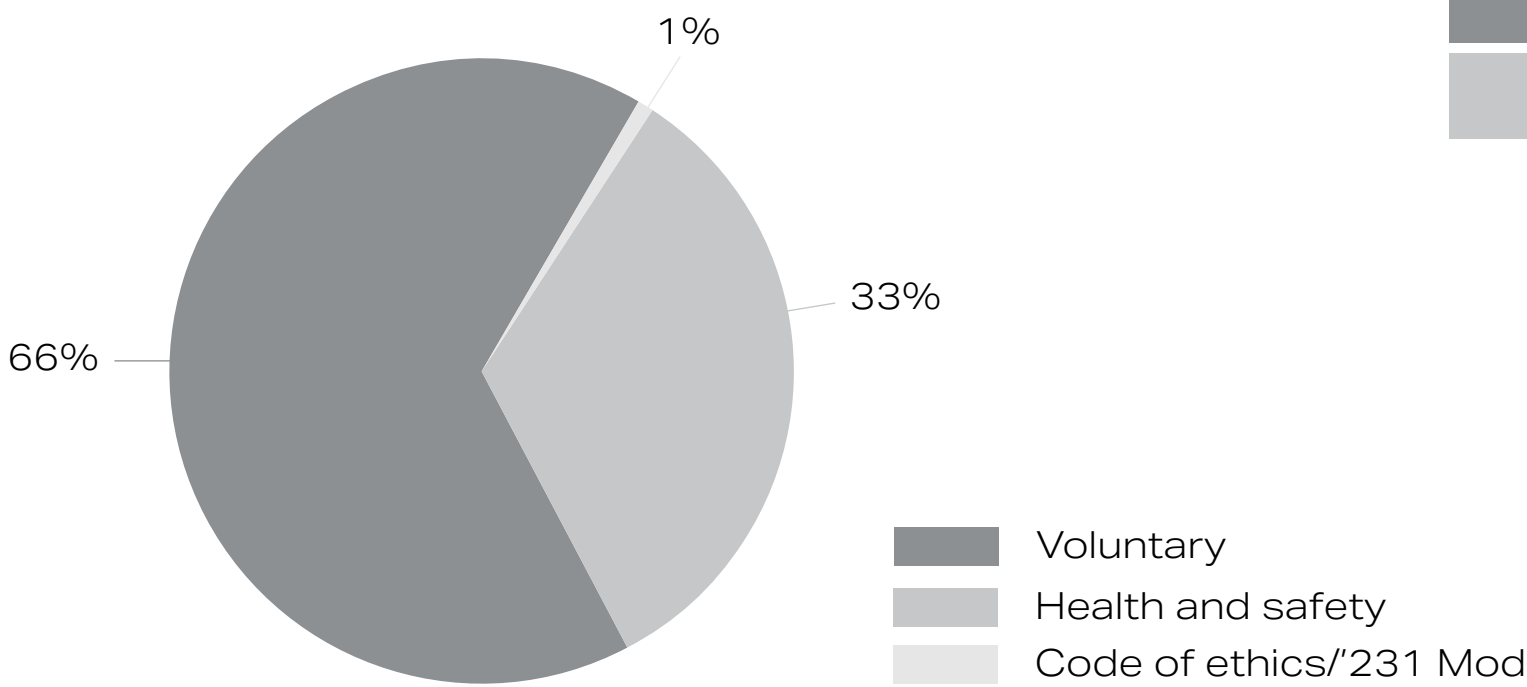
Customs, accounting

In 2024, SCAME delivered a total of 5,596 training hours, divided into three macro areas: 66% for voluntary training, 33% for occupational health and safety, and 1% for the Code of Ethics and 231 Model.

An overwhelming majority of training is voluntary, highlighting the company’s commitment to promoting professional development that goes beyond regulatory requirements, fostering a culture of continuous learning. Training on the Code of Ethics and 231 Model (including whistleblowing issues), although marginal in terms of percentage, represents a fundamental step in bringing new recruits up to speed.

The following table shows the average number of training hours provided by gender and professional category for the three-year period 2022–2024.

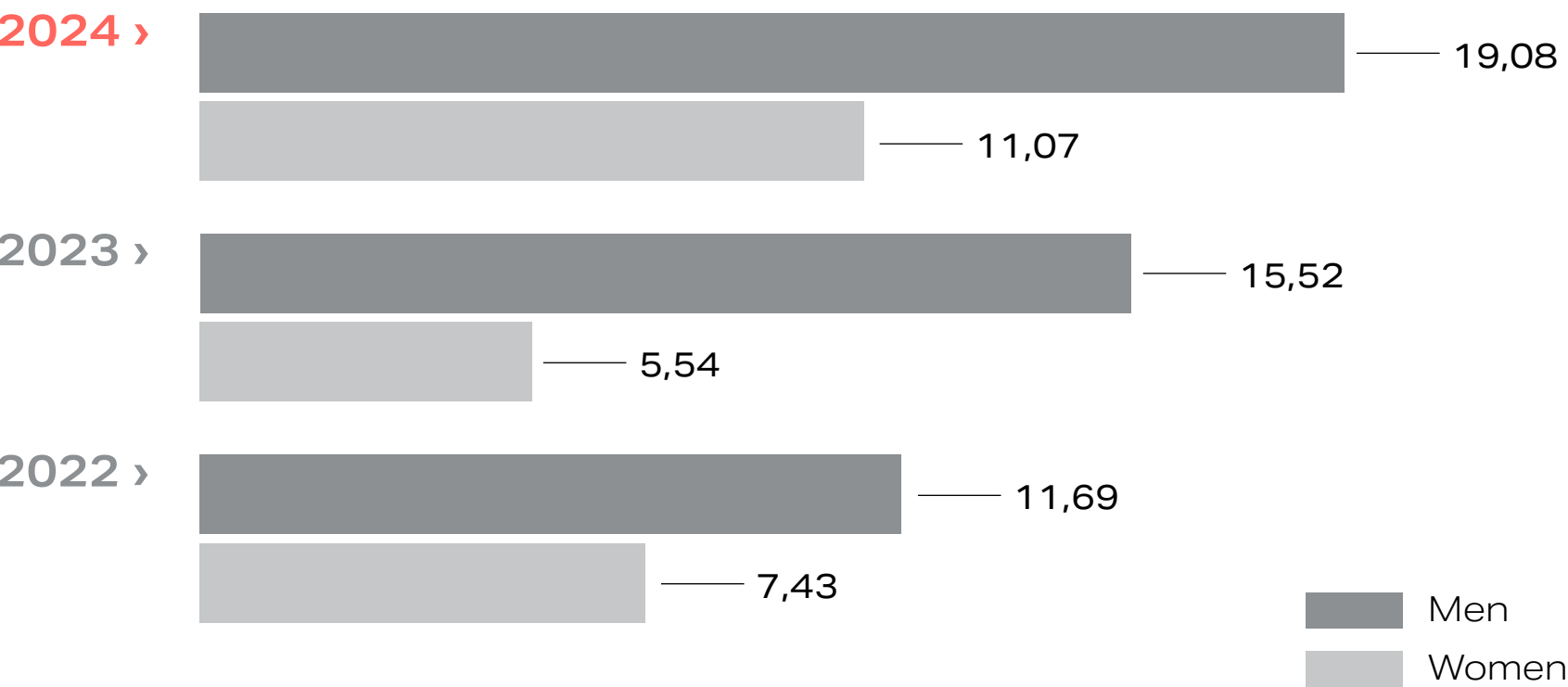
Type of training



Employees were involved in training on issues related to health and safety for a total of 1,851 hours. Compared to 2023, the number of hours devoted to health and safety more than doubled, partly as a result of the updates required by the Italian State-Regions Agreement, such as those required for first aiders and forklift operators.

An analysis by professional category shows that, in 2024, senior and middle managers were the groups with the highest average number of training hours, followed by office workers and, finally, manual workers. However, if voluntary training is excluded from the calcu-

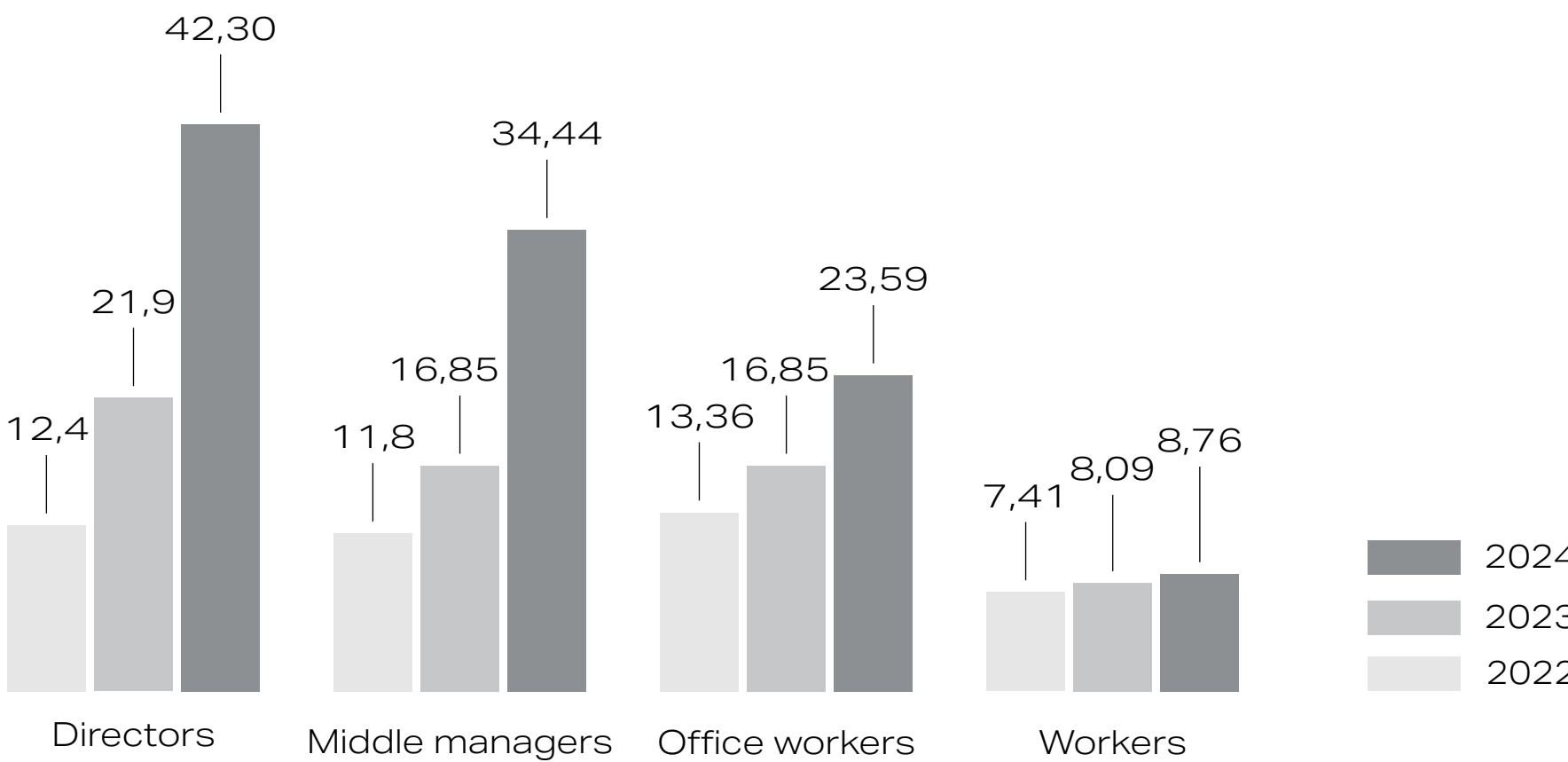
Average employee training hours by gender



lation, it transpires that manual workers received on average more hours of training than the other categories, due to health and safety training.

This distribution confirms SCAME’s focus on training as a strategic driver for the growth and development of its resources. The company also organises training courses for groups of workers, aimed at team building to strengthen internal cohesion and promote a collaborative corporate climate.

Average employee training hours by category



Employee welfare

People’s welfare forms the basis of our corporate culture, which promotes initiatives dedicated to work-life balance and the improvement of employees’ physical and mental well-being.

Corporate welfare is considered a strategic element for supporting the quality of life of employees and their families.

Among the key initiatives implemented, the welfare plan is extended to all employees, regardless of contract type (full-time, part-time, permanent, or fixed-term), with the exception of senior managers due to contractual provisions. Under the basic scheme, each employee receives €200, as set out in the National Collective Labour Agreement, granted entirely in the form of welfare benefits. Employees also have the option of choosing to convert their performance bonus into welfare benefits via a dedicated company platform.

The platform includes a wide range of services divided into thematic areas:

- Refunds and social security:** school expenses, babysitting, elderly care, supplementary social security;
- Free time:** vouchers for recreational activities, trips, sport and non-work-related courses;
- Healthcare:** specialist visits, check-ups, dental care;
- Vouchers:** for food, fuel, clothing and technology;
- Personalised vouchers:** recreational, cultural and sports services, on request.

Other benefits include meal vouchers (based on hours worked for part-time employees), insurance coverage for travel abroad, and life and accident insurance policies (including for non-work-related accidents), all fully covered by the company. In addition, thanks to the current insurance scheme, the bene-

fits provided are not subject to taxation for employees.

The company’s commitment is also reflected in the promotion of flexible work schemes. All employees can take advantage of flexible working hours and are eligible to work from home one day a week (or more, in authorised cases). Short leave permits are also granted for personal reasons, including medical appointments, and the possibility of compensating with overtime hours.

In a bid to boost human capital and keep talented staff on board, SCAME plans to further extend the option of working from home, especially for employees who live far away or have special family needs. The company is also exploring new health services to add to the current health coverage.

Lastly, no episodes of discrimination were reported in the three-year period 2022-2024.

Parental leave

In 2024, five SCAME employees – two women and three men – took parental leave in accordance with the Code of Ethics and in compliance with workers’ rights. They all duly returned to work and are still employed by the organisation, confirming its commitment to well-being and work-life balance.

Parental leave			
	2022	2023	2024
Women	2	2	2
Men	2	2	3
Total	4	4	5



Performance assessment and professional development

SCAME places great importance on the professional development of its employees, viewing it as a key factor for individual well-being, productivity, and the creation of a stimulating and dynamic work environment. This commitment is highlighted by the fact that every employee was involved in performance and professional development assessments in the three-year period 2022 and 2024, highlighting the company’s use of structured and formalised HR processes.



Occupational health and safety

SCAME prioritises occupational health and safety in full compliance with Italian Leg. Decree 81/08 and related regulations. The company follows a structured and proactive approach, supported by a well-established and continuously updated management system, fostering a strong culture of prevention among employees and ensuring a safe and healthy work environment.

In line with this commitment, SCAME has certified its own Occupational Health and Safety Management System (OHSMS) in accordance with UNI ISO 45001:2018.

The Risk Assessment Document (RAD), which is drawn up in compliance with current legislation, is periodically updated by the company (at least once a year or in the event of significant operational, regulatory, or technical changes). The latest version, dated October 2024, includes the assessment of the main specific risks: fire, chemical

and biological agents, explosion, exposure to noise and vibrations, load handling, electromagnetic fields and work-related stress. In December 2024, the RADs were also updated for interns and trainees working in offices, and production and logistics departments.

The company promotes a participatory and integrated model that actively engages workers in safety management. Different methods of consultation and reporting are provided:

- Forms to submit reports and suggestions;
- Direct dialogue with the HSR, HSE, production supervisors and department managers;
- Communications to the Supervisory Body via mailboxes in compliance with Italian Law 231/2001.

Specific attention is paid to reporting near misses, which are initially assessed by the

department manager and then, analysed by the HSE to identify the causes and plan corrective actions, thus helping to prevent future accidents.

All production systems are provided with technical manuals and CE certification. For older equipment, SCAME will implement upgrades and safety measures in compliance with the Machinery Directive (Annex IV) based on a dedicated technical assessment.

In addition to the audits required by ISO 45001:2018 certification, the company also conducts targeted internal audits focused on the departments and tasks most exposed to specific risks. These audits involve the workers in all operating areas.

In the three-year period 2022-2024, all SCAME departments underwent internal audits in the area of occupational health and safety management systems. Some of the

data relating to the employees involved in the system are highlighted below.

The system’s robustness is supported not only by stringent controls, but also by ongoing training and accumulated experience, which help ensure the effectiveness of actions and are recognised by third-party certification bodies.

The results that emerged from these processes form the basis for the identification of new ongoing improvement goals for health and safety.

SCAME’s objective is to move progressively closer to the goal of ‘zero accidents’ through a constant reduction in accidents and accident rates.

Health and safety management system

	2022	2023	2024
No. employees subject to the system	327	334	339
No. employees subject to internal audits	167	165	174
No. employees subject to certification audits	327	334	339

Injuries

In 2024, four accidents occurred among SCAME employees, all involving male staff, two of which occurred while travelling. Despite a slight increase compared to previous years, the incidents did not have serious consequences and the overall number of accidents remains low. There were also no injuries among external collaborators.

At the same time, there has been a steady increase in the number of near misses reported, from 12 in 2022 to 14 in 2023 and 17 in 2024. The increase in reports was taken as a positive sign because it helps to bolster the culture of prevention and increase the sense of individual responsibility.

Accident rates are fundamental tools for monitoring company risk levels and for identifying critical areas, such as specific departments, groups of workers, or operational activities, where the planning of targeted preventive measures is a priority.

*The results for accident frequency and severity indices recorded during the reference period are shown below.

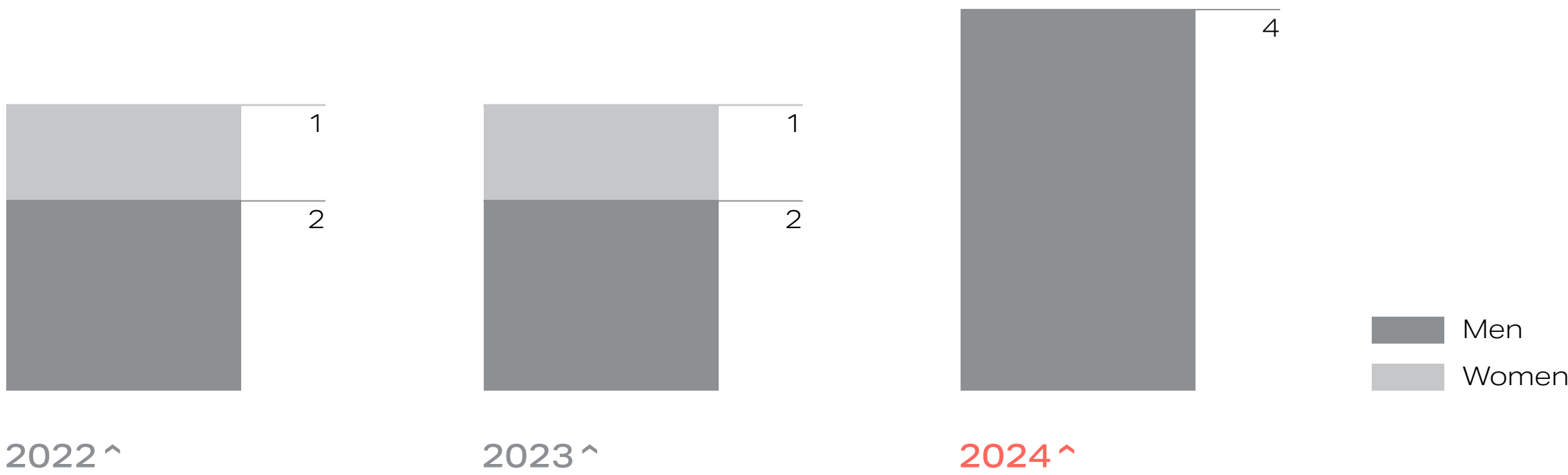
³ The days lost due to injury by women in 2024 are attributable to an injury recorded in 2023. Although minor, the injury resulted in continued absence in 2024 due to the worker’s health conditions.

⁴ (no. of recordable workplace injuries/ no. of hours worked) *1,000,000

⁵ (total number of days of absence due to injury/total number of hours worked) *1,000

In 2024, both indicators recorded a slight downturn compared to previous year. In particular, the frequency index, which stands at 7.76, remains at a moderate level. Conversely, the severity index, which stands at 0.91, is higher, mainly due to the prolonged absence from injury of a female worker from the previous year, despite the absence of serious accidents.

Scame employee workplace accidents



SCAME personnel

	2022		2023		2024	
	Women	Men	Women	Men	Women	Men
Total number of work-related injuries	1	2	1	2	0	4
In the workplace	1	1	1	1		2
En route		1		1		2
Near miss	3	9	4	10	6	11
Lost days due to injury	5	45	233	8	366 ³	102
Hours worked	121,164	373,365	123,501	379,469.5	129,682	385,616

Accident rates*	2022	2023	2024
Frequency rate of work-related injuries ⁴	6.07	5.96	7.76
Severity index ⁵	0.10	0.48	0.91

Occupational health services play a key role in the protection of workers' health, contributing to the identification of risks, the prevention of occupational diseases and promotion of a safe working environment. One of the main activities is healthcare surveillance, which involves targeted checks based on the tasks performed, aimed at monitoring health and implementing timely preventive measures.

SCAME organises regular visits with the occupational physician to review requirements and work limitations, aimed at scheduling customised interventions. The management of health records remains the sole responsibility of the occupational physician, in compliance with the confidentiality of sensitive data.

⁶ Metasalute is the Supplementary Health Fund for workers in the metalworking and industrial systems installation industries, as well as for those in the gold and silver sectors. <https://www.fondometasalute.it/chi-siamo/>

For workers with specific medical requirements, supervisors implement corrective measures in the departments, such as adjusting tasks or reducing exposure to risks, based on the recommendations indicated in the fitness certificates.

Two of the company's three operational sites have internal clinics, which facilitate access to health checks and enable more efficient monitoring.

In addition to its legal obligations, SCAME also adopts additional measures to promote the health of workers, even outside the workplace. These include membership of the Metasalute⁶ health fund for employees in the metalworking sector, which supplements public healthcare with specialist services.

The company also promotes voluntary welfare and healthcare initiatives, including:

- **Recreational activities** (walks, cultural trips) to encourage an active lifestyle;
- **Use of company e-bikes**, to encourage sustainable mobility;
- **Courses on correct posture**, with suggestions for exercises to prevent musculoskeletal disorders.

The main sources of potential risk are noise, chemical agents, vibrations, manual labour, unfavourable weather conditions, and prolonged use of video terminals. However, there were no recorded cases of occupational diseases among employees and external collaborators in the three-year reporting period.



Corporate sustainability initiatives

SCAME views sustainability not only as a milestone to reach but also as a shared responsibility, integrated across all its activities. The initiatives described below demonstrate the company’s ongoing commitment towards the environment, people, the community and the area in which it operates.

The main initiatives for SCAME’s employees are outlined below.

Environment



Every year, SCAME organises a clean-up initiative of the areas around the Campignano facility. The initiative is an opportunity for active participation and shared responsibility that concludes with an aperitif offered to all the participants. This initiative not only contributes to looking after the local area but also to strengthening employees’ team spirit and sense of being part of a community.

In confirmation of its environmental awareness, for several years now the company has also installed refrigerated water dispensers in its cafeterias.

Focus on families



SCAME supports access to services for infancy with an economic contribution for attendance at a crèche in Ponte Nossa.

The company hosts students taking part in the Italian school work-based learning and career orientation program (PCTO), internships and work placements, with a particular focus on requests from the children of its employees. In this way, SCAME encourages the training and integration of young people into the world of employment, while strengthening ties with the local area and community.

Culture

SCAME regularly organises guided tours for students and promotes orientation sessions with final year students studying IT at the Valle Seriana High School.

The company has also launched an ‘open company’ project for students in the final three years of the mechanical-mechatronics programme at the local Technical Industrial Institute, providing them with a hands-on opportunity to experience the world of work.



Socialisation



Get-togethers such as Christmas parties or evening outings to mountain refuges are invaluable opportunities to encourage socialisation and strengthen team spirit, helping to create a more relaxed and collaborative working environment.

SCAME also participates in initiatives to acknowledge merit, promoting commitment and excellence within the company.

Inclusion

Two refugees, originally from Guinea-Bissau and Nigeria, have been successfully integrated into the SCAME corporate community. Thanks to their skills and adaptability, they actively participate in working life, becoming an integral part of the team.

As Sonia Piccinali, HR assistant and training manager, points out, meeting people face to face breaks down prejudices “because when stereotypes become faces and people, everything changes”.

SCAME looks to the future with the goal of extending its commitment of exclusivity to immigrant women and second generations, by promoting new opportunities and an increasingly open and supportive corporate culture with positive repercussions on the local area.



Community



SCAME has a strong commitment to solidarity, supporting organisations and associations involved in research, assistance, and social support projects, both in the Bergamo area and internationally.

This commitment reflects a corporate vision not just as a manufacturing company but also as a community that is responsible and attentive to the needs of others.

Among the initiatives in which SCAME participates are the solidarity projects shared with its employees, such as NutriAmo Bergamo, in support of the Food Bank.

Financial education

Since 2023, SCAME has expanded access to meetings with Family Bankers, extending them to all company personnel. The initiative, open to anyone, aims to promote financial education, improving awareness and skills in personal finance management, for the benefit of employees' economic well-being.

Among the services provided, it is worth highlighting the collaboration with Cisl Caf, which offers financial assistance in completing the Italian 730 tax return form directly on company premises, providing practical support that is greatly appreciated by all employees.



SCAME promotes active participation by employees in the 'Ideas box', a tool which allows all workers to suggest innovative solutions and projects. The suggestions are assessed by a committee made up of senior management and, when necessary, by colleagues with specific skills in line with the ideas presented. Suggestions deemed feasible are rewarded with cash prizes, thus encouraging creativity and continuous improvement.

The company also organises briefing sessions to update employees on company performance and results relating to certified management systems (quality, environment, safety), promoting a climate of involvement and transparency.

Lastly, SCAME is committed to defining a multi-year solidarity investment program in favour of local associations and supporting projects for quality education through scholarships and support for women engaged in STEM fields, contributing to regional development and gender equality.

Events for the community and employees

Sustainability and strong connections to the local community are core principles for SCAME, guiding the organisation of events both directly managed and those supported through sponsorships of various local associations. The goal is not solely recreational but also cultural: employee events, for instance, feature performances by professional comedians or actors who tackle topics such as climate change or workplace safety in engaging ways, turning entertainment into an opportunity for learning.

At events for external stakeholders - including customers, entrepreneurs, and strategic partners - SCAME invites distinguished speakers from the fields of research and geopolitics to provide insights and reflections on present-day and future complexities.



Chapter 6

Smart in everything



Smart in everything

Research and Development (R&D) occupies a central position in SCAME's corporate strategy and operational processes.

The main R&D mission is to design modern electrical systems that are reliable and safe, exploiting innovative materials, cutting-edge technologies, and advanced design solutions to optimise product performance, durability, safety, and efficiency.

Research enables SCAME to maintain its competitive edge and deliver an effective response to market demands, particularly in the fields of electric mobility, industry, and smart solutions.

Ongoing investment in R&D enables the company to consistently update its product range, keeping pace with technological innovation and the evolution of industry standards. This approach fosters the development of new products and fine-tuning of existing ones, aiming to meet customer needs and enhance overall efficiency.



Research and innovation

Structure and functions of R&D

SCAME’s Research & Development (R&D) area is structured to address technological challenges and global competition, with a particular focus on electromechanics and e-mobility. The two divisions are led by experts who coordinate projects, resources and collaborations, contributing to the company’s growth and success.

SCAME’s R&D is a dynamic, interconnected system in which the two divisions work in close partnership with the marketing department. This collaboration is crucial for planning new projects, assessing investments and obtaining the necessary certifications. It is also essential for managing the procurement of materials, services and moulds, as well as the efficient use of company tools such as SAP. The constant dialogue with marketing ensures that product development meets market demands.

Electromechanical Area

The electromechanical area in SCAME is responsible for the development of the mechanical and electromechanical components of the products. Key responsibilities include mechanical design, electrical engineering, and hardware development for a wide range of items in the company catalogue. The team also addresses the aspects related to metal fabrication, support structures, and cable connectors in charging stations, while the development of hardware, software and firmware fall within the remit of the e-mobility division.

The group is made up of engineers and specialist technicians with interdisciplinary skills ranging from mechanical design to electrical engineering and hardware. An essential part of the team’s work is their collaboration with the marketing department to identify project priorities and estimate investments, especially those required to purchase the moulds used in production.

E-Mobility Area

The E-Mobility area is dedicated to the development of hardware, software and firmware components used in charging stations and the systems connected to them for management and control. In addition to standard products, it is also responsible for tailor-made solutions for customers with specific requests, even though these are only a minor part of Scame’s overall offering. The work is carried out in close collaboration with specialists in electronics and software developers to design and fine-tune devices for electric mobility.

The E-Mobility team works in close contact with the electromechanical division in managing complex projects and co-operates with the technical department to assess internal investment costs and implement projects that require specific certifications.

Technical development laboratory

The technical development laboratory plays a strategic role in maintaining the company's competitive edge through the use of cutting-edge instrumentation and specialised software programs for metrological management.

The laboratory supports the electromechanical and e-mobility area and is divided into three main departments:

1. Technical Development Laboratory

Tests the products and contributes to their development.

A key function of the laboratory is to support the meticulous design of products by conducting rigorous safety tests during the development and validation stages, during which each item undergoes type testing (mechanical strength, electrical tests, etc.) to verify compliance with the required standards.

2. Standards and Product Certifications Department

This department is in charge of product certifications, liaising with third parties and ensuring that products maintain their technical characteristics.

The laboratory liaises daily with the certifying bodies to manage the certification activities of each product.

Once certification has been obtained, the technical development laboratory also ensures constant monitoring of compliance of the products assembled at Scame and intended for market release. Based on pre-established programs, regular tests are conducted to ensure compliance with international regulations and standards, sampling products from produc-

tion lines and finished goods warehouses under the supervision of accredited third-party certification bodies.

3. Metrology and Calibration Laboratory

The laboratory conducts metrological checks and calibrations using advanced software to ensure precision and compliance with the standards.

Calibration activities are managed using Optimu software, while the laboratory is constantly updated with state-of-the-art equipment to ensure that high technological standards are maintained.

4. Incoming inspection

The technical development laboratory is outfitted with specific equipment to perform all the type tests necessary to certify the compliance of the main raw materials procured with international standards and the technical specifications required of suppliers by Scame.

5. Membership of the committees

In order to stay aligned with changes in regulations and ensure the correct application of standards and testing requirements, the laboratory, in collaboration with SCAME's R&D technicians, actively participates in national (CEI), European (CENELEC), and international (IEC) technical committees. Within these committees, they apply their expertise and experience to the development of technical standards for electrical products and systems, with the aim of ensuring the safety of people, animals, and property.



Projects and development

Product lifecycle management: PLM (Product Lifecycle Management)

Despite ongoing challenges, SCAME remains committed to continual improvement in product lifecycle management, reaffirming its commitment to responsible and sustainable innovation, geared towards reducing environmental impact. The company continually strives to balance process efficiency, product quality and environmental responsibility which has led to the introduction of a structured Product Lifecycle Management (PLM) system, organised into clear, practical stages:

1. PLM implementation

Scame is implementing a system to check and organise all the stages of the product lifecycle, from design to end-of-life, including 3D models and test reports.

2. Standardised workflows

The integration of standardised, automated workflows into the PLM system will improve internal efficiency, reducing reliance on informal communication (such as emails or phone calls) and ensuring greater consistency in operations.

3. Rapid and up-to-date access to information

Thanks to the PLM, technical and design information will be easily accessible and always up-to-date, encouraging efficient communication with departments, such as the Technical Department, R&D, Procurement and Production.

4. Management of 3D models and documentation

The CAD NX system provides total control over the three-dimensional models and technical documentation, thus ensuring that the product data are always correct, up-to-date and accessible to team members.

5. Automation of calibration calculations and ISO compliance

Scame’s technical laboratory has introduced a new software program that enables the calibration of all the measuring instruments used in the company to be managed in compliance with the requirements of ISO/IEC 17025, including those for calculating measurement accuracy.

6. Reduction in development times

With the introduction of the PLM system, Scame will be able to reduce the time required to develop new products. The standardisation and automation of design and testing activities will streamline the entire process, resulting in faster product launches on the market.

These product lifecycle management aspects showcase how technology can improve operational efficiency and information accuracy, thus contributing to the overall success of the company.



Software development and e-mobility innovation

The e-mobility area is dedicated to the development of alternating current (AC) and, in part, direct current (DC) charging stations, intended for both public and private settings. Alongside these are standalone software solutions for energy management and system monitoring. In addition to the products in the catalogue, the department also manages custom products for customers with specific requirements, adapting to market requests and different regulations.

The research area for e-mobility was developed from the original electrical engineering branch, with a natural shift towards the development of printed circuit boards and charging stations from 2010. In recent years, the market has remained stable but has contracted due to institutional changes. Despite the uncertainty, SCAME continues to invest in innovative solutions such as Eleva software which supports energy management and contributes to the company's ESG sustainability goals.

The internal organisation is structured into four main areas: Software development, Hardware/firmware development, Product research and Data management. The team is made up of computer and electronic engineers, specialised technicians and experts, supported by Topgraf s.r.l., a SCAME group company that develops advanced user interfaces, such as touchscreens and virtual buttons. The testing activities, which are essential for validating the printed circuit boards and charging systems, are coordinated by the product research team.

The department also focuses on integrating emerging technologies, such as Vehicle-to-Grid (V2G) and smart energy control systems, in keeping with ESG principles. An example of this vision is the ELEVA software platform, designed to optimise consumption, monitor the charging infrastructure and support distributed self-consumption models and energy communities.

Lastly, in an ever-changing regulatory environment, SCAME aims to guarantee products that can be upgraded with long-term sustainability, maintaining a minimum lifespan of 10 years for installations in public areas and adapting to new standards for connectivity, cybersecurity, and European regulations such as RED II and AFIR.

ELEVA: smart platform for e-mobility energy management

ELEVA is one of the projects that exemplifies SCAME’s sustainable and smart vision in the field of e-mobility. It is a modular software platform built for the advanced management of distributed charging infrastructures, integrating monitoring, consumption optimisation, and centralised control capabilities.

Starting in 2024, SCAME has adopted ELEVA as its on-premise platform for the multi-site management of charging infrastructures, while also using it to monitor and manage its own company vehicle fleet. The introduction of ELEVA has led to further improvements in the energy efficiency of the company fleet, aligned with the strategic goals of sustainability and digitalisation.

ELEVA allows real-time monitoring of multiple charging stations located at different production sites, even long distances apart, displaying the operating status of each station (active, standby, maintenance) via a dashboard interface. It also tracks consumption per user through the use of RFID cards associated with staff members, a feature that is very popular in both corporate and hospitality settings.

One of the most innovative aspects is smart power management. When multiple vehicles are charging alongside photovoltaic systems, ELEVA optimises the available power to prevent the contracted limit being exceeded, thus minimising consumption peaks and avoiding additional costs. This is made possible through a dynamic adjustment system that calibrates the power of the pillars based on the overall consumption of the system, following a similar logic to the one used in domestic settings.

As more and more charging stations are being integrated into electrical installations, smart energy management becomes a fundamental requirement to ensure efficiency, stability and security. ELEVA responds to this need by offering advanced solutions to optimise power distribution, prevent overloads and maximise the use of available resources.

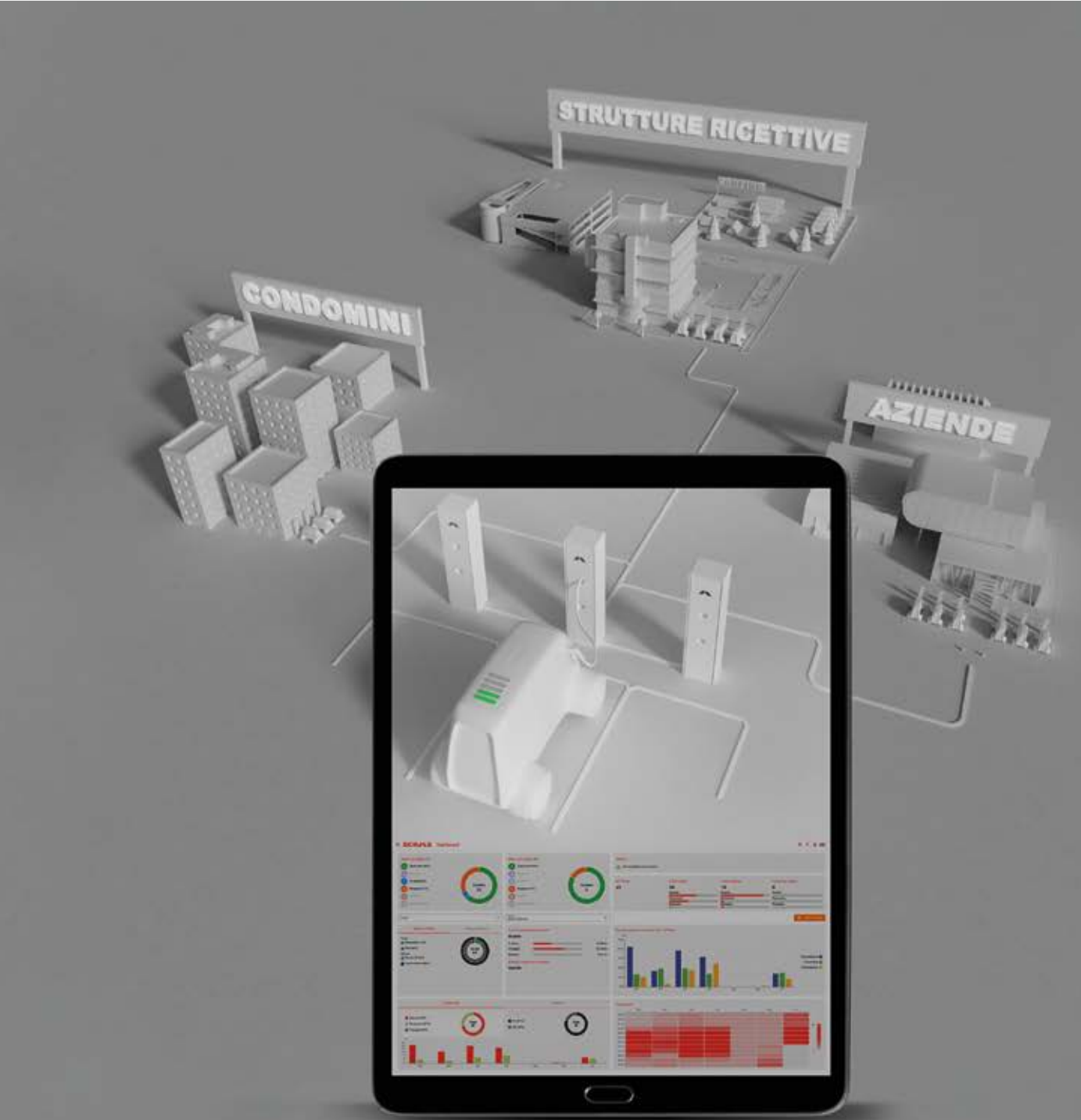


ELEVA's ENERGY EFFICIENCY package provides smart tools for real-time monitoring, dynamic power management and automatic charge balancing, ensuring optimal performance and reliable charging at all times. ELEVA calculates effective vehicle consumption in real time and the availability of power at each electrical stage, thus avoiding waste and improving energy distribution. Any power not used by a vehicle is automatically redistributed to other stations, reducing charging times and increasing overall power availability.

ELEVA is compatible with the OCPP (Open Charge Point Protocol), ensuring seamless interoperability with charging stations from different manufacturers, making it ideal for diverse infrastructure set-ups. The package was launched on the market between May and June 2024, garnering immediate interest, with numerous installations and a growing number of customers who also chose the optional power management modules.

Looking forward, ELEVA is poised to play a key role in advancing the energy transition and supporting distributed self-consumption models, including energy communities. It stands out in the market with potential applications across corporate, industrial, hospitality, and retail sectors (for example, supermarkets wishing to offer customers free or traceable energy).

The project aligns closely with SCAME's sustainability and digital innovation strategy, positioning the company as one of the most dynamic leaders in smart energy management within the e-mobility sector.



Eleva

YOUR EV CHARGING PLATFORM

Più semplicità, più controllo, più efficienza, più sostenibilità: con Eleva puoi contare su una piattaforma progettata per essere altamente modulare e scalabile. Che si tratti di aziende, condomini o strutture ricettive, ogni funzionalità di Eleva è organizzata in pacchetti specifici, che possono essere attivati in base alle reali necessità dell'utente.

Eleva di Scame:
la gestione dell'infrastruttura di carica arriva a un nuovo livello.



Scopri ELEVA



www.scame.com

Chapter 7

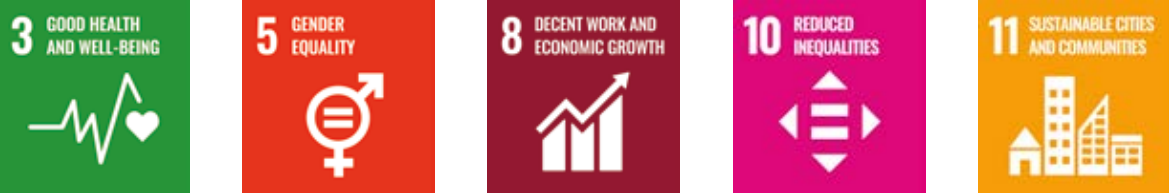


The sustainability strategy

The sustainability strategy

TOPICS	GOALS	TIMELINE	STATUS	NEXT STEPS
↓ GOVERNANCE TOPICS				
Responsible governance	Increase in gender diversity in governing bodies.	Since 2023	WIP	
	Integration into the sustainability reporting scope of all SCAME group companies in Italy and the main foreign subsidiaries.	2026-2027	WIP	
Strategic and sustainable developments	Investments in machinery and equipment for the R&D laboratory and Industry 5.0, energy saving (photovoltaic) and storage systems. Investments for upgrading the consumption data collection system.	2025-2026	WIP	Purchase of new laboratory equipment, project to expand the testing laboratory, and other investments with a view to Industry 5.0
	NEW network digitalisation: participation in a call for tenders in partnership with various companies and universities aimed at developing innovative solutions in the field of data and digitalisation	2025-2026	WIP	
Certification and ratings	Assess UNI/PdR 125:2022 certification for Gender Equality or implement related policies and initiatives.	2026	WIP	A gap analysis will be carried out in 2025 with a view to potential certification
	Participation in a recognised sustainability rating protocol (Ecovadis, CDP, SBTi) and maintaining/improving the score.	2025	WIP	At the end of 2024, registration with Ecovadis was completed aimed at obtaining the first assessment in 2025





TOPICS	GOALS	TIMELINE	STATUS	NEXT STEPS
↓ SOCIAL TOPICS				
Product safety	Strengthening internal policies to further ensure the safety and legal compliance of sold products.	2025-2026	WIP	Most of the products sold are certified by an internationally recognised third party as a safety guarantee, however, the indicator is still under development. The laboratory certifications are carried out annually
	Adopting an indicator to monitor the percentage of product codes certified to recognised standards, with goals planned around this metric.	2025-2026	WIP	
	Periodic confirmation of certification for the internal laboratory dedicated to product testing.	2025-2026	WIP	
Human capital management	In order to promote other initiatives aimed at retaining human capital in the area, SCAME plans to consolidate working from home for employees who live further away or need to ensure regular family support	2025-2026	WIP	
	Assessment and implementation of additional services to promote employee health by supplementing existing health insurance policies.		WIP	
Employee development and well-being	Implementation of a training plan (covering both hard and soft skills) on sustainability and digitalisation (twin transition), cybersecurity (for all users with IT tools) and AI (for top and middle management).	2024-2025-2026	WIP	Please see chapter 5.2 - staff training paragraph for details. For the next two years, additional training is planned in the field of digitalisation and data usage.



	Raising awareness and engaging employees at all levels in environmental protection, and health and safety prevention (including additional training beyond legal obligations)	2025-2026	WIP	Time will be set aside during annual meetings with employees for training on safety and providing information, with the presentation of the financial statements.
	Assessment of the inclusion of vulnerable individuals, in collaboration with local organisations that assist migrants, people with addictions, and women who are victims of abuse.	2025-2026	WIP	In 2025, SCAME will contact CESVI (Italian humanitarian organisation) with the aim of assessing a possible agreement on this issue
	To further promote team building and corporate volunteering activities, SCAME intends to continue organising company outings to clean up the area around its sites, cultural and sports-related trips aimed at improving this aspect.	2025-2026	WIP	The initiatives continue in this sense (see chapter 5.4). The company supports initiatives, above all, if promoted by employees, including within company spaces.
Worker health and safety	Reduction of the number of injuries and accident rates, moving towards the goal of 'zero accidents' over time, by involving staff at all levels, raising awareness about the hazards and risks for health of the corresponding activities through training courses and using analysis methods, such as reports on near misses by workers.	2025-2026	WIP	Ongoing commitment with the goal of 0 accidents, also through the promotion of in-depth courses on safety. A "Safe Driving" course is planned in 2025 for anyone who frequently uses company cars.
Community investments	Definition of a multi-year investment program targeting local charitable associations.	2025 - 2026	WIP	
	With a view to contributing to the sustainable development goals of the UN 2030 Agenda (SDGs), SCAME aims to support the community by providing quality education through scholarships and supporting women with STEM professions.	2025 - 2026	WIP	



TOPICS	GOALS	TIMELINE	STATUS	NEXT STEPS
↓ ENVIRONMENTAL TOPICS				
Management of energy consumption	Expansion of the photovoltaic system at the Ponte Nossa site.	2024	✓	Please see chapter 4.1 for details.
	NEW: New 999.7 kw photovoltaic system at Villa D'Ogna	2025	WIP	
	Creation of a photovoltaic park that will benefit the community and the region by optimising energy use and sharing renewable energy with the community.	2025-2026		Stand-by
	Optimisation of the vehicle fleet by encouraging the use of electric vehicles for company cars and experimenting with lower-impact transportation methods for employees (carpooling, public transport, etc.).	2025-2026	WIP	A company policy was already set up in 2024 that encourages the choice of electric vehicles when purchasing new company cars.
	NEW: Encouragement of electric vehicle use at all levels: installation of solar carports to facilitate electric vehicle charging.	2026	WIP	Incentives for employees to use electric vehicles, allowing them to recharge their own electric cars free of charge at the company
	Replacing lighting within facilities and implementing additional energy and production efficiency measures, such as using inverters, compressed air networks, heat recovery systems and Industry 5.0 technologies.	2024-2025	WIP	The purchase of a voltage optimiser will be assessed with potential savings of between 3% and 6% on consumption
	Covering 30% of energy consumption with self-generated energy, moving towards gradual energy self-sufficiency.	2025	WIP	2024: 10% ↑
↓				

↓

Waste and hazardous material management	Achievement of 100% purchased energy acquired from certified renewable sources.	2027	WIP	The goal has been extended by one year due to bureaucratic delays in the release of the authorisations
	Calculation of the organisation's Carbon Footprint as a basis for future decarbonisation strategies.	2025 – 2026	WIP	
	Maintaining and monitoring the recycling rate at no less than 90% of total waste.	2027	WIP	2024: 88% ↑
	Increasing the amount of material destined for regeneration and reuse within internal production cycles, instead of selling it to third parties as previously done, such as the use of recycled plastic in products. Identification of a percentage-based indicator to monitor the above.	2024	✓	In 2024, three indicators for monitoring reused material were added to boost the percentage of reuse
	Activation of new research projects for reusing scraps and by-products of thermoplastic material processing, involving the "Materials Research" department.	2025	WIP	
	Utilisation of lead-free brass for turning components related to electric vehicle charging.	2025	WIP	The activity is in the final stages of research, and a new product with these characteristics is expected to be launched on the market in 2025
	Utilisation of lead-free brass for turning all other SCAME products.	2026 – 2027	WIP	

Material procurement	Elimination of PFAS content from the thermoplastic materials used by SCAME ahead of legal requirements.	2025	WIP	By 2024, PFAS will only appear in certified products, for which raw materials cannot be changed quickly. The 'Materials Research' department has already developed alternatives that will gradually replace the current solutions.
	Increasing the percentage of packaging with low environmental impact, aiming for 100% in the case of traditional products (the e-mobility line is already plastic-free), through collaboration with stakeholders, including the associate company Polypool and suppliers.	2025-2026	WIP	
	Systematic approach to calculating product EPDs (EPD process) to assess the environmental impact of raw and auxiliary materials.	2026	WIP	
	Improvement of the supplier qualification system to include social aspects alongside environmental criteria during selection and approval.	2025-2026	WIP	The addition of ethical criteria and other ESG information is planned for 2025 as an integral part of the supplier qualification process. This will be achieved by sending out questionnaires managed via SAP.
	Undertaking to define certifications, recognitions and/or reward mechanisms for suppliers meeting ESG criteria. Development of policies and strategies to progressively reduce the environmental and social footprint of the supply chain.	2026-2027	WIP	
	Strengthening existing partnerships and establishing new ones with other suppliers, while increasing and formalising the use of second-party audits.	2026 - 2027	WIP	Starting in 2025, there will be an increase in second-party audits, especially for local and non-local subcontractors.

Methodological note

Methodological note

Scame Parre S.p.A.'s decision to continue drafting its Sustainability Report (hereinafter also referred to as the 'Report') marks a strengthening of its commitment to the transparent, structured reporting of its environmental, social, and economic performance. The 2024 Report offers a comprehensive overview of the values, strategies, policies, and results achieved to date, focusing exclusively on the Italian operations of the SCAME Group. It forms part of a broader process of internal development in the area of corporate social responsibility.

This document has been voluntarily drafted with the technical support of eambiente s.r.l., in compliance with the Global Reporting Initiative (GRI) Sustainability Reporting Standards, according to the reporting "with reference to" option, including updated references to GRI 2021. In an effort to progressively align with Directive (EU) 2022/2464 - Corporate Sustainability Reporting Directive (CSRD), the 2024 Financial Statements also include references to the European Sustainability Reporting Standards (ESRS), listed alongside the GRI references in the table of contents. This integration is the first step towards full compliance with the mandatory European standards for sustainability reporting.

In keeping with the principles laid down by CSRD and the indications in ESRS 1 and 2, in 2024, Scame Parre S.p.A. conducted a double materiality assessment, aimed at identifying significant sustainability impacts, risks and opportunities. This process combined impact materiality, which considers significant current or potential impacts on the environment and people throughout the value chain, with financial materiality, which examines sustainability risks and opportunities that may influence the company's financial performance and value creation in the short, medium, and long term. Information is, therefore, deemed materially relevant if it is relevant from either or both perspectives.

The assessment followed a structured process of stakeholder mapping & engagement, developed in line with GRI 3 principles and consistent with the methodological requirements of ESRS. The issues that emerged were assessed in terms of their relevance to the organisation, thus defining the material issues covered in the Report. For each issue, a qualitative analysis is provided describing its importance, associated impacts, and the management methods implemented by the Company.

The report complies with the Reporting Principles for the definition of content and quality, with reference to: organisational context, strategy, governance, ethics and integrity, stakeholder engagement, as well as reporting practices and impact management.

In keeping with the global environmental goals and the CSRD approach, Scame Parre S.p.A. adopts the Precautionary Principle (Principle 15 of the Declaration of Rio), in the area of environmental risk management. This approach translates into a constant commitment to preventing potential negative impacts even in the absence of conclusive scientific proof.

In the social sphere, the Organisation refers to the International Labour Standards promoted by the ILO, for the promotion of human rights and decent work, as well as the G20/OECD Principles of Corporate Governance, updated in 2023 to include explicit references to sustainability and corporate resilience. These principles strengthen the institutional and regulatory framework within which the Organisation operates and provide guidance for its responsible conduct.

The central importance of Corporate Sustainability Due Diligence Directive (CSDDD) is also reaffirmed as a regulatory instrument that complements the CSRD, extending due diligence processes across the value chain and addressing impacts and risks involving third parties connected to the company's operations. With this in mind, Scame Parre S.p.A. recognises the importance of the Organisational, Management and Control Model pursuant to Italian Leg. Decree 231/2001 as a fundamental tool for integrating sustainability and compliance.

SCAME's Sustainability Report has not been reviewed externally; it was approved by the Board of Directors on 30/09/2025, and also published online on the website: <https://www.scame.com/>. The contacts for requesting any information contained in this document are provided below:

esg@scame.com

Calculation methods

Greenhouse gas GHG emissions calculation

The location-based method uses an emission factor that corresponds to the energy mix in the country in which the company operates (which for Italy is 0.252 Kg CO₂-eq/kWh¹). The greater the share of power from renewable sources in a country's energy mix, therefore, the lower the emission factor will be that is associated with its energy mix. This method reflects energy-saving and efficiency initiatives undertaken at the national, community and international levels².

The market-based method, on the other hand, reflects the company's choices in terms of energy procurement, taking into account the sources actually used by the specific supplier and their energy mix. The emission factor used for the share of energy covered by Guarantees of Origin (GOs) is zero, while the remaining energy is associated with the 'residual mix' (0.50 g CO₂-eq/kWh³), which corresponds to the national energy mix excluding the renewable fraction already redeemed through GOs issued by the Italian Energy Services Operator (GSE).

The emissions calculated with the market-based method are about double those obtained with the location-based method, despite the same consumption levels. This is due to the use of a significantly higher emission factor in the market-based calculation.

¹ Source: 2022 - EEA
² Initiatives to honour the 2015 Paris Agreement, which aims to limit global warming to below 2°C and to continue efforts to limit it to 1.5°C in order to avoid the catastrophic consequences of climate change.
³ Source: 2023 - AIB

GRI/ESRS correlation index

This document has been prepared based on the following reporting principles established by the GRI Standards:

- Accuracy;

—Balance;

—Clarity;

—Comparability;
- Completeness;

—Sustainability context;

—Timeliness;

—Verifiability;

STATEMENT OF USE	Scame Parre S.p.A. has reported the information cited in this GRI Content Index for the period from 1 January 2024 to 31 December 2024 in accordance with the GRI Standards, using the “with reference to” approach.
GRI 1 USED	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	PAGE / NOTES
GRI 2: General Disclosures 2021			
2-1	Organisational details	See requirements of Directive 2013/34/EU	p. 5
2-2	Entities included in the organisation's sustainability reporting	ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i	p. 89
2-3	Reporting period, frequency and contact point	ESRS 1 §73	p. 90
2-4	Restatements of information	ESRS 2 BP-2 §13, §14 (a) to (b)	p.49
2-5	External assurance	See external assurance requirements of Directive (EU) 2022/2464	Not provided
2-6	Activities, value chain and other business relationships	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)	p. 6, 13
2-7	Employees	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52	p.56
2-8	Workers who are not employees	ESRS S1 S1-7 §55 to §56	p. 59
2-9	Governance structure and composition	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b) See also corporate governance statement requirements of Directive 2013/34/EU for public-interest entities	p. 22-24
2-10	Nomination and selection of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	p. 22-24
2-11	Chair of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	p. 22-24

2-12	Role of the highest governance body in overseeing the management of impacts	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)	p. 22-24, 14-20
2-13	Delegation of responsibility for managing impacts	ESRS 2 GOV-1 §22 (c) i and ii; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)	p. 22-24
2-14	Role of the highest governance body in sustainability reporting	ESRS 2 GOV-1 §AR 3 (a) ii and iv; IRO-1 §53 (d)	p. 22-24
2-15	Conflicts of interest	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	p. 23, 27
2-16	Communication of critical concerns	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)	p. 26-28
2-17	Collective knowledge of the highest governance body	ESRS 2 GOV-1 §23	23
2-18	Evaluation of the performance of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	Not reported
2-19	Remuneration policies	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13	Not reported
2-20	Process to determine remuneration	ESRS 2 GOV-3 §29 (e)	Not reported
2-21	Annual total compensation ratio	ESRS S1 S1-16 §97 (b) to (c)	Not reported
2-22	Statement on sustainable development strategy	ESRS 2 SBM-1 §40 (g)	Letter to the stakeholders
2-23	Policy commitments	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, §24 (c) and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)	p. 27, 34

2-24	Embedding policy commitments	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)	p. 27, 34
2-25	Processes to remediate negative impacts	ESRS S1 S1-1 §20 (c), §AR 17 (g); S1-3 §32 (a), (b) and (e), §AR 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)	p. 24, 82-87
2-26	Mechanisms for seeking advice and raising concerns	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 G1-1 §10 (a); G1-3 §18 (a)	p. 24, 26, 90
2-27	Compliance with laws and regulations	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)	p.23
2-28	Membership associations	'Political engagement' is a sustainability matter for G1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	p. 25
2-29	Approach to stakeholder engagement	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §20 (d) and §21	p. 12, 16-17
2-30	Collective bargaining agreements	ESRS S1 S1-8 §60 (a) and §61	p. 56

GRI STANDARD	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	PAGE / NOTES
GRI 3: Material topics 2021			
3-1	Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	p. 14-20
3-2	List of material topics	ESRS 2 SBM-3 §48 (a) and (g); BP-2 §17 (a)	p. 14-20
3-3	Management of material topics	ESRS 2 SBM-1 §40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P §62, §65 (a); MDR-A §62, §68 (a) and (d); MDR-M §72, §75; MDR-T §72, §80 (b) and (j), §81 (a) to (b); BP-2 §17 (b) to (e); ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	p. 14-20
GRI 201: Economic performance 201			
201-1	Direct economic value generated and distributed	ESRS 2 SBM-1 §40 (b)	32
GRI 204: 2016 Procurement practices			
204-1	Proportion of spending on local suppliers	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/ or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	49
GRI 205: Anti-corruption 2016 508			
205-3	Confirmed incidents of corruption and actions taken	ESRS G1 G1-4 §25	No cases of corruption occurred during the reporting period

GRI STANDARD	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	PAGE / NOTES
↓ ENVIRONMENTAL TOPICS			
GRI 301: Materials 2016			
301-1	Materials used by weight or volume	ESRS E5 E5-4 §31 (a) and (b)	p. 47-52
301-2	Recycled input materials used	ESRS E5 E5-4 §31 (c)	p. 51
GRI 302: Energy 2016			
302-1	Energy consumption within the organisation	ESRS E1 E1-5 §37; §38	p. 35-39
302-3	Energy intensity	ESRS E1 E1-5 §40	p. 35-39
302-4	Reduction of energy consumption	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an Entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	p. 35-39
GRI 303: Water and effluents 2018			
303-1	Interactions with water as a shared resource	ESRS 2 SBM-3 §48 (c) i and (c) iv; MDR-T §80 (f); ESRS E3 §8 (a) and (b); §AR 15 (a); E3-2 §17, §AR 20; E3-3 §24 and §25	p. 43-44
303-3	Water withdrawal	ESRS E3 E3-4 §AR 32	p. 43-44
303-4	Water discharge	ESRS E3 E3-4 §AR 32	p. 43-44

GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §48 (a); §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)	p. 40-42
305-2	Energy indirect (Scope 2) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)	p. 40-42
305-3	GHG emission intensity	ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)	p. 40-42
GRI 306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 §AR 7 (f); E5-4 §30	p. 45-48
306-2	Management of significant waste-related impacts	ESRS E5 E5-2 §19 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)	p. 45-48
306-3	Waste generated	ESRS E5 E5-5 §37 (a), §38 to §40	p. 45-48
306-4	Waste diverted from disposal	ESRS E5 E5-5 §37 (b), §38 and §40	p. 45-48
306-5	Waste intended for disposal	ESRS E5 E5-5 §37 (c), §38 and §40	p. 45-48
GRI 308: Supplier environmental assessment 2016			
308-1	New suppliers that were screened using environmental criteria	ESRS G1 G1-2 §15 (b)	p. 49
308-2	Negative environmental impacts in the supply chain and actions taken	ESRS 2 SBM-3 §48 (c) i and iv	p. 24, 52, 87

GRI STANDARD	DISCLOSURE	ESRS DISCLOSURE REQUIREMENTS	PAGE / NOTES
↓ SOCIAL TOPICS			
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	ESRS S1 S1-6 §50 (c)	p. 57-58
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	ESRS S1 S1-11 §74; §75; §AR 75	p. 65
GRI 403: Occupational health and safety 2018			
403-1	Occupational health and safety management system	ESRS S1 S1-1 §23	p. 67-69
403-2	Hazard identification, risk assessment, and incident investigation	ESRS S1 S1-3 §32 (b) and §33	p. 67-69
403-3	Occupational health services	ESRS S1 S1-1 §AR 17 (d)	p. 67-69
403-4	Worker participation, consultation, and communication on occupational health and safety	"Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	p. 67-69
403-5	Worker training on occupational health and safety		p. 64, 67-69
403-6	Promotion of worker health	'Social protection' is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	p. 65, 67-69
403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	ESRS S2 S2-4 §32 (a)	p. 64, 67-69

403-8	Workers covered by an occupational health and safety management system	ESRS S1 S1-14 §88 (a); §90	p. 67-69
403-9	Work-related injuries	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82	p. 67-69
403-10	Work-related ill health	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82	p. 69
GRI 404: Training and education 2016			
404-1	Average hours of training per year per employee	ESRS S1 S1-13 §83 (b) and §84	p. 63-64
404-2	Programs for upgrading employee skills and transition assistance programs	ESRS S1 S1-1 §AR 17 (h)	p. 63-64
404-3	Percentage of employees receiving regular performance and career development reviews	ESRS S1 S1-13 §83 (a) and §84	p. 66
GRI 405: Diversity and equal opportunity 2016			
405-1	Diversity of governance bodies and employees	ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79	p. 60-62
405-2	Ration of basic salary and remuneration of women to men	ESRS S1 S1-16 §97 and §98	p. 61
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	ESRS S1 S1-17 §103 (a), §AR 103	p. 65
GRI 413: Local communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	ESRS S3 S3-2 §22; S3-3 §27 (b); S3-4 §AR 34 (c)	p. 70-72
413-2	Operations with significant actual and potential negative impacts on local communities	ESRS 2 SBM-3 §48 (c) i and iv and §AR 17; ESRS S3 §9 (a) i and (b)	p. 70-72, 84-85

GRI 414: Supplier social assessment				
414-1	New suppliers that were screened using social criteria		ESRS G1 G1-2 §15 (b)	p. 49
GRI 416: Customer health and safety 2016				
416-1	Assessment of the health and safety impacts of product and service categories		'Personal safety of consumers and end-users' is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	p. 24, 31, 52, 74-79, 83
416-2	Incidents of non-compliance concerning the health and safety of products and services		ESRS S4 S4-4 §35	p. 76-77
GRI 417: Marketing and labelling 2016				
417-1	Requirements for product and service information and labelling		'Information-related impacts for consumers and end-users' is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	p. 48
417-2	Incidents of non-compliance concerning product and service information and labelling		ESRS S4 S4-4 §35	There were no incidents of non-compliance concerning product and service information and labelling
417-3	Incidents of non-compliance concerning marketing communications		ESRS S4 S4-4 §35	There were no incidents of non-compliance concerning marketing communications
GRI 418: Customer privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		ESRS S4 S4-3 §AR 23; S4-4 §35	p. 29



For further information.
Visit www.scame.com ↗

We appreciate feedback from our stakeholders.
If you would like to contact us,
please write to esg@scame.com ↗