Sustainability Report 2025

GEWISS

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President letter to Stakeholders

Esteemed Stakeholders,
the phase we are experiencing is profoundly redefining the role of business: today, companies are being asked not only to generate economic value but **to make a concrete contribution to building a more balanced development model** capable of combining technological progress, social well-being and the protection of natural resources. For GEWISS, this responsibility is nothing new. It's a commitment we take on every day.

Leading a Group like ours, with 54 companies around the world and 3,300 employees, means making decisions that have **an impact beyond financial results**. It means being **mindful of the role we play** in relation to the people and territories in which we operate, and the wider society of which we are a part.

To do this, we have defined **a clear vision** and built **a coherent strategy** that guides our choices and ensures continuity with our history. It is a journey that evolves, **interpreting the complexity of the present with responsibility and facing it with concrete choices**. Our work is not about short-term goals, but about strengthening an increasingly robust and recognisable company known for the quality of the solutions and services it develops and **for the social impact it generates**.

The choices we have made all go in this direction. We have focused our energy and resources on **strengthening the managerial organisation, expanding our international presence** and guiding the growth of the Group through **the integration of new business realities**, which have enriched the Group's industrial skills and capabilities. At the same time, we have made significant investments in **digitalisation**: a key factor that not only enhances the value we bring to the market, but also transforms the way we work on a daily basis, **making processes** within the Group better integrated and more efficient.

But what makes, and will always make, the difference is people. Not only those who work day-to-day in the Group, but all the people who, in various capacities, interact with us: **collaborators, suppliers, partners, customers, institutions**.

The quality of the impact we make stems from these relationships, but is expressed, above all, through our attitude, sense of responsibility and the way in which each of us fulfils our role. When this happens, results follow. But most of all**, we build something that endures**.

This Sustainability Report details the achievements of 2025 and highlights the strength of a company measures its success not only in its **ability to grow**, but also by its ability to do so while staying **true to its values and generating lasting benefits** for all the territories and organisations we work with every day. That's why I want to thank everyone at GEWISS who make this journey possible through their work every day and their sense of responsibility, as well as all partners who **share with us the desire to build a more sustainable future**.

Because the future is not just something that happens: **it's the result of the choices we make every day**.

Fabio BOSATELLI
President POLIFIN - GEWISS

CEO letter to Stakeholders

Esteemed Stakeholders,
for GEWISS, the Sustainability Report is much more than just a reporting exercise. It is an opportunity to share the path we are forging and **to transparently assess our contribution to the major economic, technological, social and environmental transformations** of our time.

The environment in which we operate continues to be distinguished by rapid changes and increasing complexity: the geopolitical landscape, the energy transition, the evolution of urban infrastructure, the digitalisation of buildings and industrial systems are profoundly redefining the electrotechnical sector.

In this scenario, GEWISS has chosen to tackle the change with a clear approach: **to turn challenges into development opportunities** while strengthening our ability to **innovate and create shared value across the entire value chain**. Our journey is based on three tightly integrated dimensions: **People**, **Processes** and **Products**.

People are the driving force of our evolution. We continue to invest in the development of skills, safety and organisational well-being, believing that an inclusive and stimulating work environment is an essential condition for successfully addressing the challenges of the future.

Processes are the foundation on which we put our strategy into practice. The optimisation of industrial operations, digitalising of operations, a focus on energy efficiency and a systemic approach to continuous improvement enable us to grow and strengthen the resilience of our manufacturing model.

Finally, **there are the products and services through which GEWISS contributes to the development of increasingly smart, efficient and connected infrastructures and spaces**.

Our solutions for home & building automation, energy management, electric mobility and smart lighting are designed to support customers and communities as they transition to more sustainable energy models.

The growth of our industrial ecosystem, which has seen the addition to our Group of technological leaders such as **Performance in Lighting, Pulsar Engineering, Tvilight, Beghelli, Elmet** and **Verde21**, now enables us to offer an increasingly integrated value proposition tailored towards the needs of a rapidly changing market.

The 2025 Sustainability Report outlines this journey: **it is a concrete commitment made up of projects, achievements and improvement targets** for the near future that takes in every aspect of our organisation.

I would like to thank all the people in the GEWISS Group who contribute every day with passion, expertise and a sense of responsibility to the delivery of our strategy.

We recognise that the future will require increasingly bold choices. But we are equally convinced that by **working together, we will be able to turn these challenges into new opportunities for growth and shared value**.

Paolo CERVINI
CEO POLIFIN - GEWISS - COSTIM RE

① GENERAL INFORMATION

1.1 General information about the Sustainability Report

ESRS 2

1.1.1 General basis for preparation of sustainability statements

BP-1

The 2025 Sustainability Report (hereinafter also "Report", "Statement" or "Document") was drafted, for the second year and on a voluntary basis, based on the *European Sustainability Reporting Standards* (ESRS) introduced by the *European Financial Reporting Advisory Group* (EFRAG) and adopted by the European Union (EU) under the *Corporate Sustainability Reporting Directive* (CSRD). The CSRD has been implemented in Italy by Legislative Decree 125/2024, subsequently amended by Law of 8 August 2025 Nº 118.
Although, in light of the provisions of the conversion law, the GEWISS group (hereinafter also "GEWISS", "group", or "company") is not required to comply with the reporting obligation for the 2025 financial year, it has nonetheless decided to continue the journey already started in 2024 to progressively align with the ESRS provisions and aimed at increasing the level of compliance with the Standards and ensuring greater transparency and robustness of the data provided, also achieved by refining the data collection process.
In advance of the regulatory obligation, and in continuation with last year's report, this Document is guided by the reporting principles of the GRI Sustainability Reporting Standards – published by the *Global Reporting Initiative* (GRI) in 2016 and updated in 2021 – using them according to the "*with reference to*" option.
The reporting scope of this Sustainability Statement includes the parent company GEWISS S.p.A, with headquarters in Via Domenico Bosatelli 1, Cenate Sotto (BG), and all its fully consolidated subsidiaries. This scope is aligned with that of the group's 2025 consolidated financial statements.
In an update regarding the reporting scope for the 2024 financial year, the companies Tvilight, Intellikonnect and Elmet are now fully consolidated and the related environmental, social and governance data are included in this Document for the entire twelve-month period. The situation is different for Beghelli S.p.A. and all companies directly and indirectly controlled by it, which are included in the sustainability reporting scope for eleven months, similarly Verde21, consolidated from 31 May 2025, is included in scope for seven months. With reference to the latter two cases, where it was impossible to isolate with precision the relevant months, estimates and assumptions were made. Performance in Lighting Australasia Pty Ltd, Bettercity Srl, Ergyca Tracker 2 Srl and VDA Group S.p.A. do not fall within the scope of the 2025 Sustainability Statement, as they are included in the consolidated financial statements on a proportionate equity basis.
It should be noted that none of the subsidiaries included in the scope of consolidation fall within the cases for exemption from individual or consolidated sustainability reporting pursuant to Directive 2013/34/EU.
In addition, this Statement includes, to the extent available and reliable, information regarding the value chain, starting from the material impacts, risks and opportunities as identified through the double materiality analysis.
The 2025 Sustainability Statement was prepared with the technical-methodological support of KPMG Advisory S.p.A. and was presented and approved at the Board of Directors meeting held on 30/04/2026. The periodicity of the publication of the Document, also available on the group's website (www.gewiss.com) under the Sustainability section, is set to occur annually.
It should be noted that GEWISS has not omitted any information relevant to its environmental, social and governance performance regarding intellectual property, know-how or results of innovation.

Disclosures in relation to specific circumstances

BP-2

In order to allow the comparability of data and to better communicate its performance over the years, the GEWISS Group hereby discloses the data relating to the reporting period 1/01/2025-31/12/2025 and also provides, where possible, data relating to the previous year (1/01/2024-31/12/2024).
When reference is made to short-, medium- and long-term time horizons, it refers respectively to periods of one year, up to 5 years and beyond 5 years, in line with the provisions of paragraph 6.4 of ESRS 1.
Any changes in the data relating to the previous reference period, where the methodology and perimeter have remained unchanged, as well as any perimeter restrictions with regard to the individual data, and information relating to estimated data and/or that derives from indirect sources, are promptly reported at the same time as the data in question, within the chapters of the Document. In particular, in order to ensure reliable and consistent reporting, limited to specific cases, estimates were used by GEWISS where no complete or fully measurable data was available and were prepared using a conservative approach.
The information reported with reference to each reporting obligation and its *data points* depend on the results of the double materiality analysis updated during 2025 (see pages 36 - 43).

1.1.2

Corporate governance

GOV-1

The governance model of GEWISS S.p.A., the company at the head of an international group consisting of commercial and industrial organisations, is designed to ensure the implementation of its corporate strategy and, therefore, the achievement of set organisational objectives. The corporate governance also ensures maximum effectiveness and operational efficiency, contributing significantly to the creation of shared value in the medium to long term and operating with transparency in the interest of all stakeholders. In particular, the Governance model adopted by the Parent Company, in accordance with the provisions of the Articles of Association, follows the structure of a traditional model of administration and control and is divided into the following bodies:

Shareholders' Meeting

Board of Directors

Board of Directors, which in the reporting period consists of five members[1] including the Chairman, the Chief Executive Officer and three Directors. Of these, 4 are executive and 20% are independent. The Board of Directors, on which women represent 20%[2], defines the strategic and organisational guidelines of the group, verifying the adequacy of the organisational structure and the effectiveness of the control systems necessary to monitor the progress of corporate management. On a quarterly basis, the Board conducts analysis, sharing and approval of annual budgets and strategic, industrial and financial plans, as well as monitoring the overall progress of management, related risks, the governance and compliance system and the most relevant operations for GEWISS. All Directors meet the requirements of integrity, professionalism and good repute laid down by current legislation and regulations.

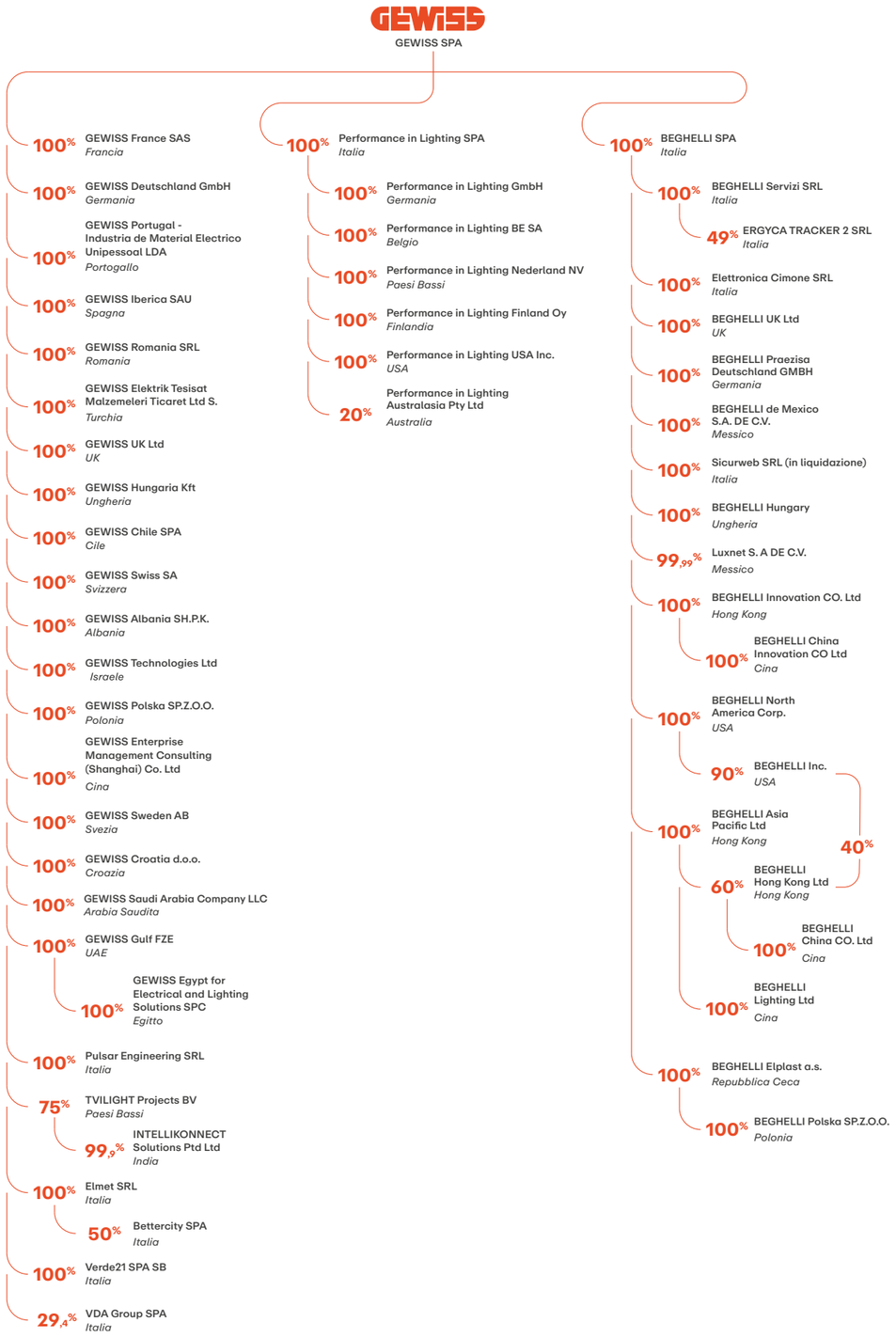
Board of Statutory Auditors

The Board of Statutory Auditors, composed of 5 members (3 effective auditors and 2 alternate auditors), with women accounting for 20% of its membership, is the body responsible for overseeing compliance with the law and the Articles of Association, compliance with the principles of proper administration and the adequacy of the organisational, administrative and accounting structure adopted by the company. Its responsibilities also include overseeing the financial reporting process, assessing the effectiveness of internal control and risk management systems, and the statutory audit of the annual and consolidated accounts.

GEWISS S.p.A. also has an Organisation, Management and Control Model, as referred to in Legislative Decree 231/2001, which provides for the appointment of a Supervisory Board, composed of two internal members and an external member (the Chairperson). The Supervisory Board meets the requirements of autonomy, independence, integrity and professionalism; its members also possess specific expertise in the relevant fields (regulation, compliance and supervision). The Supervisory Board is responsible for monitoring, gathering and reporting to the Board of Directors any irregularities or breaches of the Organisation, Management and Control Model, as well as breaches of the principles set out in the Code of Ethics, the Anti-Corruption Policy and, more generally, in the corporate regulatory and documentary framework.

1 Italian law does not provide for forms of collective representation of workers within corporate bodies; therefore, there are no workers' representatives on the Board of Directors.

2 According to the indicator for Principal Adverse Impacts (PAI) defined in the Commission Delegated Regulation (EU) 2022/1288 supplementing Regulation (EU) 2019/2088 (Sustainable Finance Disclosure Regulation - SFDR), the percentage of women compared to men is 25%.



As of 31 December 2025, the GEWISS Group is structured as indicated above.

Sustainability governance

GOV-2

To ensure the allocation of clear and effective responsibilities for sustainability, as well as ensuring the correct management of the group's relevant impacts, risks and opportunities, GEWISS has a specific Sustainability Governance, structured as follows:

- The **CEO** of GEWISS, leads the sustainable development of the group by identifying new areas for improvement, setting the relevant targets in full alignment with the corporate strategic development, and receiving periodic updates on projects from the Sustainability Director;
- The **Sustainability Director**, periodically presents projects, results and the sustainability strategy proposal to the CEO and pursues the monitoring and achievement of concrete and measurable performance objectives while also stimulating sustainability awareness throughout the group.

The list of sustainability issues that emerged as material for GEWISS in 2025, and the respective impacts, risks and opportunities (IROs), is shown in the section on pages 38–40 and was presented to and validated by the Board of Directors on 30 April 2026, together with the Sustainability Statement.

GOV-3

The company integrates **sustainability performance indicators** within management incentive systems, linking a variable share of compensation to the achievement of ESG objectives relevant to the business model and business strategy. These goals are set annually, monitored through measurable and verifiable metrics, and help strengthen the alignment between economic and financial performance and sustainable long-term value creation.

Statement on Due Diligence

GOV-4

ESRS reporting standards define due diligence as the process by which a company **identifies, prevents, mitigates** and **accounts for** the actual or potential negative impacts generated by its activities and the value chain. While this process does not impose any obligations of conduct or changes to corporate body roles, it can be used as a reference to guide the assessment of relevant impacts, risks and opportunities.

The GEWISS Group does not currently have a formalised and structured *due diligence* process. However, initiating sustainability reporting is the first step towards developing a systematic approach that is progressively aligned with European standards. This Document therefore constitutes an initial attempt to align key elements of the due diligence with current and reported practices, in support of a more comprehensive and integrated future development.

Core elements of due diligence	Paragraphs in Sustainability Statement
Embedding due diligence in governance, strategy and business model	Sustainability Governance [GOV-2] [GOV-3] Material impacts, risks and opportunities and their interaction with strategy and business model [SBM-3]
Engaging with affected stakeholders in all key steps of the due diligence	Sustainability governance [GOV-2] Interests and views of stakeholders [SBM-2] Process to identify relevant material impacts, risks and opportunities [IRO-1] Processes for engaging with own workforce about impacts [S1-2] Processes for engaging with value chain workers about impacts [S2-2]
Identifying and assessing adverse impacts	Process to identify relevant material impacts, risks and opportunities [IRO-1] Material impacts, risks and opportunities and their interaction with strategy and business model [SBM-3]
Taking actions to address those adverse impacts	Actions related to climate change [E1-3] Actions related to resource use and circular economy [E5-2] Actions related to own workforce [S1-4] Actions related to value chain workers [S2-4] Sustainable supply chain and management of relationships with suppliers [G1-2]
Tracking the effectiveness of these efforts and communicating	Energy consumption and mix [E1-5] Total GHG emissions [E1-6] Resources inflows [E5-4] Resources outflows [E5-5] Own workforce metrics [S1-6, S1-7, S1-8, S1-9, S1-10, S1-11, S1-12, S1-13, S1-14, S1-15, S1-17] Confirmed incidents of active or passive corruption [G1-4]

1.2 The GEWISS Group and sustainability

1.2.1 Strategy, business model and value chain

SBM-1

Founded in 1970 with the revolutionary intuition of using technopolymers in electrical installations and guided by the values of integrity, a culture of excellence and sustainability, GEWISS is now the largest Italian corporation in the electrical engineering sector.
Ongoing investment in research and development, training for all personnel and the enhancement of production facilities has enabled GEWISS to establish itself as a market leader in the production of solutions and services for home & building automation, energy protection and distribution, electric mobility and intelligent lighting. Each product is conceived and developed to provide a solution for all the different applications: from residential to industrial, from sports facility to city landscape, from hospitality to office and even reception, healthcare and transport sectors. It is a flexible and scalable offer, with connected devices that communicate with one another to create customised solutions for any requirement.
Following the acquisition of Performance iN Lighting, a leading international lighting company Pulsar Engineering, a pioneer in building automation technologies, Tvilight, a renowned brand in the intelligent lighting industry, Elmet, a global energy service company (ESCo), Verde21, a specialist in photovoltaic design solutions, and Beghelli, a historic Italian brand specialising in emergency lighting and safety solutions, the GEWISS Group now stands as an organisation with approximately 3,300 employees and 54 industrial/commercial/service companies and production sites that ensure its presence in over 100 countries worldwide. The three-dimensional management model, Geographic Clusters, Business Units and Sales Channels – and the focus on innovation both in terms of product/service offer and in the increasingly digitalised processes and business models that characterise the Gewiss group – have enabled significant growth in turnover in recent years.
Key to GEWISS' international success are its people. The group has 3,297 employees in three main regions, distributed as follows (see pages 86–95 for more information on employees).

€ 811 mln
turnover 2025
turnover gross of customer bonuses, cash discounts and other variable costs directly decreasing sales

~3,300 employees

100+ Countries

54 industrial/ commercial/service companies

1 centralised logistics hub managing shipments across Europe

Employees as of 31.12	2025	2024
ITALY	1,928	1,383
EUROPE[3]	920	761
REST OF THE WORLD[4]	449	70
TOTAL	**3,297**	**2,214**

3 The Europe category includes the following countries of the group: Albania, Hungary, Poland, Romania, Belgium, France, Croatia, Germany, Switzerland, Portugal, Sweden, United Kingdom, Czech Republic, Spain, Finland, Netherlands and Turkey.

4 The Rest of the World category includes the following countries of the group: USA, Chile, China, Egypt, United Arab Emirates, Israel, Mexico, Hong Kong and India.

Business units

GEWISS' entrepreneurial history is based on a strong capacity to **innovate**, with continual investments in research and development, training for all staff, and the enhancement of manufacturing facilities, in order to interpret the needs of the present and envisage the best solutions for the future. For GEWISS, innovation is the vehicle for meeting stakeholder needs, identifying optimised solutions both in terms of materials and the industrial technologies and processes that connect people and things to improve safety and quality of life.

In this context, the GEWISS offer extends across a wide range of solutions and services for *home & building automation*, energy distribution and protection, electric mobility, and smart lighting.

These solutions are organised into specific Business Units, each specialising in the design and production of targeted categories of products/services. The following is an overview of the key solutions offered.

Installation

The **"Installation" Business Unit** is at the heart of the GEWISS offer and includes systems for connection, distribution, isolation and automation, including:

- systems of sockets, plugs and interlocked sockets compliant with international standard IEC 60309, wired and unwired panels compliant with EN 61439, as well as solutions for the isolation and control of user loads;
- distribution boards, junction boxes, special enclosures for surface and flush mounting designed to meet every possible need;
- corrugated and rigid conduits, trunking, cable trays for cable distribution and for installing the electrical system.

In continuity with previous years, several projects have moved forward based on the continual research into and evaluation of new materials and technologies for both the product and its packaging, in order to improve performance in terms of sustainability while ensuring high performance standards. In this context, it's worth noting that, in 2025, **Product Environmental Profile (PEP Ecopassport®)** certifications were obtained for the full range of metal cable trays **BFR**, **BRX** and **BRN** ranges as well as certification for **rigid** and **PVC conduits**, continuing the multi-year path aimed at obtaining further environmental product declarations for "Installation" solutions. In addition, accessories for *halogen-free* rigid pipes, the Maviquick cable-tray fixing system and the new range of aluminium disconnectors were released, to improve installation flexibility for professional users.

Energy

The **"Energy" Business Unit** offers customised and reliable solutions for energy management and distribution, in any operating conditions and application context. The proposed solutions guarantee the protection of systems, connected devices and people, thanks to the use of modular and enclosed devices, as well as panels and cabinets for electrical distribution. The goal is to create technologically advanced protection systems that ensure quality, safety and functionality in every application.
Within the roadmap for the development of sustainable products, there are noteworthy product concepts and solutions aimed at efficient energy management and informed and optimised consumption in residential, commercial and industrial settings. Furthermore, during 2025, an additional Life Cycle Assessment study was launched on the **Autotest** and **ReStart** range, which will conclude during 2026.

Building

With reference to the **"Building" Business Unit**, the offer includes a full range of smart building and home management solutions, integrated into the Internet of Things ecosystem. Among these, the systems of *Home & Building Automation* stand out, enabling coordinated control and management of residential and professional spaces.

Again, on the topic of innovation, 2025 marked a significant acceleration in product development. The activities were focused on extending the range, with the introduction of solutions aimed not only at further increasing both functional and aesthetic performance, but above all aimed at reducing environmental impact. Along the same lines, a major enhancement of the *Home&Building PRO* offer was initiated through the development and integration of new KNX Secure products.

The acquisition of Pulsar Engineering in 2024 and the *ThinKNX* platform fits strategically into this context of technological growth. This operation also enabled an aligned integration of the other products from the GEWISS ecosystem, resulting in a range of integrated solutions capable of managing systems as a whole, maximising energy efficiency and ensuring unified supervision.

Lighting

The **"Lighting" Business Unit**, including the BEGHELLI, PERFORMANCE iN LIGHTING and TVILIGHT brands, is focused on providing advanced technologies for smart lighting, emergency lighting, photovoltaic systems and safety devices. The offer includes:

- smart lighting solutions based on LED and IoT technologies;
- emergency lighting systems and safety signs;
- photovoltaic systems with storage systems;
- Wi-Fi devices for the smart home and for personal and home safety.

Beghelli emergency lighting solutions are designed in accordance with the ongoing regulatory updates and meet the latest technical and legislative requirements. The focus is on simplifying maintenance and system testing activities through products equipped with self-testing and automatic monitoring systems. Even the general lighting solutions are developed to ensure maximum energy savings by integrating features such as *daylight dimming* (autodimmer) and the option to configure automatic systems.
With regard to devices dedicated to the safety of the elderly, in 2025 Beghelli updated the *Salvalavita Phone* range to adapt it to the requirements of the European Ecodesign 2025 (Regulation (EU) 2023/1670), which introduces more stringent standards in terms of durability, repairability and transparency for mobile phones marketed in the European Union. The actions taken involved enhancing the resistance and durability of the devices, and ensuring greater protection for consumers.
WIN PRO L3 was launched in 2025: it is the new PERFORMANCE iN LIGHTING sports floodlight designed to promote a more environmentally friendly lighting model. The product combines elevated energy efficiency, thermal management optimisation, and carefully selected components to reduce consumption and extend its life. Using high-transmittance materials and advanced optical solutions, it maximises light output while limiting energy wastage. In addition, the improved weight-to-light ratio reduces the impact of installation and logistics activities, leading to more responsible use of resources. Overall, WIN PRO L3 is a solution that integrates high performance with a focus on environmental impacts throughout the life cycle.

Mobility

Finally, the **"Mobility" Business Unit** includes the electric vehicle charging offer under the JOINON brand, which provides both the technology infrastructure for the product and complete service management, including technical support and maintenance. The offer covers the entire charging ecosystem, from dedicated stations to the smartphone and tablet app, with smart unit management capabilities.
2025 also saw the launch of the new range of I-CON EVO *wallbox* and the improvement of the user experience, thanks to the introduction of numerous new features across the entire product portfolio. The JOINON solution is also enhanced with innovations that improve connectivity, safety and user experience. Finally, the range of DC stations has been expanded, with power now reaching up to 480 kW.

To date, the portfolio includes more than 600 active industrial property titles, protecting the wide range of GEWISS products. During 2025, 20 new IP titles were filed, of which 9 are invention patents and 11 design models. In the same year, 8 new IP titles were obtained: 5 patents and 3 design models.

The value chain

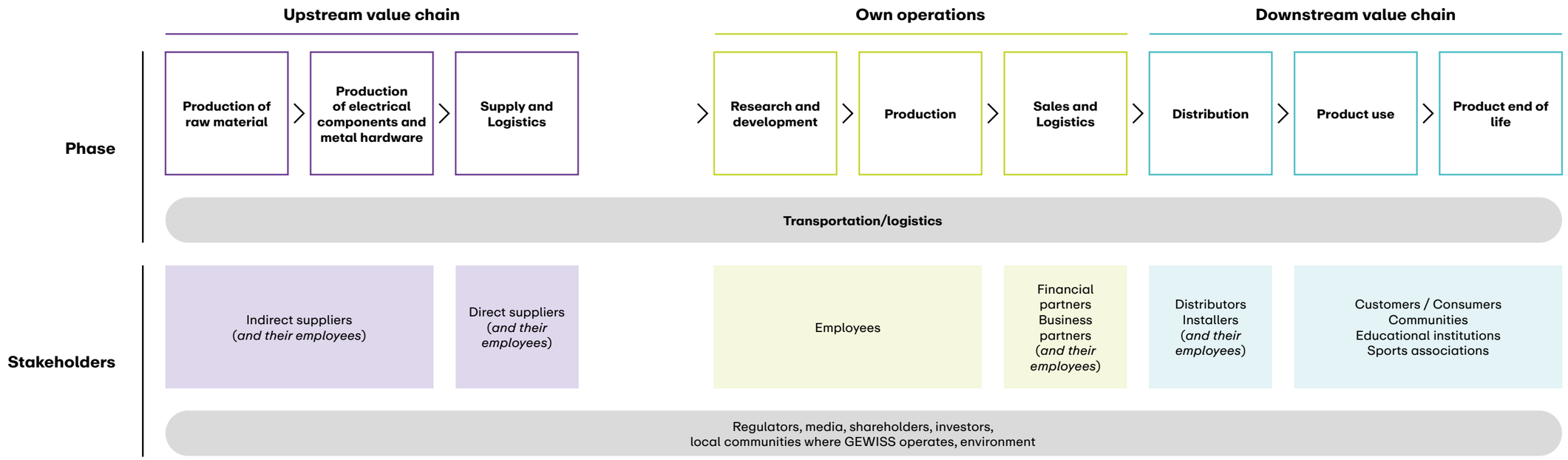
The GEWISS value chain is developed through strategic activities aimed at ensuring quality, innovation and, where possible, a lower environmental impact of the solutions offered. The process begins upstream, with the supply of raw materials – primarily plastic and metal – from selected and specialised suppliers to ensure reliability, safety and compliance with regulatory standards. In addition to these supplies, there are electrical components and metal fixings. All incoming materials intended for production processes are distributed to the group companies through logistics partners, mainly by road and, in part, by sea.

With regard to its own operations, GEWISS operates design, development and production activities through moulding, extrusion and assembly processes. Research and development plays a crucial role, with a particular focus on technologies capable of ensuring energy efficiency, safety and innovation. The manufacturing phase integrates automation and rigorous quality controls aimed at reducing waste and optimising processes, in compliance with the highest safety standards for products and workers. Compliance with IEC, CENELEC and CEI (Comitato Elettrotecnico Italiano [Italian Electrotechnical Committee]) regulations, where applicable, and testing dedicated to assessing impacts on customers' health and safety ensure reliable performance. The company also invests in

pre- and post-sales support services, providing technical support and training activities to maximise product use throughout their life-cycle. Logistics is a common factor of all activities in the value chain, from upstream to downstream, and plays a key role. Effective management of distribution flows enables the group to ensure rapid delivery times to end customers, including specialist installers and distributors.

GEWISS' value chain continues downstream with the distribution of products through a structured network of business partners. After use by professional installers, businesses and individuals, end-of-life management takes over. The group pays more and more attention to designing recyclable or reusable products and components. In addition to providing customers and consumers with useful information for separate waste collection, to enable the start of subsequent recovery and recycling operations, GEWISS has participated for many years in consortia dedicated to the management of waste deriving from packaging materials and end-of-life accumulators, batteries and products.

All the stakeholder categories of the GEWISS group play a key role along the organisation's value chain. The model developed by the company aims to ensure transparency and facilitate the engagement of the stakeholders throughout the entire production and operational process.



Business model

GEWISS' business model drivers are based on the **MInDS framework**, which includes four fundamental pillars: **Managerial paradigms**, **Internationalisation**, **Digitalisation** and **Sustainability**. "Managerial paradigms" means clear goals, valuing talent, and being open to diversity, inclusion and new challenges. "Internationalisation" implies a global vision with a local approach, focusing on speed and excellence, while "Digitalisation" represents the path towards increasingly digital solutions, both in industrial processes and in the services offered to the market. Finally, "Sustainability" is defined as a daily commitment that involves the entire value chain, while considering the expectations of all stakeholders. Through the pillars of the business model, GEWISS is able to make the best use of the *input* needed to generate value (*output* and *outcome*).

Natural resources – including fossil fuels and renewable energy – raw materials, human resources (with a focus on the company's own workforce), financial resources necessary for the natural development of the company, and the social context are among the main ***inputs*** for the group. The ***outputs*** generated by GEWISS are relevant to both external stakeholders, through quality products and a sustainable value chain, as well as internal stakeholders, ensuring a strong business and an ongoing focus on talent. Through its activities, GEWISS is committed to increasing the positive effects (***outcomes***) and minimising any negative effects, measuring its contribution to achieving the Group's priority Sustainable Development Goals (SDGs).

Vision

To be a benchmark company in the industry promoting **meaningful innovations for society**.

Mission

Creating value for our customers and our team by offering innovative and scalable solutions for buildings, industry and infrastructure, connecting people and things and improving safety and quality of life, guided by the values of **integrity**, a culture of **excellence** and **sustainability**.

Values

GEWISS is guided by the values of integrity, a culture of excellence, and sustainability, and is intent on developing its business by focusing on a balance between economic-financial, social and environmental responsibility.

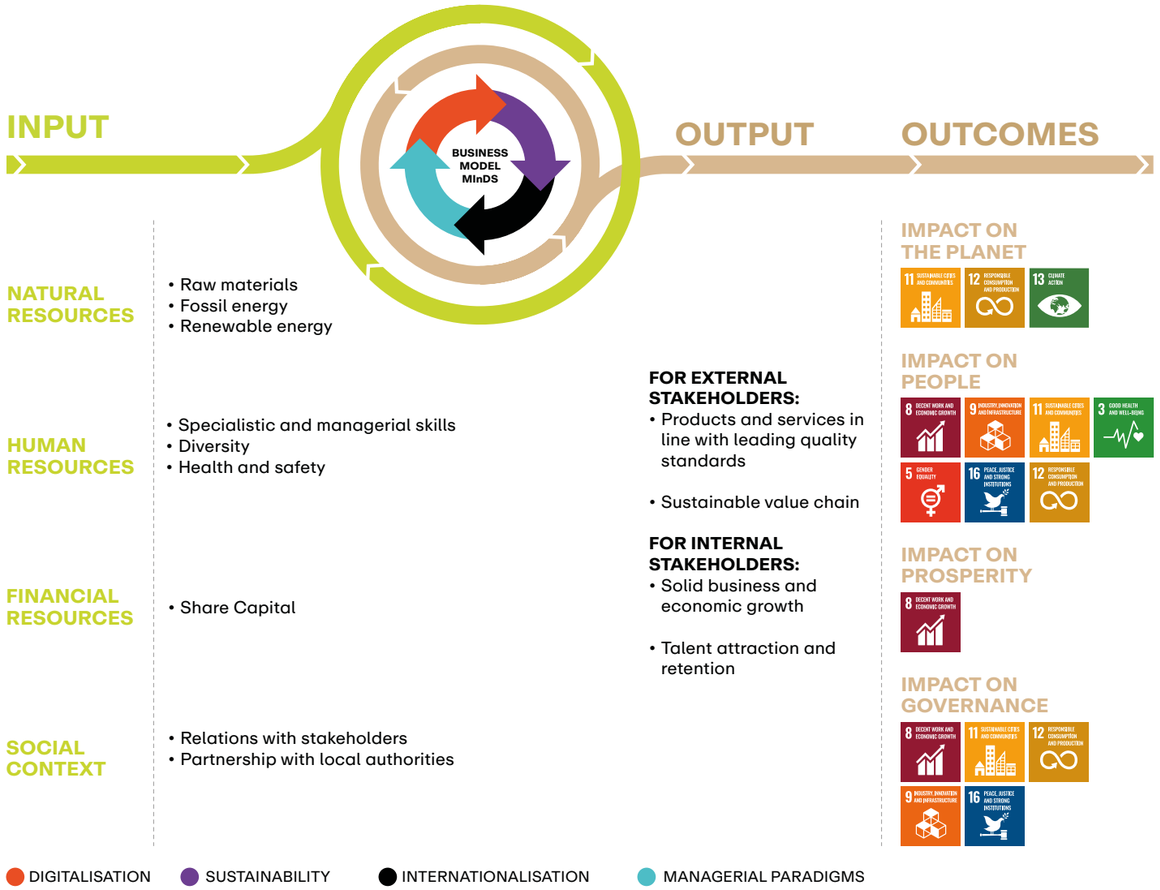
For us integrity is the base on which co-workers, customers and stakeholders build **relationships of trust**. Integrity means being **accountable, reliable and driven by strong ethical principles**.

Our culture of excellence is driven by a relentless tension to improve and achieve challenging goals, every day creating something better than the day before, exploring innovative solutions and enhancing our potential.

We act **to reduce waste** and manage efficiently human, natural and financial resources. We aim to create value for our people, **customers, communities and future generations**.

Behaviours

- We are **ACCOUNTABLE**;
- We are **PRAGMATIC**;
- We are **CUSTOMER ORIENTED**;
- We are **INNOVATIVE**;
- We are **EFFECTIVE COMMUNICATORS**;
- We are **INCLUSIVE**;
- We are **COOPERATIVE**;
- We are **TALENT AMPLIFIERS**.



The GEWISS Sustainability Roadmap

GEWISS's approach to sustainability recognises strong cohesion and synergy with the Corporate Mission. The group's goal in its day-to-day business is to create shared value for all stakeholders along the value chain in the territories in which it operates, minimising negative impacts on the environment and people, managing and mitigating risks, and amplifying positive impacts and opportunities.
To deliver on our commitments to develop a responsible business model, GEWISS is committed to:

- **developing innovative products**: applying the principles of eco-design and investing in research, development and strategic collaborations;
- **ensuring transparency and customer satisfaction**: providing stakeholders with clear information about their sustainability performance and focusing on their full satisfaction;
- **fostering a circular economy and reducing waste**: developing processes, products and services that respect natural resources and minimise waste throughout the life-cycle.

In addition, GEWISS, in sharing the ambitions of the United Nations Sustainable Development Goals (SDGs) and supporting its contribution to their achievement, it has defined a series of programmes defined by specific initiatives within its **Sustainability Roadmap**. Each Roadmap programme includes numerous initiatives that enable improvements in sustainability by contributing more or less directly to the management of the sustainability impacts, risks and opportunities considered relevant to the group.

Every year, when setting up the operational plan for the following financial year, GEWISS refreshes its Sustainability Roadmap. The priority projects identified each year are developed and periodically re-evaluated to define the result and contribution they have made to the sustainable development of the GEWISS group. In 2025, meetings were held with the representatives of the companies acquired by the group during the year in order to identify initiatives aimed at improving sustainability performance to be included in the Sustainability Roadmap for 2026.

Each Sustainability Roadmap project has a responsible business function and, where necessary, an allocated budget. The Sustainability team, coordinated by the Sustainability Director, periodically monitors the progress of projects.
In addition, the Sustainability Roadmap programmes are defined in line with and inspired by the **three Sustainability Pillars** defined in the **United Nations report, "Our Common Future"**.
The progress of initiatives in 2025, and any progress going forward, are detailed at the beginning of each chapter in accordance with the theme, while an overview of the programmes established is provided below, the titling of which has been revised during 2025 to extend the scope of the subject covered by each programme.

ESG Pillar	Programs	SDGs of major focus
Environment	Work for climate protection Improve energy efficiency Optimise waste management and promote circular economy initiatives	13 CLIMATE ACTION 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 11 SUSTAINABLE CITIES AND COMMUNITIES
Social	Ensure employee satisfaction and a fair, safe and inclusive workplace Ensure customer satisfaction Engage local communities to create shared value	3 GOOD HEALTH AND WELL-BEING 5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 16 PEACE, JUSTICE AND STRONG INSTITUTIONS 11 SUSTAINABLE CITIES AND COMMUNITIES
Governance	Ensure ethics and compliance Promote innovation and urban regeneration through the development of sustainable products and solutions Improve internal processes efficiency Develop a sustainable supply chain	8 DECENT WORK AND ECONOMIC GROWTH 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 16 PEACE, JUSTICE AND STRONG INSTITUTIONS 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 11 SUSTAINABLE CITIES AND COMMUNITIES

1.3 Interests and views of stakeholders

SBM-2

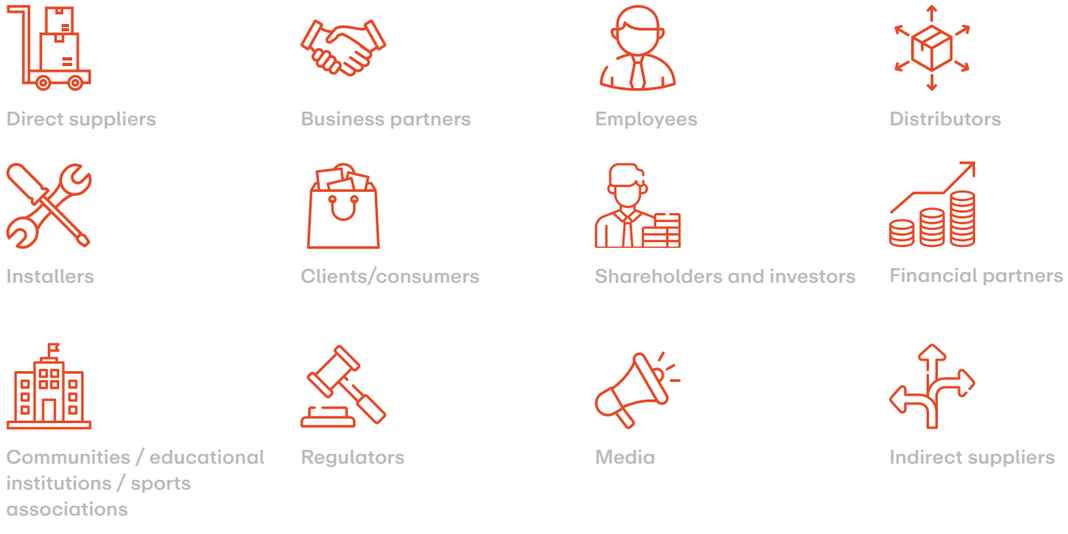
GEWISS has initiated a process in 2023 to identify the most relevant stakeholder categories, taking into account three key variables:

Influence
if they have an impact on the Company's or another stakeholder's strategic or operational decision-making;

Dependency
if they are directly or indirectly dependent on the company's activities or if the company is dependent on them in order to operate;

Continuity
if they have ongoing and frequent operational, financial, social or environmental relationships with the company.

This analysis led to the identification of 12 stakeholder categories, which are illustrated below:



Over time, GEWISS has built a continuous dialogue with its stakeholders, both internal and external, which enables the company to consider a wide range of different perspectives and points of view when making strategic decisions, thereby effectively guiding its actions and initiatives. It is thanks to this open communication that GEWISS is able to continuously monitor stakeholder needs and expectations, addressing any issues in a timely and targeted manner.

To ensure an effective interaction, the group has developed communication channels dedicated to each stakeholder category, responding specifically to their needs and circumstances, in order to conduct its business in a sustainable, fair and responsible manner, and minimising environmental and social impacts.

Employees' involvement takes place through periodic surveys administered at the close of staff initiatives and through recurring training and information sessions. Points of contact are facilitated by the Intranet and the sending of newsletters, which ensure a constant flow of updates on topics of interest relating to company life and initiatives organised for GEWISS people. The results of these listening tools help to set priorities on the subjects of work organisation, skills development, people's well-being and human rights protection, directly influencing the strategy and evolution of the business model.

For external stakeholders, GEWISS has developed several channels of communication across the entire value chain. The Group establishes strategic partnerships with **suppliers** and organises frequent on-site visits. In addition, the Supplier Code of Conduct sets forth a series of ethical and operational principles that GEWISS shares with all those it interacts with along the supply chain. Constant interaction is also maintained with the group's **business partners**, with **customers**, **distributors** and **installers**, and includes regular meetings and visits to the GEWISS Experience Center, with the aim of adapting commercial strategies to the needs of the market. The information gathered assists the company in directing the development of innovative products, services and solutions, guiding the development of the offer and contributing to the definition of market strategies. The company is committed to responding to questions and requests from customers and suppliers, both in relation to the sustainability approach at a corporate level and to the environmentally friendly performance of products, thus contributing to building and maintaining transparency with its stakeholders.

Dialogue with **local communities** is equally structured. GEWISS understands its social and economic role in the context in which it operates, committing to periodically promoting initiatives aimed at increasing the well-being of people and the environment. Interactions with communities and local stakeholders help identify social impacts and opportunities for shared value creation, supporting the group in defining initiatives and projects that can address the needs of the context.

With regard to **collaborations** with the research and innovation sector, in 2025 the *Open Innovation* journey continued in collaboration with the "Startup Intelligence" Observatory of the Politecnico di Milano, which began in 2023. The activity enables us to maintain an active dialogue with innovative organisations relevant to our business sectors and projects, helping the company to identify emerging opportunities and accelerate the development of increasingly innovative solutions in line with market evolution.

In regard to the collaborations with the **research and innovation sector**, in 2025 the programme continued with the **ASAP Service Management Forum** – the leading network in Italy for research and the dissemination of servitisation and service management practices in the manufacturing industry – and with the Department of Management, Information and Production Engineering of the University of Bergamo, through the CREO Lab sessions dedicated to Artificial Intelligence and Digital Technologies.

The activities have enabled a structured dialogue with the academic and applied research sectors, supporting the company in the exploration of AI-based solutions for internal process optimisation and development, with a focus on the creation of service-oriented business models that align with the challenges of digitalisation and industry transformation.

Participation in trade associations

The group is an important player in the electrical and electronic sector, actively engaged both internationally and nationally in the definition of standards and policies that support innovation and competitiveness of the sector. The major organisations that GEWISS is a member of are outlined below.

On an international level, GEWISS participates in:

- **CECAPI**: the European Committee of Electrical Installation Equipment Manufacturers that brings together and represents the manufacturers of electrical and electronic equipment for domestic and tertiary use. Its scope is to promote and develop the collective technical, industrial, economic and political interests of European industry in the sector;
- **CENELEC**: The European Committee for Electrotechnical Standardisation is a European body that develops technical standards for the electro-technical, electronic and telecommunications sector in European countries;
- **IEC**: the IEC (International Electrotechnical Commission) is an international organisation that develops and publishes global standards for electrical, electronic, and related technologies, including technologies for energy generation, transmission, and distribution;
- **LightingEurope**: an organisation that represents manufacturers, companies, national associations and other entities in the lighting industry in Europe;
- **CharIN**: leading global association with more than 300 members, dedicated to advancing standards in the field of electric vehicle (EV) charging systems of all types and in as many parts of the world as possible.

In Italy, the company is an active member of:

- **ANIE**: The National Federation of Electro-technical and Electronic Companies (Federazione Nazionale Imprese Elettrotecniche ed Elettroniche) is one of Italy's most important organisations in the category. It is part of Confindustria, the leading business federation in Italy. It counts among its members around 1,300 companies in the electro-technical and electronic sector, supplying state-of-the-art technology systems and solutions;
- **ASSIL**: The National Association of Lighting Manufacturers (Associazione Nazionale Produttori Illuminazione). This Italian association is part of ANIE, and represents companies that manufacture equipment and electrical components for lighting, light sources and LEDs, operating on the Italian market;
- **Prosiel**: The Association for the Promotion of Electrical Safety (Promozione della Sicurezza Elettrica) is a non-profit at the forefront of promoting a culture of electrical safety and innovation, whose members are main players in the electrical supply chain;
- **CEI**: The Italian Electrotechnical Committee (Comitato Elettrotecnico Italiano) is a non-profit responsible for technical standardisation in the field of electro-technology, electronics and telecommunications at a national level, and is a direct participant in the corresponding European (CENELEC) and international (IEC) standardisation organisations.

1.4 Double materiality analysis

1.4.1 Process to identify relevant material impacts, risks and opportunities

IRO-1

Since 2024, GEWISS has progressively aligned its double materiality assessment process with that required by the *European Sustainability Reporting Standards* (ESRS), enabling it to identify the impacts, risks and opportunities (IROs) relevant to the group.
More precisely, double materiality analysis is the process by which an organisation identifies sustainability issues relevant for reporting purposes, jointly considering two separate and complementary perspectives: *impact materiality* and *financial materiality*.

Impact materiality focuses on identifying the impacts that the group generates, or could potentially generate, on the environment and people, arising both from the organisation's activities and from the upstream and downstream value chain.

Financial materiality, integrated into the materiality analysis since 2024, looks at the aspects relating to the identification of risks and opportunities – i.e. aspects arising from environmental, social or governance issues – that can have a negative or positive effect, respectively, on the asset-financial situation, economic result, financial flows and access to financing or cost of the group's capital.

During 2025, the process was updated to reflect the major changes in the scope of GEWISS, as well as to incorporate the most significant developments arising from the relevant context and from comparisons with comparable operators in the sector. The methodological approach adopted has remained unchanged, and is structured in the following stages, as set out in the guidelines of the *European Financial Reporting Advisory Group* (EFRAG) "*IG1: Materiality Assessment Implementation Guidance*".

Context analysis

An analysis was conducted, reviewed in 2025, of GEWISS' internal and external context, based on **corporate documents** – including the Consolidated Financial Statements – and the characteristics of the group's companies, the geographic areas in which they operate, and the related business relationships. The acquisitions made during the 2025 financial year were a central element of the review, enabling the identification of the specific impacts, risks and opportunities of the newly integrated businesses. At the same time, a benchmark analysis enabled the examination of sustainability issues considered relevant by companies operating in the group's key sectors, including suppliers, customers and recognised best practices. The evolving ESG **regulatory framework** and key emerging trends, drawn from **scientific publications** and **industry standards**, were also evaluated to obtain a comprehensive and up-to-date view of the main sustainability issues most relevant to GEWISS.

Identifying impacts, risks and opportunities

The evidence from the context analysis was related to the themes and sub-themes provided in the Application Requirement 16, Appendix B of ESRS 1, enabling the definition of a **preliminary list** of potentially relevant impacts, risks and opportunities for GEWISS. In most cases, the identified impacts highlighted related risks and/or opportunities, and vice versa. Based on the results of the industry benchmark updated in 2025, new IROs were also proposed in order to align the analysis with changes in the internal and external context. The consolidated and updated list of IROs was then finalised and validated by the Sustainability team of the Quality, Safety and Environment department.

Assessment of relevant impacts, risks and opportunities

During 2024, each IRO was initially assessed by the Sustainability team and the Administration, Finance and Control department. Subsequently, the assessment was extended to representatives of the main business departments, based on their respective areas of competence, through thematic workshops dedicated to the environmental, social and governance areas. In 2025, the Sustainability team confirmed the assessments of the IROs already present in the previous year's analysis and evaluated the new IROs, refining the sustainability issues relevant to the group, in line with the criteria and assessment scales already adopted.

In accordance with the ESRS, the impact assessment took into account several factors, in addition to the time horizon in which such impacts are expected to occur: the **scale**, the **scope** and the **irremediable character** (for negative impacts), as well as the **likelihood** in the case of potential impacts. The magnitude expresses the extent of a benefit generated by a positive impact or the severity of a negative impact, the scope indicates the extent of the impact, and the irreversibility measures the extent to which a negative impact can be remedied. Risks and opportunities were assessed taking into account not only the **likelihood**, but also the **magnitude of the financial impact**.

Each variable was rated based on the scales defined by the group. IROs were identified and assessed without considering mitigation actions, as required by the "*IG1: Materiality Assessment Implementation Guidance*". The assessment also considered the point along the value chain where the impact, risk or opportunity arises: within company activities and/or in the upstream and/or downstream value chain.

To determine the sustainability issues relevant for reporting purposes, the results of the assessments were represented in two distinct *heatmaps*: one dedicated to impacts and the other to the risks and opportunities. In both cases, the materiality threshold was set in the medium-high and high materiality ranges.

The double materiality analysis led to the identification of a total of **28 material IROs**. The review carried out in 2025, compared with the previous period, highlighted a new risk related to energy price volatility in the context of climate change; a potential negative impact on workers in the value chain in relation to human rights; a risk relating to the quality and reliability of the information provided to consumers; a potential negative impact related to supplier payment practices, particularly of SMEs. The positive impact on local communities which had previously been reported but not considered material, has now been recognised as having greater relevance.
The results of the double materiality analysis, following the assessments carried out, were finally presented to the Board of Directors for validation on the occasion of the presentation of this Sustainability Statement.

Material IROs for ESRS	Category	Sub-topic	Sub-sub-topic	Upstream value chain	Own operations	Downstream value chain	Time horizon [5]
E1 - Climate change							
Production of direct and indirect GHG emissions related to the group's buildings and production facilities and the value chain	Actual impact	Climate Change Mitigation	-	●	●	●	Short term
Development and implementation of innovative solutions that ensure energy efficiency, helping to fight climate change	Actual impact	Energy	-		●		Short term
Access to new market segments through the development and distribution of products enabling the energy transition	Opportunity	Energy	-		●	●	Medium term
Failure to develop innovative solutions could result in reputational damages and a decrease in the value/market share for the company	Risk	Energy	-		●	●	Long term
Risk related to volatility in energy costs and the resulting impacts on business continuity, influenced by market dynamics such as the evolution of the energy mix and transition policies towards sources with a lower environmental impact, which may lead to an increase in operating costs and an impact on the group's margins	Risk	Energy	-	●	●		Medium term
E5 - Circular economy							
Production of hazardous and non-hazardous waste directed to disposal rather than recovery	Actual impact	Waste	-	●	●	●	Short term
Increased use of plastic materials of recycled and recyclable origin, facilitating a minimal use of virgin plastic	Actual impact	Resource inflows	-	●	●		Short term
Design and development of products that increase the principles of circularity, including durability and repairability, supporting the circular economy	Actual impact	Resource outflows	-	●	●		Short term
Increased operating costs due to the introduction of new regulatory requirements concerning the use of industrial products and processes, which may require the use of more expensive raw materials or the adaptation of internal processes	Risk	Resource inflows	-	●	●		Medium term
Risk of rising prices of strategic raw materials, accompanied by increased competition between sectors for sustainable raw materials, such as recycled plastics	Risk	Resource inflows	-	●	●		Medium term
S1 - Own workforce							
Equity and equal treatment regardless of gender at every stage of career and employment relationship.	Actual impact	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value Diversity		●		Short term
Potential injuries and/or occupational diseases that may occur during the performance of operational activities, which may affect the health and psychophysical integrity of workers	Potential impact	Working conditions	Health and safety		●		Short term
Proper work-life balance thanks to initiatives such as flexible work, welfare initiatives and benefits for employees, career development, etc.	Actual impact	Working conditions	Work-life balance		●		Short term

5 When reference is made to short-, medium- and long-term time horizons, it refers respectively to periods of one year, up to 5 years and beyond 5 years, in line with the provisions of paragraph 6.4 of ESRS 1.

Material IROs for ESRS	Category	Sub-topic	Sub-sub-topic	Upstream value chain	Own operations	Downstream value chain	Time horizon
Development of employees' professional skills through continuous performance evaluation and availability of activities and training sessions for an updated and qualified staff	Actual impact	Equal treatment and opportunities for all	Training and skills development		●		Short term
Risk of loss of key people and talents and a consequent high rate of outgoing turnover due to a lack and/or careless management of human capital and not in line with labour market trends	Risk	Working conditions	All sub-sub-topics		●		Medium term
Risk of non-compliance with health, safety and environmental (HSE) standards in the workplace, resulting in injuries to workers and contractors, and potential temporary closure or interruption of activities.	Risk	Working conditions	Health and safety		●		Short term
Reputational risk for the group due to the occurrence of discrimination and/or human rights violations in the workplace	Risk	Equal treatment and opportunities for all	Employment and inclusion of persons with disabilities Measures against violence and harassment in the workplace Diversity		●		Medium term
		Other work-related rights	Child labour Forced labour Privacy		●		
Group's reputational opportunities resulting from the creation of a positive working environment that supports employees' inclusion and diversity	Opportunity	Equal treatment and opportunities for all	All sub-sub-topics		●		Medium term
Promote a corporate culture that respects the work-life balance of employees, as well as their health and safety, resulting in a positive impact for corporate reputation and employees' productivity	Opportunity	Working conditions	Working time Work-life balance Health and safety		●		Medium term
S2 - Workers in the value chain							
Human rights violations, both fundamental and work-related, affecting workers in the value chain	Potential impact	Working conditions Equal treatment and opportunities for all Other work-related rights	All sub-sub-topics	●		●	Medium term
Potential injuries and/or occupational diseases that may occur during the performance of operational activities, which may affect the health and psycho-physical integrity of workers along the value chain	Potential impact	Working conditions	Health and safety	●		●	Short term
Reputational risk due to potential violation of human rights, including health and safety aspects, along the value chain	Risk	Working conditions	All sub-sub-topics	●	●	●	Medium term
		Other work-related rights	Child labour Forced labour Privacy				

Material IROs for ESRS	Category	Sub-topic	Sub-sub-topic	Upstream value chain	Own operations	Downstream value chain	Time horizon
Potential reputational and non-compliance risks due to violations of workers' rights in the supply chain	Risk	Working conditions	All sub-sub-topics	●			Medium term
		Equal treatment and opportunities for all	All sub-sub-topics				
		Other work-related rights	Child labour				
			Forced labour				
			Privacy				
S3 – Affected communities							
Socio-economic development of the territories and local communities through support activities, such as training activities at schools or the creation of academies for internal and external educational development (e.g. GEWISS Academy)	Actual impact	Economic, social and cultural rights of communities	-		●	●	Short term
S4 - Consumers and end-users							
Increase in customer loyalty by meeting expectations in terms of quality, reliability and service in products manufacturing	Opportunity	Personal safety of consumers and/or end-users	Health and safety		●		Medium term
			Security of a person				
			Privacy				
Reputational and non-compliance risk related to product information that is not complete, accurate or verifiable, with possible greenwashing concerns and potential impacts on end-user safety	Risk	Impacts related to information for consumers and/or end-users	Access to (quality) information		●	●	Medium term
G1 – Business conduct							
Fight against active and passive corruption thanks to the dissemination of ethical principles through training for employees	Actual impact	Corporate culture	-	●	●	●	Short term
		Corruption and bribery					
Negative impact resulting from delays in payments to suppliers, with potential effects on the continuity of relationships with business partners and their economic and financial stability, particularly SMEs	Potential impact	Managing supplier relationships, including payment practices	-		●	●	Short term

1.4.2

Material impacts, risks and opportunities and their interaction with strategy and business model

SBM-3

The double materiality analysis, updated in 2025 following changes in the group's scope and the evolution of the regulatory and market environment, enabled the identification of the positive and negative impacts, risks and opportunities (IROs) associated with the activities carried out by the group, including the entire value chain. All IROs identified by GEWISS as material for the reporting year are related, more or less directly, to the business model of the group.

From an **environmental** perspective, GEWISS has identified two material issues related to the operation of its activities: **climate change** and **the use of resources** linked to the principles of **the circular economy**. On the one hand, the adoption of solutions aimed at improving energy efficiency and integrating circular economy criteria into product design allows the group to generate positive impacts on the environment, promoting the use of plastic materials of secondary or recycled origin. In addition, the development and commercialisation of products enabling energy transition represent a significant opportunity, as they allow GEWISS to access new market segments. Finally, the analysis has highlighted a risk related to the volatility in energy costs that could result in impacts on *business continuity*, influenced by market dynamics such as the evolution of the energy mix and transition policies towards sources with a lower environmental impact, which may lead to an increase in operating costs and an impact on the group's margins.

On the other, the production of direct and indirect greenhouse gas emissions from activities carried

out, as well as the generation of waste intended for disposal, are the current negative impacts typical of a manufacturing group. These impacts have been identified without considering the mitigation actions already implemented by GEWISS, in line with that defined by the assessment methodology.

With regard to the **social** area, significant positive impacts have emerged on the **company's own workforce** linked to the initiatives adopted to promote a proper work–life balance, including flexible working arrangements, benefits and structured career development paths. Fairness and equality of treatment regardless of gender, along with the continuous enhancement and updating of skills through performance evaluation systems and targeted training activities, are fundamental elements of GEWISS' human resources management. Promoting a positive, inclusive and diversity-conscious work environment is also a material opportunity for the group, helping to strengthen its reputation and support employee productivity and well-being.

In terms of the negative impacts, the main one concerns the potential occurrence of injuries or occupational illnesses during the course of operational activities. This has been identified without taking into account the numerous safeguards that have already been adopted, particularly for employees involved in operational tasks, but also for **operators located across the entire value chain** with consequent reputational risks for the company.

The support and training activities promoted by GEWISS – including educational initiatives, skills development programmes and human capital appreciation projects – generate significant positive impacts on **local communities**, contributing to the socio-economic development of the territories in which the group operates. With reference to **consumers and end users**, a significant opportunity has been identified related to increased customer loyalty, stemming from GEWISS' ability to ensure high standards of quality, reliability and service in the manufacture of products.

Finally, with regard to governance, the company contributes to the prevention of active and passive corruption through the promotion of ethical principles and values that form the basis of the group's responsible business conduct. This commitment takes the form of employee-focused training programmes designed to foster a corporate culture based on integrity and transparency. The analysis also highlighted a **potential negative impact** related to **supplier payment** practices, particularly those affecting SMEs, which could impact the continuity of business relationships and the economic and financial stability of partners.

The following sections discuss in detail the policies and actions by which GEWISS works to prevent, mitigate and correct material negative impacts, both actual and potential, and to address the risks identified and/or pursue and consolidate material opportunities and positive impacts.

② ENVIRONMENTAL INFORMATION

2.1 Commitment to mitigating climate change

ESRS E1 IRO-1

In the context of the double materiality analysis process, the group identified and assessed the impacts, risks and opportunities related to climate change, considering them without taking into account the mitigation measures implemented. The process highlighted how GEWISS' activities generate a climate impact related to the production of direct and indirect greenhouse gas (GHG) emissions from the buildings, production facilities and value chain of the group's companies.

At the same time, a significant positive impact has emerged related to the development and implementation of innovative solutions that contribute to greater energy efficiency, helping to counter climate change. This also creates the opportunity to access new market segments, which is fully consistent with the group's commitments for the future.

The analysis also identified, above the materiality threshold, the risk that could arise if GEWISS were unable to maintain its competitiveness in the development of solutions capable of meeting the needs of the energy transition. Added to this is the risk arising from volatility in energy costs and from energy market dynamics, influenced by the evolution of the energy mix as a result of climate transition policies, which can affect the group's operational continuity and margins.

All these aspects are constantly monitored by GEWISS and mitigated with appropriate measures, as described in the following paragraphs.

2.1.1 Policies related to climate change

E1-2

As part of its commitment to mitigating the environmental impacts of its operations, GEWISS has formalised the **Sustainability Policy** and its **Quality**, **Health** and **Safety**, **Environment**, **Energy** and **Information Security** Policy. Tools that guide the group in ensuring the effectiveness and efficiency of business processes, while promoting the protection of the environment throughout the value chain.

Sustainability Policy

Through the **Sustainability Policy**, the group formalises its objective of developing and implementing innovative solutions that improve customers' **energy efficiency**, making a concrete contribution to tackling climate change. Another key element is the focus on "costs that do not generate value", a principle that guides GEWISS in the optimisation of resources and the efficient use of each phase of the production process. In this direction, the group is committed to purchasing products and services that are energy-efficient for the purposes of its processes and promoting the adoption of **renewable, low-carbon energy sources** to reduce the environmental impact of its activities, including **air emissions**.

The commitments defined in the group's Sustainability Policy contribute to the achievement of Sustainable Development Goals (SDGs) 11, 12 and 13.

Quality, Health and Safety, Environment, Energy and Information Security Policy

The implementation of the requirements of the Environmental and Energy Management Systems according to international standards, and, in general, the adoption of certified Management Systems are an additional step towards the creation of an increasingly sustainable and efficiency-oriented business model. In this context, the **Quality, Health and Safety, Environment, Energy and Information Security Policy** (hereinafter also **Integrated Policy**) further formalises the group's commitments related to the environment and energy and its willingness to innovate its operating practices, updating them according to technological advances.

The Sustainability Policy and the Integrated Policy apply to all the group's companies and, consequently, all employees. They are also promoted at all levels among employees and *business partners* globally. Their approval is entrusted to the Chief Executive Officer, who periodically evaluates their suitability and defines any actions for improvement. Both Policies are accessible to employees via the company intranet and are available to all external stakeholders at www.gewiss.com.

2.1.2 Actions related to climate change

E1-3

ESG Pillar	Programs	SDGs of major focus	2025 main initiatives	2026 initiatives
Environment	**Work for climate protection** **Improve energy efficiency** Optimise waste management and promote circular economy initiatives	13 CLIMATE ACTION 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 11 SUSTAINABLE CITIES AND COMMUNITIES	Relamping operations Italian sites Optimisation of heating and processing systems at production sites in Italy, Portugal and France Development of self-production renewable energy projects and a new photovoltaic plant in Mexico Energy audits at production sites in Germany and Portugal	Relamping operations at Italian sites and in France Production equipment optimisation interventions at Italian sites Development of self-production renewable energy projects Energy audits at production sites in Monteveglio (BO) and Pievepelago (MO)

GEWISS promotes the prudent management of the energy sources used in its own activities and sets energy-saving objectives, thereby helping to reduce emissions generated by the corporate energy consumption. As electricity is the group's main source of emissions, optimising consumption is a priority area of GEWISS' commitment to running a business with a lower environmental impact.

To this end, the Sustainability Roadmap outlines actions and solutions for the improvement of energy efficiency and for the use and production of energy from renewable sources, by continually identifying projects aimed at energy efficiency and plant optimisation.

During 2025, some **energy efficiency measures** were completed, such as the optimisation of heating and cooling systems at the Cenate Sotto (BG) production plant, the replacement of some production and service systems with new, highly energy-efficient ones at the Castel San Giovanni (PC) and Cenate Sopra (BG) plants, the replacement of the transformer at the Colognola ai Colli (VR) site, as well as the optimisation of air destratifiers and paint shop furnaces at the Liernais (France) production plant and the replacement of the air conditioner and refurbishment of the warehouse roof in Penafiel (Portugal). Energy audits were also carried out at the production sites in Goslar (Germany) and Penafiel (Portugal).

In addition, further projects were initiated during 2025, which are planned to be completed in 2026, such as the relamping project at the Calcinate (BG) site, the optimisation of the compressed air system at Cenate Sotto (BG), the replacement of the air conditioners at Colognola ai Colli (VR), the relamping of the offices at the Liernais (France) site and the optimisation of the heating system in Ottfingen (Germany).

In order to carefully manage and continuously improve its energy performance, further projects are planned for 2026 across a range of areas, as indicated below:

- **lighting area**: optimisation of the lighting system in Liernais (France) and Monteveglio (BO);
- **heating area**: optimisation of the air conditioning at the GEWISS Experience Center in Cenate Sotto (BG);
- **process machinery area**: replacement of some process machinery at Cenate Sotto (BG), Cenate Sopra (BG) and Castel San Giovanni (PC);
- **other actions**: development of projects aimed at self-production of renewable energy, energy audits at the production plants in Monteveglio (BO) and Pievepelago (MO).

The focus on technological management and improvement is underpinned by the adoption of **management systems** that are a central element of the group's sustainability strategy. In 2025, the GEWISS Deutschland sites completed the **ISO 14001** certification process, adding to the organisations already certified in Italy (the GEWISS S.p.A. sites and the Monteveglio (BO) site of Beghelli S.p.A.), France and Portugal. With regard to energy, GEWISS adopts the **ISO 50001 certified Energy Management System** at the Italian production sites of GEWISS S.p.A., to support the monitoring and continuous improvement of its energy performance. Both standards, based on the principle of "*risk-based thinking*", allow the group to analyse the context, understand stakeholder needs and expectations, and identify risks and opportunities associated with energy and environmental issues. These principles also inspire the energy data management in other uncertified plants.

As part of its actions to reduce its emissions, GEWISS is also evaluating the **diversification of energy sources**: in addition to the active contracts for the supply of renewable electricity at the Portugal plant, the installation of a **new photovoltaic system** at the Beghelli plant in Mexico was completed in 2025. Furthermore, following the continuous feasibility analysis of new photovoltaic systems, the implementation of a photovoltaic system of approximately 2,500 kW at the Castel San Giovanni (PC) site and one of 150 kW at the Penafiel (Portugal) site was planned for 2026.

To date, **35% of production sites have an active photovoltaic system**, for a total of about 1,800 kW of installed power, which provides coverage of about 3% of electricity consumption with renewable sources and a reduction in emissions of about 305 tCO_2e. Please note that the photovoltaic plants active at the sites in Monteveglio, Savigno and Pievepelago are managed under a contract with an ESCo company.

Group company	Site	System power (kW)
GEWISS	CALCINATE (BG)	488
PERFORMANCE iN LIGHTING	COLOGNOLA AI COLLI (VR)	138
BEGHELLI	MONTEVEGLIO (BO)	478
	SAVIGNO (BO)	215
	PIEVEPELAGO (MO)	470
	MEXICO	27

At its main production sites, GEWISS has a constantly expanding network for monitoring energy consumption. The system, consisting of electrical energy meters and other energy carriers, allows real-time analysis of consumption, identification of any deviations and verification of the effectiveness of efficiency interventions.

The improvement in energy performance is not just achieved through investments in more efficient technologies, but also through awareness and training initiatives, as well as through a careful definition of the operating parameters of the plants.

Energy performance improvement projects developed in 2025 translate into savings both in terms of reduced consumption – approximately 204 MWh, equal to 52 tonnes of CO_2 equivalent – and a significant reduction of costs. Details of the interventions carried out in 2025 are presented below, indicating the reduction in consumption and estimated emissions.

Energy efficiency projects	Annual savings 2025 (MWh)	Emissions reduction in 2025 (tCO_2e)
Replacement of Cenate Sopra (BG) and Castel San Giovanni (PC) production lines**	26	8
Replacement of process machinery at Cenate Sotto (BG), Castel San Giovanni (PC) and Liernais (France)*	36	8
Relamping Castel San Giovanni (PC) and Colognola ai Colli (VR)**	52	16
Optimisation of air-conditioning systems at Cenate Sotto (BG) and Castel San Giovanni (PC)*	72	14
Optimisation of service systems at Cenate Sopra (BG) and Colognola ai Colli (VR)**	18	6
Total	**204**	**52**

* Interventions with Scope 1 and Scope 2 emission reductions
** Interventions with Scope 2 emission reductions
*** Interventions with Scope 1 emission reductions

The group acts in strict compliance with legislative requirements and corporate regulations/procedures and adopts even more restrictive parameters to protect the environment whenever possible. This is demonstrated, as in previous years, in the total absence of environmental legal disputes against GEWISS in 2025.

Calcinate photovoltaic plant (BG)

2.1.3 Targets related to climate change

E1-4

Climate change is a complex issue that drives companies to take more targeted steps to reduce their environmental impact. While GEWISS has not yet defined specific quantitative climate change goals, it is committed to identifying them in the future. In the meantime, the group supports its improvement journey by constantly monitoring energy performance and the effectiveness of the measures taken, thanks to the application of the requirements of the Management Systems, which guide and direct the group towards a more conscious and responsible use of resources.

The GEWISS Energy Team and Energy Manager play a central role in ensuring optimal use of energy resources through monitoring consumption of the major energy carriers, measuring performance and identifying opportunities for improvement, including through the use of the best available technologies and the definition of action plans geared towards continuous improvement.

Dynamo three-dimensional photovoltaic system, capable of producing energy sustainably, combining efficiency, emissions reduction and harmony with the architectural context.

2.1.4 Energy consumption and mix

E1-5

The 2025 and 2024 energy consumption figures are shown in the table below and expressed in Megawatt-hours (MWh). In 2025, the group's overall energy consumption increased compared to 2024, from 50,617 MWh to 66,933 MWh. The increase is mainly attributable to the expansion of the company scope, which has led to an increase in production activities and, consequently, energy consumption. Energy consumption from fossil sources grew from 49,477 MWh to 65,060 MWh in 2025, maintaining a 97% share of the total, in line with the previous year. Energy consumption from renewable sources has also risen by around 64%, partly due to the expansion of the group.

Energy consumption and mix (in MWh) [6]	2025	2024 [7]
Fuel consumption from coal and coal products	-	-
Fuel consumption from crude oil and petroleum products	13,173	10,012
Fuel consumption from natural gas	16,020	11,444
Fuel consumption from other fossil sources	-	-
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	35,867	28,021
Total energy consumption from fossil fuel sources	**65,060**	**49,477**
Share of fossil fuel sources in total energy consumption	**97%**	**98%**
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)	-	-
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	1,265	586
The consumption of self-generated non-fuel renewable energy	608	554
Total renewable energy consumption	**1,873**	**1,140**
Share of renewable sources in total energy consumption	**3%**	**2%**
Total energy consumption	**66,933**	**50,617**

In 2025, the group's renewable energy production increased significantly compared to 2024, from 817 MWh to 1,155 MWh (approximately 41% increase). This growth is mainly attributable to the contribution of new entities integrated into the corporate scope and the photovoltaic systems operating at full capacity.

Energy production (in MWh)	2025	2024
Non-renewable energy production	-	-
Renewable energy production	1,155	817

6 For some commercial sites, for 2025, estimates were made based on average energy consumption per employee, as precise data are not available.

7 The 2024 data have been revised from those published in the previous 2024 Sustainability Report, following a refinement of the methodology that resulted in minor discrepancies.

2.1.5 Greenhouse gas emissions

E1-6

Energy consumption was re-evaluated in terms of CO_2 equivalent emissions, as shown in the following table, confirming the significant weight of the Scope 2 emissions on the GEWISS Group's total emissions. In continuation with the previous year, GEWISS has decided to calculate its GHG emissions according to the market-based method with the respective conversion factors according to the logic of progressive alignment with the CSRD requirements.
Total GHG emissions increased compared to 2024, from 13,813 tCO_2e to 17,102 tCO_2e according to the location-based approach, and from 18,755 tCO_2e to 22,930 tCO_2e according to the market-based approach. This growth largely reflects the expansion of the corporate scope, which during 2025 included new entities integrated into the group and led to an increase in operating activities and related emissions. The percentage of emissions covered by trading systems remains at 0% in both years, as the group currently falls outside the scope of the ETS (Emission Trading Scheme).
Scope 1 direct emissions increased compared to the previous year, from 4,959 tCO_2e in 2024 to 6,742 tCO_2e in 2025, a trend attributable to greater use of fuel for heating and company fleets and refrigerant gases used for plant maintenance. Scope 2 indirect emissions also show an increase: those calculated with the location-based method increase from 8,854 tCO_2e to 10,360 tCO_2e, while according to the market-based method they reach 16,188 tCO_2e compared to 13,796 tCO_2e in the previous year. The increase is attributable both to the contribution of new business entities and to the use of conversion factors influenced by energy market trends.

Greenhouse gas emissions [8] (in tCO_2e)	2025	2024 [9]
Scope 1 GHG emissions		
Gross Scope 1 GHG emissions	6,742	4,959
Percentage of Scope 1 GHG emissions covered by regulated emission trading schemes (%)	-	-
Scope 2 GHG emissions		
Gross Scope 2 location based GHG emissions	10,360	8,854
Gross Scope 2 market based GHG emissions	16,188	13,796
Total GHG emissions		
Location-based total GHG emissions	**17,102**	**13,813**
Market-based total GHG emissions	**22,930**	**18,755**

8 The DEFRA emission factors, updated to 2025, were used to calculate 2025 GHG emissions. For emissions from purchased electricity (Scope 2), the Terna [Italian national transmission grid company] "International Comparison 2019" emission factor was used, as it provides specific data for each country. In addition, in order to calculate the group's overall Scope 1 and 2 emissions for the years 2024 and 2025, estimates based on average energy consumption per employee were made for some commercial locations, as detailed/specific data were not available.

9 The 2024 data have been revised from those published in the previous 2024 Sustainability Report, following a refinement of the methodology that resulted in minor discrepancies.

2.2 Circular economy

ESRS E5

IRO-1

The group's business model gives rise to two main material risks: on the one hand, increasing pressure on strategic raw material costs, and on the other, the possible tightening of environmental regulations, could result in rapid operational changes, with an increase in costs and a possible need to adapt production processes.

Aware of these critical issues, GEWISS continually invests in research for technical solutions designed to promote the use of recycled-origin raw materials, helping to generate positive impacts through the design and development of innovative solutions inspired by the principles of the circular economy – such as, where applicable, durability and repairability – and progressively increasing the use of materials of secondary origin.

GEWISS' commitment also extends to the selection of raw materials with a high degree of recyclability, to promote an efficient and responsible management of them at the end of their life cycle.

The activities of the group – primarily focused on plastics processing through injection moulding and extrusion, metalworking, assembly and logistics – gives rise to a negative impact related to the production and management of waste, particularly at the manufacturing sites.

The System Pura wiring devices range combines quality and reliability with an essential design. Developed in 2025 and launched in 2026, the project reflects a constant focus on the environment throughout the manufacturing process.

2.2.1 Policies related to resource use and circular economy

E5-1

Since its early years, GEWISS has been steering its choices towards solutions that ensure the responsible use of the environment's resources necessary to carry out its operations, with the aim of preserving their availability and integrity for future generations.

The **Sustainability Policy** (introduced on page 47) defines the guidelines for the group's activities, from design to production, in full respect of the environment and its resources. Consistent with this Policy, GEWISS promotes a **rational and efficient use of resources**, committing to reducing, where possible, inputs used in the manufacturing processes and contributing to the development of the circular economy. The focus of the group also extends to **packaging**, through the promotion of packaging solutions that emphasise the choice of materials and that are in turn recoverable at the end of their life cycle.

The Policy also formalises the commitment to minimising the environmental impact connected to **waste production**. To this end, the group adopts a source prevention approach aimed at containing the amount of waste generated in production processes, promoting the recovery and recycling of materials and ensuring the correct management of non-recyclable parts. Waste generated by corporate activities is fully tracked and managed in complete compliance with national and local regulations on collection, recovery and disposal.

GEWISS formalises its commitment through a **Quality, Health and Safety, Environment, Energy and Information Security Policy** (see page 47), which reaffirms the ongoing commitment to the efficiency and effectiveness of the business processes and workflows, which translates into a focus on continuous improvement of environmental performance.

2.2.2 Actions related to resource use and circular economy

E5-2

ESG pillar	Programs	SDGs of major focus	2025 main initiatives	2026 initiatives
Environmental	Work for climate protection Improve internal energy efficiency **Optimise waste management and promote circular economy initiatives**	13 CLIMATE ACTION 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 11 SUSTAINABLE CITIES AND COMMUNITIES	Extension of the use of the IT platform for waste management to other group production plants Expansion of differentiated waste collection in some Italian production plants (Cenate Sotto (BG), Castel San Giovanni (PC), Colognola ai Colli (VR)) Extension of Life Cycle Assessment (LCA) studies aimed at obtaining third-party product certifications	Further extension of LCA studies and internal skill building Evaluation of new business operating models for product retrofitting

The GEWISS commitments defined in the Sustainability Policy are implemented within the **Sustainability Roadmap**, through which the group creates initiatives aimed at promoting the circular economy, using materials with a lower environmental impact than conventional ones, and optimising waste management from production sites. These actions contribute to the pursuit of the United Nations Sustainable Development Goals, with particular reference to SDGs 11 and 12.

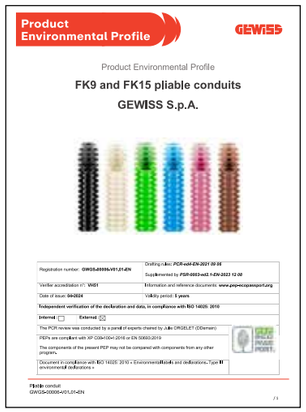
Research and Innovation: resource use and the circular economy

To mitigate the risks identified by the double materiality analysis, GEWISS constantly monitors the market to identify and seize new business opportunities, thus enabling the adoption of an "ambidextrous[10]" organisational model. In this context, the group undertakes, where technically possible, to research and integrate materials from renewable sources or from pre- and post-consumer recycling, both in the development of new projects and in the evolution of already established solutions.

In 2025, the group's relationships with relevant research organisations and observatories continued (see pages 33–34) and exploratory projects continued to identify, in the current business landscape, new business opportunities and integrated solutions combining digitalisation and sustainability.

Innovation has always been a strategic pillar for GEWISS, as demonstrated by the establishment of the new "Innovation & Insights" business department in 2023. This structure was created with the aim of strengthening the management of innovation processes, as well as allocating dedicated resources to market exploration activities, in order to identify new business opportunities.

In 2025, the Innovation & Insights department enabled the Group to expand exploratory projects aimed at identifying new business opportunities and integrated solutions combining digitalization and sustainability in the business landscape, while maintaining innovation as an integral part of the GEWISS DNA.



10 Management approach that balances operational efficiency and innovation, leveraging existing skills and resources to optimise operations while exploring new opportunities to ensure long-term growth and adaptability.

In 2025, **4** additional **PEP (Product Environmental Profile) Ecopassport® certifications** were obtained, increasing the ranges covered by these certifications (10 in 2024) and bringing the number of certified products, in terms of their environmental impacts throughout their life cycle, to over 1,300. PEP certifications, type III environmental declarations verified by third parties and in compliance with ISO 14025, are a well-established benchmark for products in the electrical, electronic and heating/cooling industries.

In 2025, the new certifications also covered the ranges of rigid pipes and conduits in the Installation catalogue. In addition, activities have been initiated to obtain the PEP Ecopassport® declaration for certain lighting fixture ranges in the PERFORMANCE iN LIGHTING offer and for the Autotest and ReStart products in the Energy catalogue; these activities will be completed in the first half of 2026. GEWISS plans to progressively expand the number of products covered by the PEP Ecopassport®, in parallel with the development and strengthening of the internal skills necessary to support this path.

In 2025, there were ongoing analyses for the development of solutions aimed at **reducing the quantity of packaging used**, minimising the **consumption of virgin materials** contained therein and improving end-of-life recycling. Projects have also been carried out to reduce their environmental impact through the use of less chemically treated materials, such as uncoloured cardboard.

To boost the positive impact deriving from the input of resources, GEWISS has always been committed to optimising production processes through the controlled reuse, directly within the production cycle, of plastic waste materials deriving from its moulding and extrusion processes. The waste generated during the transformation of raw material are reintegrated in a controlled manner in the production cycle, based on the type of processing in progress, the characteristics of the materials and percentage of use. When direct reuse is not possible, the group evaluates alternative solutions, including through companies specialised in plastic material recovery.

For new applications and projects, the use of plastic materials containing a portion of recycled material is preferred where possible.

At the same time, new materials with a lower environmental impact are being studied for both existing and developing product lines, as well as innovative materials and technologies for packaging film wrapping, with the aim of reducing plastic consumption and improving packaging recyclability.

Waste

In order to guarantee maximum quality with minimum impact, GEWISS remains committed to ongoing actions to **eliminate components with low recyclability** and optimise shapes and thicknesses of products and packaging.

As a manufacturer of electrical and electronic equipment, for all products within the scope of the WEEE Directive[11], GEWISS promotes design that is mindful of the eco-design criteria and the circular economy, facilitating the disassembly, repair, preparation for reuse, reuse, recovery and disposal of WEEE, with the aim of reducing the amount of waste intended directly for disposal.

To prevent the production of waste at the source, GEWISS has continued to optimise production processes and develop new solutions to reduce waste and, more generally, any environmental impact deriving from its activities.

GEWISS is committed to designing, selecting and managing packaging responsibly as well, opting for a design that ensures the protection, safety and logistical efficiency of the product. Attention is given to the selection and use of raw materials, prioritising a reduction of materials and promoting design principles for recycling – in line with the objectives of the circular economy – as well as through continual dialogue with packaging suppliers to gather comprehensive information on the materials used. GEWISS has always been committed to continuous actions to eliminate components with low recyclability and optimise shapes and thicknesses, while also systematically monitoring regulatory developments to ensure ongoing compliance and consistent alignment with market needs.

In light of this approach, evaluations related to the project for the gradual elimination of plastic from packaging in the group's production processes also continued in 2025. In parallel, a process to rationalise cardboard boxes for packaging is underway in order to reduce their number and complexity.

Beghelli has completely revised its packaging, using recycled cardboard from the **FSC supply chain**, which is therefore made from materials derived from a controlled supply chain and responsible forest management. To minimise variants and therefore the batch quantities that lead to stock or waste, the graphics of the Beghelli boxes have been standardised, simply dividing them into lighting and emergency. The product information is summarised on a label that, in addition to the minimum required data, includes an identifying drawing and a specific QR code to access the electronic catalogue page related to the product. Finally, in consumer products, plastic has been removed from the packaging, replacing plastic packaging with paper boxes across the entire LED light source portfolio.

In regard to waste generated, to ensure it is managed correctly and efficiently, it is temporarily stored in designated areas within the Group's plants, with particular care paid to ensuring compliance with the regulations for each material and preventing any impacts to the surrounding environment. Each type of waste is clearly identified by specific signage, which is regularly updated to avoid mix-ups and facilitate its recovery and disposal. Waste is only moved by appropriately trained and qualified people.

GEWISS also supplies end users with useful information regarding disposal in its product instructions, for subsequent recovery and recycling operations, emphasising the importance of safeguarding and protecting the environment.

The Group actively participates in **consortia specialised in the management of waste**, both from packaging materials and end-of-life electrical and electronic equipment, ensuring correct treatment and recycling of WEEE (Waste Electrical and Electronic Equipment) and contributing to an integrated system of recovery of materials. Among these, in July 2023 GEWISS S.p.A. joined ERION PACKAGING, the national consortium of the ERION System dedicated to the management of packaging waste from technological products. The organisation promotes an innovative approach to the management of packaging waste such as paper, plastic and wood, with the aim of promoting the circular economy and environmental sustainability, positioning itself as a best-practice model for meeting the sector's regulatory obligations in a certified and sustainable manner.

In 2025, the extension of the IT platform for waste management to all GEWISS and PERFORMANCE iN LIGHTING production facilities in Italy was completed, a project that supports the enhancement of separate waste collection at the GEWISS site in Castel San Giovanni (PC) and the improvement of collection at the site in Portugal, which took place during 2024.

11 Directive 2012/19/EU of the European Parliament and of the Council of 4 July 2012 on waste electrical and electronic equipment - WEEE

2 Environmental information

2.2.3 Targets related to resource use and circular economy

E5-3

The group has initiated a **structured initiative aimed at defining specific objectives** for reducing waste destined for disposal, consistent with the principles of the circular economy. In parallel, GEWISS aims to **further improve its waste management performance through**:

- embedding the principles of ecodesign in product design;
- development of products designed for complete disassembly, recycling of components and, where appropriate, refurbishment, with a view to the circular economy and reducing waste;
- use of recycled raw materials, optimising both procurement and the end-of-life management phases of materials;
- careful selection of packaging materials, avoiding, where possible, the use of poly-coupled packaging;
- care in providing clear, complete and easily accessible information about the correct methods of use and end-of-life of GEWISS products;
- promoting the recyclability of industrial waste through careful selection of materials, in such a way as to facilitate its separation even in the absence of specific tools;
- continuous training for employees throughout the group.

In addition, in order to ensure the effectiveness and compliance of its waste management actions, GEWISS periodically audits suppliers responsible for transport, recovery and disposal, monitoring compliance with applicable environmental regulations and contractual requirements.

2.2.4 Resource inflows

E5-4

For the year 2025, GEWISS decided to provide information regarding resource inflows for the first time. The introduction of this disclosure represents a significant step in strengthening reporting on resource use and the circular economy.
During the reporting year, the total incoming material resources amounted to 49,650[12] tonnes.
Key resource inflows can be classified into:

- Polymers (34,948 tonnes), which overwhelmingly make up the prevailing share of incoming resources and are used in the manufacture and packaging of the product;
- Metals (6,898 tonnes), used primarily for the construction of structural, mechanical and protective components;
- Electronic material (1,904 tonnes), consisting of components and functional devices purchased and integrated into products;
- Paper (2,358 tonnes), used mainly for wrapping, packing, technical documentation and materials supporting production and logistics activities;
- Wood (2,267 tonnes), used to a limited extent, mainly for logistics and packaging;
- Lighting components (960 tonnes), including materials intended for lighting systems and luminaires developed and marketed by GEWISS;
- Glass (244 tonnes), used for specific applications in some products;
- Other (72 tonnes), a residual category including materials not attributable to the previous classes.

As this is the first year of implementation of this disclosure, GEWISS anticipates a gradual refinement of monitoring processes and methodologies, with the aim of improving the accuracy, completeness and comparability of the reported information over time.

12 Data on incoming materials does not include the companies of the Beghelli group, Tvilight B.V., Elmet S.r.l., Verde21 S.p.A. S.B. and Pulsar Engineering S.r.l.

2.2.5 Resource outflows

E5-5

The generation of waste within the Group is closely linked to manufacturing activities and is mainly derived from the processing of plastics and metals, assembly operations, and the handling of goods connected with the production cycle and logistics.

In 2025, the group's waste amounted to around 3,826.6 tonnes. The increase in waste production is mainly linked to the expansion of the scope of the GEWISS group, driven by the integration of new entities, which has led to an increase in operational activities and the related volumes of waste generated.
In 2025, non-hazardous waste accounts for about 93% of the total waste produced by the group, confirming its prevalence in production processes.

Waste generated (Tonnes)[13]	2025	2024
Total waste generated	**3,826.6**	**2,811.8**
Total hazardous waste generated	259.2	120.6[14]
Total non-hazardous waste generated	3,567.4	2,691.2
of which radioactive waste	0.0	0.0

These results were achieved through the implementation of several initiatives within the programme dedicated to optimising waste management and promoting circular economy initiatives set out in GEWISS' Sustainability Roadmap. The programme aims to promote measures aligned with the principles of the circular economy and initiatives to raise awareness aimed at all group employees, with the objective of strengthening the corporate culture in this area.

13 The overall data of the waste produced by the group in both 2024 and 2025 includes the estimate for some business locations based on average waste production per employee, as no precise data are available.

14 The hazardous and non-hazardous waste produced in 2024 was slightly revised compared to that reported in the previous Sustainability Report (121.4 and 2,690.5, respectively) following a refinement of the methodology, without changing the total waste produced.

③ SOCIAL INFORMATION

3.1 People at GEWISS

ESRS S1

S1-SBM3

People are the central element of the GEWISS identity and strategy, and it has always believed that the creation of a healthy, fair and meritocratic work environment represents a fundamental value for the growth of the group.

The company operates with clear understanding of the importance of identifying and effectively managing impacts, risks and opportunities associated with the workforce, ensuring that people are supported and valued through policies and actions that promote well-being and professional development.

The GEWISS workforce consists primarily of employees, mostly employed under permanent contracts, and non-employee workers such as agency workers, *staff-leasing* and interns. The impacts that emerged from the double materiality analysis are closely linked to the strategy and business model and underscore the group's focus on creating a healthy, motivating and inclusive work environment.

Organisational flexibility and a wide range of benefits contribute positively to work-life balance. In addition, the group's commitment to eliminating all forms of discrimination enables the creation of a fair environment, in which GEWISS ensures equal treatment, regardless of gender, age or other personal characteristics, at all stages of the employment relationship. Training and skills development initiatives form another pillar of the human capital enhancement strategy: thanks to continual performance evaluation and investment in training, the group can rely on an up-to-date and competent workforce, able to support the business model in an ever-changing context. The materiality analysis also highlighted how the promotion of a positive work environment creates significant opportunities, including a reputational advantage and greater attractiveness to young talent, with positive consequences in terms of innovation, competitiveness and productivity.

Likewise, the double materiality analysis – carried out without considering existing measures – identified some potential negative impacts connected to possible injuries or occupational illnesses resulting from operational activities. Such events, if not properly *managed*, could compromise the health and psycho-physical integrity of workers. Risks related to possible failure to comply with health, safety and environmental (HSE) regulations, including by contractors, have also been identified, with potential repercussions in terms of temporary business interruptions. Other aspects to monitor are the risk of discrimination and the difficulties in retaining talent.

To address these risks, GEWISS has adopted mitigation measures – described in the following chapters – which include continuous improvement of working conditions, promoting a strong safety culture and implementing policies focused on the protection and well-being of people.

3.1.1 Policies related to the workforce

S1-1

GEWISS understands that its success depends on the fundamental contribution of the people in the company. This principle is founded in the **Code of Ethics** and **Sustainability Policy** (see pages 124 & 47 respectively), which define the rules of conduct to protect workers. In order to strengthen the commitments for the enhancement and protection of its workforce, the group has adopted several guidelines, focused on the main areas of impact.

These policies – described in the following paragraphs – are approved by the GEWISS CEO, who periodically monitors their adequacy to identify any areas for improvement. All documents are made available to internal stakeholders via the Intranet and company bulletin boards, as well as being scheduled for publication on the group's website, for consultation by external stakeholders.

Human Rights Policy

Consistent with its values, GEWISS has adopted the **Human Rights Policy** with the aim of formalising its commitment to protecting fundamental rights and managing its activities responsibly. The Policy is aligned with key international references, including:

- the United Nations International Bill of Human Rights, including the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights;
- the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work;
- the 2030 Agenda for Sustainable Development, adopted on 25 September 2015 by the United Nations General Assembly and its 17 Sustainable Development Goals (SDGs).

Through this Policy, GEWISS is committed to **preventing and counteracting all forms of discrimination** based on age, ethnicity, nationality, political and union opinions, religious beliefs, sexual orientation, gender identity, individual vulnerabilities and any other personal characteristics. The group also does not tolerate harassment of any kind and is committed to taking prompt action on every report.

The Policy reaffirms the group's commitment to providing an environment that **protects employee rights** and promotes the **dissemination and development of skills**. The key principles referred to in the document include the **refusal of any form of exploitation of labour** – including child labour, forced labour and any practice that violates the dignity of people – and the condemnation of human trafficking in all its manifestations. The Policy recognises the right of workers to meet in **union associations** and to engage in **collective bargaining**. The policy reiterates respect for the rights of local communities, rejection of all forms of corruption and respect for the right to privacy.

The Human Rights Policy applies to all group companies and is promoted at every level of the organisation – including employees and partners – in all countries where it operates. GEWISS is committed to promoting the principles set out in this Policy throughout the entire value chain, maintaining a collaborative approach to protect Human Rights.

Diversity & Inclusion

Diversity & Inclusion Policy

GEWISS views diversity and diverse perspectives as a key element in creating an open, stimulating and innovative work environment. An authentically inclusive culture drives more effective decision-making, with the rich skills, experiences and perspectives that fuel innovation, enable timely responses to market changes, and contribute to the development of best-practise behaviours and sustainable improvements in business performance.

Between 2022 and 2023, the group drew up and published the Diversity & Inclusion Policy, developed on the findings of *focus groups* looking at key aspects of diversity and on an analysis of the business context. The Policy draws on the principles of UNI PdR 125:2022, a certification later obtained by the GEWISS S.p.A. companies and PERFORMANCE iN LIGHTING S.p.A. The focus groups involved the representatives of the "Diversity & Inclusion" project, some members of the corporate leadership and members of the respective teams, with the aim of creating a work team that is as diverse as possible. The Policy therefore sets out GEWISS' commitment to five key pillars – gender, generations, ability, interculturality and thought. In particular, the group undertakes to:

- promote fairness and inclusion by ensuring equal opportunities for all persons, regardless of gender, age, ability, culture or orientation;
- foster an inclusive work environment by removing obstacles and stereotypes, fostering cross-generational dialogue;
- create the best conditions for individual expression through the reconciliation between personal and professional life;
- support cultural integration and cooperation to enrich the business context with diverse experiences, knowledge and expertise;
- value the plurality of ideas and perspectives, recognising the unique contributions of each individual.

The Diversity & Inclusion Policy applies at all levels of the organisation and is promoted both among employees and business partners. The CEO of GEWISS is responsible for its implementation. A Gender Equality Committee is also in place, tasked with periodically assessing the appropriateness of the Policy and identifying any areas for improvement.

Quality, Health and Safety, Environment, Energy and Information Security Policy

The GEWISS **Integrated Policy** (see page 125 for more details) stems from the group's entrepreneurial identity, based on a strong work ethic and a strong technical culture, renewed every day through a constant drive for improvement.

Through this Policy, the group is committed to ensuring safe and healthy working environments, in full compliance with current regulations, and to preventing workplace injuries and illnesses.

The company also promotes the enhancement of human capital, fostering the growth of professional skills and encouraging behaviours based on a respect for human rights.

Every employee is expected to actively contribute through a proactive attitude towards quality, health and safety at work. The daily commitment of people results in the timely identification of any critical issues, strict compliance with corporate procedures and participation in the proposed training courses.

3 Social information

EC049-24

EXCELLENCE

CERTIFICATE

Rilasciato a:
Issued to:

GEWISS SPA
VIA DOMENICO BOSATELLI 1
24069 CENATE SOTTO (BG)

Per il raggiungimento dei seguenti standard di certificazione del sistema di gestione:
For the achievement of following management system certification standards:

ISO 9001 Quality	Cert. No. 9105.GEWI
ISO 14001 Environmental	Cert. No. 9191.GEW2
ISO 45001 Health & Safety	Cert. No. 9192.GEW3
ISO 50001 Energy	Cert. No. 1705.2020
UNI/Pdr 125 Gender Equality	Cert. No. 0354.2024
ISO 37001 Anti-Bribery	Cert. No. 1112.2024
ISO/IEC 27001 Information Security	Cert. No. 1397.2023

IMQ CERTIFIED MANAGEMENT SYSTEMS

Attività:
Activity:

Sviluppo, progettazione, produzione (tramite i processi di stampaggio, estrusione e montaggio) e commercializzazione di materiale elettrico da installazione per applicazione nel residenziale, terziario e industriale. Sistemi per la home & building automation. Sistemi per la protezione e la distribuzione dell'energia. Sistemi per l'illuminazione urbana, residenziale, stradale, industriale e d'emergenza. Assistenza pre e post vendita
Development, design, production (with moulding, extrusion and assembly processes) and trade of electrical material for installation in residential, tertiary and industrial applications. Home and building automation systems. Energy distribution and protection systems. Urban, residential, street, industrial and emergency lighting systems. Pre and after sale assistance

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Management Systems Division – Flavio Ornago

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3.1.2 Processes for engaging with own workforce about impacts

S1-2

The involvement of GEWISS's workforce takes place through multiple means of communication and interaction, including the company intranet, information boards and digitalised virtual helpdesk tools, which facilitate access to information and the ability to interact directly with dedicated functions. Employees may also engage with the *Human Resources Business Partners* (HRBPs) for each business area and periodically participate in staff surveys. These enable the gathering of feedback on organisational issues and internal satisfaction initiatives, with the aim of promoting continuous improvement.

The company's Rappresentanze Sindacali Unitarie (RSU) [Unitary Trade Union Representatives] also represent a formal channel for trade union dialogue. To ensure transparency and participation, training meetings are organised, both in person and online, to ensure the sharing of updates and topics relevant to the organisation.

Responsibility for ensuring the effectiveness of these engagement activities lies with the *Chief Human Resources Officer* (CHRO), who works with the support of the HRBP network and in coordination with trade union representatives. Where necessary, dialogue is also reinforced by periodic meetings with representatives in individual countries, to understand the specifics and needs of the local workforce.

The **"Share Out the Idea"** project is aimed at promoting a system for generating, collecting and rewarding improvement proposals for production and logistics by the corporate workforce.

This **Suggestion System** project was launched in 2022 at the Italian manufacturing plants. In 2023, the project was expanded to the logistics area in Italy and to the manufacturing sites located in Portugal and Germany, and was then consolidated in 2024 and continued in 2025.

In addition to these tools, dedicated mailboxes are available at the main sites of GEWISS S.p.A. and PERFORMANCE iN LIGHTING S.p.A., allowing employees to share doubts, suggestions, concerns or reports regarding safety, the environment and gender equality.

GEWISS Brand ambassadors

The *Employer Branding* project developed by GEWISS aims to strengthen the group's reputation, increase its online visibility, improve its authority with customers and attract new talent. Started in 2022 and continued in subsequent years, the project actively involves staff who describe the company, its vision, its mission and the brand values through their personal experience, helping to build an authentic and recognisable image.

3.1.3 Processes for managing impacts and reporting channel

S1-3

In line with the provisions of Legislative Decree Nº 24 of 10 March 2023, the company has implemented a corporate channel to report non-compliance with internal principles, rules and procedures, the "Whistleblowing" platform, which guarantees the confidentiality of the identity of the reporter, any facilitators, the parties involved and the content of the report, including any attached documentation.

The procedure for handling reports is governed by the group's Reporting Procedure (see page 125 for more details) and is managed in compliance with the principles of secrecy and confidentiality. The management of the process is entrusted to the Internal Auditing department, which involves the relevant departments for any necessary investigation and in-depth activities. If required, the Supervisory Board may also be involved, in the event of serious potential violations pursuant to Legislative Decree 231/2001. Safeguards are also in place to prevent any form of retaliation against the reporter, including acts, omissions or conduct that, even if only attempted or threatened, could cause unjust harm.

The "Whistleblowing" platform and procedure are available on the company intranet and on the website of GEWISS and PERFORMANCE iN LIGHTING S.p.A.; information about the channel is communicated to staff via dedicated training sessions and through the main corporate documents (e.g. Model 231, Code of Ethics and corporate procedures).

Beghelli has also adopted a Whistleblowing procedure and set up a Whistleblowing reporting channel, which provides that any reports relating to violations of the provisions contained within the 231/2001 model must be sent to the Supervisory Board. The group supports the availability of this channel by making it accessible via the Beghelli website.

In addition, it is always possible to contact the designated HRBP, who will assist in handling the process through direct and confidential dialogue.

3.1.4

Actions related to own workforce

S1-4

ESG Pillar	Programs	SDGs of major focus	2025 main initiatives	2026 initiatives
Social	**Ensuring employee satisfaction and a fair, safe and inclusive workplace** Ensuring customer satisfaction Engage local communities to create shared value	3 GOOD HEALTH AND WELL-BEING 5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 16 PEACE, JUSTICE AND STRONG INSTITUTIONS 11 SUSTAINABLE CITIES AND COMMUNITIES	Continuation of events on sustainability-related topics and of the "Diversity & Inclusion" Action Plan projects	Gap analysis according to the UNI PdR 125:2022 standard for gender equality for Beghelli S.p.A. Sustainability training for group employees

The **Sustainability Roadmap** is founded on an integrated approach that combines satisfaction of the group's people with social responsibility. The effectiveness of social initiatives is monitored periodically through the reassessment of the projects and collection of feedback to define results and contributions made to the overall sustainable development of the group. A key role is played by management systems – including occupational health and safety – designed on the basis of thorough analysis of the corporate environment and processes, with the aim of measuring, monitoring and managing risks and opportunities with a view to continuous improvement.

Privacy and Confidentiality

In 2025, in order to protect the *privacy* and mitigate reputational risks related to potential personal data breaches managed in the course of its activities, GEWISS S.p.A. has continued the implementation and maintenance of the Privacy Model and its related documentation, in compliance with the relevant legislation, European Regulation 2016/679 (GDPR). The goal is to ensure personal data processing in full compliance with employee confidentiality and security, preventing illegitimate use that could compromise the integrity of the company. Activities relating to *privacy* have been recurring throughout the year: maintenance of the model, document updates, internal communication and training, with progress checks in respect of the internal objectives and regulatory deadlines.

During the year, drafts of the **Privacy Models** and the necessary documentation were prepared with a view to their upcoming adoption, also by the subsidiaries based in the UK, Croatia, Poland, Hungary, Albania and Sweden. A mapping activity was also carried out for *intercompany* personal data flows involving Gewiss S.p.A., Performance in Lighting S.p.A. and their respective foreign subsidiaries, which led to the adoption of specific agreements governing the flows themselves. At the same time, the *Data Protection Officer* (DPO) conducted privacy verification activities relating to the management of personal data for the companies Gewiss S.p.A., Gewiss Romania Srl, Gewiss Deutschland GmbH and Gewiss France SAS, and conducted a gap analysis for each entity involved.

To enhance a corporate culture of transparency and accountability, during the reporting year, a *privacy* course was provided all employees of the Group's subsidiaries[15], with the aim of raising awareness of appropriate personal data protection practices, in order to avoid data breaches that could negatively impact the reputation of GEWISS and its employees. Furthermore, GEWISS S.p.A. holds the **ISO 27001 Certification** – Information Security Management System, for information services provided by the *Digital Transformation, Information Systems, Security & Compliance (DIS)* Department. At the same time, alignment with the new European cybersecurity directives, such as the NIS2 Directive, which aims to improve the resilience of companies within the European framework, has been consolidated.

15 "Subsidiaries" means the companies of the GEWISS group located abroad, including Performance in Lighting S.p.A. The foreign companies of Performance in Lighting S.p.A. The companies of the Beghelli group, Tvilight B.V., Elmet S.r.l., Verde21 S.p.A. S.B. and Pulsar Engineering S.r.l. are excluded.

Diversity & Inclusion

In support of the Policy launched in 2023, during 2025, the group continued to develop the *Diversity & Inclusion* projects of the multi-year action plan.
The actions envisaged by the plan have been identified, prioritising two strategic areas of intervention: on one hand, training, understood as a fundamental lever for increasing awareness regarding inclusion; on the other, the balance of private life and professional life, an essential element in creating a fair and favourable work environment for people's well-being.
These are complemented by the definition of KPIs – useful for monitoring the company's progress over time on the topics covered – and the organisation of awareness initiatives and events, designed to promote a culture of *diversity* that is widespread and permeates the entire organisation.

The action plan also includes strengthening the recruitment processes by introducing verification of candidates' ethical and reputational requirements, as an additional tool to support fair, responsible hiring practices consistent with corporate values.
In 2025, the diversity and inclusion training campaign continued, with the aim of increasing awareness of *biases* and micro-aggressions in the workplace: the *e-learning* course aimed at staff with a company account was accompanied by classroom sessions dedicated to operational staff at the group's main foreign sites, in order to ensure widespread dissemination of the content.

Following the obtainment in 2024 of certifications by an accredited body with respect to the requirements of the **Reference Practice UNI PdR 125:2022**, which in Italy provides guidelines for the

adoption of policies for gender equality. The certified companies GEWISS S.p.A. and PERFORMANCE iN LIGHTING S.p.A. successfully passed the follow-up inspections carried out in 2025. In this context, the role of the **Gender Equality Committee** was further consolidated, with the aim of monitoring and periodically assessing the progress of the *Diversity & Inclusion* action plan projects, as well as ensuring oversight of any reports received on issues relating to Gender Equality and, in general, inclusivity.

The objectives promoted by the standard include greater participation of women in the labour market and the definition of guidelines to set out practical measures to ensure fairness within the organisations, so that each individual can develop their potential in an inclusive setting.

As part of the main *Diversity & Inclusion* initiatives, at the end of 2025, the "**Generative Conversations**" project was implemented, a pilot project dedicated to the blue-collar workforce of the Cenate Sotto (BG) manufacturing site. The initiative involved approximately 40 colleagues, divided into three groups, in a moment of open and constructive dialogue on the topic of Collaboration and Respect.

The methodology adopted, based on focus group findings and oriented towards an approach of continuous listening within the organisation, made it possible to gather useful perceptions and feedback, identifying strengths and areas for improvement. Furthermore, the discussion led to the development of concrete proposals and actions, building on the intentions and commitments made by the participants, with the aim of promoting real and shared improvement in the workplace.

Resources and talent management

To promote resource development tailored to the specific needs of each area, all departments or company clusters are supported by a dedicated **Human Resources Business Partner (HRBP)**. The Talent Management group, which specialises in personnel recruitment and selection, collaborates closely with business guidelines to fully understand the requirements and characteristics of the required profiles. This strategic approach helps to identify the most suitable skills for each role.

The **Referral Bonus** initiative has encouraged employees to refer candidates, thus expanding their professional network, while the consistent use of the Applicant Tracking System (ATS) has streamlined the recruitment process, ensuring a more objective evaluation of applications: using a predefined set of skills, the Hiring Manager and HR analyse candidate profiles in a structured manner.

To support **professional development**, 360° Feedback has been introduced for specific groups. This tool allows employees to develop self-awareness about their strengths and areas for improvement by gathering feedback from different stakeholders. By adopting this approach, individuals can gain a deeper understanding of how their communication and relational style affects others, fostering continuous growth and personal development (see page 94 for more details).

With regard to training management and skills development, in 2025 GEWISS kept its commitment to providing customised training to develop employee skills, with a focus on upskilling in an ever-changing environment.

In 2025, the **LinkedIn Learning** initiative was confirmed, which has made it possible to extend the training offer available on the platform to the entire corporate workforce, offering opportunities for in-depth exploration of topics related to digital skills, management, leadership, emotional intelligence, well-being, negotiation and other topics, thanks to a wide range of courses and language libraries. This content has been made available through the company's Learning Management System (LMS), allowing employees to access training resources conveniently, so as to promote continuous skill development in all areas. Language training has also been confirmed via the LMS in self-learning mode. Staff in Italy and abroad can access it to keep improving their language skills, which is crucial in today's international business environment.

The focus on the development of management and leadership skills has led to the introduction of the new **Jump Higher** training course for people managers. This programme aims to enhance soft skills and equip individuals with tools to successfully address complex challenges, particularly in relationships and communication, thereby meeting the needs of an increasingly dynamic environment.

In addition, with a view to ensuring continuous improvement, the company works to seek new and innovative proposals and solutions in line with the dynamic drive of the organisation.

The **Succession Planning process** aims to identify successors in key positions, to ensure the continued evolution of the business. Another important initiative carried out by GEWISS is the implementation of **job grading** as a job classification system aimed at guaranteeing equal wages for jobs of equal weight, ensuring that work positions are equally distributed across different company departments.

GEWISS Academy

In 2018, GEWISS founded the GEWISS ACADEMY as an extension of the pre-existing initiative, GEWISS Professional, that focused primarily on the technical presentation of business solutions. With the establishment of the ACADEMY, the company created a true centre of excellence dedicated to business training. GEWISS ACADEMY's mission is to deliver high-quality training focused on the continuous development of technical, commercial and business skills. With a dynamic and structured approach, the Academy is a learning laboratory that manages and disseminates company knowledge, promoting the professional growth of staff. Every member of the GEWISS sales force is involved in a targeted training process, which increases professional value and improves customer relationships. This strengthens trust in a group that is capable of successfully meeting the needs of the market.

The real heart of the GEWISS ACADEMY lies in providing training courses that are tailored to meet the specific needs of each role. The learning structure is divided into three main areas: product technical skills, commercial skills and business skills. Each course is designed to meet specific professional requirements, with constant progress monitoring to ensure effective learning that is calibrated to operational needs. In this way, training is a structured, yet flexible, experience that adapts to everyday challenges.

In support of this commitment, GEWISS has developed ATOM (*Academy Training Offer Management*), a digital Knowledge Management ecosystem that enables the management and distribution of customised training content in the formats most suitable for different internal and external targets. The training available is not only aimed at the sales force, but also involves customers, ensuring coherence of company messages and global scalability. In 2025, thanks to this infrastructure, GEWISS ACADEMY organised approximately 5,000 training sessions, combining digital training and in-person events (138 Live Training Days) and involving more than 2,000 participants, including internal staff and customers, for a total of 8,000 training hours delivered. These results validate the efficacy of a strategy that prioritises human resources, where learning is not merely a goal but an ongoing process that fosters collective growth and enhances the competitiveness of GEWISS on the international stage.

Corporate welfare and promotion of well-being

GEWISS believes it is essential to create the right conditions every day for **well-being** and a **healthy work-life balance**, so that individuals can feel fully satisfied with their working environment. Use of the corporate *welfare* platform continued in 2025. The platform allows employees to benefit from tax-free goods and services, as well as access to various service vouchers. Many new agreements, for the benefit of both individuals and families, were also activated throughout the year.

After two years of testing, GEWISS has once again embraced the concept of **smart working** for 2025. This approach is not simply the option of working from home, but represents an innovative way of working that is based on management by objectives and results. This approach enhances flexibility, autonomy and empowerment of employees and contributes to continuous performance improvement, as well as strengthening engagement and motivation levels among the group's staff. In order to promote work-life balance, for 2025, GEWISS has also confirmed employees will be able to access **part-time working arrangements**, which have been in place for several years.

In line with the group's commitment to focusing on the well-being of its employees, an information and awareness initiative on urology-related topics was promoted in 2025, in continuity with the 2024 event dedicated instead to breast cancer awareness.

After its launch in 2024 and throughout 2025, the **counselling service (psychological support)** dedicated to all GEWISS S.p.A. and PERFORMANCE In LIGHTING S.p.A. staff remained active, making specialist psychologists available for one or more online or in-person sessions.

The psychological support service is a personal support mechanism provided by the company to employees to help preserve their well-being and support their mental health. Those who request it receive support in developing personal resilience, the acquiring of skills to effectively manage challenges and foster constructive and stimulating work group relationships. During 2025, analyses were carried out to identify other group companies where the service could be launched during 2026, taking into account factors related to the external context and the representativeness of professional categories.

Among the relevant issues that emerged from the counselling service activated in the company, the topic of **parenting** and the relationship with adolescent children was highlighted. The desire therefore emerged to promote a meeting for employees and their family members, with a selection of partners and associations active in the area, to raise awareness on the subject of dialogue between adults and

young people. Topics covered include intergenerational communication in the family, the promotion of self-esteem as a protective factor against addiction, and youth empowerment, through a partnership with an association that promotes a unique educational project in Italy for employees' children. The project involves younger generations in field experiences alongside law enforcement agencies and rescue workers (see further details on page 112).

BeLong Award

The **BeLong Award** event was repeated in 2025, honouring employees who had reached the milestones of 15, 25, and 35 years of service at GEWISS in that year. The event that was celebrated twice during 2025, in January and in November, is an important occasion to celebrate corporate values, team spirit and the sense of belonging of those who reached these important milestones.

Networking initiatives

After the success of the editions held in previous years and in continuity with what has already been done at other sites in Italy and abroad, the **company OPEN DAY** was held once again in May and June 2025, as a moment of socialising and conviviality among employees and their families, specifically dedicated to the sites of Castel San Giovanni (PC) and Colognola ai Colli (VR).

Furthermore, in 2025, the Group continued to host **AperiGEC** events in Italy to share an aperitif with colleagues in the GEWISS Experience Center. The events were held to create a sense of togetherness and leisure among employees, while also providing a networking opportunity for employees working in different organisational areas.

In late 2025, the **Share Your Passion** initiative was launched with the aim of engaging employees in sharing their passions and talents, fostering connections between colleagues. During 2026, the information collected will make it possible to promote moments of socialising and special initiatives, connecting people with common interests or who show curiosity and interest in one of the identified areas.

Health and safety

GEWISS takes a preventive approach to managing occupational health and safety, integrating special processes, responsibilities and tools in order to mitigate any risks associated with this issue.

The group's **Quality, Health and Safety, Environment, Energy and Information Security Policy** and the **Sustainability Policy** ensure and promote safe processes and behaviours for employees, collaborators and, more generally, for all stakeholders. This is complemented by careful **health monitoring** for staff at risk. Through preventive and regular health checks, detailed job assessments and workplace inspections, the occupational health doctor supports GEWISS in identifying and preventing any critical issues, ensuring careful management of the health, and mental and physical well-being of staff.

The **management of Occupational Health and Safety** is based on the prevention of risks and hazardous situations, in accordance with guidelines defined by the parent company and in full compliance with various local regulations in force. Key actions undertaken systematically and consistently include a regulatory review and the definition of occupational health and safety governance, risk assessment in work environments, and monitoring of injury data using the practices of the 8D report adapted for safety purposes. Chemical and physical analyses of the environments are regularly carried out, personal protective equipment is assessed and provided, staff training is organised, and regular inspections are conducted. The effectiveness of the measures adopted and emergency safeguards are also monitored, promoting employee participation and a widespread safety culture.

In the first quarter of 2025, it was reported that **ISO 45001 and 14001 certification** was obtained for GEWISS Deutschland. Furthermore, the process of enhancing and coordinating in the management of health and safety aspects across the sites of the PERFORMANCE iN LIGHTING group and Beghelli S.p.A. have continued. Each year, when drafting the budget for the following year, the company assesses the need for measures relating to this area and sets out the relevant responsibilities, costs and timelines for implementation.

Finally, the "**supervisor project**" was continued for GEWISS S.p.A in 2025. Its aim is to increase awareness on the importance of the supervisor role in ensuring safety in the workplace.

Health and safety initiatives involve employees and agency workers working on behalf of, and under the supervision of, GEWISS. Specific actions are also planned to monitor external companies operating within the corporate perimeter.

3.1.5 Targets related to own workforce

S1-5

To date, GEWISS has not yet set quantitative group-wide sustainability targets; however, the designated department operates on the basis of **internal objectives** that enable **continuous monitoring of activities and achievements**. The group recognises the importance of structured planning and is committed, for the future, to developing a dedicated strategy with measurable targets and to transparently reporting on the progress made.

3.1.6

Own Workforce metrics

Characteristics of the undertaking's employees

S1-6

GEWISS operates in full respect of human resources and directs its efforts towards the growth of individual skills. This commitment ensures that they provide healthy and safe workplaces that comply with the latest regulations. As of 31.12.2025, the GEWISS group has a total of **3,297 employees**, a significant increase compared to the previous period (49%), mainly due to the acquisition, during the reporting year, of the company Beghelli S.p.A. and its subsidiaries. The company's workforce consists of 60% men (1,967) and 40% women (1,330), showing an improvement in gender balance compared to the previous year (66% men and 34% women in 2024).

Gender	2025	2024
Women	1,330	759
Men	1,967	1,455
Other	0	0
Not reported	0	0
Total employees	**3,297**	**2,214**

In 2025, there were 248 employees who left the group, resulting in a turnover rate of **7.5%**[16].

Italy is the only country in which GEWISS has a significant presence[17], with 1,928 employees, equal to 58.5% of the total number of employees. The distribution of group employees by region and contract type is shown below: more than 96% of group employees have a permanent contract.

Number of employees by contract type, by gender	Women		Men		Other		Not communicated		Total	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Total employees	**1,330**	**759**	**1,967**	**1,455**	**0**	**0**	**0**	**0**	**3,297**	**2,214**
Permanent contract	1,278	742	1,916	1,437	0	0	0	0	3,194	2,179
Fixed-term contract	52	17	51	18	0	0	0	0	103	35
Variable time	0	0	0	0	0	0	0	0	0	0
Full time	1,085	606	1,928	1,430	0	0	0	0	3,013	2,036
Part-time	245	153	39	25	0	0	0	0	284	178

16 The turnover rate is calculated by considering the number of employees who have left the Group either on a voluntary basis, due to dismissal, retirement or death while in service and dividing it by the actual number of employees remaining at the end of the reporting period.

17 Significant presence means countries with at least 50 employees, representing at least 10% of the total group employees.

Number of employees by contract type, by region	Italy		Europe [18]		Rest of the World [19]		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
Total employees	**1,928**	**1,383**	**920**	**761**	**449**	**70**	**3,297**	**2,214**
Permanent contract	1,830	1,374	915	736	449	69	3,194	2,179
Fixed-term contract	98	9	5	25	0	1	103	35
Variable time	0	0	0	0	0	0	0	0
Full time	1,734	1,258	830	708	449	70	3,013	2,036
Part time	194	125	90	53	0	0	284	178

3,297 Total employees

+ than

96% of employees hired on a permanent contract

18 Please note that the Europe category includes the following countries of the Group: Albania, Hungary, Poland, Romania, Belgium, France, Croatia, Germany, Switzerland, Portugal, Sweden, United Kingdom, Czech Republic, Spain, Finland, Netherlands and Turkey.

19 Please note that the Rest of the World category includes the following countries of the Group: USA, Chile, China, Egypt, United Arab Emirates, Israel, Mexico, Hong Kong and India.

Characteristics of non-employees in the undertaking's own workforce

S1-7

The number of non-employee workers at GEWISS increased from 38 in 2024 to 95 in 2025. The categories of non-employee workers who are part of the workforce are primarily agency workers, i.e. those supplied by companies engaged in the research, recruitment and provision of staff. A residual part concerns internship contracts.

	2025	2024
Total non-employee workers in the own workforce	**95**	**38**
Self-employed workers	0	0
Workers provided by companies engaged in the research, recruitment, and provision of staff	93	36
Interns	2	2

Collective bargaining coverage and social dialogue

S1-8

In 2025, the number of **employees covered by collective bargaining agreements** increased to 2,800 from a total of 1,986 covered employees in 2024, a numerical increase of 814. The percentage of employees covered by collective bargaining agreements out of the total workforce is **84.9%**, compared to 89.7% in 2024.

For employees not covered by collective bargaining agreements, GEWISS determines their working and employment conditions based on national collective bargaining agreements.

Diversity

S1-9

In 2025, the **presence of women in senior management**[20] is rising, from 9 to 15 people; the number of men is also increasing, in line with the overall growth of the workforce.

With regard to the **distribution by age group**, there is an increase in the number of employees under 30, from 202 to 352, with an increase in the percentage from 9.1% to 10.7%. The age range of 30-50 years remains the largest, with 1,595 employees compared to 1,152 in 2024. However, in percentage terms, there is a decrease in the proportion on the overall workforce, falling from 52.0% to 48.4%.

The over 50 age group saw an increase, rising from 38.8% to 40.9% and with a numerical increase of 490 people (from 860 to 1,350).

20 Senior management members, executives and Country Leaders/General Managers are included in GEWISS group top management.

Gender distribution of top management	2025	2024
Women in top management	15	9
% of women in top management	**15.2%**	**14.5%**
Men in top management	84	53
% of men in top management	**84.8%**	**85.5%**
"Other" gender in top management	0	0
% of "other" gender in top management	**0.0%**	**0.0%**
Gender "not reported" in top management	0	0
% of gender "not communicated" in top management	**0.0%**	**0.0%**
Total top management	**99**	**62**

Employee distribution by age group	2025	2024
< 30 years	352	202
% employees < 30 years	**10.7%**	**9.1%**
30-50 years	1,595	1,152
% Employees aged 30–50	**48.4%**	**52.0%**
> 50 years	1,350	860
% employees > 50 years	**40.9%**	**38.8%**
Unspecified	0	0
% employees not specified	**0.0%**	**0.0%**

Employees by job category	Women		Men		Other		Not communicated		Total	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Executives	15	9	85	53	-	-	-	-	100	62
Middle managers	67	48	255	232	-	-	-	-	322	280
Office staff	556	338	980	730	-	-	-	-	1,536	1,068
Blue-collar staff	692	364	647	440	-	-	-	-	1,339	804
Total employees	**1,330**	**759**	**1,967**	**1,455**	**-**	**-**	**-**	**-**	**3,297**	**2,214**

Adequate wages

S1-10

The group actively monitors the alignment of wages paid to its workers with the applicable benchmarks in the various countries in which it operates, including the minimum wages required by current legislation and collective bargaining agreements. To support this, **100% of workers receive an adequate wage**, in line with the applicable benchmarks.

Social protection

S1-11

The levels of social protection offered to the group's employees are fully compliant with the legal standards in the countries in which the company operates. **All employees benefit from full coverage** through company insurance policies or category funds required by their respective national collective bargaining agreements. In particular, each employee is protected for all types of absence provided for by law, including sick leave, work-related injury and acquired disability, maternity and special leave (for example those governed by Law 104/92 in Italy). This approach ensures safety and continuity of employment, confirming the group's commitment to protecting the well-being of its employees.

Persons with disabilities

S1-12

There were 92 employees with disabilities within the group in 2025, a slight increase from 80 in the previous period. However, the proportion on the overall workforce remains fairly stable at about 3%. GEWISS, in line with the principles of the *Diversity and Inclusion Policy*, promotes the recognition of equal opportunities to all staff regardless of sensory, cognitive and motor vulnerabilities, promoting their inclusion, thereby contributing to the elimination of cultural, sensory and physical barriers.

Corporate volunteering experience of a group of employees at the Consorzio Famiglie e Accoglienza of Lurano (BG)

Training and skills development metrics

S1-13

The effectiveness of training initiatives is monitored through specific indicators and assessment tools aimed at measuring the level of participation, learning and degree of awareness acquired by participants, in support of the continuous improvement of training programmes.

In 2025, a total of **29,417.60** training hours were provided to the GEWISS group's personnel, as part of the important Human Capital Management process involving the entire company and aimed at protecting, promoting and developing human resources. The training activities spanned several areas, including the development of **technical skills, occupational health and safety, and personal growth**, confirming the company's focus on continuously enhancing its resources. The total number of hours delivered is lower than the previous year: the intensive training programme in 2024, characterised by initiatives and development courses, partially anticipated the requirements of subsequent years; nevertheless, during 2025 the company focused on development courses aimed at supporting organisational growth.

Regular performance and career development reviews	Women		Men		Other		Not communicated		Total	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Percentage of employees who participated in regular performance and career development reviews	41%	49%	58%	67%	-	-	-	-	51%	61%
Average hours of training per employee[21]	6.40	19.33	10.62	17.71	-	-	-	-	8.92	18.26

more than

29,000 hours

of training provided to employees

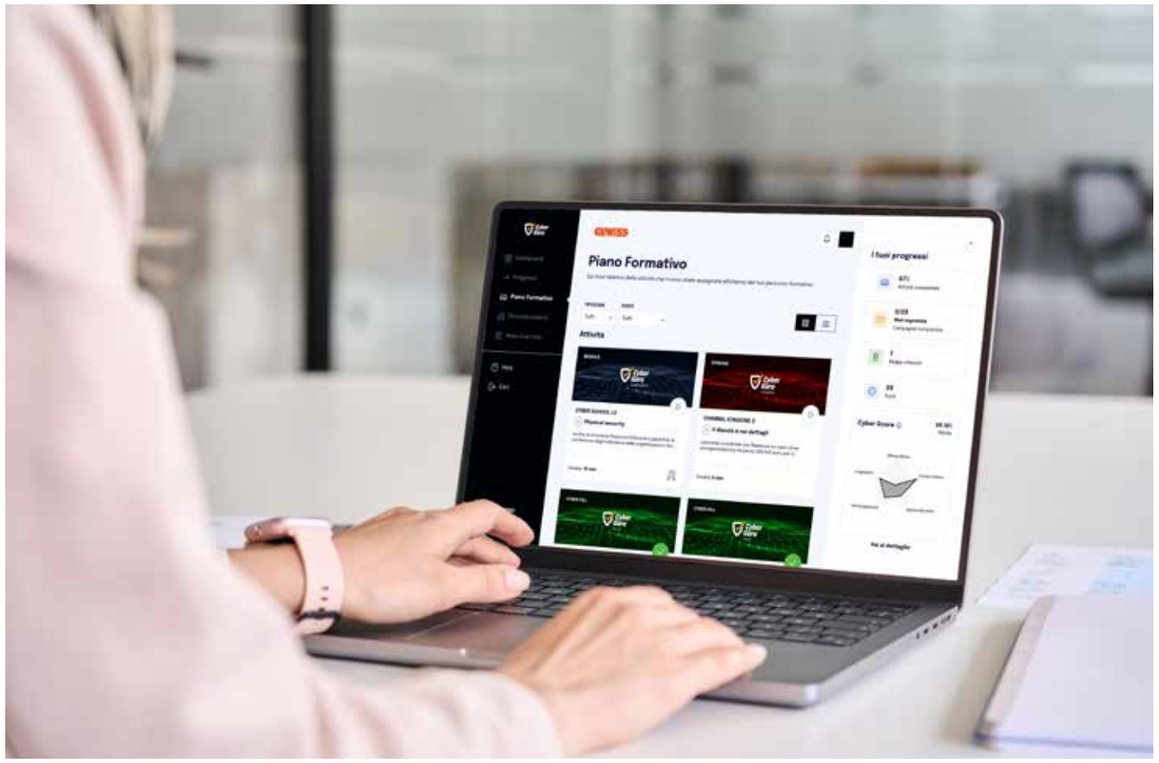
21 Average training hours per employee take into account the expansion of the perimeter

Number of training hours, by gender	2025	Average hours by gender 2025*	2024	Average hours by gender 2024
Women	8,518.30	6.40	14,669.09	19.33
Men	20,899.30	10.62	25,764.75	17.71
Total training hours	**29,417.60**	**8.92**	**40,433.84**	**18.26**

Number of training hours, by professional category	2025	Average hours per employee 2025	2024	Average hours per employee 2024
Executives	1,490.69	14.91	2,454.5	39.59
Middle managers	4,351.56	13.51	6,760	24.14
Office staff	20,486.24	13.34	18,609.42	17.42
Blue-collar staff	3,089.11	2.31	12,609.92	15.68
Total training hours	**29,417.60**	**8.92**	**40,433.84**	**18.26**

Focus Cybersecurity training

GEWISS is increasingly focusing on *cybersecurity* issues to predict, prevent, detect, and respond to malicious activities perpetrated by cyber criminals. In recent years, an initiative has been underway to raise awareness among the entire corporate workforce of the cyber risks associated with accessing the company's IT resources through the three-year training programme *Cyberguru*. The programme, which is made up of 36 modules, each of which consists of three different activities with a related learning verification test, was also extended to Beghelli in 2025. This initiative is complemented by others throughout the year to raise awareness of these issues among the company workforce.



Regular performance and career development review

In 2025, **51% of staff have participated in periodic performance reviews**. With regard to the female workforce, despite an absolute increase in the number of participants, the percentage of female staff who participated in the process compared to the total workforce of the same gender fell from 55% to 41%. Similarly, for the male workforce, there was a significant percentage change, going from 74% to 58%. In both cases, the change is mainly attributable to the increase in headcount following the acquisition of Beghelli during 2025. The group is aware of the strategic importance of the assessment and development processes as an essential lever for the growth of staff and undertakes to continuously monitor the performance of this indicator with the aim of improving the trend in the next financial years, expanding the assessment initiatives also to newly acquired staff.

Employees who participated in regular performance and career development reviews, by gender	2025	% of total	2024	% of total
Women	539	41%	416	55%
Men	1,134	58%	1,083	74%
Total	**1,673**	**51%**	**1,499**	**68%**

Health and safety

S1-14

100% of employees and non-employee workers working at group sites are **covered by the company's occupational health and safety management system** in accordance with applicable regulatory requirements and the principles of ISO 45001.

During 2025, the number of recordable work-related injuries among employees was 20, up from 13 in 2024. The extension of the group's perimeter influenced the absolute value result; however, if recalculated on the hours worked, the rate remains almost constant. For non-employee workers, the number of injuries remained unchanged although the group's perimeter grew compared to 2024. There were no fatalities due to work-related injuries or illnesses in the year, either among employees or non-employee workers.

Health and Safety KPIs for Employees and Non-Employees	Employees		Non-employees	
	2025	2024	2025	2024
Percentage of workers in undertaking's own workforce who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines	100%	100%	100%	100%
Total number of fatalities as a result of work-related injuries and work-related ill health	0	0	0	0
Of which number of fatalities due to work-related injuries	-	-	-	-
Of which number of fatalities due to work-related ill health	-	-	-	-
Number of recordable work-related injuries	20	13	3	3
Rate of recordable work-related injuries [22]	3.7	3.6	20.8	34.3
Number of recordable work-related illness cases [23]	3	-	-	-
Number of days lost due to work-related injuries and fatalities due to work-related injuries and work-related illnesses and fatalities due to work-related illnesses	1,574	1,707	-	-

22 The frequency index is calculated considering: (Total no. of accidents/no. of hours worked) *1,000,000. Please note that, for 2025, the number of hours worked has been estimated for four sites, which in any case represent a minimal share compared to the total number of hours worked within the group.

23 Indicator calculated from FY 2025

Work-life balance metrics

S1-15

All employees in the group are entitled to all the types of family leave, including **maternity or paternity leave, parental leave and caregiver leave**. The group reaffirms its commitment to providing tools for protection and work-life balance, ensuring equal access to parenting and family care support measures.

Incidents, complaints and severe human rights impacts

S1-17

During the reporting year, no reports were received that – subsequent to the necessary thorough investigation – confirmed cases of discrimination, such as harassment, or established cases of serious human rights violations.

Events held in 2025

③ Social information

③ Social information

3.2 People in the value chain

ESRS S2

SBM-3

The update of the double materiality analysis conducted in 2025 took into account the expansion of the perimeter of the value chain following acquisitions made during the reporting year. The new assessments have, in fact, revealed that the impact related to potential human rights violations of workers – both fundamental and labour-related - within the value chain exceeds the materiality threshold. Among these, the attention focuses more on employees and workers of indirect and direct suppliers and business partners in the different countries in which the group operates. The update also led to the identification of a new material impact – in addition to that already identified in the previous period – relating to possible occupational injuries or illnesses connected to the operational activities of all workers in the value chain.

GEWISS has taken a structured and proactive approach to integrating these issues into its strategy with the aim of preventing injuries, occupational illnesses and reputational risks resulting from workers' rights violations.

3.2.1 Policies related to value chain workers

S2-1

GEWISS is committed to adopting, sharing and disclosing sustainable development behaviours when designing, manufacturing, selling and distributing its products. In fact, the group is committed to fostering the understanding and respect of diversity, spreading a strong culture of integrity and promoting excellence, not only within its own organisation, but also in relationships with the actors along its value chain.

Supplier Code of Conduct

Consistent with the values set forth in the Code of Ethics, GEWISS has adopted and formalised the **Supplier Code of Conduct** [24], which defines the general principles that all suppliers are expected to adhere to in business relationships with the group. Through this document, GEWISS formalises its commitment not to do business, directly or indirectly, with entities involved in human rights violations, with a focus on preventing child labour and forced labour. The Code also sets out the principles and practices which the group expects suppliers and business partners to align with, regarding the protection of health and safety in the workplace, environmental protection, prevention of corruption, social development and the creation of shared value. The document also requires the transfer of these values throughout the supply chain.

The general principles of the Code are based on the main international standards and references on human rights and corporate responsibilities, including the United Nations Universal Declaration of Human Rights, the Tripartite Declaration of Principles on Multinational Enterprises, the International Labour Organisation's Social Policy and the OECD Guidelines for Multinational Enterprises. The Supplier Code of Conduct is also supported by the Human Rights Policy (see pages 70-71), which reiterates the strongest condemnation of all forms of exploitative labour, including child and forced labour, as well as any practices attributable to human trafficking, including within its own value chain. The document is adopted and periodically updated by the Board of Directors, while the Supervisory Board is responsible for its implementation. The document is publicly available on the GEWISS website to ensure maximum transparency and accessibility to all external stakeholders.

In 2024, GEWISS further strengthened its commitment to decent work by formalising an internal document that clearly sets out the existing practices for the protection of workers' rights in terms of wages, working conditions, treatment, human rights, and combating forced and child labour.

24 The Supplier Code of Conduct applies to GEWISS S.p.A., GEWISS foreign subsidiaries and PERFORMANCE iN LIGHTING S.p.A.

3.2.2 Processes for engaging with value chain workers about impacts

S2-2

GEWISS strives to continuously strengthen collaboration across the entire value chain and foster relationships based on the principles of sustainability, excellence and integrity. To this end, the group develops projects to promote greater awareness among suppliers and customers about the impacts generated by their respective activities along the value chain.

The company has defined structured processes for engaging suppliers through its business relationships. This involvement occurs through designated meetings. The results are integrated into procurement decisions, helping to define supply chain improvement actions.

In order to enhance involvement in the value chain downstream, GEWISS promotes continuous and transparent dialogue with its customers through periodic visits to the GEWISS Experience Center, during which the main corporate processes and their relative impacts are shared.

3.2.3 Processes for managing impacts and reporting channel

S2-3

The Supplier Code of Conduct provides the parties concerned with the option to report on violations of the Code through the “Whistleblowing” platform, which is available on the corporate website alongside the reporting procedure.

The group encourages responsible collaboration of all stakeholders, and is committed to protecting the confidentiality of reports, which are addressed by the Internal Auditing department, which ensures the confidentiality of the information provided. Issues raised are carefully monitored, and corrective actions are taken if a confirmed violation occurs. Violations are considered serious contractual and disciplinary breaches. Measures to protect the reporter from any retaliatory act are also provided for in accordance with the Reporting Procedure (see page 125).

3.2.4 Actions related to value chain workers

S2-4

ESG Pillar	Programs	SDGs of major focus	2025 main initiatives	2026 initiatives
Governance	Ensure ethics and compliance Promote innovation and urban regeneration through the development of sustainable products and solutions Improve internal processes efficiency **Develop a sustainable supply chain**	8 DECENT WORK AND ECONOMIC GROWTH 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 16 PEACE, JUSTICE AND STRONG INSTITUTIONS 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 11 SUSTAINABLE CITIES AND COMMUNITIES	Continuation of the programme EcoVadis Supply Chain	Integration of ESG criteria into the Vendor Rating of suppliers

The company views the supply chain as a crucial strategic aspect in its pursuit of responsible sourcing practices. This approach ensures respect for the environment, human rights, and local communities. To mitigate the risk of human rights violations, the group is committed to maintaining and continuously strengthening an ethical and transparent supply chain, particularly in its relations with upstream actors. To uphold this commitment and as set forth in the Supplier Code of Conduct, GEWISS requires all of its suppliers to adopt conduct and practices that comply with the principles outlined in the Organisation and Management Models, the Anti-Corruption Policy and the Code of Ethics.

The group does not directly purchase minerals from conflict zones and requires its suppliers and commercial partners to declare, for supplies destined for the group, the possible presence and provenance of **Conflict Minerals** (Gold, Tin, Tungsten, Tantalum) and **Extended Minerals** (Mica, Cobalt, Lithium, Nickel, Graphite and Copper) and to verify whether they originate from high-risk countries. Furthermore, also through declarations in line with the Reach Regulation (EC 1907/2006), with Directive
2022/95/EC RoHS, and through TSCA (U.S. Toxic Substances Control Act), PFAS and POPs declarations, suppliers are monitored to comply with the required regulatory obligations and to promote the use of substances and materials with lower risk for the health of their workforce.

Since 2024, the supply chain assessment project has been active through the **EcoVadis platform**. This project aims to help the group understand its suppliers’ sustainability performance and lead to progressive improvement, focusing on shared value creation. This will also significantly impact the supply chain workforce. To date, **more than 150 suppliers** in the group are on the platform and have received a rating for their sustainability performance. Please note that the assessed panel received a score 12.7 points higher than the benchmark for its reference industry. Furthermore, 45% of suppliers achieved a result above 65/100, demonstrating advanced management of the sustainability issues analysed.
Among the different areas assessed by the EcoVadis methodology, it is important to note the **‘Work**

and Human Rights' pillar that analyses the management of health and safety, working conditions, social dialogue, career management and training, child and forced labour, human trafficking, discrimination, harassment, and the promotion of diversity at work.

Throughout the year, a **training session** has been provided to GEWISS buyers, which was completed by more than 90% of the employees to whom it was proposed, to help them manage suppliers effectively and guide them on how to approach the EcoVadis rating. The training was also extended to GEWISS partners evaluated on the EcoVadis platform, with a completion rate of 32%.

The panel of Group suppliers evaluated on the EcoVadis platform shows that approximately **35% have ISO 45001 certification** or an equivalent certificate at least one of their operating sites.
In addition, when it comes to ethical business management, approximately **78%** of suppliers **have an Anti-Corruption Policy**.

3.2.5 Objectives for value chain workers

S2-5

Although GEWISS has not yet officially set any objectives related to the management of the value chain, it closely monitors initiatives with its business partners and customers to evaluate their effectiveness and, if necessary, develop improvement plans. Management of the issues considered relevant is carried out through a control mechanism aimed at ensuring compliance with the policies of the group, which involves the departments directly or indirectly involved in the relationship with customers and suppliers. In addition, the Supervisory Board and Internal Auditing support the monitoring by managing the reports received, defining resolution and prevention measures.

3.3 GEWISS commitment to the territory and community engagement

ESRS S3

S3-SBM3

GEWISS has always been committed to supporting local communities and engaging in open, collaborative dialogue with local organisations. It is aware that the company's full development cannot be achieved without fully respecting and enhancing the communities with which it collaborates. As highlighted by the updated double materiality analysis, the group's industrial and commercial presence in the different territories involves the creation of socio-economic value through employment, skills development and collaboration with the business community. In this context, GEWISS fosters an open dialogue with local stakeholders – such as residents and citizens in areas close to operating sites, educational institutions, businesses and institutional bodies – through support activities such as, educational initiatives at schools or the creation of academies for internal and external educational development. The values of integrity, excellence and sustainability, which have always characterised the identity of the group, guide every initiative aimed at promoting responsible development, strengthening the connection with the local area.

3.3.1

Policies related to affected communities

S3-1

GEWISS takes a structured approach to managing relationships with local communities. The group's policies on affected communities are designed to promote responsible development in the areas in which it operates, contributing to the social and economic well-being of those communities and fostering collaborative relationships with stakeholders.

Corporate Citizenship Policy

Specifically, the **Corporate Citizenship Policy** of GEWISS, adopted by all group companies and promoted to all players along the value chain in the countries in which the group operates, reinforces the company's active role in creating shared value, contributing to the sustainable development of people, communities and territories. The commitment expressed in the document translates into concrete actions, which are communicated internally through the company's intranet and externally through social channels, press, advertising, and at www.gewiss.com.

GEWISS defines four areas of action through this policy:

- raising awareness about energy sector issues and the responsible use of resources;
- training and partnerships as a catalyst for innovation;
- developing and maintaining cultural and environmental heritage;
- promoting inclusion through sport and health-focused awareness campaigns.

The goals contained in the Corporate Citizenship Policy, approved by the CEO of GEWISS, are integrated into the corporate Strategic Development Plan and are defined in alignment with the United Nations Sustainable Development Goals (SDGs).

3.3.2

Processes for engaging with affected communities about impacts

S3-2

The GEWISS group aims to positively contribute to the development of the areas in which it operates and to play a central role in the communities affected. To reaffirm this, for several years the group has been integrating sustainability issues within its organisational model, recognising the importance of the contribution it can make to the social and economic development of the locality in which it is present.

Local stakeholders are regularly consulted through meetings, educational programmes and periodic collaborations, ensuring a continuous and transparent dialogue. In particular, engagement processes such as educational activities at schools and academies for internal and external educational development, such as the GEWISS Academy, contribute to the creation of shared value, not only promoting professional growth, but also improving employability, thereby supporting the socio-economic development of the local area, thanks to the work coordinated with the Human Resources and Sustainability departments.

3.3.3

Processes for managing impacts and reporting channel

S3-3

To enable local communities to make observations or reports, the group provides several communication channels that can also be accessed by external stakeholders. In line with the provisions of the Reporting Procedure adopted by GEWISS, it is also possible for external parties to use the "Whistleblowing" platform anonymously. See page 125 for more details.

3.3.4

Actions related to affected communities

S3-4

ESG Pillar	Programs	SDGs of major focus	2025 main initiatives	2026 initiatives
Social	Ensure employee satisfaction and a fair, safe and inclusive workplace Ensure customer satisfaction **Engage local communities to create shared value**	3 GOOD HEALTH AND WELL-BEING 5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 16 PEACE, JUSTICE AND STRONG INSTITUTIONS 11 SUSTAINABLE CITIES AND COMMUNITIES	Implementation of corporate volunteering experiences for employees Continued development of sponsorships and projects in support of the territory in line with the criteria and principles of the Corporate Citizenship Policy	Extending corporate volunteering projects to other companies within the group

As part of its **Sustainability Roadmap**, the community engagement programme enables GEWISS to connect community needs with business goals. This vision is developed through fundamental guidelines:

- know and be recognised by local entities, establishing relationships of trust;
- broaden and diversify relationships with territories, promoting collaboration and exchange of expertise;
- invest in communities through initiatives that align with business growth while delivering tangible social benefits.

The group has always identified and implemented actions in favour of the community in the areas where its plants are located, to create shared value and strengthen relationships with the residents and its employees living there. Through sponsoring public events, supporting social causes, and promoting initiatives to protect the environment, GEWISS seeks to actively contribute to cultural and economic growth within the social context in which it operates.
In this context, sports partnerships with federations, clubs and athletes have been created with the goal of conveying the GEWISS values linked to a “cross-cutting” approach to sustainability: from support for the environment to social initiatives. These partnerships translate into tangible benefits such as improved athletes’ performance through the innovative solutions offered, greater safety for sportspeople and the surrounding environment.

The 2025/2026 season has seen the continuation of various sporting partnerships, listed below, in which GEWISS acts as a sponsor:

- **ATALANTA B.C.** - Stadium Naming Sponsor (until the end of the 2024/25 sports season) and Third Jersey Sponsor - Serie A;
- **VOLLEY BERGAMO 1991** - Top Sponsor - Serie A1;
- **CHORUS VOLLEY BERGAMO Youth Sector** - Top Sponsor;
- **MICHELA MOIOLI** - Snowboard Title Sponsor;
- **ALBINOLEFFE** - Institutional Sponsor - Serie C;
- **URANIA BASKET** - Official Partner - Serie A2.

In 2025, GEWISS confirmed its commitment with the **Accademia dello Sport** through sponsorship of tennis and golf tournaments held at Bergamo’s Cittadella dello Sport sports centre.
The event, which began in 2002, this year reaffirmed its original objective: to support local organisations in need, while also offering symbolic significance aimed at enhancing the social, sporting and economic activities of the province of Bergamo.

It is also important to cite the **Greening the Islands** project, a global initiative that aims to raise awareness about the impact of climate change on small island ecosystems, promoting innovative and sustainable solutions for the management of natural resources and energy. In 2025, GEWISS worked with Greening the Islands as Premium Sponsor, strengthening its commitment to the global energy transition and focusing on ecosystems particularly vulnerable to climate change, such as island ecosystems.

Throughout 2025, the Group's activity continued by strengthening and consolidating its relationship with various local entities, including:

- **Fondazione ARTET**, a non-profit organisation founded in 2018, that conducts scientific research activities related to thrombosis, haemostasis, and tumours, putting scientific knowledge in these areas at the service of society and promoting care and assistance projects dedicated to vulnerable patients who require anticoagulant, antithrombotic, and/or transfusion therapies;
- **Fondazione Carisma**, an organisation that provides social and health services for the elderly and/or disabled, with specific reference to individuals who are physically and/or mentally dependent, to ensure them the best possible quality of life;
- **Support for local associations and organisations** that pursue social welfare objectives, such as education about sporting activities, healthcare assistance and public safety, and that make educational and recreational spaces available to children and to meet the needs of the community.

GEWISS has confirmed its support of the **Fondazione De Sanctis**, which for over a decade has been promoting initiatives dedicated to the spread of culture, literature, and the rediscovery of classics through events, marathons, conferences, series of readings at institutional venues, Italian cultural institutes, and the biggest theatres, prisons, and schools. In 2025, a sixth category was confirmed for the De Sanctis Award: launched in 2024, the **De Sanctis Sustainability Award** aims to honour individuals, organisations, and associations that have excelled in promoting and safeguarding sustainable practices. The award ceremony, attended by GEWISS, took place at the end of 2025.

To further confirm the commitment to supporting the local area and the desire to generate shared value, 2025 saw the promotion of the **socio-educational programme "On The Road",** an initiative designed to raise awareness and educate on rule of law and road safety by involving the children of employees at the group's Lombardy sites in hands-on experiences proposed by the association.

The initiative, which involved 9 children of GEWISS employees aged between 15 and 22, in 2025 offered the opportunity to accompany the Local Police, Carabinieri, Traffic Police, Fire Brigade, Civil Protection and 112 emergency operators for a few days, taking part in real shifts and experiencing at first hand the management of emergencies, accidents and security operations.

The project is sponsored by the Ministry of the Interior and the Ministry of Infrastructure and Transport and supported by the national "On The Road" Protocol signed at the Viminale in 2025: definitive confirmation of its educational and civic value.

Company volunteering

Based on the belief that corporate volunteering is not only a corporate social responsibility tool, but also a concrete means of promoting a culture attentive to diversity and solidarity, GEWISS decided to confirm some social initiatives, expanding the activities launched in 2023 and offering employees the opportunity to **participate directly in volunteering experiences** for the first time.

In December 2025, a pilot group of employees who volunteered for the experience went to the Villaggio Solidale of Lurano (BG) where, together with guests of the **Consorzio FA Famiglie e Accoglienza**, they prepared Christmas parcels and created greetings cards, giving meaningful support.

The Consorzio FA – Famiglie e Accoglienza [Families and Hospitality Consortium] is a non-profit network based in the Bergamo area that works to protect children, people with disabilities and families in difficulty. Through three cooperatives, it manages community accommodation, foster care, care services, and job placements for vulnerable individuals.

The event saw the participation of around 20 colleagues, helping to strengthen their engagement. In addition, the Leadership Team went to the headquarters of **Patronato San Vincenzo in Bergamo**, which welcomes 240 migrants with food and accommodation, to offer service in the facility's canteen, supporting the management of the self-service area, kitchen operations, washing up and access control.

3.3.5 Targets related to affected communities

S3-5

To date, GEWISS has established guidelines to steer its strategy towards generating positive impacts on the community, including investing in a consistent manner that is integrated with the business, strengthening ties with its target groups and developing new ones. The group is committed to translating these ambitions into concrete, measurable and time-bound goals.

Leadership Team Corporate Volunteering Experience at the Patronato San Vincenzo in Bergamo

3.4 The relationship with end customers

ESRS S4

S4-SBM3

The double materiality analysis revealed the potential to enhance user loyalty by meeting their expectations regarding product quality, reliability, and service in the manufacturing process, in line with the group's strategic priorities. Consolidating end-user trust is, in fact, a central element of the GEWISS business model.

At the time of the analysis update in 2025, a potential reputational and non-compliance risk emerged, which could arise if the information provided to the market – for example, professional installers and home users – regarding the products is not complete, accurate or verifiable. This could also be linked to potential claims that might fall within the category of *greenwashing* [25]. The risk, identified as relevant without taking mitigation initiatives into account, is adequately managed thanks to the reliability of the technical information that the group provides, which is always in compliance with applicable legislation. This contributes to the proper and safe use of products, including those that require clear instructions and documents to avoid potentially harmful use.

3.4.1 Policies related to the end customers

S4-1

GEWISS has always focused on identifying and understanding the requirements and expectations of customers, in order to meet their real needs through the products and services it offers. GEWISS is dedicated to offering solutions that seamlessly integrate new technologies into their respective environments, fostering a constructive relationship between innovation and practicality.

The **Sustainability Policy** (see page 47 for further details) provides guidelines for a responsible and future-oriented approach. Its objective is to develop and manage innovative, interconnected and secure products and electro-digital solutions, foster collaboration and stimulate research. The Policy also sets out the commitment to support customer communication, so that it is transparent and truthful regarding the environmental impacts of products.

25 Communication or marketing strategy pursued by companies, institutions and organisations that present their activities as environmentally sustainable, seeking to conceal their negative environmental impact.

3.4.2 Processes for engaging with end customers about impacts

S4-2

Listening to and engaging with customers and end-users is a strategic element for GEWISS to ensure its service is increasingly aligned with their needs and expectations. Ongoing dialogue with different stakeholders enables the company not only to respond promptly to market needs but also to anticipate any issues and identify opportunities for improvement along the value chain. From this perspective, GEWISS actively promotes and participates in discussion sessions dedicated to sustainability and innovation, with the aim of sharing its journey, deepening the competitive context and contributing to the creation of shared value.

Starting in 2023, the group launched the **"Customer Satisfaction" project** with the aim of systematically gathering market feedback and measuring customer satisfaction. In this first phase, surveys were conducted among installers and distributors, with the aim of analysing the results related to different areas of the *customer journey* (*Sales Effectiveness, Online Visibility and Findability, Commercial Attention, Purchase and Ordering, Post Sales & Sustainability*), thus forming the knowledge base of the project.

The project, led by the Innovation area, in coordination with the Commercial Excellence and Global Markets Departments, was expanded in 2024 to other European countries, achieving coverage of the markets in Italy, France, Germany, Romania, Turkey, Spain, Portugal and the United Kingdom.

In 2025, based on the evidence gathered in the previous two years, the project focused on developing a multi-year action plan aimed at improving the *Customer Experience*, with targeted measures to address the main points of friction and opportunities for service enhancement. The next few years will therefore be dedicated to the progressive implementation of the actions identified and to monitoring the results, in view of future *customer satisfaction* surveys to measure the effectiveness of the actions taken.

Business partners, customers, distributors and installers are involved in regular meetings and visits to the **GEWISS Experience Center**, in order to be able to respond promptly to the development of each partnership (for more details, see pages 82–83).

Finally, the group manages the relationship with customers and end-users in the *pre-sales* phase, during the supply of products and services, and in the *after sales* phase, considered crucial moments for ensuring maximum customer satisfaction and for identifying, through the *feedback* received, opportunities for improvement of products and services. Distributors, wholesalers and resellers often act as intermediaries between GEWISS and the end-user. For this reason, information about services and support channels is provided, and training is provided on an ongoing basis so that they can provide adequate assistance to consumers.

3.4.3 Processes for managing impacts and reporting channels

S4-3

To support end-user retention by meeting their expectations, GEWISS provides a **network of support channels**, including dedicated phone numbers, email addresses, a freephone number and the contact details of local agents in the relevant area.

There is also a **ticketing system**, available through the group's website, which allows all customer requests, including any complaints, to be recorded and monitored. Regular meetings, called *Quality Review*, are held each month and involve the various relevant business departments. During the meetings, reports received from distributors are analysed, emerging issues are evaluated, and any corrective actions to be taken are defined, with the aim of ensuring continuous and effective service.

The effectiveness of the channels is continuously verified through analysis of the statistical data collected from the market and the information that emerged during the ***Quality Review***. These processes include assessing end consumer satisfaction and identifying areas for improvement. They also ensure that any *feedback* is taken into account appropriately and that any necessary corrective actions are taken. Monitoring also allows GEWISS to ensure that consumers and retailers are always informed about the availability and accessibility of support channels.

In addition, customers may also use the **Whistleblowing channel** (see page 125) to report any violations or non-compliant behaviour, with full protection guaranteed to the reporter, in the manner described above.

3.4.4 Actions related to end customers

S4-4

ESG Pillar	Programs	SDGs of major focus	2025 main initiatives	2026 initiatives
Social	Ensure employee satisfaction and a fair, safe and inclusive workplace Engage local communities to create shared value **Ensure customer satisfaction**	3 BUONA SALUTE; 5 PARITÀ DI GENERE; 8 BUONA OCCUPAZIONE E CRESCITA ECONOMICA; 12 CONSUMO RESPONSABILE; 16 PACE E GIUSTIZIA; 11 CITTÀ E COMUNITÀ SOSTENIBILI	Obtainment of the ISO 20121 Management System certification for the sustainability of events held at the Gewiss Experience Center	Continuation of the Customer Satisfaction project

To drive customer loyalty through solutions that meet all the expectations of quality, reliability and service, GEWISS monitors manufacturing processes across the supply chain, ensuring that production meets industry standards and best practices. All GEWISS solutions are **verified and approved** in accordance with the laws, regulations and directives of the countries in which they are marketed. Depending on the target market, these checks may be carried out by self-certification (for example, in Europe for CE marking) or by third-party bodies required by regulations.

Even in countries where there is no legal requirement, many of the group's products undergo voluntary **third-party certification** through approval schemes. These involve initial testing, annual system audits, and periodic compliance checks of products retrieved from the warehouse and/or market. Furthermore, the group's main production plants are certified according to the **ISO 9001** international standard. GEWISS laboratories operate under internationally recognised certificate schemes, in particular, the Cenate Sotto (BG) laboratory ranks as one of the top in the world in terms of the number of accredited standards.

Quality control along the supply chain is further supported by **regular visits and audits** at suppliers' manufacturing facilities to ensure that the highest quality standards are maintained. This ongoing monitoring allows for the timely identification of any critical issues and the implementation of targeted corrective actions, promoting continuous improvement. In addition, the group uses the PPAP (*Production Part Approval Process*) to verify that all design and product requirements are met and that the suppliers' production process is able to consistently maintain them over time. This approach prevents defects, reduces process variability and ensures high repeatability in the quality of supplied components.

The Group also undertakes to ensure compliance with the obligations under the **REACH Regulation** and to ensure that the information is traceable and accurate. In this regard, GEWISS requires suppliers of raw materials, components and finished products to:

- know and fulfil the obligations arising from the Regulation;
- stay constantly updated on the status of the SVHC list of highly hazardous substances (*candidate list*);
- provide comprehensive and accurate information on the possible presence of SVHC substances in the substances, preparations and/or articles supplied.

These measures are in addition to verifying compliance with the **RoHS Directive** and other product environmental regulations, with the aim of ensuring that the raw materials and components used are free of hazardous substances, protecting both the environment and consumers' health.
All materials, raw materials, and components undergo a further approval process aimed at verifying their regulatory and functional compliance regarding their use within the production process.
This safeguard is ensured through the collection and archiving of analysis certificates for the raw materials, checks on incoming materials and periodic audits at suppliers for the definition and verification of quality control plans. Certificates of origin of goods are required annually.

Where applicable, products are designed, manufactured, and tested in accordance with the relevant IEC, CENELEC, and CEI standards, as well as being tested to assess their impacts on customer health and safety, which guarantees optimal performance at all times. All product usage and safety information is clearly provided on the labelling and in the accompanying documentation, which have been prepared in line with the Directives, Regulations, and applicable technical standards in each country.

The instructions for use of its products also include information indicating the correct sorted waste disposal of products at the end of their life cycle, promoting their subsequent recovery or recycling, and raising awareness among end users about the importance of environmental protection.

The company Beghelli Servizi operates the **Beghelli Salvalavita Centre,** a 24-hour operations centre that provides advanced assistance and security services, supported by highly specialised technologies, equipment and staff. Key services include:

- **Telesoccorso sanitario**, through which the operator can activate public services to send an ambulance;
- **Medico Amico**, a service that enables the activation of a medical consultation by telephone;
- **TeleCompagnia**, which includes periodic calls agreed with the customer (daily, weekly, fortnightly, etc.) to offer support and company;
- **Technical Alarm Management**, which includes the automatic receipt of reports from devices connected to systems intended to detect gas leaks, carbon monoxide, smoke or early signs of flooding.

Direct engagement with end-users is essential to understand their expectations and offer appropriate support. With this in mind, GEWISS relies on a technical and sales network operating in over 100 countries that support industry professionals and customers in sales and in the creation of customised solutions.
To support professionals in plant engineering and automation, **GEWISS Academy** (see pages 82-83)

has set up the external training offer, a structured and highly specialised programme. Courses are designed to convey practical knowledge, support continuous updating, and enhance operational capabilities in the field.

In the same context, the **"Beghelli Accademia"** initiative is a space dedicated to the training of designers, installers, agents, commercial area managers and internal technicians by the Beghelli company. Through courses and seminars, also organised in collaboration with professional bodies (engineers and surveyors) and installer trade associations, the following are examined in depth:

- market scenarios;
- regulatory developments (lighting and energy);
- advances in ordinary and emergency lighting, with a focus on technical solutions, products and design. There will also be periodic training and update meetings for the external sales force and internal technical staff on new technologies and products.

In its communication strategy, the group promotes an advanced systems culture and the adoption of increasingly efficient, innovative and lower-impact solutions. GEWISS participates in and organises discussion forums on sustainability with the goal of sharing its journey, engaging with other industry players and contributing to the development of shared value across the entire value chain.

Press office and *media relations* activities are also a fundamental asset for GEWISS to communicate with customers and partners and to spread the corporate vision and values, to recount the group's story and activities and to highlight the range of products and solutions. The communication strategy is based on an online and offline multichannel media mix: advertising campaigns, editorial articles in industry journals, furnishing and design titles, magazines, as well as an extensive production of technical documentation to support the installation and use of products and solutions.

To deliver an effective and personalised digital experience to different stakeholders and markets, the website www.gewiss.com and the websites of subsidiaries are constantly updated and optimised. Translated into multiple languages, the portal provides specialised content and insights to both industry professionals and end consumers.

Alongside the creation of new articles, videos and digital materials, GEWISS also focuses on its official social media channels: Facebook, Instagram, LinkedIn, TikTok and YouTube, with the aim of ensuring quality communication and continuous interaction with the community. This strategy has generated significant results, both in quantitative and qualitative terms: the group's social media presence now reaches a wide audience, with over 119k followers on Facebook, 22k on Instagram, 115k on LinkedIn, over 6k on TikTok and 4k subscribers on YouTube. Digital activity is further strengthened through DEM campaigns and regular newsletters, tailored to various audiences within the group's ecosystem – customers, partners, professionals. These initiatives aim to build stronger relationships and deliver targeted, high-value content focused on innovation.

These communication and sharing platforms enable greater multimedia and participatory interaction between stakeholders, strengthening dialogue and helping to broadcast the commitment of the group towards lower-impact development.

GEWISS Experience Center

Designed as an experiential space where the products, vision and business know-how can be experienced first-hand, the GEWISS Experience Center (GEC) continues to be an innovative space. In addition to the timeline that traces the company's main milestones, the environment also highlights the main commitments to lower-impact development.

The tour is structured into 6 application areas or "Verticals" (Residential, Office, Hospitality, Industry, Sport and City landscape) periodically updated both in terms of experience and offer. Over the years, for example, PERFORMANCE iN LIGHTING solutions and Pulsar Engineering srl smart solutions have been added.

Once again during 2025, the GEWISS Experience Center confirmed itself as an important reference point for special internal staff events, training and networking organised with key partners and for customised business visits, during which customers could explore the spaces based on their specific needs. During the reporting year, **over 150 events** were managed that, between business visits with external partners and corporate activities, **involved approximately 3,000 people**. Most external visits were for business purposes, with involvement across the board of all major *buyer personas* (wholesalers, distributors, installers, panel builders, designers, architects, engineers, entrepreneurs, managers, building contractors, logistics, DIY and customers).

Alongside the updates to the physical spaces, development also continues on the digital version, the **Virtual GEC**, which allows virtual visits for Italian and international stakeholders, supported by GEWISS internal staff.

During 2025, the GEWISS Experience Center achieved **UNI ISO 20121 certification**, the Event Sustainability Management System: GEWISS applies an approach of sustainable management throughout the event life-cycle, taking into account environmental, social and economic resources, with the aim of raising awareness and engaging all stakeholders.

3.4.5 Targets related to end customers

S4-5

To ensure a high level of excellence, the group uses tools such as *surveys* and *workshops*, to gather direct *feedback* and to guide its actions according to real customer needs. At the same time, particular attention is paid to regulatory compliance, ensuring that every initiative aligns with leading product quality certifications.

In support of these commitments, GEWISS monitors its own performance and possible impacts on end consumers. With regard to the privacy protection, in 2025 there were no well-founded complaints regarding breaches of customer privacy or the loss of their data.

Similarly, in the reporting period, there were no incidents of non-compliance concerning the health and safety impacts of the group's products and services. Furthermore, no breaches were recorded in relation to marketing communications, or non-compliance with product and service information and labelling requirements.

④ GOVERNANCE INFORMATION

4.1 Business conduct and ethics

ESRS G1

IRO-1

GEWISS' operation is based on the values of integrity, a culture of excellence and sustainability, pursuing a business model that aims to strike a constant balance between economic and financial performance, social responsibility and environmental protection.

Integrity is the core principle by which the group builds strong, trusting relationships with its stakeholders. It shows a sense of responsibility, reliability and ethics, elements that guide business choices and contribute significantly to the creation of shared value in the medium to long term, while respecting transparency and protecting the interests of all parties involved.

The double materiality analysis showed a positive impact from the ongoing commitment to preventing both active and passive corruption, which GEWISS pursues by promoting ethical principles and organising training sessions for employees on a regular basis. During 2025, the analysis also identified a new potential negative impact related to any delays in payments to suppliers. These delays could impact the continuity of business relationships and the economic and financial stability of partners, particularly small- and medium-sized enterprises.

4.1.1 Policies related to corporate culture and business conduct

G1-1

Ensuring an ethical approach as a foundation for all actions is a fundamental principle underlying all business activities carried out by GEWISS. The Group operates in full compliance with the laws and regulations of each country where it is present, adopting appropriate codes of conduct and control tools to prevent and combat corruption and illegal practices. In support of this commitment, GEWISS has defined and implemented specific codes of conduct, including the **Code of Ethics** and the **Anti-Corruption Policy**, which are discussed in the following paragraphs.

Code of ethics

GEWISS S.p.A's **Code of Ethics** sets out the core values embedded in the corporate culture that guide the actions of its people. It defines the ethical commitments and responsibilities of GEWISS directors, employees, and collaborators, both in business operations and in managing relationships. The Code is guided by a concept of cooperation among individuals, respecting each person's role and serving as a behavioural compass aligned with a culture of responsibility, legality, transparency, and the creation of long-term value for all its recipients.

The adoption of the Code of Ethics represents a commitment for the group to promote and disseminate its values, such as integrity, excellence and sustainability, as reiterated in the **GEWISS Values Charter**. The group works to ensure that all its stakeholders act in accordance with these principles and behave in a socially responsible manner by developing appropriate ethical programmes and safeguards, consistent with the principles expressed in the Code of Ethics itself.

Compliance with the provisions of the Code is monitored by the appropriate Supervisory Board, while the governance of the sustainability principles contained therein is entrusted to GEWISS' CEO's direct reports.

Anti-corruption Policy

The **Anti-Corruption Policy** aims to provide corporate personnel with clear rules to follow in order to strengthen the internal controls on anti-corruption matters.

The document prohibits corruption in all forms, including facilitation payments, and establishes an obligation to comply with anti-corruption laws. The policy also provides a detailed and clear definition of behaviour considered corrupt and requires GEWISS personnel to report any corrupt practices, both active and passive.

The Policy is inspired not only by the values outlined in the Code of Ethics but also by various international standards, including the United Nations Convention against Corruption and the OECD *Convention on Combating Bribery of Foreign Public Officials in International Business Transactions* and it is approved by the Board of Directors. The control function of the Anti-Corruption Policy is the Focal Point, a single-member body held by the General Counsel. The Internal Auditing function independently monitors and reviews the internal control system to determine whether the requirements of the Policy are being met.

Reporting Procedure

Any anomaly or breach of the ethical and legal rules set by the company or required by law can be reported on the digital **"Whistleblowing"** platform managed by the Internal Auditing function, and is accessible to anyone who may need it, even anonymously. In order to ensure maximum dissemination and facilitate access, the **Reporting Procedure** has been adopted in the manner described above. From the moment a report is submitted through to its resolution, the platform guarantees the highest level of confidentiality regarding the identity of the reporter, any third parties mentioned and all the other information protected under the Whistleblowing Regulations, or by other applicable laws. At least every six months where necessary, the Supervisory Board communicates any relevant anti-corruption activity to the Board of Directors.

3 new certifications obtained

ISO 45001

Health and Safety Management System certified for GEWISS Germany

ISO 14001

Environmental Management System certified for GEWISS Germany

ISO 20121

Event Sustainability Management System for the GEWISS Experience Center

4 Governance information

4.1.2

Prevention and detection of active and passive corruption

G1-3

ESG Pillar	Programs	SDGs of major focus	2025 main initiatives	2026 initiatives
Governance	**Ensure ethics and compliance** Promote innovation and urban regeneration through the development of sustainable products and solutions Improve internal processes efficiency Develop a sustainable supply chain	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	Update of the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 for Gewiss S.p.A.	Adoption of the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 for PERFORMANCE iN LIGHTING S.p.A. Update of the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 for Beghelli S.p.A.

GEWISS's commitment to promoting integrity and rigour in business conduct also translates into the prevention of the risk of active and passive corruption, which is recognised as a behaviour that undermines trust and distorts fair competition among market players.

Consistent with the Code of Ethics, the Anti-Corruption Policy, and applicable national and international laws, the group prohibits all forms of corruption and takes specific control measures to prevent and counter corruption and illegal practices. If reports are received by Gewiss S.p.A. or its subsidiaries, they are first reviewed by the Focal Point function. With specific reference to Gewiss S.p.A., the control system also provides for the involvement of three distinct bodies responsible for the verification of reports and any non-compliance: the Supervisory Board, the Internal Auditing function and the Compliance function for the Prevention of Corruption, each within their respective competences.
In addition, all policies and procedure documentation is made available on the corporate intranet, while for external stakeholders it is available on the corporate website.

Internally, GEWISS and its subsidiaries[26] provide **periodic training to 100% of employees** with the aim of raising awareness about anti-corruption. There are also information and training programmes aimed at specific categories of third parties, proportionate to the risk associated with their role, as in the case of sales agents.

Such initiatives take place either in person or through e-learning tools, on an annual basis or, in some cases, varying according to business needs or following regulatory updates.
Since 2024, GEWISS S.p.A. has held **ISO 37001 certification** - Anti-bribery Management System, a standard aimed at supporting organisations in the prevention, detection and management of both active and passive corruption risks attributable to the company, its staff and business partners. The certification promotes the adoption of specific measures and controls and provides guidelines for their application. The implementation of a certified management system represents a structured approach for the group, aimed at preventing and combating corruption.

26 The foreign companies of Performance in Lighting S.p.A., the companies of the Beghelli group, Tvilight B.V., Elmet S.r.l., Verde21 S.p.A. S.B. and Pulsar Engineering S.r.l. are excluded

Confirmed incidents of active or passive corruption

G1-4

In 2025, the group did not identify any cases of active or passive corruption. No instances of non-compliance with laws or regulations were recorded, and no sanctions were incurred during the reporting period.

	2025	2024
Total number of confirmed incidents of corruption	0	0
of cases in which employees were dismissed or subjected to anti-corruption measures	-	-
of cases in which contracts with commercial partners were dissolved or were not renewed because of corruption-related violations	-	-
Number of public legal cases related to corruption brought against the organisation or its employees during the reporting period	0	0

Sustainable supply chain and management of relationships with suppliers

G1-2

For GEWISS, supply chain management is a fundamental tool for ensuring responsible sourcing that respects the environment, workers' rights, and local communities, while it also enables customer needs to be met by delivering safe, high-quality products, solutions, and services.

The group is committed to promoting the same principles and criteria of ethical, social, and environmental responsibility that guide its own activities, within its supply chain and its relationships with business partners. This is made possible by the supplier screening and qualification process, which ensures compliance with the rules underlying the supply and allows both parties to be safeguarded during the professional relationship. Suppliers are promptly notified of the rules of conduct, ethics and sustainability, which must be shared and accepted in order to establish a strong and long-lasting relationship.

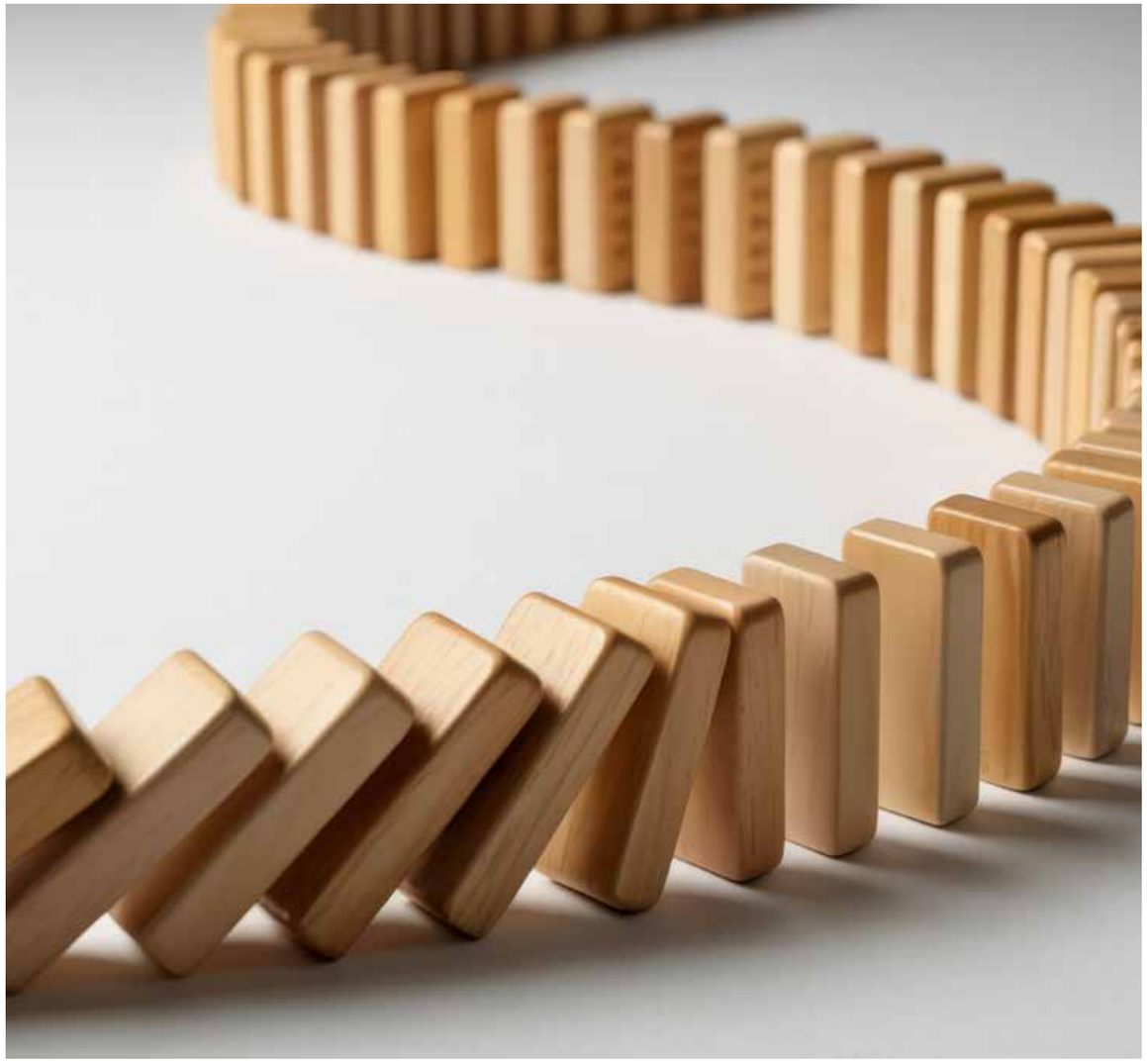
As part of the qualification process, the "Supplier Manual" is provided and each order is accompanied by the general terms and conditions of purchase. Supplier selection by GEWISS is not only based on the quality and competitiveness of products and services, socio-environmental performance and adherence to ethical values are also evaluated and are considered a fundamental prerequisite for developing a lasting collaboration with the group and creating shared value in the long term. Starting from 2024, Gewiss has requested its suppliers to join the **EcoVadis** assessment platform to monitor their ESG performance and prioritise collaboration with the most responsible virtuous suppliers who share the same principles. (see pages 104 - 105 for more details).

The newly acquired Beghelli company also has a classification of potential suppliers based on compliance with parameters aligned with the management systems for quality (ISO 9001) and for the environment (ISO 14001), prioritising responsible partners and promoting progressive adaptation to the management system by the less-well structured suppliers.

G1-6

GEWISS pursues **responsible payment practices** towards suppliers, with particular attention paid to small and medium-sized businesses in the supply chain. Payment terms may vary by supplier category, taking into account the inherent characteristics of the goods or services provided and ensuring balanced management of business relationships.

The company regularly monitors the efficiency of its administrative processes to prevent delays and ensure transparent and reliable collaboration with the entire supply chain. In the event of potential deviations from agreed terms, proactive dialogue initiatives are designed to avoid negative impacts on the continuity of supplier activities.



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GEWISS SPA

VIA DOMENICO BOSATELLI 1 - 24069 CENATE SOTTO (BG) Italy
SITI/SITES

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View the Annexes for the other Sites (n° 9 annexes)

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Development, design, production (through moulding, extrusion and assembly processes) and marketing of electrical installation material for residential, tertiary and industrial applications. Systems for home & building automation. Systems for the protection and distribution of energy. Systems for urban, residential, street lighting, industrial and emergency. Pre and post sales assistance

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THE USE AND THE VALIDITY OF THE CERTIFICATE SHALL SATISFY THE REQUIREMENTS OF THE RULES FOR CERTIFICATION OF MANAGEMENT SYSTEMS

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5 ESRS CONTENT INDEX

ESRS Content index

IRO-2

The 2025 Sustainability Statement was prepared based on the double materiality analysis conducted (see pages 36 - 43). According to this analysis and its findings, whose assessments have considered the impacts, risks, and opportunities related to the nature of the GEWISS group's business and the characteristics of the products and services supplied, the following sustainability issues are not relevant for GEWISS:

- Standard E2 Pollution;
- Standard E3 Water and Marine Resources;
- Standard E4 Biodiversity and Ecosystems.

Following the update to the double-materiality analysis carried out in 2025, Standard S3 Affected Communities was found to be material and therefore included within the reporting scope of this Document.

In line with the requirements defined by the GRI 2021 Standards for reporting "*with reference to*", the GRI Content Index is reported on pages 146 - 147. Specifically, the reported indicators have been chosen taking into account their representativeness and consistency with the group's activities, as well as the impacts generated by them (ref. GRI 3: Material topics 2021).

The table below shows the ESRS Disclosure Requirements (DRs) and the location of the corresponding disclosure in the 2025 Sustainability Statement. Information elements arising from other EU legislative acts listed in Appendix B of Annex II of the CSRD are also included in the table.

Furthermore, in order to facilitate the reader in tracking and linking the information presented according to the ESRS and the GRI Universal Standards, the correlation between the GRI Standards and the ESRS is reported in the GRI Content Index (p. 146-147).

Disclosure requirement/information element/ entity-specific topic	Obligations under other EU legislation	Location in the Sustainability Statement
ESRS 2 – General information		
ESRS 2 BP-1 General basis for preparation of the sustainability statements		Section: General basis for preparation of the sustainability report [BP-1]
ESRS 2 BP-2 Disclosures in relation to specific circumstances		Section: Disclosures in relation to specific circumstances [BP-2]
ESRS 2 GOV-1 The Role of administrative, management and supervisory bodies		Section: Corporate governance [GOV-1]

Disclosure requirement/information element/ entity-specific topic	Obligations under other EU legislation	Location in the Sustainability Statement
ESRS 2 GOV-1 Board's gender diversity, paragraph 21(d)	SFDR: Annex I, table 1, indicator no. 13 Reference index regulation: Commission Delegated Regulation (EU) 2020/1816, Annex II	Section: Corporate governance [GOV-1]
ESRS 2 GOV-1 Percentage of Independent Board Members, paragraph 21, point (e)	Reference index regulation: Commission Delegated Regulation (EU) 2020/1816, Annex II	Section: Corporate governance [GOV-1]
ESRS 2 GOV-2 Information provided to and sustainability matters addressed by the company's administrative, management and supervisory bodies		Section: Sustainability governance [GOV-2]
ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes		Section: Sustainability governance [GOV-3]
ESRS 2 GOV-4 Statement on due diligence		Section: Statement on due diligence [GOV-4]
ESRS 2 GOV-4 Statement on due diligence, paragraph 30	SFDR: Annex I, table 3, indicator no. 10	Section: Statement on due diligence [GOV-4]
ESRS 2 GOV-5 Risk management and internal controls over sustainability reporting		The Group is currently defining the actions and data needed for future reporting
ESRS 2 SBM-1 Strategy, business model and value chain	SFDR: Annex I, table 1, indicator no. 4 Third pillar: Article 449 bis of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Table 1 – Qualitative information on environmental risk and Table 2 – Qualitative information on social risk Reference index regulation: Commission Delegated Regulation (EU) 2020/1816, Annex II	Not applicable as the group is not involved in activities related to those indicated
ESRS 2 SBM-1 Involvement in activities related to chemical production, paragraph 40, letter d), point ii)	SFDR: Annex I, table 2, indicator no. 9 Reference index regulation: Commission Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Participation in activities related to controversial weapons, paragraph 40, letter d), point iii)	SFDR: Annex I, table 1, indicator no. 14 Reference index regulation: Article 12, paragraph 1 of the Commission Delegated Regulation (EU) 2020/1818 and Annex II of the Commission Delegated Regulation (EU) 2020/1816	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco, paragraph 40, letter d), point iv)	Reference index regulation: Article 12, paragraph 1 of the Commission Delegated Regulation (EU) 2020/1818 and Annex II of the Commission Delegated Regulation (EU) 2020/1816	
ESRS 2 SBM-2 Interests and views of stakeholders		Section: Interests and views of stakeholders [SBM-2]
ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model(s)		Section: Material impacts, risks and opportunities and their interaction with strategy and business model [SBM-3]
ESRS 2 IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities		Section: Process to identify relevant material impacts, risks and opportunities [IRO-1]
ESRS 2 IRO-2 ESRS Disclosure Requirements in ESRS covered by the undertaking's sustainability statements		Section: ESRS Content Index [IRO-2]
ESRS 2 GOV-3 E1 Integration of sustainability-related performance in incentive systems		The Group is currently defining the actions and data needed for future reporting

Disclosure requirement/information element/ entity-specific topic	Obligations under other EU legislation	Location in the Sustainability Statement
ESRS E1-1 Transition plan for climate change mitigation		The Group is currently defining the actions and data needed for future reporting
ESRS E1-1 Transition plan to reach climate neutrality by 2050, paragraph 14	EU climate regulation: Article 2, paragraph 1, of Regulation (EU) 2021/1119	
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks, paragraph 16, point (g)	Third pillar: Article 449 bis of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity Reference index regulation: Article 12, paragraph 1, points (a) to (g), and paragraph 2, of the Commission Delegated Regulation (EU) 2020/1818	
ESRS 2 SBM-3 E1 Material impacts, risks and opportunities and their interaction with the strategy and business model		The Group is currently defining the actions and data needed for future reporting
ESRS 2 IRO-1 E1 Description of the processes to identify and assess material impacts, risks and opportunities linked to climate		Section: The commitment to climate change mitigation [ESRS E1] [IRO-1]
ESRS E1-2 Policies related to climate change mitigation and adaptation		Section: Policies related to climate change [E1-2]
ESRS E1-3 Actions and resources in relation to climate change policies		Section: Actions related to climate change [E1-3]
ESRS E1-4 Targets related to climate change mitigation and adaptation		Section: Targets related to climate change [E1-4]
ESRS E1-4 GHG emission reduction targets, paragraph 34	SFDR: Annex I, table 2, indicator no. 4 Third pillar: Article 449 bis of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 3: Banking book – Climate change transition risk: alignment metrics Reference index regulation: Article 6 of Commission Delegated Regulation (EU) 2020/1818	The Group is currently defining the actions and data needed for future reporting
ESRS E1-5 Energy consumption and mix		Section: Energy consumption and energy mix [E1-5]
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), paragraph 38	SFDR: Annex I, Table 1, Indicator no. 5 and Annex I, Table 2, Indicator no. 5	Section: Energy consumption and energy mix [E1-5]
ESRS E1-5 Energy consumption and mix, paragraph 37	SFDR: Annex I, table 1, indicator no. 5	Section: Energy consumption and energy mix [E1-5]
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	SFDR: Annex I, table 1, indicator no. 6	The Group is currently defining the actions and data needed for future reporting
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions	SFDR: Annex I, table 1, indicators no. 1 and 2 Third pillar: Article 449 bis of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity Reference index regulation: Articles 5(1), 6 and 8(1) of Delegated Regulation (EU) 2020/1818	Section: Greenhouse gas emissions [E1-6]

Disclosure requirement/information element/ entity-specific topic	Obligations under other EU legislation	Location in the Sustainability Statement
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	SFDR: Annex I, table 1, indicator no. 3 Third pillar: Article 449 bis of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 3: Banking book – Climate change transition risk: alignment metrics Reference index regulation: Article 8, paragraph 1, of Commission Delegated Regulation (EU) 2020/1818	The Group is currently defining the actions and data needed for future reporting
ESRS E1-7 GHG removals and GHG emission mitigation projects financed with carbon credits		Not applicable to date for the group
ESRS E1-7 GHG removals and carbon credits, paragraph 56	EU climate regulation: Article 2, paragraph 1, of Regulation (EU) 2021/1119	Not applicable to date for the group
ESRS E1-8 Internal carbon pricing		Not applicable to date for the group
ESRS E1-9 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities		For FY25, the group decided to use the phase-in option in relation to the disclosure of the financial effects envisaged from material physical and transition risks
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks, paragraph 66	Reference index regulation: Annex II of the Commission Delegated Regulation (EU) 2020/1818 and Annex II of the Commission Delegated Regulation (EU) 2020/1816	
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risks, paragraph 66, letter a) ESRS E1-9 Location of significant assets at material physical risk, paragraph 66, letter c)	Third pillar: Article 449 bis of Regulation (EU) No. 575/2013; points 46 and 47 of the Commission Implementing Regulation (EU) 2022/2453, template 5: Banking book - Climate change physical risk: Exposures subject to physical risk	
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes, paragraph 67, letter (c)	Third pillar: Article 449 bis of Regulation (EU) No. 575/2013; point 34 of the Commission Implementing Regulation (EU) 2022/2453 of the Commission; Template 2: Banking book -Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral	
ESRS E1-9 Degree of exposure of the portfolio to climate- related opportunities, paragraph 69	Reference index regulation: Annex II of Commission Delegated Regulation (EU) 2020/1818	

Disclosure requirement/information element/ entity-specific topic	Obligations under other EU legislation	Location in the Sustainability Statement
ESRS 2 IRO-1 E2 Description of the processes to identify and assess material impacts, risks and opportunities linked to pollution		Theme identified as not material by the double materiality analysis
ESRS E2-1 Policies related to pollution		
ESRS E2-2 Actions and resources connected to pollution		
ESRS E2-3 Targets related to pollution		
ESRS E2-4 Quantity of each pollutant listed in Annex II of the E-PRTR (European Pollutant Release and Transfer Register) regulation emitted into air, water and soil, paragraph 28	SFDR: Annex I, table 1, indicator No. 8; Annex I, table 2, indicator No. 2; Annex I, table 2, indicator No. 1; Annex I, table 2, indicator No. 3	
ESRS E2-5 Substances of concern and substances of very high concern		
ESRS E2-6 Anticipated financial effects from pollution-related impacts, risks and opportunities		
ESRS 2 IRO-1 E3 Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities		Theme identified as not material by the double materiality analysis
ESRS E3-1 Policies related to water and marine resources		
ESRS E3-1 Water and marine resources, paragraph 9	SFDR: Annex I, table 2, indicator no. 7	
ESRS E3-1 Dedicated policy, paragraph 13	SFDR: Annex I, table 2, indicator no. 8	
ESRS E3-1 Sustainability of oceans and seas, paragraph 14	SFDR: Annex I, table 2, indicator no. 12	
ESRS E3-2 Actions and resources linked to water and marine resources		
ESRS E3-3 Targets related to water and marine resources		
ESRS E3-4 Water consumption		
ESRS E3-4 Total recycled and reused water, paragraph 28, point (c)	SFDR: Annex I, table 2, indicator no. 6.2	
ESRS E3-4 Total water consumption in m3 compared to net revenue from own operations, paragraph 29	SFDR: Annex I, table 2, indicator no. 6.1	
ESRS E3-5 Anticipated financial effects from water and marine resources-related impacts, risks and opportunities		

Disclosure requirement/information element/ entity-specific topic	Obligations under other EU legislation	Location in the Sustainability Statement
ESRS E4-1 Transition plan and focus on biodiversity and ecosystems in strategy and the business model		Theme identified as not material by the double materiality analysis
ESRS 2 SBM-3 E4 Material impacts, risks and opportunities and their interaction with strategy and business model(s)		
ESRS 2 SBM-3 E4 paragraph 16, point (a)(i)	SFDR: Annex I, table 1, indicator no. 7	
ESRS 2 SBM-3 E4 paragraph 16, point (b)	SFDR: Annex I, table 2, indicator no. 10	
ESRS 2 SBM-3 E4 paragraph 16, point (c)	SFDR: Annex I, table 2, indicator no. 14	
ESRS 2 IRO-1 E4 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities		
ESRS E4-2 Policies related to biodiversity and ecosystems		
ESRS E4-2 Sustainable agricultural/land use policies or practices, paragraph 24, point (b)	SFDR: Annex I, table 2, indicator no. 11	
ESRS E4-2 Sustainable sea/ocean use practices or policies, paragraph 24, point (c)	SFDR: Annex I, table 2, indicator no. 12	
ESRS E4-2 Policies to address deforestation, paragraph 24, point (d)	SFDR: Annex I, table 2, indicator no. 15	
ESRS E4-3 Actions and resources related to biodiversity and ecosystems		
ESRS E4-4 Targets related to biodiversity and ecosystems		
E4-5 - Impact metrics related to biodiversity and ecosystems' change		
E4-6 - Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities		
ESRS 2 IRO-1 E5 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities		Par. Circular Economy [ESRS E5] [IRO-1]
ESRS E5-1 Policies related to resource use and circular economy		Section: Policies related to resource use and circular economy [E5-1]
ESRS E5-2 Actions and resources in relation to resource use and circular economy		Section: Actions related to resource use and circular economy [E5-2]
ESRS E5-3 Targets related to resource use and circular economy		Section: Targets related to resource use and circular economy [E5-3]
ESRS E5-4 Resource inflows		Section: Resource inflows [E5-4]
ESRS E5-5 Resource outflows		Section: Resource outflows [E5-5]
ESRS E5-5 Non-recycled waste, paragraph 37, point (d)	SFDR: Annex I, table 2, indicator no. 13	The Group is currently defining the actions and data needed for future reporting
ESRS E5-5 Hazardous waste and radioactive waste, paragraph 39	SFDR: Annex I, table 1, indicator no. 9	Section: Outbound resource flows [E5-5]
ESRS E5-6 Anticipated financial effects from resource use and circular economy-related risks and opportunities		For fiscal year 2025, the group has decided to use the phase-in option in relation to the disclosure of the expected financial effects of material opportunities arising from the use of resources and the impacts linked to the circular economy
ESRS 2 SBM-2 S1 Interests and views of stakeholders		Section: Interests and views of stakeholders [SBM-2]

Disclosure requirement/information element/ entity-specific topic	Obligations under other EU legislation	Location in the Sustainability Statement
ESRS 2 SBM-3 S1 Material impacts, risks and opportunities and their interaction with strategy and business model		Section: The people of GEWISS [ESRS S1] [SBM-3]
ESRS 2 SBM-3 S1 Risk of forced labour, paragraph 14, point (f)	SFDR: Annex I, table 3, indicator no. 13	Section: The people of GEWISS [ESRS S1] [SBM-3]
ESRS 2 SBM-3 S1 Risk of child labour, paragraph 14, letter g)	SFDR: Annex I, table 3, indicator no. 12	Section: The people of GEWISS [ESRS S1] [SBM-3]
ESRS S1-1 Policies related to own workforce		Section: Policies related to own workforce [S1-1]
ESRS S1-1 Human rights policy commitments, paragraph 20	SFDR: Annex I, Table 3, Indicator no. 9 and Annex I, Table 1, Indicator no. 11	Section: Policies related to own workforce [S1-1]
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8, paragraph 21	Reference index regulation: Commission Delegated Regulation (EU) 2020/1816, Annex II	Section: Policies related to own workforce [S1-1]
ESRS S1-1 Processes and measures for preventing trafficking in human beings, paragraph 22	SFDR: Annex I, table 3, indicator no. 11	Section: Policies related to own workforce [S1-1]
ESRS S1-1 Workplace accident prevention policy or management system, paragraph 23	SFDR: Annex I, table 3, indicator no. 1	Section: Policies related to own workforce [S1-1]
ESRS S1-2 Processes for engaging with own workers and workers' representatives about impacts		Section: Processes for engaging with own workers about impacts [S1-2]
ESRS S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns		Section: Processes for managing impacts and reporting channels [S1-3]
ESRS S1-3 Grievance/complaints handling mechanisms, paragraph 32(c)	SFDR: Annex I, table 3, indicator no. 5	Section: Processes for managing impacts and reporting channels [S1-3]
ESRS S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions		Section: Actions related to own workforce [S1-4]
ESRS S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		Section: Targets related to own workforce [S1-5]
ESRS S1-6 Characteristics of the undertaking's employees		Section: Characteristics of the undertaking's employees [S1-6]
ESRS S1-7 Characteristics of non-employee workers in the undertaking's own workforce		Section: Characteristics of non-employees in the undertaking's own workforce [S1-7]
ESRS S1-8 Collective bargaining coverage and social dialogue		Section: Collective bargaining coverage and social dialogue [S1-8]
ESRS S1-9 Diversity metrics		Section: Diversity [S1-9]
ESRS S1-10 Adequate wages		Section: Adequate wages [S1-10]
ESRS S1-11 Social protection		Section. Social protection [S1-11]
ESRS S1-12 Persons with disabilities		Section: Persons with disabilities [S1-12]

Disclosure requirement/information element/ entity-specific topic	Obligations under other EU legislation	Location in the Sustainability Statement
ESRS S1-13 Training and skills development metrics		Section: Training and skills development [S1-13]
ESRS S1-14 Health and safety metrics		Section: Health and safety [S1-14]
ESRS S1-14 Number of fatalities and number and rate of work-related accidents, paragraph 88, letters b) and c)	SFDR: Annex I, table 3, indicator no. 2 Reference index regulation: Commission Delegated Regulation (EU) 2020/1816, Annex II	Section: Health and safety [S1-14]
ESRS S1-14 Number of days lost due to injuries, accidents, fatalities or illness, paragraph 88, point (e)	SFDR: Annex I, table 3, indicator no. 3	Section: Health and safety [S1-14]
ESRS S1-15 Work-life balance metrics		Section: Work-life balance [S1-15]
ESRS S1-16 Compensation metrics (pay gap and total compensation)		The Group is currently defining the actions and data needed for future reporting.
ESRS S1-16 Unadjusted gender pay gap, paragraph 97, point (a)	SFDR: Annex I, table 1, indicator no. 12	
Reference index regulation: Commission Delegated Regulation (EU) 2020/1816, Annex II	Section: Pay gap [S1-16]	
ESRS S1-17 Incidents, complaints and severe human rights impacts		Section. Incidents, complaints and severe human rights impacts [S1-17]
ESRS S1-17 Incidents of discrimination, paragraph 103, point (a)	SFDR: Annex I, table 3, indicator no. 7	Section. Incidents, complaints and severe human rights impacts [S1-17]
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD, paragraph 104, point (a)	SFDR: Annex I, Table 1, Indicator no. 10 and Annex I, Table 3, Indicator no. 14 Reference index regulation: Annex II of the Delegated Regulation (EU) 2020/1816 and Article 12, paragraph 1 of the Delegated Regulation (EU) 2020/1818	Section. Incidents, complaints and severe human rights impacts [S1-17]
ESRS 2 SBM-2 S2 Interests and views of stakeholders		Section: Interests and views of stakeholders [SBM-2]
ESRS 2 SBM-3 S2 Material impacts, risks and opportunities and their interaction with strategy and business model		Section. People in the value chain [ESRS S2] [SBM-3]
ESRS 2 SBM-3 S2 Severe risk of child labour or forced labour in the value chain, paragraph 11, point (b)	SFDR: Annex I, table 3, indicators no. 12 and 13	Section. People in the value chain [ESRS S2] [SBM-3]
ESRS S2-1 Policies related to value chain workers		Section: Policies related to value chain workers [S2-1]
ESRS S2-1 Human rights policy commitments, paragraph 17	SFDR: Annex I, Table 3, Indicator no. 9 and Annex I, Table 1, Indicator no. 11	Section: Policies related to value chain workers [S2-1]
ESRS S2-1 Policies related to value chain workers, paragraph 18	SFDR: Annex I, table 3, indicators no. 11 and 4	Section: Policies related to value chain workers [S2-1]
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph, paragraph 19	SFDR: Annex I, table 1, indicator no. 10 Reference index regulation: Annex II of the Commission Delegated Regulation (EU) 2020/1816 and article 12, paragraph 1, of the Commission Delegated Regulation (EU) 2020/1818	Section: Policies related to value chain workers [S2-1]
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8,, paragraph 19	Reference index regulation: Commission Delegated Regulation (EU) 2020/1816, Annex II	Section: Policies related to value chain workers [S2-1]
ESRS S2-2 Processes for engaging with value chain workers about impacts		Section: Processes for engaging with value chain workers about impacts [S2-2]
ESRS S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns		Section: Processes for managing impacts and reporting channels [S2-3]

Disclosure requirement/information element/ entity-specific topic	Obligations under other EU legislation	Location in the Sustainability Statement
ESRS S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action		Section: Actions related to value chain workers [S2-4]
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain, paragraph 36	SFDR: Annex I, table 3, indicator no. 14	Section: Actions related to value chain workers [S2-4]
ESRS S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		Section: Targets for workers in the value chain [S2-5]
ESRS 2 SBM-2 S3 Interests and views of stakeholders		Section: Interests and views of stakeholders [SBM-2]
ESRS 2 SBM-3 S3 Material impacts, risks and opportunities and their interaction with strategy and business model		Section: GEWISS commitment to the territory and community engagement [ESRS S3] [SBM-3]
ESRS 2 S3-1 Policies related to affected communities		Section: Policies related to affected communities [S3-1]
ESRS S3-1 Human rights policy commitments, paragraph 16	SFDR: Annex I, Table 3, Indicator no. 9 and Annex I, Table 1, Indicator no. 11	Section: Policies related to affected communities [S3-1]
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines, paragraph 17	SFDR: Annex I, table 1, indicator no. 10 Reference index regulation: Annex II of the Delegated Regulation (EU) 2020/1816 and Article 12, paragraph 1 of the Delegated Regulation (EU) 2020/1818	Section: Policies related to affected communities [S3-1]
ESRS S3-2 Processes for engaging affected communities about impacts		Section: Processes for engaging affected communities about impacts [S3-2]
ESRS S3-3 Processes to remediate negative impacts and channels that allow the affected communities to raise concerns		Section: Processes for managing impacts and reporting channel [S3-3]
ESRS S3-4 Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions		Section: Actions related to affected communities [S3-4]
ESRS S3-4 Human rights issues and incidents, paragraph 36	SFDR: Annex I, table 3, indicator no. 14	Section: Actions related to affected communities [S3-4]
ESRS S3-5 Targets related to managing negative material impacts, advancing positive impacts, and managing material risks and opportunities		Section: Targets related to affected communities [S3-5]
ESRS 2 SBM-2 S4 Interests and views of stakeholders		Section: Interests and views of stakeholders [SBM-2]
ESRS 2 SBM-3 S4 Material impacts, risks and opportunities and their interaction with strategy and business model		Section: Relationship with end customers [ESRS S4] [SBM-3]
ESRS S4-1 Policies related to consumers and end-users		Section: Policies related to the end customers [S4-1]
ESRS S4-1 Policies related to consumers and end-users, paragraph 16	SFDR: Annex I, Table 3, Indicator no. 9 and Annex I, Table 1, Indicator no. 11	Section: Policies related to the end customers [S4-1]
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 17	SFDR: Annex I, table 1, indicator no. 10 Reference index regulation: Annex II of the Delegated Regulation (EU) 2020/1816 and Article 12, paragraph 1 of the Delegated Regulation (EU) 2020/1818	Section: Policies related to the end customers [S4-1]
ESRS S4-2 Processes for engaging with consumers and end-users about impacts		Section: Processes for engaging with end customers about impacts [S4-2]

Disclosure requirement/information element/ entity-specific topic	Obligations under other EU legislation	Location in the Sustainability Statement
ESRS S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns		Section: Processes for managing impacts and reporting channels [S4-3]
ESRS S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions		Section: Actions related to end customers [S4-4]
ESRS S4-4 Human rights issues and incidents, paragraph 35	SFDR: Annex I, table 3, indicator no. 14	Section: Actions related to end customers [S4-4]
ESRS S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		Section: Targets related to end customers [S4-5]
ESRS 2 GOV-1 G1 The role of the administrative, supervisory and management bodies		Section: Corporate governance [GOV-1]
ESRS 2 IRO-1 G1 Description of the processes to identify and assess material impacts, risks and opportunities		Section. Business conduct and ethics [ESRS G1] [IRO-1]
ESRS G1-1 Corporate culture and business conduct policies and corporate culture		Section. Policies related to corporate culture and business conduct [G1-1]
ESRS G1-1 United Nations Convention against Corruption, paragraph 10(b)	SFDR: Annex I, table 3, indicator no. 15	Section. Policies related to corporate culture and business conduct [G1-1]
ESRS G1-1 Protection of whistleblowers, paragraph 10(d)	SFDR: Annex I, table 3, indicator no. 6	Section. Policies related to corporate culture and business conduct [G1-1]
ESRS G1-2 Management of relationships with suppliers		Section: Sustainable supply chain and management of relationships with suppliers [G1-2]
ESRS G1-3 Prevention and detection of corruption and bribery		Section: Prevention and detection of active and passive corruption [G1-3]
ESRS G1-4 Confirmed incidents of corruption or bribery		Section: Confirmed incidents of active or passive corruption [G1-4]
ESRS G1-4 Fines for violation of anti- corruption and anti-bribery laws, paragraph 24(a)	SFDR: Annex I, table 3, indicator no. 17 Reference index regulation: Annex II of Delegated Regulation (EU) 2020/1816	
ESRS G1-4 Standards of anti- corruption and anti- bribery paragraph 24, point (b)	SFDR: Annex I, table 3, indicator no. 16	
ESRS G1-5 Political influence and lobbying activities		Theme identified as not material by the double materiality analysis
ESRS G1-6 Payment practices		Section: Sustainable supply chain and management of relationships with suppliers [G1-6]

⑥ GRI CONTENT INDEX

Statement of use	The GEWISS group has reported the information contained in the 2025 Sustainability Report "*with reference to* the 'GRI Standards'" for the period from 1 January 2025 to 31 December 2025.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard 2021	Disclosure		Reference in the document	
			Chapter, ESRS	**Page**
GRI 2 - General Disclosures - Version 2021	2-1	Organisational details	General basis for preparation of Sustainability statements [BP-1]	Pages 10 - 11
	2-2	Entities included in the organisation's sustainability reporting	General basis for preparation of Sustainability statements [BP-1]	Pages 10 - 11
	2-3	Reporting period, frequency and contact point	General basis for preparation of Sustainability statements [BP-1]	Pages 10 - 11
	2-4	Restatements of information	Disclosures in relation to specific circumstances [BP-2]	Pages 10 - 11
	2-5	External assurance	The 2025 Sustainability Statement is not subject to external assurance as it has been prepared on a voluntary basis (GEWISS is not obligated under current legislation)	N/A
	2-6	Activities, value chain and other business relationships	Strategy, business model and value chain [SBM-1]	Pages 16 - 25
	2-7	Employees	All paragraphs relating to the Policies of the specific chapters on material sustainability issues	Pages 86 - 87
	2-8	Workers who are not employees	Characteristics of non-employees in the undertaking's own workforce [S1-7]	Page 88
	2-9	Governance structure and composition	Corporate governance [GOV-1]	Pages 12 -13
	2-14	Role of the highest governance body in sustainability reporting	Corporate governance [GOV-1]	Pages 12 -13
	2-22	Statement on sustainable development strategy	Strategy, business model and value chain [SBM-1]	Pages 16 -17
	2-23	Policy commitments	All paragraphs relating to the Policies of the specific chapters on material sustainability issues	
	2-27	Compliance with the law and regulations	Prevention and detection of active and passive corruption [G1-3]	Pages 128 - 129
	2-28	Membership to associations	Interests and views of stakeholders [SBM-2]	Pages 34 - 35
	2-29	Approach to stakeholder engagement	Interests and views of stakeholders [SBM-2]	Pages 32 - 33
	2-30	Collective bargaining agreements	Interests and views of stakeholders [SBM-2]	Pages 32 - 33
GRI 3: Material Issues 2021	3-1	Process to determine material topics	Process to identify relevant material impacts, risks and opportunities [IRO-1]	Pages 36 - 37
	3-2	List of material topics	Process to identify relevant material impacts, risks and opportunities [IRO-1]	Pages 36 - 37
	3-3	Management of material topics	All paragraphs relating to Policies, Actions and Targets of the specific chapters on relevant sustainability issues	
GRI 205: Anti-corruption 2016	205-2	Communication and training on anti-corruption policies and procedures	Prevention and detection of corruption and bribery [G1-3]	Pages 128 - 129
	205-3	Confirmed incidents of corruption and actions taken	Prevention and detection of corruption and bribery [G1-3]	Pages 128 - 129
GRI 301: Materials 2016	301-1	Materials used by weight or volume	Resource inflows [E5-4]	Page 63
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Energy consumption and mix [E1-5]	Pages 52 - 53
	302-4	Reduction of energy consumption	Energy consumption and mix [E1-5]	Pages 52 - 53
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Gross greenhouse gas emissions [E1-6]	Pages 54 - 55
	305-2	Energy Indirect (Scope 2) GHG emissions	Gross greenhouse gas emissions [E1-6]	Pages 54 - 55
	305-5	Reduction of GHG emissions	Actions related to climate change [E1-3]	Pages 48 - 51

GRI Standard 2021	Disclosure		Reference in the document	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Resource outflows [E5-5]	Pages 64 - 65
	306-2	Management of significant waste-related impacts	Actions related to resource use and circular economy [E5-2]	Pages 58 - 61
	306-3	Waste generated	Resource outflows [E5-5]	Pages 64 - 65
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Characteristics of the undertaking's employees [S1-6]	Pages 86 - 87
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Policies related to own workforce [S1-1]	Pages 68 - 73
	403-8	Workers covered by health insurance	Health and safety [S1-14]	Pages 94 - 95
	403-9	Work-related injuries	Health and safety [S1-14]	Pages 94 - 95
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee	Training and skills development [S1-13]	Pages 92 - 93
	404-3	Percentage of employees receiving regular performance and career development reviews	Training and skills development [S1-13]	Pages 92 - 93
GRI 405: Diversity and equal opportunities 2016	405-1	Diversity of governance bodies and employees	Characteristics of the undertaking's employees [S1-6], Diversity metrics [S1-9]	Pages 86 - 89
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Actions related to local communities [S4-4] Processes for managing impacts and reporting channels [S4-3]	Pages 110 - 113
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Actions related to end customers [S4-4] Processes for managing impacts and reporting channels [S4-3]	Pages 116 - 118
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Targets related to end customers [S4-5]	Pages 120 -121
GRI 417: Marketing and Labelling 2016	417-1	Requirements for product and service information and labelling	Actions related to end customers [S4-4] Processes for managing impacts and reporting channels [S4-3]	Pages 117 -120
	417-2	Incidents of non-compliance concerning product and service information and labeling	Actions related to end customers [S4-4] Processes for managing impacts and reporting channels [S4-3]	Pages 116 - 117
	417-3	Incidents of non-compliance concerning marketing communications	Targets related to end customers [S4-5]	Pages 120 -121
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Targets related to end customers [S4-5]	Pages 120 -121

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