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LETTER TO

STAKEHOLDER

Dear stakeholders

Over the past year, Ca.S.T.Im. 2000 has further strengthened its leadership position in the energy and petrochemical sectors—industries traditionally known for their complexity and high technological intensity. Our strength lies in the ability to anticipate customer needs, working in close collaboration with the key players in the Oil & Gas, energy, and chemical industries.

A distinctive feature of our work is the utmost attention to product and service quality. Thanks to a rigorous management system and a continuous improvement approach, we have not only maintained high-quality standards but also responded promptly to regulatory and technological developments.

The energy market is undergoing a rapid transformation.

Alongside fossil fuels, renewable energy sources and next-generation nuclear power are emerging as key drivers of the energy transition. Ca.S.T.Im. 2000 views these opportunities with strategic vision, ready to adapt its offerings and expertise to support new, more sustainable and resilient energy models

The year 2025 continues to be heavily affected by geopolitical instability and protectionist policies. The war in Ukraine, which began in 2022, has deeply altered the availability and pricing of energy sources, impacting all industrial supply chains across the board. At the same time, the tariff policies imposed by certain global powers have created new challenges for international trade, forcing companies to rethink their sourcing and market strategies.

Internal and external stakeholders represent a driving force for Ca.S.T.Im. 2000. Employees, clients, suppliers, local communities, and institutions all contribute to building a solid, ethical, and value-driven enterprise. Strengthening relationships with stakeholders is the result of continuous and transparent dialogue, grounded in mutual trust and respect.

In today's context, sustainability has become an essential paradigm for any economic activity. It integrates the environmental, social, and governance (ESG) dimensions, guiding strategic and operational decisions toward intergenerational responsibility and respect for ecological and social balance.

Although Ca.S.T.Im. 2000 has long worked quietly on sustainability topics, we have now chosen to make our journey visible.

We have drafted a **Code of Ethics** and published a series of **corporate policies** that clearly define our approach to doing business.

Through the establishment of a Sustainability Committee, we have given voice and direction to a participatory process that involves the entire organization. Employees and suppliers have been engaged through training initiatives and sharing activities, including a questionnaire designed to map ESG awareness and practices throughout the supply chain.

These activities demonstrate a concrete, long-term commitment, grounded in the awareness that change requires vision, responsibility, and courage.

The future is in our hands, and we strongly believe in humankind's ability to overcome the challenges of tomorrow.

CEO Alessandro Vico



COMPANY IDENTITY

The corporate purpose of Ca.S.T.Im. 2000 is the design and construction of components for the energy and petrochemical sectors. Within these industries, we manufacture pressure components such as shell and tube heat exchangers and pressure vessels, as well as pipe support systems, and industrial plants for power station water treatment and chemical dosing systems.

Our customer base primarily includes:

- Plant owners, such as refineries and power generation facilities;
- Main contractors specializing in the construction of petrochemical plants and power stations;
- Industrial operators whose production processes require high thermal input.

The company was founded in the **early 1970s**, initially focusing on the production of structural steel components. Over time, in response to client needs, we began to manufacture increasingly complex components, gradually acquiring skills and knowhow in the **design and fabrication of pressure equipment**.

In 2002, Ca.S.T.Im. 2000 S.r.l. acquired from Flexider S.p.A. of Turin the business unit, technology, and know-how for the production of spring supports, thereby expanding its product range and becoming a reference player in the design and manufacturing of pipe support systems, such as:

- Constant and variable spring hangers;
- Rigid struts;
- Hydraulic shock absorbers;
- Sliding plates;
- Cryogenic supports.

Over the years, the company has developed a wide range of competencies that have enabled it to establish and strengthen its position both nationally and internationally, including:

- Technical expertise: training internal personnel capable of producing highly complex components;
- Quality management: achieving more than 300 different welding procedure qualifications;
- Project management: gaining the ability to manage not only the production aspects, but also the entire documentation process, which is crucial for project completion;
- After-sales service: supporting clients not only during the assembly phase, but also—when required—through on-site inspections and the preparation of technical reports that certify the status of the installed components.

These achievements are the result not only of a clearly defined long-term strategy, but also of the commitment of every collaborator and stakeholder involved in our value chain. Our principles of transparency and integrity have always guided our decisions and, over time, have been incorporated into our Code of Ethics, helping us build and maintain strong, long-lasting relationships with our stakeholders.

Our **vision** has always looked toward the future, evolving over time, enabling us to absorb the signals coming from the external ecosystem and turn them into **opportunities for growth**.

Our **corporate image** has grown and evolved alongside us, supported by targeted communication built on **solid values and principles**.

Over the years, the company has developed an internal organization capable of supporting its growth journey effectively, by identifying and assigning responsibility to both senior and mid-level roles, while also recognizing and valuing the contribution of all employees.

The path taken so far, combined with a strong focus on product and service quality, has allowed Ca.S.T.Im. 2000 to position itself among the top-tier suppliers of components for the Oil & Gas and Energy sectors.

Ca.S.T.Im. 2000's Mission

Ca.S.T.Im. 2000's mission is to establish itself in both national and international markets as a recognized player known for its high standards of professionalism and quality.

Ca.S.T.Im. 2000's Vision

The market in which Ca.S.T.Im. 2000 operates is undergoing significant transformation.

The imperative to reduce greenhouse gas emissions, for which the Oil & Gas sector is a major contributor, is driving a fundamental shift. Our customers' growing commitment to envisioning a future with decreasing reliance on fossil fuels challenges us to anticipate how the market will evolve.

The strategic guidelines that drive Ca.S.T.Im. 2000's future vision include:

- Exploring new international markets where our products can be introduced and developed;
- Expanding field support services to production sites, offering component inspection and maintenance assistance for the products we manufacture;
- Designing increasingly efficient products, with careful attention to their production processes and potential for environmental impact reduction, in alignment with Circular Economy principles;
- Engaging all employees at every level, promoting initiative and meritocracy, and ensuring a safe and respectful working
- **Building long-term relationships with suppliers**, involving them in our sustainability journey;
- Creating value for local communities by employing local resources and working with local suppliers;
- Upholding ethical and legal standards across all levels of management and staff, in full compliance with our company's Code of Ethics.

REPORT HIGHLIGHTS 2024

Definition and publication of the - Code of Ethics - Corporate Policies - Sustainability Report



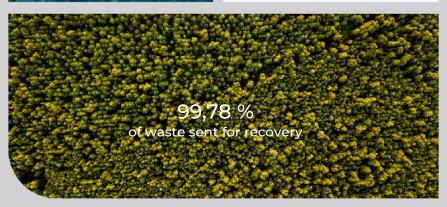
Calculation of the organization's Footprint (GHG scope 1 and GHG scope 2)





32,0 % use of renewable energy

111,4 MWh
Energy production
from revewable
sources



Nr. 0
of "serious" injuries in the last 3 years

100 %
of permanent employees

Our sustainability path



In 2023, Ca.S.T.Im. 2000 decided to incorporate Environmental, Social, and Governance (ESG) principles into its strategic directives. This approach enabled the identification of activities, processes, and people directly involved in driving continuous improvement and reducing the impact generated by business operations.

Even then, a path was beginning to take shape one aimed at defining a **sustainable identity** for the company across the entire production chain and value network, a journey we now pursue with determination and consistency.

This commitment led, in 2024, to the publication of Ca.S.T.Im. 2000's first Sustainability Report: a milestone that underscored our intent to operate with transparency and coherence

For Ca.S.T.Im. 2000, being sustainable means managing efficient production processes, while striving daily for a business approach that is high-quality, profitable, and long-lasting.

At Ca.S.T.Im., we believe that sustainability is not only an ethical duty, but also a **lever for competitiveness**, **innovation**, and **social responsibility**. Our guiding philosophy is based on the **balance between economic growth**, **people's well-being**, and **environmental protection**, with the belief that only harmonious development can truly be sustainable.

Through this Sustainability Report, Ca.S.T.Im. 2000 aims to provide an account of its performance in terms of environmental, social, and governance responsibility.

The report is not merely an informational document it is both a **reporting tool** and a **strategic guide**, serving to communicate transparently with all stakeholders. It offers a snapshot of our commitments, our progress, and the remaining challenges in the ESG domain, positioning itself as a key **driver of corporate growth** and integration.

These values and commitments are clearly reflected in our Code of Ethics and the Sustainability Policies developed in 2023 and made publicly available on the company website: Social Responsibility Policy, Information Security Management System Policy, Gender Equality Policy, Organizational and Occupational Well-being Policy, Environmental Policy, Health and Safety Policy, and Quality Policy.

Together with the Sustainability Report, these documents define internal rules and expectations.

They respond to evolving regulatory requirements in the field of sustainability and reflect the growing **environmental and social awareness** of our stakeholders. The Code and the Policies outline the principles that guide Ca.S.T.Im. 2000's sustainability strategy, aiming for the **widespread adoption of socially and environmentally responsible practices**.

Through the analysis of internal stakeholder expectations (including the Ownership and employees with managerial responsibilities), Ca.S.T.Im. 2000 has identified the following **impact areas** that are considered most relevant to the decision-making process for developing its sustainability strategy:

- HUMAN RESOURCES: Future-oriented skills, employee health, safety and well-being, protection of workers' rights, and equal opportunities.
- ENVIRONMENTAL SUSTAINABILITY: Climate change, energy consumption and emissions, waste management.
- PRODUCT QUALITY AND SAFETY INNOVATION AND CUSTOMER FOCUS
- RESPONSIBLE SUPPLY CHAIN MANAGEMENT
- CORPORATE GOVERNANCE, BUSINESS ETHICS AND SOCIAL RESPONSIBILITY: Governance goals, community engagement and awareness. Throughout 2025, these focus areas will remain central and will be the subject of dedicated actions, measures, and monitoring activities.

Stakeholders

Stakeholders are those entities or individuals who can reasonably be significantly affected by the organization's activities, products, or services, or whose actions can reasonably affect the organization's ability to successfully implement its strategies and achieve its objectives. Engagement and dialogue with stakeholders is carried out as described below:

STAKEHOLDER	ENGAGEMENT AND DIALOGUE METHODS
	Board of Directors meetings
Ownership	Periodic Reporting
	Dedicated meetings
	Meeting at Client or company premises
Clients	Commercial reporting
	Company website
	Dedicated on-site meeting
Suppliers	Definition of selection and qualification criteria
	Verification Audits
	Written communications
Employees and Collaborators	One-on-one and dedicated meetings
	Informational and training session
	Dedicated meetings
Lenders and Financial Institutions	Documents analysis
	Financial reporting
Public Administration	Official communications
Local Community	Community support initiatives
	Company website



HUMAN RESOURCES

People represent the beating heart of our organization.

In an increasingly complex and interconnected economic and social context, we recognize that the value of human resources goes far beyond their operational contribution. It lies in their ability to foster innovation, build relationships based on trust, and actively contribute to the long-term sustainability of the business.



Our concept of "people" embraces a broad community of stakeholders: **employees**, **collaborators**, **clients**, **suppliers**, **business partners**, **distributors**, **consultants**, **and investors**. Each of these actors plays an integral role in our value chain, and their growth in terms of knowledge, well-being, stability, and engagement is fundamental to creating long-lasting, shared value.

As a company, we have chosen to **invest decisively in human capital** - understood as a wealth of skills, experience, emotional intelligence, and relational capabilities - and in **social capital**, meaning the network of relationships built on shared values, mutual trust, internal cohesion, and common goals.

In **2025**, we continue to focus our attention on our employees, who are considered the **essential pillar** of our business activities. We offer them a healthy, inclusive, merit-based, and stimulating work environment where individual competencies are recognized, rights are protected, and all forms of discrimination, inequality, or marginalization are firmly opposed.

We are also committed to promoting **continuous training**, **constructive dialogue**, and **active participation** in company life. Every employee should be able to express their full potential, find opportunities for professional development, and feel part of a shared vision one in which individual well-being aligns with the strategic objectives of the company.

The **psychophysical well-being** of workers is an integral part of our strategy. This is why we implement **work-life balance measures**, **prevention and safety programs**, **organizational well-being initiatives**, and **listening and support tools**.

In line with the principles of **social sustainability**, we are committed to creating a work environment that fosters **equity**, **motivation**, **and personal growth**, recognizing people as a **strategic asset** to successfully face future challenges and generate long-term positive impact.

DIVERSITY AND INCLUSION

The company has developed internal guidelines and policies concerning the management of diversity, inclusion, and equal opportunity for all categories of employees.

Ensuring equal opportunities in hiring, training, career advancement, and promotions regardless of gender, race, or age is a fundamental priority. We are committed to improving the integration of all individuals into the labor market through concrete actions in this area.

The following data illustrates how our corporate policies support fair remuneration, contributing to the economic well-being of our employees.

	2024	2023	2022
Ratio of average salary between women and men	0,91	0,88	0,97
Ratio between entry salary and local minimum wage (men)	1,22	1,2	1,19
Ratio between entry salary and local minimum wage (women)	1,13	1,07	1,1
Ratio between the CEO's total annual compensation and the median values of the annual total compensation of all employees	4,14	4,43	5,24

The data, which covers a three-year period, shows an improving trend, particularly with regard to the pay ratio between men and women. This positive development is largely due to the fact that new hires made in 2023 have now accrued seniority and received salary increases.

The following data on the company's workforce highlights the gender distribution of employees.

	2024					2023				2022			
		Men	Women		Men		Women		Men		W	omen	
	Nr.	%	Nr.	%	Nr.	%	Nr.	%	Nr.	%	Nr.	%	
Employees by gender and category	43	82,69%	9	17,31%	41	82,00%	9	18,00%	41	85,50%	7	14,50%	
Executives	0	0,00%	0	0,00%	0	0,00%	0	0,00%	0	0,00%	0	0,00%	
Employees	19	67,86%	9	32,14%	17	65,38%	9	34,62%	17	70,83%	7	29,17%	
Workers	24	100,00%	0	0,00%	24	100,00%	0	0,00%	24	100,00%	0	0,00%	
Total by age group													
Under 30	6	85,71%	1	14,29%	5	83,33%	1	16,67%	5	83,33%	1	16,67%	
31-40	7	70,00%	3	30,00%	7	70,00%	3	30,00%	8	66,67%	4	33,33%	
41-50	16	80,00%	4	20,00%	13	72,22%	5	27,78%	16	88,89%	2	11,11%	
51-60	13	92,86%	1	7,14%	14	100,00%	0	0,00%	11	100,00%	0	0,00%	
Over 60	1	100,00%	0	0,00%	2	100,00%	0	0,00%	1	100,00%	0	0,00%	

As previously noted, we are a manufacturing company operating in the metalworking sector, and therefore our production area is entirely staffed by male personnel.

The current workforce is considered appropriate in relation to the volume of production, and the distribution of employees by age group is deemed consistent with the skills acquired by our personnel. It reflects a healthy balance between junior profiles and more experienced senior figures.

As already emphasized, people are the central and indispensable element of our corporate reality. For this reason, the organization pays close attention to the continuous monitoring of working conditions, promoting inclusive and stimulating environments that enhance individual potential and foster professional growth.

The company is committed to increasing employee satisfaction by promoting equal opportunities, social integration, and a proper balance between the skills required and the tasks assigned, as well as between professional responsibilities and personal life, with full respect for the overall well-being of each individual.

The following table presents the **number of employees hired and resigned**, along with the **turnover rate** for the reference year, broken down by **age group and gender**.

	2024					2023				2022			
Hiring	Hiring of men	Turnover of men	Hiring of women	Turnover of women	Hiring of men	Turnover of men	Hiring of women	Turnover of women	Hiring of men	Turnover of men	Hiring of women	Turnover of women	
Under 30	2	33,33 %	0	0,00%	1	20,00%	1	100,00%	3	60,00%	0	0,00%	
Between 30 and 50	2	8,70%	0	0,00%	3	15,00%	1	13,00%	3	13,00%	0	0,00%	
Over 50	0	0,00%	0		1	6,00%	0		1	8,00%	0	0,00%	

	2024					2023				2022			
Resignation	Resignation of Men	Turnover of men	Resignation of Women	Turnover of women	Resignation of Men	Turnover of men	Resignation of Women	Turnover of women	Resignation of Men	Turnover of men	Resignation of Women	Turnover of women	
Under 30	1	16,67%	0	0,00%	1	20,00%	0	0,00%	2	40,00%	0	0,00%	
Between 30 and 50	1	4,35%	0	0,00%	3	15,00%	0	0,00%	4	17,00%	0	0,00%	
Over 50	2	14,29%	0	0,00%	0	0,00%	0	0,00%	0	0,00%	0	0,00%	

After two years that saw a slight increase in employee turnover, **this trend reversed in 2024**, showing a decrease. Overall, the **turnover rate for 2023** was **7.69%**, both for **new hires** and **resignations**.

HUMAN RIGHT

The company has developed **internal guidelines and instructions** regarding the **policies and rules for managing human rights issues**.

We are fully aware that establishing a mechanism to **identify and report human rights violations** is essential in order to monitor and, if necessary, prevent such incidents from arising.

To enable employees to make any type of report, provided it is thoughtful, justified, and properly and adequately substantiated, regarding not only human rights issues but also violations of health and safety, quality, ethical conduct, and discipline, a "suggestion box" has been made available.

This system allows employees to submit reports **completely anonymously**, thereby protecting them from any form of retaliation, discrimination, or penalization.

It should be noted that, to date, no reports have been received through this channel.

As part of our ESG initiatives, a **Risk Assessment** was also carried out across all three ESG pillars. Below is an excerpt related specifically to the "**Social**" pillar. This section highlights the risks with the **highest attention index**, along with the actions taken to manage them.

P	Anno 2024 - 2025 Risk Assesment	MEDIA		CA.S.T.IM. 2000 s.rl. Carpentaria Scambiatori Termotecnica Impienti Regione Mombello, 6 12040 Fraz. Borbore - VEZZA (Cn) - ITALIA Tel. +39 0173 65137 - Fax +39 0173 65142 E-mail: Info@castim2000.it
Pillar 🗐	Rischi	Indice -T	~	AZIONE INTRAPPRESA - DA INTRAPPRENDERE
Social	Infortuni e malattie professionali	10		Relativamente alto il rischio di infortuni, in ragione del tipo di lavorazione che si svolge in azienda. Vengono monitorati gli infotuni e dal 2025 anche con la procedura dei "near miss". Malattie professionali mai verificate.
Social	Mancanza di consapevolezza sulle tematiche di sostenibilità ESG	7		AL fine di farsi promotori di una azione di divulgazione verso tutti i collaboratori, verrà aggiunto un corner informativo riguardo le temtiche ESG.
Social	Carenza di formazione e investimenti sulle competenze professionali	6		A parte i corsi di formazione generale e specifici preveisti per legga, si sono svolti corsi di formazione che hanno interessato alcune figure aziendali. Anche su tematiche prettamente legate alla Sostenibilità
Social	Invecchiamento della forza lavoro	8		L'azienda tiene sotto controllo l'andamento dell'invecchiamento della forza lavoro e le assunzioni vengono impostate anche in ragione di tale dato. Il tutto chiaramente in ragione delle esigenze aziendale di Esperienza e Capacità.
Social	Carenza di formazione e sviluppo professionale	7		L'azienda si dota annualmente di un programma di formazione interno

Ca.S.T.Im. 2000 is committed to promoting a **healthy balance between work and personal time**. We firmly believe that everyone should have adequate time to devote to themselves.

Work schedules have been adjusted for different employee categories, notably by reducing lunch breaks, and **overtime hours are regularly monitored** throughout the year.

The table below reports the **number of overtime hours per employee**, based on a 40-hour work week. As shown, there was a significant increase in 2023 justified by a rise in product value followed by a **notable decrease in 2024**.

		2024	2023	2022
No. of overtime hour	rs per week per employee	1,94	2,73	1,33

EMPLOYMENT

The company has developed **internal guidelines and policies** regarding **employee training**, which is considered an essential step for both **personal and corporate growth**.

Ca.S.T.Im. 2000 has always adopted an approach that promotes employee development not only through technical and role-specific training courses, but also through general skills programs and on-the-job training, supported by senior colleagues acting as tutors.

To demonstrate the company's commitment to investing in employee education and training, the following metrics are provided: the average number of training hours per employee by gender, and the average training and development expenditure per employee. The significant increase is also attributed to cross-functional ESG training and the dissemination of related policies and procedures.

	2024	2023	2022
Average hours of training for men	25,58	11	14,7
Average hours of training for women	36,44	10,2	2,3
Average expenditure on training/development for employees	82.096 €	36.936 €	27.968 €

Examples of training courses conducted in 2024 focused on:

- Use of Category III Personal Protective Equipment (PPE)
- Forklift operation
- Elevated work platforms

Other sessionss covered mandatory general training topics such as workplace safety, first aid, and fire prevention.

Additional training initiatives specifically addressed ESG-related topics, including:

- General ESG awareness training for all employees
- Specialized course for the Sustainability Committee
- Anti-Corruption Procedures training
- ESG Manager & Practitioner training

Another indicator monitored to assess the organizational climate is the Absenteeism Rate. This is calculated as the ratio between "hours not worked" and "hours worked," multiplied by 100.

	2024	2023	2022
Average absenteeism rate	1,68	2,01	3,78

To demonstrate the fact that the company attaches maximum importance to the well-being of its employees, the following parameters monitored in this regard are shown.

	2024
Number of complaints for occupational diseases for employees only	0
Number of cases of occupational diseases recordable for employees only	0
Percentage of employees participating in health and wellness programs	0,00%

HEALTH AND WELLNESS

With the involvement of the Head of the Prevention and Protection Service (RSPP), the Internal Workers' Safety Representative (RLS), the Company Doctor, and the Employer, the company has identified and assessed the

various hazards related to work activities that pose a risk of injury. This analysis is documented in the Risk Assessment Report (DVR).

In parallel, the Sustainability Committee has developed internal guidelines and policies on the management of occupational health and safety, covering both employees and temporary workers whose work and/or workplace is under the control of the organization.

A Health Protocol has been established to manage and monitor mandatory medical examinations for all staff. Additionally, a Mandatory Training Plan is in place, along with a Scheduled Maintenance Calendar for machinery, to ensure their ongoing proper functioning and safety.

Ensuring the health, safety, and well-being (both physical and mental) of all individuals involved in the company's activities is one of our top priorities.

	Average last 3 years
Number of recordable accidents at workplace	3
Number of deaths following accidents at workplace	0
Number of accidents at workplace with serious consequences (excluding deaths)	0
Hours worked (3 years total)	257.336
Recordable work accident rate**	11,66
Rate of deaths due to accidents at workplace	0
Rate of serious accidents at workplace	0

^{**} To calculate the rate of total recordable injuries, the following formula was used:

[no. of accidents at workplace / hours worked * 1,000,000]

In 2024, the company recorded 1 workplace injury, showing an improvement compared to 2023, when 2 injuries of a similar nature occurred.

As required by the National Collective Labor Agreement (CCNL), the company provides its employees with social protection systems, including coverage for illness, workplace injuries, and parental leave, along with supplementary health insurance through the Metasalute Fund, as stipulated by the national contract.

In line with its commitment to continuously improving employee well-being and quality of life, Ca.S.T.Im. 2000 has launched an assessment of corporate welfare tools that could be implemented in addition to contractual provisions. The objective is to offer additional services and benefits beyond what is required, in order to enhance employee support.

This initiative, which is part of the company's broader commitment to social responsibility, aims to support employees' personal and family needs, promoting a better work-life balance.

Through the corporate welfare plan, employees will have access to benefits such as shopping vouchers, education contributions, and discounts for recreational or healthcare activities, all selected to provide tailored and practical support based on staff needs.

The activation of this welfare system is scheduled for 2026 and represents an investment in employee motivation and retention, as well as a contribution to a positive, fair, and participatory workplace environment.

PROSPERITY

Prosperity represents one of the most significant and ambitious goals of our sustainability vision. As a company, we feel responsible not only for our economic growth, but also for the contribution we can make to the fair, inclusive, and lasting development of the society in which we operate. For Ca.S.T.Im. 2000, prosperity means creating shared value, with respect for people, the environment, and future generations.

In our daily operations, we are committed to ensuring that everyone can enjoy stable, decent, and fulfilling living conditions, while promoting economic, social, and technological progress in balance with the planet's limits and the global challenges posed by climate change and inequality.









• Sustainable Economic Growth

For us, prosperity is not only about profitability, but also the ability to generate quality employment, organizational well-being, contractual stability, and professional growth opportunities. We promote inclusion and equity, also through corporate welfare policies, social protection systems, and fair access to resources and opportunities.

Our commitment is reflected in the growing economic value generated and distributed along the value chain, fostered through long-lasting relationships with clients, suppliers, local communities, and financial stakeholders, based on mutual trust and shared growth.

• Innovation and Business Model Transformation

Prosperity also stems from a smart transformation of production models, based on investments in sustainable infrastructure, clean technologies, process digitization, and knowledge transfer. At Ca.S.T.Im. 2000, innovation is seen as a strategic lever to generate long-term value, reduce environmental impact, and deliver increasingly advanced and responsible solutions.

We adopt a forward-looking approach that promotes business resilience, market diversification, and the evolution of industrial processes, while always considering the social and environmental impact of our choices.

• Circular Economy

We strongly believe in the principles of the Circular Economy, which prioritizes resource regeneration, reuse, recycling, and waste reduction. This model goes beyond the traditional "produce—consume—dispose" approach, guiding us toward a system where value is shared across the supply chain, delivering tangible benefits to suppliers, customers, communities, and workers.

We are committed to maximizing resource efficiency, designing long-lasting products, minimizing waste, and promoting responsible behavior throughout the lifecycle of our products.

• Talent and Work as Drivers of Growth

The creation of stable, safe, and rewarding jobs is a key indicator of a company's ability to generate real prosperity.

That is why we strive to attract, empower, and retain diverse talent, fostering inclusive and merit-based environments. We recognize the essential role of human capital in driving innovation, increasing competitiveness, and responding to market challenges with flexibility and creativity.

Investing in people means fueling a virtuous cycle where economic growth and social progress reinforce one another, laying the foundation for a sustainable, fair, and resilient future.

WEALTH GENERATION

Managing the generated wealth responsibly means continuously monitoring the business model, the supply chain, and the entire company ecosystem. In this context, the goal is not merely to increase revenue, but also to develop and consolidate virtuous relationships with strategic partners and financial stakeholders, in order to support planned ESG investments and achieve the targets outlined in the strategic plan.

This approach enables the creation of a two-way value relationship between the company and the social and economic environment in which it operates. The table below presents the main components of the Economic Value Generated and Distributed (EVG&D) during the reporting period.

The increase recorded is attributable to the nature of the company's production model, which is based exclusively on order-based manufacturing, with volumes subject to physiological fluctuations, sometimes significant, depending on the orders received.

	2024	%	2023	%	2022	%
Economic value generated	11.530.570 €		11.980.562€		7.830.263 €	
Distributed economic value	10.645.419 €	88,86%	11.267.154€	94,05%	7.535.262 €	96,23%
Of which Suppliers and Changes Final inventories	7.851.209€	65,53%	8.416.404 €	70,25%	5.297.865€	67,66%
Of which Staff	2.421.799 €	20,21%	2.362.359€	19,72%	2.042.825 €	26,09%
Of which Shareholders	0€	0,00%	0€	0,00%	0€	0,00%
Of which Lenders	92.026 €	0,77%	168.077€	1,40%	123.216€	1,57%
Of which Other chargers and taxes	280.385 €	2,34%	320.314€	2,67%	71.356 €	0,91%
Retained economic value	885.151 €	7,39%	713.408 €	5,95%	295.001 €	3,77%

INNOVATION OF BETTER PRODUCTS AND SERVICES

The effort of every company must be to provide products or services that are able not only to advance their industry but which, at the same time, contribute to the protection of people's health and the environment. Innovating products or services means making efforts to modify, update and constantly monitor your supply chain in a sustainable way.

Specifically, our company creates components based on the Customer's technical specifications; therefore, in order to satisfy these specifications, it is almost impossible to make exceptions/variations.

Nonetheless, the commitment of Ca.S.T.Im. 2000 is to implement all those measures both in terms of materials and construction cycles in order to:

- Optimize work execution times
- Reduce waste
- Optimize logistics along the entire value chain
- Guarantee safety and health during the production process

LOCAL COMMUNITIES AND CHARITABLE ORGANIZATIONS

As part of its corporate social responsibility, Ca.S.T.Im. 2000 recognizes the importance of building strong and constructive relationships with local communities, and of supporting external organizations engaged in charity and volunteer work.

The company's attention to the territory in which it operates is a fundamental pillar of the "Social" dimension of its ESG approach, contributing to the creation of shared value and strengthening the bond between business and society.

Through sponsorships, donations, and logistical or organizational support, the company aims to promote the cultural, social, and environmental development of communities, fostering cohesion and collective well-being.

These actions are not merely an ethical obligation, but are seen as an integral part of the company's sustainability strategy, enhancing corporate reputation and contributing to a positive and lasting impact over time.

In this context, Ca.S.T.Im. 2000 supported the "DYNAMO Camp" project by purchasing Christmas gift boxes for 2024 to distribute to employees, consultants, and suppliers. The company also purchased a defibrillator, which was installed at a municipal facility in the town of Vezza.



ENVIRONMENT

Every company, regardless of its sector, generates an impact on the environment. This impact may be direct, resulting from its own production activities, or indirect, linked to behaviors and choices made throughout the value chain. Ca.S.T.Im. 2000 S.R.L. fully acknowledges its role within the ecosystems in which it operates, and is committed to minimizing its environmental footprint by adopting a long-term sustainability-oriented business model.













Acting responsibly means not only complying with current environmental regulations, but also developing a proactive approach to resource management, energy efficiency, waste reduction, and the optimization of industrial processes.

• Commitment to a Sustainable Model

For us, acting sustainably means maintaining continuous attention to the entire life cycle of our products and processes: from raw material sourcing, to waste management, energy use, logistics, and the environmental impact of infrastructures. Developing innovative, efficient, and low-impact solutions is a core element of our strategy for growth and differentiation.

The environment is not merely a context to be protected, but a natural capital to be enhanced over time. This is why we invest in clean technologies, implement emissions reduction measures, and constantly seek new opportunities to minimize our ecological footprint.

• Careful Management of Environmental Impacts

We are aware that unmanaged environmental impacts can have serious consequences from both an ethical and economic standpoint. For this reason, we have adopted a systemic approach to environmental management, focused on prevention and risk reduction through clear policies, controlled processes, and well-defined responsibilities.

Over time, we have introduced monitoring and reporting practices that allow us to measure our environmental performance objectively, and to set continuous improvement goals in areas such as:

- Energy consumption and renewable energy sources
- CO₂ emissions and other greenhouse gases
- Waste management and scrap reduction
- Optimization of water use
- Efficient logistics and low-impact transportation

• Environmental Awareness and Culture

We believe that environmental sustainability is a shared responsibility. For this reason, we have adopted an Environmental Policy and a set of operational guidelines aimed not only at our employees, but also at clients, suppliers, and external stakeholders.

These tools aim to promote a broad-based environmental culture, encouraging responsible and virtuous behavior across all operational phases.

The adoption of such practices is supported by training and awareness sessionss, ensuring that every actor in our value chain plays an active role in the ecological transition and contributes, according to their role, to a more balanced and resilient production model.

• Looking to the Future

In 2025, we continue to strengthen our environmental commitments, guiding our corporate decisions toward a concrete ecological transition. Our objective is to contribute to a form of growth that is fully compatible with the protection of the planet, leaving future generations with an environment that is healthy, productive, and capable of regeneration.

CLIMATE CHANGES

In line with the commitments outlined in our Environmental Policy, the company is actively engaged in continuously monitoring all activities that may pose potential environmental risks.

To this end, a dedicated Sustainability Committee has been established, which has initiated an analysis of the production processes aimed at identifying factors that contribute to greenhouse gas (GHG) emissions.

Below is an excerpt from the Environmental Risk Assessment, highlighting the issues that registered the highest alert scores.

	nno 2024 - 2025			CA.S.T.Im. 2000 s.r.l. Carpentaria Scambiatori Termotecnica Impianti Regione Mombello, 6 12040 Fraz. Borbora - VEZZA (Cn) - ITALIA
	Risk Assesment	MEDIA		Tel. +39 0173 65137 - Fax +39 0173 65142 E-mall: info@castlm2000.it www.castim2000.it
Pillar 🗐	Rischi ▼	Indice -T	-	AZIONE INTRAPPRESA - DA INTRAPPRENDERE
Ambiente	Impatto negativo sull'ambiente causa eccessiva emissione di Gas Serra	10		Sono monitorate le emissioni di Gas serra, cercando un migioramento ogni anno. L'azienda ha investisto con nuovi impianti di aspirazione fumi.
Ambiente	Emissioni di sostanze inquinanti diverse dai gas serra (NOx, SOx, particolato, VOC)	7		Si cerca di ridurre i viaggi dei trasporti durante la produzione utilizzando servizi di groupage.
Ambiente	Spreco e inefficiente gestione delle risorse idriche	10		Riattivato pozzo di raccolta acqua con relativo impianto di filtrazione
Ambiente	Utilizzo di impianti e macchinari non efficenti dal punto di vista energetico	8		Nel corso del 2024 si sono fatti importanti investimenti in ammodernamento di attrezzatura al fine di aumentarne l'efficienza + Acquisto di un nuovo impianto fotovoltaico + piattaforma per le manutenzioni in quota fatte internamente
Ambiente	Impatto acustico e inquinamento luminoso	8		Per la natura delle lavorazioni effettuate dall'azienda si può essere in presenza di situazioni con elevato impatto acustico. Il personale è sottoposto a regolare percorso di formazione Sono a disposizione in produzione DPI per la protezione da fonti rumorose.

A periodic monitoring plan has therefore been implemented to track emission sources, with the goal of collecting data, interpreting it in a structured manner, and, where necessary, activating corrective measures or mitigation actions.

In parallel, several initiatives have been launched:

- Training sessionss for internal staff,
- The creation of a "Sustainable Corner" at the company entrance, allowing employees, suppliers, consultants, and clients to access ESG-related educational materials,
- The distribution of a questionnaire to suppliers to involve and raise awareness across the entire value chain regarding environmental issues and sustainability principles.

The emissions detected are classified according to the following scopes:

- **Scope 1:** Direct emissions from sources owned or controlled by the organization, such as methane gas used for heating and diesel fuel used for transport and production processes;
- Scope 2: Indirect emissions from the generation of purchased electricity consumed by the organization. Two calculation methods are applied: Location-Based and Market-Based. Since Ca.S.T.Im. 2000 has not yet signed contracts with certified renewable energy providers ("Guarantees of Origin"), emissions are calculated according to the Location-Based method, based on the National Residual Mix.

The following table reports the emission values recorded for the years 2024, 2023, and 2022.

	Tot tCO₂eq	Tot tCO₂eq	Tot tCO₂eq
	2024	2023	2022
Total GHG Scope 1 emissions	104,09	91,76	85,26
Total GHG Scope 2 emissions	37,62	38,24	37,68

As stated in last year's Sustainability Report, we are still in the analysis phase regarding the impact of welding processes on greenhouse gas (GHG) emissions. At present, available educational and technical materials are not yet sufficient to enable an accurate quantification of emissions based on the total number of welding hours performed annually.

The increase in emissions recorded during the reporting period should not be interpreted as a result of deteriorating production processes, but rather as a direct consequence of the increase in production volumes observed in both 2023 and 2024.

The table below presents the ratio between total emissions and hours worked, showing consistency in values across the reporting years.

	Tot tCO ₂ eq/hh	Tot tCO ₂ eq/hh	Tot tCO₂eq/hh
	2024	2023	2022
Total GHG Scope 1 emissions	1,16 Kg	1,05 Kg	1,061 Kg
Total GHG Scope 2 emissions	0,42 Kg	0,437 Kg	0,469 Kg

The goal for the future is to refine the calculation method in order to obtain a more reliable and accurate value, which will then serve as a "baseline" for setting emission reduction targets and programs.

ENERGY EFFICIENCY

Our corporate culture embraces the rational use of energy in the production of our goods. We have consistently committed to reducing energy consumption to minimize environmental impact, by adopting innovative technologies and making use of renewable energy sources.

Since late 2010, a 113 kW photovoltaic system has been operational at our facility. In line with this commitment, at the end of 2024, a contract was awarded for the installation of a new 407 kW photovoltaic plant.

Over the past year, the company has defined specific guidelines for the systematic monitoring of energy consumption, aimed at improving energy efficiency throughout every stage of the production process. A dedicated energy manager was appointed to coordinate and oversee all energy-related initiatives.

At the same time, training activities were launched for internal staff, with the aim of raising awareness and encouraging conscious and responsible electricity use among all employees.

Energy usage data is regularly collected and shared at all organizational levels, including top management, ensuring full transparency and continuity in energy performance reporting.

The table below shows the company's electricity consumption and energy production, expressed in MWh, with a breakdown by renewable and non-renewable sources.

	2024	%	2023	%	2022	%
Total energy consumption from non-renewable sources (MWh)	144,00	68	146,38	69	144,24	68
Total energy consumption from renewable sources (MWh)	67,65	32	66,72	31	68,11	32
Total energy consumption (MWh)	211,66	100	213,10	100	212,35	100
Energy production from renewable sources (MWh)	111,38		115,86		129,35	

In order to relate energy consumption to production, we have identified the following indicator, which shows a decrease in hourly energy demand.

	2024	2023	2022
Ratio of energy consumed to hours worked	2,36	2,43	2,64

Below are some ongoing initiatives that are expected to result in a significant reduction in energy consumption:

- Replacement of windows in the production area, improving both natural lighting and insulation, which will lead to a reduction in heating needs for the facility
- Upgrade of factory lighting through the installation of LED lamps, resulting in a 50% reduction in installed lighting power
- Replacement of the workshop heating system, transitioning from a gas-based system to infrared radiant heating, enabling localized heating at individual workstations
- Expansion of the photovoltaic system
- Purchase of an electric vehicle to cover short-distance travel needs

BIODIVERSITY AND ECOSYSTEMS

Among the environmental challenges to be faced to create a model of sustainable development, in addition to reducing emissions, the protection of the territory and biodiversity also plays an important role.

The objective for everyone is to preserve exploitation as much as possible, thus avoiding generating geologically unstable, anthropized areas with excessive and reckless land occupation for the construction of new housing and/or production settlements.

Our company is committed to respecting these areas by paying extreme attention to the use of surfaces intended for production, carefully evaluating, through the Sustainability Committee, solutions that minimize their use.

We would like to point out that our current production site does not fall within or is close to protected areas or biodiversity areas.

WATER AND MARINE RESOURCES

Water is a vital resource that must be preserved, and for this reason, it is essential to commit to reducing consumption and minimizing environmental impact on the surrounding area.

The table below shows the volume of water withdrawn from the public water supply and consumed by the company over the past three years (in cubic meters), used for domestic purposes (sanitary and civil use), irrigation, and industrial applications.

	2024	2023	2022
Quantity of water withdrawn and drunk (ML)	993	766	1.107

Following the analysis of recorded water consumption, the Sustainability Committee, in agreement with Management, has reactivated a well for the collection of rainwater and surface water, which will help reduce the volume of water drawn from the public supply.

In addition, the production area has access to a water storage tank, which can also be used to recover water employed during hydraulic testing activities.

USE OF RESOURCES AND CIRCULAR ECONOMY

On a global level, production processes must be reviewed from an eco-design perspective, aimed at extending the life of the product, thus facilitating its recycling and delaying the final disposal as much as possible in time or, even better, engineering its reuse.

The products manufactured by Ca.S.T.Im. 2000 are exclusively designed by the Customer and, therefore, not subject to re-design with solutions that have less impact on the environment.

Our company's production process uses almost exclusively raw materials of ferrous origin; therefore, the resulting waste is entirely recyclable. The consumption of such products is bound by customer specifications; therefore, reduction objectives are not achievable.

The products we manufactured are also entirely recyclable for customers, as when they reach their end of life, they can be returned to the production chain through the recycling of 100% of the materials with which they are made.

The only lever on which Ca.S.T.Im. 2000 can intervene are the rational and intelligent use of raw materials, together with careful waste management, aimed at reducing the environmental impact of the production process. Furthermore, innovative solutions and new technological processes can minimize waste generation.

The company has adopted methodologies to constantly monitor waste production. Their traceability is guaranteed through the loading and unloading register and the Single Environmental Declaration Model (MUD).

The table below shows the quantity of waste produced divided by type and destination. The difference between the years are justified by the disposal of inventories.

	2024	2023	2022
Total waste (Kg)	121.624	45.691	72.916
Туре			
Hazardous waste (Kg)	7.329	6.146	4.807
Non-hazardous waste (Kg)	114.295	39.545	68.109
Destination			
Total waste destined for recycling (Kg)	121.351	45.325	70.928
Total waste destined for reuse (Kg)	0	0	0
Total waste destined for other operations (Kg) - Disposal	273	366	1.988
Totale rifiuti destinati a riciclo in %	99,78%	99,20%	97,00%

The macro categories that make up waste are:

- Iron for 67%
- Wood for 11%
- Iron Powders fro2,5%
- Rags for 2,5%
- Generic waste for 5%

Waste such as "paper and plastic" is not included in the table, as it is disposed of through a municipal agreement.

As widely recognized, plastic and its various forms have long been among the most polluting materials for our planet.

For this reason, the company is currently exploring alternative solutions and materials for the activities in which plastic is used: primarily packaging.

Other materials used for packaging, such as wood and paper, are fully recyclable.

POLLUTION

The path in which we all are engaged is, in the end, the protection of our planet. This means triggering a virtuous process so that everyone is committed to reducing air, water and soil pollution.

Our production process generates emissions of fumes into the atmosphere from welding, painting and drying processes, which are managed with special systems subjected to periodic checks.

These are chimneys for emissions, regularly declared and authorized by the competent bodies.

Again, through the Sustainability Committee, other production processes were also analysed in order to minimize the risks of pollution of the aquifers and soil, by having containment tanks installed in order to avoid spills of dangerous substances into the soil.

The chemical substances for which the safety data sheets are held and for which a census is underway to monitor the quantities over time are also catalogued and managed in an archive. There are no "dangerous substances of concern" among them.



PRINCIPLES OF GOVERNANCE

In a global economy undergoing constant transformation, governance serves as the foundation of a responsible, transparent, and resilient company. It refers to the set of systems, rules, decision-making mechanisms, and policies by which an organization is directed, managed, and held accountable to its stakeholders.







For Ca.S.T.Im. 2000, strong governance is not merely a technical or legal necessity, but a strategic choice that guides the company toward long-term value creation, integrating economic, environmental, and social considerations into its corporate strategies.

• A Structured, Transparent, and Participatory Model

In recent years, the company has undergone an organizational evolution, shifting from a family-run management model to a more structured and shared governance framework. This transformation has led to the formalization of roles and responsibilities, the expansion of decision-making processes, and greater involvement of employees in strategic planning.

Today, our governance structure revolves around a Board of Directors, a Chief Executive Officer, and an active Sustainability Committee, all of which play a crucial role in defining medium and long-term objectives, overseeing company performance, and managing ESG topics.

Through regular meetings, risk analysis, and cross-functional collaboration, we ensure a solid, informed, and responsible decision-making process aligned with the principles of corporate responsibility.

• Tools and Practices Supporting Governance

To ensure effective direction and control, the company has adopted operational tools that strengthen internal consistency, regulatory compliance, and external transparency.

These include:

- Board of Directors: Oversees strategic direction and monitors corporate performance
- Internal Committees: Provide governance support on specific topics such as audit, sustainability, and cybersecurity
- Internal Policies: Define principles and guidelines for consistent and transparent management
- Control and Reporting Systems: Enable ongoing monitoring of business performance, supporting both financial and non-financial reporting
- Code of Ethics: Outlines the organization's core values and guides the behavior of all stakeholders

• Goals of Responsible Governance

An effective and sustainable governance system goes beyond ensuring operational efficiency; it also aims to:

- Ensure transparency: Clarify decision-making processes and assign responsibilities clearly
- **Promote efficiency and integrity:** Implement rigorous procedures to reduce risks and inefficiencies
- Safeguard stakeholder interests: Listen to and respect all parties involved in the business cycle
- Strengthen accountability: Foster a culture of individual and collective responsibility
- **Support regulatory compliance:** Ensure adherence to laws, regulations, and international standards

• Policies Safeguarding Corporate Responsibility

To reinforce alignment between principles and actions, the company has adopted several cross-cutting policies that integrate the three ESG pillars and reflect its commitment to ethical, inclusive, and sustainability-driven management:

- Policy for Social Responsibility
- Gender Equality Policy
- Information Security Management System Policy

These tools are supported by new internal procedures that govern key activities and help achieve business objectives in a transparent and traceable manner.

• A Certified and Reliable Control System

Since 2004, the company has implemented a Quality Management System compliant with ISO 9001 and certified by Bureau Veritas. This system provides formal assurance of compliance, reliability, and continuous improvement.

It is complemented by a digital infrastructure that includes both a Management Control System and an Enterprise Resource Planning (ERP) platform, which allow for the accurate monitoring of budgets, actuals, timelines, and costs, thereby improving the efficiency and transparency of business processes.

RELEVANT SUSTAINABILITY ISSUES

Our company has undertaken a path that has led it not only to the drafting of its own "Code of Ethics" but also a number of "Policies" that embrace all three pillars of sustainability.

It has also identified and established a "Sustainability Committee" with the specific task of supervising the performance of the company from the aspects of "sustainability", taking care of training, informing, detecting, monitoring and collecting data in order to be able to implement actions to improve its sustainability performance. The Committee meets at least four times a year, except for special needs, and reports the data directly to the highest corporate bodies.

Additionally, a Risk Assessment has been carried out, followed by the development of an Action Plan, which outlines a list of critical or underperforming areas along with the corresponding corrective measures to be implemented.

-	Anno 2024 - 2025 Risk Assesment		MEDIA		CA.S.T.IM. 2000 s.r.l. Carpentaria Scambiatori Termotecnica Impianti Regione Mombello, 6 12040 Fraz. Borbore - VEZZA (Cn) - ITALIA Tel. +39 0173 65137 - Fax +39 0173 65142 E-mall: Info@castlm2000.lt www.castlm2000.lt
Pillar 🎜	Rischi	w	Indice -T	-	AZIONE INTRAPPRESA - DA INTRAPPRENDERE
Governance	Fornitori non coinvolti nel percorso ESG		8		I fornitori più utilizzati nel corso dell'anno sono a consocenza della sensibilità che l'azienda ha riguardo le tematiche ESG. Vengono coinvolti atrraverso il questonario. Verra mandato a tutti i fornitori il nostro Codice di Condotta Fornitore per ACCETTAZIONE
Governance	Gestione inadeguata della privacy e protezione dati		7		Implementata e formalizzata la Procedura sulla Privacy e presente in azienda una procedura per la gestione e protezione dei dati personali
Governance	Interruzioni nella supply chain per eventi climatici, geopolitici o pandemici		7		L'azienda si è interrogata su questi rischi non intravvedendo al momento dipendenze da fornitori a rischio avendo una rosa di fornitori relativamente ampia

BUSINESS STRATEGIES AND MODEL

Stakeholder involvement actions are fundamental to guide and empower corporate management bodies to give priority to sustainability issues in the long term.

To achieve effective involvement of all stakeholders, the company has identified the main stakeholder groups as previously detailed. The employees were involved as a priority, as an essential part of the company, and secondarily the suppliers by sending them a questionnaire to begin collecting an assessment of their awareness of sustainability issues.

These initiatives are still ongoing, for a continuous path of exchange and cultural growth.

IMPACTS, RISKS AND OPPORTUNITIES

Risk management is a critical aspect for all companies, including ours, so we recognize the importance of overseeing the effectiveness of the "risk and opportunity management system". In fact, as a company we have understood that incorporating the risks and opportunities associated with economic, environmental and social factors at a governance level is essential to address these problems over time while managing to create value in the long term.

The "Risk Assessment" document fulfilled this function, thus allowing the Sustainability Committee to question itself and evaluate the various pillars of the sustainability path, creating a matrix and giving importance in terms of priority to the actions to be undertaken.

ETHICS AND INTEGRITY

Ethical behaviour, in line with applicable laws is an essential component for the creation of long-term value.

Ca.S.T.Im. 2000 has always worked in full compliance with the rules and regulatory and ethical principles.

To support this "belief", a procedure has been prepared and disclosed internally which affects all those areas of activity at risk, thus raising awareness of ethical behaviour and informing on the risks of committing crimes.

VALUE CHAIN MANAGEMENT

As a company we have always been aware of the importance of virtuous interconnection across the entire "value chain" and this is especially for issues of sustainability and corporate responsibility.

The Ca.S.T.Im. supply chain plays a strategic role as it involves, in absolute terms, approximately 70% of the Distributed Economic Value with an average of 500 suppliers per year.

We also recorded a decrease in dependency on key suppliers, moving from a situation in which 25% of suppliers covered 85% of procurement to a more balanced distribution of 50%. This achievement was made possible by introducing new business partners and reestablishing relationships with long-standing suppliers.

Ca.S.T.Im. 2000 pays attention to a close supply chain; unfortunately, however, due to the specificity of our production, we are forced, for some types of supply, to source from specific production areas, which can guarantee time, quality and costs that are not found nearby of our registered office.

The choice of the supplier, as referred to in the system document titled "Evaluation and Selection of a Supplier) is based on the following items:

- Delivery times
- Quality
- Price
- Nearness
- Attention to "Sustainability"



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