STELLA
WELDING ALLOYS

Innovation and Responsibility:

Our Commitment to a Sustainable Future

TRADITION AND INNOVATION

Our Company is sensitive to sustainability-related topics.
Every decision we make and every action we take is guided by our commitment to supporting sustainable development.
Stella Srl, with its longstanding tradition of Made in Italy excellence, is deeply rooted in the values of quality, flexibility, reliability, and a global presence. The company not only embraces sustainable practices but is also dedicated to supporting the local community and promoting socio-economic development in the region.
"We strive to be a global player taking a leading role in the global transition by promoting sustainable growth for people and the planet."

Rossi Lucio

Legal Company Representative

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Stella Srl: Tradition and Innovation for Growing Together

Stella Srl represents excellence in the Italian industrial market, capable of combining tradition and innovation to address the challenges of a rapidly evolving world.

Rooted in the values of Made in Italy, the company stands out for its commitment to quality, flexibility, and reliability qualities that have allowed it to be a national and international benchmark in its sector.

The company's success goes beyond technological innovation, extending to a business model founded on ethical and responsible vision. Stella Srl has embarked on a strategic journey to integrate environmental, social, and governance (ESG) sustainability principles into every aspect of its operations. This commitment is not only a moral obligation but also a key factor.

in ensuring long-term competitiveness, resilience, and growth.

With a clear vision, Stella Srl has implemented policies and initiatives that enhance operational excellence and respect for the environment. Highlights include the adoption of cutting-edge technologies to reduce CO_2 emissions, a commitment to sustainable resource management and the promotion of an inclusive and diversity-oriented corporate culture. These elements are at the core of the company's strategy to contribute to a fairer and more sustainable future.

The Importance of Materiality Analysis

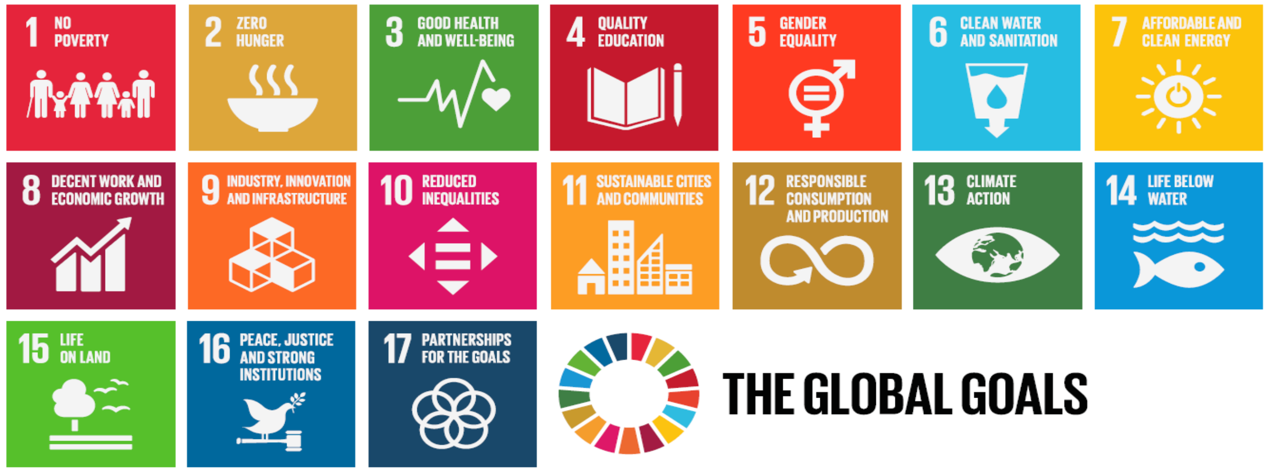
A crucial element in Stella Srl's sustainability journey is materiality analysis, a fundamental tool for identifying and assessing the most relevant topics for the company and its stakeholders. This process helps understand strategic priorities related to environmental, social, and economic impacts, guiding the definition of clear and measurable objectives.

Materiality analysis serves as the starting point for a systematic approach to sustainability. It enables the company to:

- Map the topics that have a significant impact on its activities and society;
- Actively engage key stakeholders, ensuring a shared understanding of common priorities;
- Align corporate strategies with the Sustainable Development Goals (SDGs) and international regulations.

Through this analysis, Stella Srl aims to strengthen its role by developing initiatives that not only mitigate risks but also create added value across the entire stakeholder chain. The following sections of this document will explore these topics in greater depth, starting with the materiality analysis of environmental issues, which forms the cornerstone of its commitment to a more sustainable future.

Materiality Analysis of Environmental Topics



#	OBJECTIVE DESCRIPTION	SDGS RELATIVI
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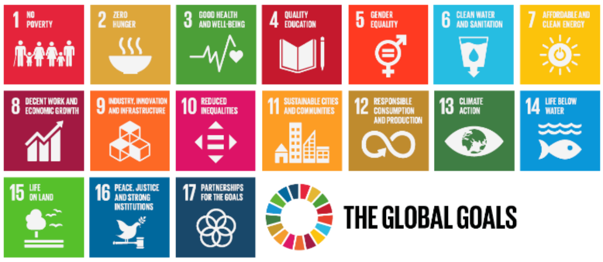
CO_2 Emissions

ESRS Principles n. 7 - 12 13	

Greenhouse Gas Emissions Inventory

The company regularly monitors its greenhouse gas emissions, adopting a systematic approach to identify the main sources and ensure compliance with current regulations.

- **Stationary sources:** Emissions from natural gas boiler exhausts are subjected to annual inspections. This monitoring is essential to ensure the operational efficiency of the boilers and minimize environmental impact.
- **Mobile sources:** The company fleet includes hybrid vehicles, marking an initial step towards transitioning to low-emission transportation. However, further opportunities should be explored to increase the use of low-impact vehicles, such as electric cars or alternative fuels.

These elements form the foundation for a more conscious management of greenhouse gas emissions and the development of strategies aimed at reducing the overall carbon footprint.

Sustainable Incentive System for Commuting

The company promotes sustainable mobility among its employees, recognizing the importance of reducing the environmental impact of commuting.

- **Employee commuting habits:** Some employees use low-impact transportation methods, such as trains or walking. Even those who commute by car generally travel relatively short distances, thereby limiting associated CO_2 emissions.
    - **Company car fleet:** The company is in the process of renewing its fleet, focusing on more efficient and sustainable models with the goal of reducing the fleet's carbon footprint and adopting low-impact vehicles.
- **Tracking of home-to-work commutes:** A tracking system has been implemented to monitor and analyze employees' commuting methods. This tool helps identify trends, evaluate the effectiveness of sustainability initiatives, and promote additional incentives to encourage the use of more eco-friendly transportation options.

The adoption of these practices reflects the company's commitment to increase environmental awareness, reduce indirect emissions, and foster a culture of sustainability among employees.

Emission Offset Programs

The company is developing initiatives aimed to offset its greenhouse gas emissions, to adopt innovative strategies to reduce environmental impact both within and beyond its operational scope.

- **Current and future projects:**

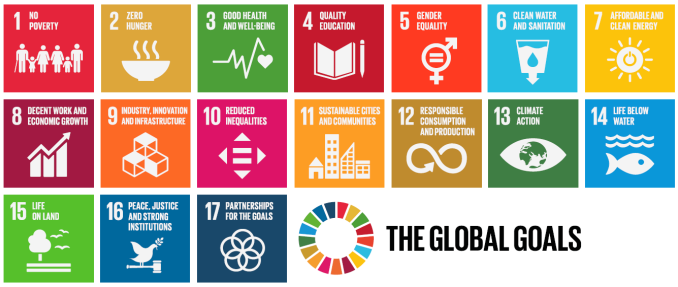
Stella Srl is evaluating the enhancement of green spaces within and outside the company perimeter. These areas could be transformed into functional green spaces, contributing to emissions offsetting and improving the environmental quality of the surrounding community.

- **Additional initiatives:**

Further investments in renewable energy and internal awareness campaigns are underway. These campaigns include presentations aimed at promoting sustainable behaviors among employees.

These programs demonstrate a proactive commitment to surpass the reduction of direct emissions, contributing to a more sustainable future through concrete and community-focused projects.

Energy Management

ESRS Principle n.7	

A Past Based on Gas and an Ongoing Electric Transition

Until 2019, the heating needs at Stella Srl were entirely met using natural gas. This traditional approach resulted in a considerable environmental impact. In the following years, the company began a gradual transition to systems electric particularly through the implementation of heat pumps.

Today, the company's offices are divided into two categories: newly constructed buildings, which are fully heated and, if necessary, cooled using heat pumps, and older buildings where a hybrid system still integrates gas. This transition process is part of a strategic plan that aims to completely eliminate the use of gas across all company areas, including production and warehouse facilities, within the next few years.

Innovations in Heating and Area Management

A critical aspect of the energy efficiency plan concerns the operational areas. Currently, parts of the warehouse and production facilities do not have heating or conditioning systems, a choice reflecting the functional needs of these spaces. However, to improve working conditions and further reduce environmental impact, Stella Srl has entrusted industry professionals with the design of an optimized heating and conditioning system for these areas.

This project has already been approved, with completion scheduled for 2025. Preliminary studies propose the exclusive use of heat pumps and advanced management systems, focusing interventions only on the spaces actively used by workers.

Renewable Energy and Sustainable Mobility

A central element of the energy strategy is the adoption of renewable energy sources. The installation of photovoltaic panels now enables Stella Srl to self-generate a portion of its energy needs, reducing dependence on the electrical grid and associated emissions.

In parallel, the company has introduced an electric vehicle charging station for the benefit of both employees and visitors. This initiative is not only a symbol of sustainability but also a key step in promoting a cultural shift toward low-emission mobility.

Energy-efficient lighting system and Digitalization

Another significant aspect of the energy efficiency plan concerns the lighting system. The company has planned the replacement of all traditional lamps with high-efficiency LED solutions, an initiative that will help reduce energy consumption and emissions while improving the quality of the work environment.

This project is complemented by other initiatives aimed at digitalizing production processes, which Stella Srl has adopted to modernize operations and further reduce energy and material waste.

A Model for the Industry: Efficiency and Innovation in Production

From a production perspective, the commitment to energy efficiency translates into innovative choices. The company has invested in machinery designed to operate with significantly lower energy consumption compared to traditional systems. This approach aligns with a production model oriented towards flexibility: Stella Srl can produce small batches while reducing the costs and waste associated with large-scale production.

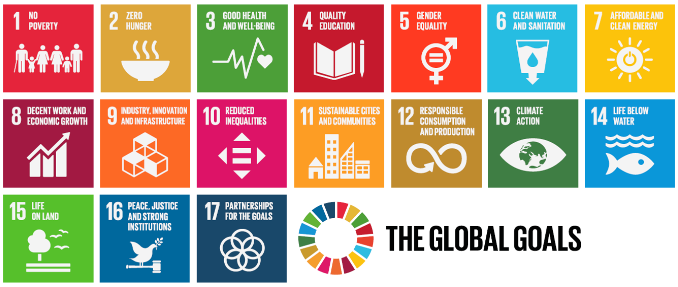
Moreover, studies have been initiated to identify further technological improvements in machinery, with a particular focus on innovative solutions. This includes the acquisition of both new and used machines that ensure the highest levels of energy efficiency, contributing to both goals of sustainability and competitiveness.

With an installed power capacity for its machinery significantly lower than the industry average, Stella Srl serves as a virtuous model for resource optimization. This strategy not only reduces overall energy consumption but also demonstrates that it is possible to combine artisanal tradition with technological innovation without compromising on quality.

Energy is a cornerstone of our company’s operations and one of the main challenges in terms of sustainability. The conscious and innovative management of energy resources is not only a strategic priority but also a concrete commitment to reduce environmental impact and optimize business operations.

The ongoing projects, ranging from structural interventions to research and development initiatives, reflect Stella Srl’s commitment to a sustainable future. The path undertaken demonstrates that energy and efficiency are not just operational necessities but integral components of the company’s strategic vision.

Waste Management

ESRS Principles n.12 -14- 15	

Roots of a Sustainable Commitment

Waste management has been a challenge for Stella Srl since the beginning of its activity, necessitating the immediate implementation of responsible monitoring and disposal practices.

Current Management: An Evolving System

Industrial waste, such as acidic water, water and oil mixtures and resin residues, is carefully recorded and analyzed. This system allows the company to monitor the entire lifecycle of materials, ensuring compliance with regulations and optimizing internal processes.

One of the most significant advancements is the implementation of an in-house re-melting system, which enables the recovery of useful materials directly from production waste. This practice not only reduces reliance on external suppliers but also marks an important step toward a circular economy model. When internal recovery is not feasible, the company collaborates with specialized firms to ensure proper disposal of the remaining components.

Looking Ahead: Ambitions and Goals

Stella Srl aims to enhance waste management and expand supplier sustainability policies by evaluating their environmental impact and commitment to reducing CO_2 emissions.

Internally, the company works to promote a recycling culture through awareness campaigns for employees, fostering a collaborative approach to sustainability.

With a clear and ambitious vision, Stella Srl is committed to transforming waste management from a regulatory obligation into a central element of its sustainability strategy. *Innovation, collaboration, and transparency will serve as the pillars upon which the company builds its future, significantly contributing to environmental protection and the promotion of responsible practices throughout the entire production chain.*

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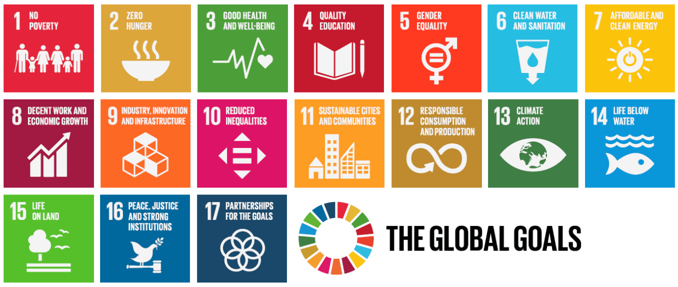
Supply Chain Management

ESRS Principles n.8 -9 -12	

A Solid Foundation: The Evolution of Supplier Management

In the past, supply chain management primarily focused on economic and operational efficiency. The primary goal was to ensure a steady supply of materials and resources by evaluating suppliers based on criteria such as cost, delivery times, and product quality. However, increasing attention to environmental and social sustainability has led to a radical transformation in how companies select and monitor their business partners.

Today, Stella Srl adopts an approach that goes beyond traditional parameters, integrating ESG (Environmental, Social, and Governance) policies into the selection and management of suppliers. This shift reflects a broader vision of corporate responsibility, where respect for the environment, human rights, and ethical practices become essential criteria for collaboration.

The Current Situation: Towards a More Sustainable Supply Chain

Currently, Stella Srl uses a strategy that combines active monitoring and analysis of certifications to understand the ESG profile of its suppliers. This process helps identify partners who meet production needs while maintaining high sustainability standards.

In the future, Stella Srl aims to improve and streamline the collection of more detailed data on materials used, production processes, and the origin of raw materials. The company seeks to promote the use of recycled or recyclable resources, further reducing its ecological footprint across the supply chain. Key objectives include selecting suppliers who can provide products derived from recycling processes, minimizing the extraction of new resources, and promoting an increasingly sustainable supply chain.

Another key element of the current management is the continuous monitoring of suppliers' ESG performance through periodic analyses and certification requests. These certifications provide assurances regarding compliance with environmental and social regulations. Certifications such as ISO 14001 and other internationally recognized standards serve as preferential criteria in selecting business partners.

Supplier Evaluation and Sustainability

Stella Srl's supplier evaluation system includes an in-depth analysis of each partner's ESG policies. The aspects reviewed range from the origin of raw materials to the product lifecycle, waste management, and human rights compliance in production processes. This approach ensures that each supplier aligns with the company's values and contributes to creating a responsible supply chain.

Future Perspectives: A Fully Sustainable Supply Chain

In the future, Stella Srl aims to further integrate ESG considerations into supply chain decision-making processes. Key goals include creating a network of certified suppliers that meet rigorous environmental sustainability and social responsibility standards.

A crucial step will be enhancing ESG monitoring through advanced technologies, such as digital platforms for collecting and analyzing supplier data. This will provide a clear and up-to-date view of environmental and social performance across the entire supply chain, enabling quick intervention in case of critical issues.

The company also plans to extend its commitment to obtaining specific certifications for sustainable supply chain management.

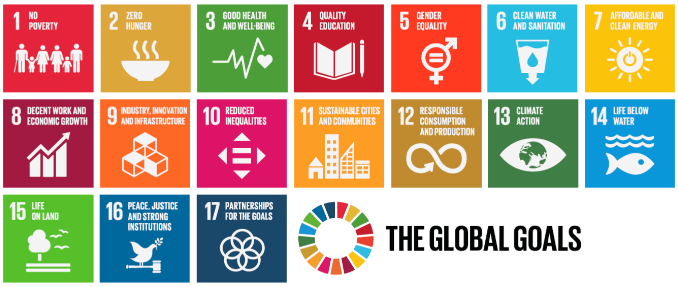
The Importance of Collaboration: The Role of Suppliers

The success of Stella Srl's sustainability policies rely on active collaboration with suppliers. To this end, the company plans to strengthen dialogue with its partners through periodic meetings, workshops, and training programs. These initiatives aim to raise supplier awareness about the importance of sustainability and promote a cultural shift across the entire supply chain.

At the same time, Stella Srl intends to intensify controls on its supplier's adherence to ESG standards on its suppliers' ESG compliance in order to ensure that all actors involved comply to the same high standards.

Stella Srl views sustainable supply chain management as an opportunity to create value not only for the company but also for its partners and the community. The integrated and future-oriented approach adopted by the company represents an exemplary model in the transition to a more responsible and sustainable economy.

Health and Safety at Work

ESRS Principles n. 3 - 8	

Protection of Workers' Health: Initiatives Aimed at Protecting Workers' Health

Health and safety at work are key elements of Stella Srl's sustainability and social responsibility strategy. The company adopts an integrated approach to ensure a safe work environment, respect for employee rights, and promotion of overall well-being.

The company uses the Risk Assessment Document (DVR) to identify and prevent dangerous situations, constantly monitoring safety levels. Periodic health controls, organized in collaboration with an occupational doctor, help prevent occupational diseases and safeguard employee well-being.

Stella Srl adopts strict measures to prevent workplace accidents. Equipment maintenance, compliance with safety regulations, and continuous employee training are essential pillars. Each employee receives training on equipment, emergencies, fire safety, and first aid. Furthermore, active worker involvement through the safety representative ensures continuous monitoring and improvements in corporate policies.

Continuous Training for Higher Corporate Standards

Stella Srl consistently invests in employee training, enhancing corporate standards.

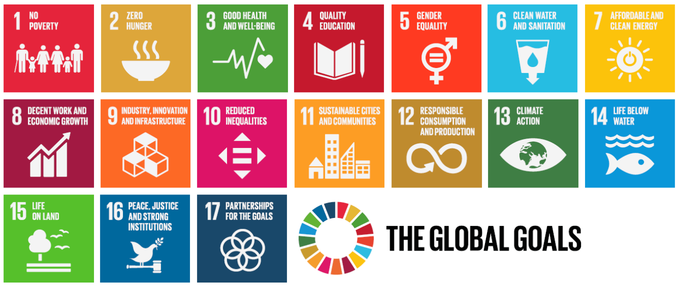
The company has expanded training to include strategic topics such as CBAM (Carbon Border Adjustment Mechanism) and digitalization of customs processes. These courses, often conducted via webinars, have involved many employees, with final assessments to ensure skill acquisition.

Future Perspectives: Innovation and Advanced Training

For the current year, Stella Srl plans training sessions on the use of artificial intelligence. These events, organized in collaboration with prestigious institutions such as Confcommercio Milano, demonstrate the company's commitment to anticipating global market challenges.

Stella Srl is committed to ensure health and safety, demonstrating how sustainability and respect for employee rights are central to its strategy. Through concrete actions, the company strengthens its role as a responsible leader, promoting a safe, inclusive, and sustainable work future.

Gender Equality and Reduction Inequality

ESRS Principles n. 1 – 2 – 4 - 5 – 10	

National Collective Labor Agreement (CCNL)

The company adopts the National Collective Labor Agreement (CCNL) as a key tool to guarantee the rights and well-being of its employees. Adherence to the CCNL, which defines working conditions, salaries, and protections, is an integral part of the company's commitment to reducing inequalities and promoting a fair and inclusive work environment.

- The CCNL provides a solid foundation to ensure that all employees, regardless of role or level, receive fair compensation and have equal access to benefits, training, and professional growth.
- The company is committed to comply with all updates and changes to the CCNL, ensuring that employees are always treated according to the highest standards of fairness.

Significative Gender Balance

The company is committed to ensure fair and competitive pay for all employees, reducing salary disparities and promoting transparency in compensation.

Stella Srl promotes gender equality through nearly equal representation of men and women. This reflects the company's concrete commitment to an inclusive and just culture.

- **Skill Heterogeneity**

  The workforce is characterized by a diversification of educational qualifications:

  - High school graduates.
  - University graduates and holders of advanced academic degrees.
  - Professionals with alternative educational paths or lower secondary school diplomas.

This variety enriches the team with diverse skills, improving adaptability and innovation.

- **Salary Equity and Additional Compensation:**
  - The company has implemented an evaluation system based on merit and skills to ensure salaries are proportionate to the responsibilities held and experience, without discrimination based on gender, ethnicity, or other personal characteristics.
  - The company periodically conducts internal audits to monitor salary equity and take corrective actions if unjustified disparities arise.
  - Salaries are aligned with industry standards, offering employees competitive compensation.
  - In addition to salaries, benefits include healthcare, continuous training, meal vouchers, and study leave, supporting employee well-being and professional development.

The company recognizes the importance of reducing inequalities within the workplace and society. Through policies of salary equity, diversity promotion, and respect for labor regulations, the company is committed to build an inclusive culture that fosters equal opportunities for all its employees.

Employee Incentive System

The company is committed to improve its employees well-being through a structured incentive system that includes training, economic, and health-related aspects.

- **Training and Personal Development:**
  - **Study Leave:** Currently, 150 hours of study leave are available for employees who wish to pursue further academic or professional education.
  - **Language Courses:** Language training programs are already active, aimed at developing essential skills for an increasingly international work environment.
- **Economic Support and Well-being:**
  - **Meal Vouchers:** Employees can benefit from meal vouchers to assist with daily expenses during the workday.
  - **Supplementary Healthcare:** Through participation in FONDOEST, employees enjoy supplementary health coverage, including additional services not covered by public health, enhancing personal well-being and security.

These tools not only incentivize employee commitment and professional growth but also strengthen the company culture focused on social responsibility and collective well-being. The attention given to training, health, and social engagement reflects the company's commitment to contributing to sustainable development both internally and externally.

Training Plans for Skill Development and Reducing Inequalities

The company recognizes the importance of continuous training as a fundamental tool for reducing inequalities and promoting inclusion. To this end, training programs are implemented to develop skills for all employees, regardless of their role or background.

- **Targeted Training:** Courses and professional development programs focused on improving technical skills and soft skills**.**
- **Accessibility to Training:** Programs are designed to be inclusive and accessible to all, offering online training options, personalized tutoring sessions, and in-person courses to meet the diverse needs of employees.

Diversity and Inclusion Policies

The company's diversity and inclusion policies ensure that every employee can take advantage of the opportunities available to develop skills, advance in their career, and receive fair treatment.

- **Inclusive Recruitment Policies:** The selection process is designed to ensure that all candidates, regardless of gender, ethnicity, sexual orientation, or disability, have equal opportunities to be selected and hired.
- **Empowering New Generations:** The company is committed to creating opportunities for young talent to foster inclusivity and innovation, ensuring a fair work environment and valuing diversity in thought, gender, and cultural background. Engaging new generations is considered essential to addressing future challenges and contributing to a more equitable and inclusive society.

Through internal initiatives such as training programs, mentoring, and inclusive policies, the company is committed to creating a fair and open work environment where all employees can express their full potential. The goal is to reduce inequalities, promote a culture of inclusion and diversity, and ensure equal opportunities for all, thereby contributing to the building of a more equitable and sustainable society.

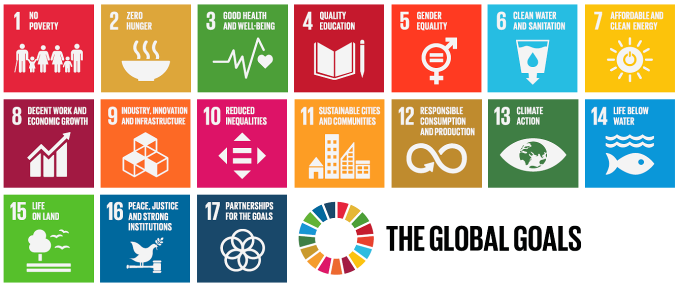
Workplace Flexibility Policies and Family Support

The company adopts a flexibility policy for its employees, particularly offering personalised work flexibility and working hours, and a highly flexible lunch break, taking into account the specific needs of each employee.

Personalised work schedules are granted to all employees who submit a request without compromising productivity or business efficiency.

Workplace flexibility policies, such as the ability to customize working hours, including starting and end time finishing lunch breaks, are a key element of the company's approach to reducing inequalities related to balancing family and professional life.

Ethics and Regulatory Compliance

ESRS Principles n. 8	

Corporate Code of Ethics

The company is focused on adopting a code of ethics that serves as the foundation of the values and guiding principles of its activities. This document is designed to ensure that all operations are conducted with integrity, transparency, and in compliance with applicable regulations.

- **Communication of the Code of Ethics:** The code is provided to employees through dedicated internal communications. This process ensures full awareness and adherence to the company's principles by all collaborators.
- **Update Procedures:** The company schedules regular updates to the code of ethics to address new regulatory and operational requirements guaranteeing that it continues to be a practical and relevant resource.

These steps reflect the company's commitment to maintain the highest standards of ethics and regulatory compliance, promoting a corporate culture based on integrity, sustainability, and responsibility.

Customer and Supplier Risk Acceptance and Evaluation Procedures

The company is committed to adopt a responsible and structured approach in selecting and managing relationships with customers and suppliers, ensuring compliance with ethical, regulatory, and sustainability requirements.

- **Supplier and Customer Acceptance and Risk Evaluation:** Factors related to regulatory compliance, reputation analysis, integrity, company standards, and adherence to environmental practices are considered in the process of accepting and evaluating customers and suppliers.

Evolving Procedures:

The company is working on formalizing these processes as an integral part of the management system, with plans to introduce digital tools to enhance efficiency and accuracy in the evaluation.

These procedures represent a fundamental pillar of the company's ESG strategy, ensuring that all business relationships are aligned with the values of sustainability, transparency, and regulatory compliance. The long-term goal is to build a network of partners who share the same high standards, promoting a responsible and sustainable business model.

Anti-Money Laundering Procedures

The company recognizes the importance of preventing illegal activities related to money laundering and is committed to complying with national and international regulations in this regard. To this end, policies and procedures have been adopted to identify, assess, and mitigate the risks associated with money laundering.

- **Control and Prevention System:**
    - The company has implemented a system to identify potential risks related to money laundering in its relationships with customers and suppliers.
    - Controls checks include:
        - **Identification and authentication of identity**: Verification of the identity of customers and suppliers through official documentation.
        - **Reputation controls**: Analysis of the public profile of customers and suppliers, with particular attention to legal precedents or suspicions of involvement in illegal activities.
- **Corporate Anti-Money Laundering Policy**:
    - The company is committed to strengthen the culture of legality within the organization.
- **Continuous Monitoring and Regulatory Updates**:
    - The company will maintain active monitoring of regulatory developments related to anti-money laundering, updating its procedures to ensure full compliance with current laws.

Anti-money laundering procedures are a central element of the company's ESG strategy, reinforcing its commitment to transparency, legality, and the integrity of operations. Through a structured system of controls and a corporate culture focused on compliance, the company positions itself as a reliable and responsible partner in the global economic landscape.

Legality Rating

The company places great importance on compliance with regulations and ethical principles in its activities, committing to maintain a high level of transparency and integrity.

To achive this goal, the Company has obtained the **Legality Rating**, a recognized certification that validates the adoption of advanced governance and regulatory compliance standards.

Importance of the Legality Rating:

- The Rating of Legality is an ethical reliability indicator granted by the Autorità Garante della Concorrenza e del Mercato (AGCM). It represents an added value for the company, helping to strengthen stakeholder trust, including customers, suppliers, and investors.

Initiatives for Maintaining and Improving the Rating:

- The company constantly monitors its level of regulatory compliance, with regular updates to internal processes and corporate policies.
- Specific training programs have been implemented for employees and management, aimed at raising awareness and ensuring the application of legality principles in daily activities.
- The company supervises the alignment of business operations with the requirements for maintaining and potentially increasing the rating.

Promotion of Charitable Organizations and Support for Peace and Justice Initiatives

The company promotes support for initiatives and charitable organizations working for of peace and social justice, demonstrating a concrete commitment to ethical and inclusive values.

- **Communication and Awareness**:
  - The company uses its communication tools – such as the website, social media channels, and printed materials (brochures) – to spread information and promote charitable organizations of national and international significance.
  - These activities aim to raise awareness among employees, partners, and customers about the importance of collective contribution to global impact issues.

The Legality Rating is a concrete evidence to the company's commitment to responsible management and legal compliance. This achievement is the result of an integrated strategy that places legality and ethics at the core of business decisions, ensuring a tangible contribution to social sustainability and operational transparency.

Through support for charitable organizations and cultural initiatives, Stella Srl demonstrates that social responsibility is not only a moral duty but a key component of its business strategy. This commitment strengthens the values of inclusion and solidarity, helping to create a positive impact for both employees and society.

Towards a Sustainable Future with Stella Srl

Stella Srl is fully committed to driving sustainable growth by integrating environmental, social, and governance (ESG) principles into every aspect of its operations. Through innovative policies, targeted investments, and strategic collaborations, the company not only tackles global challenges but also sets the standard for excellence and responsibility within its industry.

The initiatives undertaken, from managing CO_2 emissions to promoting inclusion and diversity, as well as fostering social and cultural awareness, reflect a forward-thinking strategic vision. This approach not only creates value for the organization but also contributes to the well-being of the communities in which it operates, strengthening the connection between economic performance and positive impact on the planet and society.

Looking to the future, Stella Srl remains firmly committed to pursuing ambitious goals, combining innovation, transparency, and ethics. With a clear focus on sustainability, the company positions itself as a key player in building a fairer, more inclusive, and prosperous tomorrow for all.