



DIEMMEBI®

SUSTAINABILITY AND
IMPACT REPORT 2025

Diemmebi S.p.A. Società Benefit

CONTENTS

LETTER FROM THE IMPACT MANAGER	3
DIEMMEBI SOCIETÀ BENEFIT	5
Our numbers	6
THE COMMON BENEFIT GOALS OF DIEMMEBI	7
METHODOLOGICAL NOTE	9
GOVERNANCE AND BUSINESS CONDUCT	10
Common benefit purpose: bring sustainability into Governance	14
Specific goals achieved in 2025	14
Positive effects/impacts generated	14
Specific goals for 2026	16
ENVIRONMENT	17
Common benefit purpose: protecting the environment	28
Specific goals achieved in 2025	28
Positive effects/impacts generated	29
Specific goals for 2026	30
PEOPLE	31
Common benefit purpose: supporting the value of people	38
Specific goals achieved in 2025	38
Positive effects/impacts generated	39
Specific goals for 2026	40
COMPANY AND COMMUNITY	41
Common benefit purpose: supporting the community	41
Specific goals achieved in 2025	41
Positive effects/impacts generated	42
Specific goals for 2026	44
B IMPACT ASSESSMENT	45

LETTER FROM THE IMPACT MANAGER

*"If you want to go fast, go alone. If you want to go far, go **together**"*

This ancient African proverb perfectly encapsulates the path our company took in 2025, as well as the spirit that drives Diemmebi's commitment to sustainability, both now and in the future.

This approach took shape in 2025 with the expansion of the **Sustainability Committee** to include the areas of Safety and Quality, Research and Development, Marketing, Purchasing and Production Programming. With greater involvement from the various departments, a true link was established between the Board of Directors and the functions dedicated to implementing the various projects.

Alongside the Administration, Finance and Control and Human Resources departments, which have been present since the organisation's inception, the expansion of its components has enabled the organisation's other areas to become formally involved, demonstrating how sustainability is increasingly integrated into corporate governance.

Thanks to the launch of new ongoing collaborations that are very significant for us, our **connection with the territory** was further consolidated. More specifically, we have launched structured projects with the **Terra Fertile social cooperative in Vittorio Veneto** which has been operating in the personal services sector for around twenty years, as well as with two local schools **the Bruno Munari art high school and the 'Vittorio Veneto' Città della Vittoria Higher Education Institute**.

Over the next year, this overall vision will lead to the definition of activities designed with continuity in mind. These activities will see the Sustainability Committee further extended to include new contributors from the Technical, Sales and Production areas. The aim is to promote full commitment to the dissemination of sustainability principles in every business sector. We have new projects planned in the area, which we have shared with Terra Fertile, the art high school, and the technical-professional centre.

To delve deeper into the details of our actions and commitments, we invite you to read the Report. In addition to the Governance and Social aspects, for which we have worked meticulously, we are particularly proud to have obtained the **ISO 14001 certification** a significant milestone in terms of **environmental responsibility**. The next specific objectives on which we will focus will certainly include continuing **product life cycle analyses** and using electricity exclusively **from fully renewable sources**.

I would like to thank the Sustainability Committee for their commitment and collaboration, which are essential in achieving the objectives, and I take this

opportunity to anticipate our great satisfaction: Diemmebi has been recognised as one of the **2026 Sustainability Heroes** in the fifth edition of the **SME EnterPRIZE** initiative, which is run by the **Generali Group** to promote sustainability among European small and medium-sized enterprises (SMEs).

The 11 'sustainability Heroes' were selected **from over 8,500 small and medium-sized enterprises from across Europe** that joined the project, in recognition of their leadership in developing sustainable and resilient business models.

This is an acknowledgement that confirms the wisdom of our choice and encourages us to continue on our path with focus and determination.

*Francesco Del Sorbo
Impact Manager
Diemmebi S.p.A. Società Benefit*

DIEMMEBI SOCIETA' BENEFIT

A journey through innovation and tradition

Set in the productive heart of Vittorio Veneto, Diemmebi boasts over **forty years of history** a journey that intertwines design, innovation and sustainability. Founded in 1983, thanks to the dream of young entrepreneurs with a pioneering spirit who decided to take over the business in which they were working and continue production, this company has been able to transform and today it produces and exports furniture for community, urban and contract environments all over the world.

A legacy of innovation and sustainability

Diemmebi is not just design; it is a commitment to the future. It was one of the first companies in Italy to become a **Società Benefit (Benefit Corporation)** incorporating the goal of having a positive impact on society and the environment into its corporate mission. This commitment is also reflected in the choice of materials used, the implementation of sustainable practices and the continuous search for innovation. The certifications it has obtained, such as **UNI EN ISO 9001** and **UNI EN ISO 14001** as well as the ReMade marking demonstrate a constant dedication to quality and sustainability, as does the process of defining the **eco-design sheets**. **Each product is designed to last over time, reducing their environmental impact and promoting a circular economy.**

Future prospects

Looking ahead, Diemmebi continues to invest in research and development to offer innovative products that meet the needs of a constantly evolving market. With a new generation of talents ready to take up the challenge, we are determined to maintain our leading role in improving the quality of life through design.

Continuous innovation

Participation in **Interzum 2025** in Cologne, the world's leading exhibition for furniture production and interior design, is an important step. Diemmebi presented its latest collections, reaffirming its commitment to exploring new frontiers in sustainable design and reinforcing our vision of creating beautiful, long-lasting products.

In recent editions, the event has placed a particular emphasis on sustainable economy, presenting central themes designed to promote a circular approach throughout the furniture supply chain. Examples include 'Neo-ecology' in 2023 and 'Rethinking Resources': Circular and Bio-based Solutions' in 2025.

Sustainability is no longer just a temporary response to external pressures; it is now an integral part of the way European small and medium-sized enterprises manage risks, build resilience, and develop long-term strategies.

Our numbers

Over 40 years of experience

about 200,000 chairs sold every year

about 50,000 tables sold every year

53% international turnover

60 people

40% recycled material used in products

100% FSC certified wooden components

100% electricity from renewable sources (since June 2025)

- 24% Scope 1 and 2 emissions (2025 vs 2024)

80% waste sent for recycling

THE COMMON BENEFIT GOALS OF DIEMMEBI

On **5 May 2023**, Diemmebi S.p.A. became a **Benefit Corporation** changing its corporate purpose accordingly and incorporating, alongside its business practices, the general common benefit goals the company would pursue, aiming to have a positive impact on the environment and the society in which it operates.

A Benefit Corporation constitutes a **real legal status** recognised by Italian law and regulated by art. 1, para. 376-382, of Law no. 208 of 28

December 2015. **Benefit Corporations voluntarily pursue not only profit, but also one or more common benefit goals in their business practices. These goals are defined as the pursuit of positive effects or the mitigation of negative effects on people, communities, territories, the environment, cultural and social assets, organisations, associations and other stakeholders.**

Being a Benefit Corporation is a way of expressing the company's will and commitment through a model of company that sets the course for a more sustainable future, in line with the objectives of the **2030 Agenda** set by the United Nations. A tangible opportunity for a forward-looking vision that aims to create value, while also pursuing the interests of all stakeholders.

The general common benefit goals stated in the company's articles of association, are to:

1. **BRING SUSTAINABILITY INTO GOVERNANCE:** Diemmebi's commitment to evolving the group according to the sustainability paradigm by integrating sustainable development into its "think first, act later" strategy.
2. **CARE FOR THE ENVIRONMENT:** Diemmebi's commitment to monitoring and reducing waste, designing and developing solutions to extend the life of its products in line with the circular economy, constantly striving to improve its energy efficiency, increasing the use of renewable energy and taking actions that contribute to mitigating climate change.
3. **SUPPORT THE VALUE OF PEOPLE:** Diemmebi's commitment to fostering a corporate culture, enhancing technical and personal skills, and creating a workplace characterised by shared values, attentive to the potential and well-being of its people.

4. SUPPORT THE COMMUNITY: Diemmebi's commitment to creating value for the local community through solidarity initiatives, collaborations with schools and universities, and support for sports activities to promote social inclusion, tradition and the strengthening of community ties.



The path we have chosen enables us to contribute actively to achieving the identified SDGs. We do this by defining priority objectives and taking useful actions to consolidate commitment and measure performance.

E						
S						
G						

METHODOLOGICAL NOTE



The **2025 Impact Report** has been integrated with the **Sustainability Report** which has been prepared in accordance with the Voluntary Sustainability Reporting Standard for Non-listed SMEs (**VSME**). This standard was developed by EFRAG on behalf of the European Commission to support SMEs and micro-enterprises in voluntary sustainability reporting. It is aligned with the issues set out in the European Sustainability Reporting Standards (ESRS), which are applicable to large enterprises.

The document also considers the document published by the Ministry of Economy and Finance on the **sustainability dialogue between SMEs and banks**, which is intended to support small and medium-sized enterprises in collecting and producing information relating to environmental, social and governance (ESG) impacts.

The Sustainability Report incorporates the contents of the basic (B1-B11) and complete (C1-C9) modules of the VSME framework, as well as the key information requested by banking institutions. It integrates this information with the Benefit Corporation's specific objectives and the actions carried out in 2025, along with the new improvement objectives defined for 2026.

This integration enables assessing in a more structured and transparent way the impact generated by the pursuit of common benefit purposes, in accordance with recognised European-level external evaluation standards. The B Impact Assessment (BIA), developed by B Lab in 2006, was also used in 2025. It is referred to by the Benefit Corporation legislation as a suitable standard for measuring impact.

Finally, the five pillars of the United Nations' 2030 Agenda for Sustainable Development Goals (SDGs) are considered and summarised in the '5Ps': People, Peace, Planet, Partnership and Prosperity, each with their own set of individual SDGs within the specific 2025 goals.

Diemmebi S.p.A. is a Benefit Corporation with a turnover of 15,672,580 Euro in 2025; its registered office is in the municipality of Vittorio Veneto, in the province of Treviso (latitude: 45.94932704303586 | longitude: 12.317260794945861). The main ATECO code, which is the classification of economic activities adopted by Istat, as at 31.12.2025 is 31.00.1.

The number of employees as at 31.12.2025 is 58 units (average number for 2025: 51).

Strategy: Business model and sustainability

C1

Diemmebi manufactures metal structures for furniture on behalf of third parties. The products are distributed in components, with an industrial batch logic, to a main target consisting of producers of chairs and tables for community environments, for offices and contracts. In light of this collaboration, which leads to the creation of the finished product, the company is positioned as a reliable partner, ensuring continued investment in innovative furniture solutions while respecting its clients distributive independence.

Over time, Diemmebi has diversified its expertise, extending its design prowess to encompass chairs, tables and complementary pieces tailored for *community* and *urban* environments. The precious contribution of the art direction and creative drive of the architects and designers who collaborate with Diemmebi is evident in the company's evolution, where innovative ideas, skills and an entrepreneurial spirit converge to advance industrial design.

Product research and development, metal fabrication processes like cutting, bending, moulding, welding and painting, as well as product assembly and packaging for shipment are all performed in-house.

In its production and in selecting its suppliers, Diemmebi has always paid attention to the environment and the protection of people's health. Embracing the principles of the circular economy, the company designs and develops its products supported by multiple certifications ensuring the integrity of its work and processes.

Description of practices, policies and future initiatives for the transition towards a sustainable economy

B2, C2

The **Policy** of Diemmebi S.p.A. Società Benefit is set out in a formal summary document that includes guiding principles and criteria, and defines the organisation's objectives and priorities. It also outlines the lines of action for carrying out activities in line with company values and in accordance with current legislation. The documents are made available to all stakeholders and are constantly reviewed to verify their effectiveness and ensure continuous improvement.

Adopted in 2019, the **Code of Ethics** sets out the ethical and behavioural standards expected of all individuals involved in the company's activities, directly or indirectly, and establishes the guidelines to be followed in achieving the corporate objectives. The version of the Code of Ethics currently in force and attached to the Organisation and Management Model under Italian Legislative Decree No. 231/2001, was approved by the Board of Directors of Diemmebi S.p.A. Società Benefit on 7th July 2025, with the **integration of environmental and sustainability principles**.

The **Organisation and Management Model** adopted in 2019 aims to establish an organisational structure with an internal control system designed to prevent predicate offences from being committed. The model integrates with the control system already in place within the Company and is part of the process of spreading a corporate culture based on correctness, transparency, and lawfulness.

The version of the Organisation and Management Model, which is currently in force under Italian Legislative Decree No. 231/2001, was approved by the Board of Directors of Diemmebi S.p.A. Società Benefit on 7th July 2025.

The Board of Directors nominated the **Supervisory Board** (SB) composed of three members, of which two are external, to supervise the correct application of the protocols outlined in the model.

Diemmebi S.p.A. Società Benefit, in order to ensure responsible management and to comply with the legislative requirements introduced by Italian Legislative Decree No. 24/2023, has adopted the ANAC 'Whistleblowing Guidelines' approved with Resolution No. 311 of 12 July 2023 and the 'Operating guide for private entities' of October 2023 prepared by Confindustria for the **New whistleblowing discipline**.

Being a Benefit Corporation, Diemmebi aims to reduce negative impacts and improve positive ones on people and the environment, establishing specific goals to be achieved every year. Diemmebi products are designed to respect the characteristics of the circular economy model such as **modularity, flexibility, disassemblability, durability, ergonomics, salubrity** and a preference for **single materials**, when possible, to facilitate disposal and recyclability.

The focus is supported by several certifications and attestations, such as the ReMade and FSC certifications, as well as membership of the Ecometal consortium, which promotes the sustainable development of the electroplating industry. There is also collaboration with the CATAS testing and research laboratory, which provides attestations of compliance with specific technical product requirements.

ReMade is the environmental product certification issued by ACCREDIA (Italian National Accreditation Body), which verifies the traceability and recycled content (or byproducts) of a given product. It is recognised as a means of proof in 'Green Procurement' and in the Minimum Environmental Criteria (MEC), which list the requirements to be included in tenders for each sector, and is compliant with the 'Procurement Code' (Italian (Legislative Decree 50/2016) and provisions for the use of eco-labels as a presumption of conformity. This is crucial in order to be eligible for the tax incentives designed to encourage recycling and the use of recycled materials in products that promote the circular economy. This certification has been used for plastic products produced by Diemmebi since 2019. All new products are moulded from recycled plastic obtained from industrial waste.

FSC (Forest Stewardship Council) certification ensures that products come from responsibly managed forests, thus providing environmental, social, and economic benefits. FSC aims to be a point of reference in the lawfulness and sustainability of the wood-paper supply chain, in compliance with the most current standards of responsible management of forest resources. Diemmebi has held FSC Chain of Custody (CoC) certification since 2022, guaranteeing the traceability of materials from well-managed forests, from controlled sources, from recovered materials or a combination of these sources, thus facilitating a transparent supply chain flow.

A very challenging process was launched in 2024, which resulted in the definition of a **management system compliant with ISO 14001** in 2025. This voluntary international standard **specifies the requirements that an environmental management system** must comply with, as a commitment pursued by the company in order to monitor the environmental impacts of its activities, while constantly striving to improve its production process.

With a view to maximum transparency and compliance with the regulations, the **Impact Report** was published on the website in 2025. In the 2024 reporting year, it

was integrated into the **Sustainability Report** to make data collection more systematic and to best pursue the common benefit objectives identified by the company.

Gender diversity report in the governing body

C9

In February 2025, the company and its Board of Directors were affected by the sudden death of a key individual. The Board currently consists of two men. The responsibility for sustainability is always entrusted to the Board of Directors as a whole. The role of Impact Manager has been created due to the company's status as a benefit corporation, and has been given to someone who is already highly supportive and capable of facilitating transition activities and leading a delicate phase.

The Board of Directors appointed a new six-member **Sustainability Committee** in October 2025. The Sustainability Manager and the Sustainability Committee meet periodically to develop, implement and coordinate activities that pursue the specific, shared goals that have been set.

COMMON BENEFIT PURPOSE: BRINGING SUSTAINABILITY INTO GOVERNANCE

- F1_ evolution of the group identity compatible with the sustainability paradigm.
- F2_ work environment characterised by shared values, attentive to people’s potential, balanced with their well-being.
- F3_ growth of the corporate culture projected towards the constant improvement of the skills and roles required of an organisation that wants to integrate sustainable development into its implementation strategy, in order to feel good and to be a stimulus in the sector to which it belongs and in the reference context.

SPECIFIC GOALS ACHIEVED IN 2025



COMMON BENEFIT GOALS	SPECIFIC GOAL	ACTION	INDICATOR	TARGETS	VALUE ACHIEVED
F1	transparency	expansion of sustainability committee	timing	December	October
		in-depth analysis of sustainability commitments website	timing	December	December
		ISO14001 certification	timing	July	July
F2	organisational well-being	employee involvement	No. of workshops	2	2
F3	ethics	planning integrated sustainability	December	December	planning initiated

Positive effects/impacts generated

In 2025, the Sustainability Committee expanded to reach a total of six members (doubling its size and diversifying the areas represented). This was done to strengthen its presence further and integrate ESG issues into corporate governance. The Committee supports the Impact Manager by collaborating with them on analysing, proposing and implementing sustainability-related initiatives and projects. The group's expansion aims to foster a more collaborative and cross-

functional approach that can effectively integrate environmental, social and governance considerations into business processes and development strategies.

The entire web portal is currently being updated and overhauled to provide a more modern, clear and functional browsing experience, and to simplify the process of connecting to company databases. In 2025, as part of the overall revamp, work began on developing and implementing content related to sustainability. This content will be housed in a dedicated, interconnected section designed to showcase the company's dedication to environmental and social issues. The aim is to foster greater transparency with customers, partners, and stakeholders.

In July 2025, the company reached a significant milestone by obtaining the ISO 14001 certification for its environmental management system. This was achieved by defining its policy, identifying and setting objectives and improvement actions, and implementing its EMS. This result confirms the company's firm commitment to sustainability and continuous improvement of its environmental performance. This is achieved through the adoption of structured processes that reduce environmental impact, promote the responsible use of resources, and ensure compliance with current legislation.

To promote greater sharing and awareness, two workshops were organised in 2025: one for the newly established Sustainability Committee, and one for all employees, focusing on sustainability issues and the common benefit purposes pursued by Diemmebi.

The meetings provided an important opportunity to discuss and analyse in depth, and to develop a greater understanding of the company's values and its journey as a **Benefit Corporation**.

The partnership with Terra Fertile was also presented at the same event. Terra Fertile is a social cooperative involved in disability inclusion. Diemmebi chose to collaborate with the cooperative to support valuable social projects and promote tangible inclusion and participation initiatives.

A structured plan for communicating activities was also launched during 2025, with the aim of reporting on Diemmebi's sustainability commitments in an ethical, transparent and consistent manner.

The goal is to enhance and share with stakeholders, customers, collaborators and partners the environmental and social impact initiatives undertaken, promoting clear and responsible communication and strengthening internal and external awareness of these actions.

SPECIFIC GOALS FOR 2026

COMMON BENEFIT GOALS	SPECIFIC GOAL	ACTION	INDICATOR	TARGETS
F1	transparency	expansion of the Sustainability Committee to include collaborators from the production department	No.	3
		appointment of the members of the Sustainability Committee	timing	April
		sustainability commitments website	timing	December
		welcome kit for new recruits	timing	October
F2	organisational well-being	employee involvement	No. of workshops	2
F3	sustainability integration	corporate presentation of the Sustainability Committee	timing	July
		participation in the Intercompany Sustainability Committee	timing	March
	ESG risks	ISO and macrotrend analyses	No. of meetings	2

MITIGATION AND ADAPTATION TO CLIMATE CHANGE

Energy and greenhouse gas emissions

B3

Diemmebi operates on two adjacent properties with an energy class C. The overall energy performance is 91.58 kWh.

In 2025, Diemmebi’s total energy consumption, as recorded in monthly bills and internal registers, was 3,090.93 MWh. This was mainly due to the use of natural gas.

Energy consumption by type of source. Year 2025

ENERGY SOURCE	U.M.	VALUE
fossil fuels	MWh	2,320.10
natural gas	MWh	2,143.20
diesel	MWh	176.90
electricity	MWh	770.83
self-produced	MWh	397.53
purchased	MWh	373.30

Source: internal registers, energy bills.

The main cause of climate change is the greenhouse effect. European climate law has set a legally binding target to achieve zero net greenhouse gas emissions (also known as 'climate neutrality') by 2050. To achieve this goal, European climate law sets out a net emissions reduction target of at least 55% by 2030 compared to 1990 levels.

Companies can help achieve this goal by starting with careful monitoring of their emissions.

Diemmebi estimated gross greenhouse gas (GHG) emissions, expressed in tonnes of CO₂ equivalent, differentiating between direct (Scope 1) and indirect (Scope 2) emissions.

Scope 1 emissions include CO₂ emissions generated directly from the company's use of fossil fuels, whereas Scope 2 emissions include indirect emissions from purchased electricity used for company activities.

Both location- and market-based methodologies were adopted to calculate indirect emissions.

According to the location-based approach, greenhouse gas emissions are determined by applying national emission factors relating to the overall mix of primary energy sources used to generate electricity. On the other hand, the market-based approach involves using the residual mix emission factors for Italy published by the Association of Issuing Bodies. This allows for a more accurate assessment of the energy characteristics actually purchased by the company.

Direct (Scope 1) and indirect (Scope 2) greenhouse gas emissions. Year 2025

GHG EMISSIONS	tCO ₂ e
SCOPE 1	
fossil fuels	435.61
natural gas	388.00
diesel	47.61
SCOPE 2	
Purchased electricity	
location-based	80.63
market-based	75.49

Source: EPA-Emission Factors for Greenhouse Gas Inventories, Jan. 2025; IPCC'S Sixth Assessment Report-Global Warming Potential; ISPRA 2025-Emission factors in the energy sector; AIB-European residual mixes 2024.

No direct emissions relating to the loss of fluorinated greenhouse gases from air conditioning systems were identified.

Greenhouse gas reduction and climate transition goals

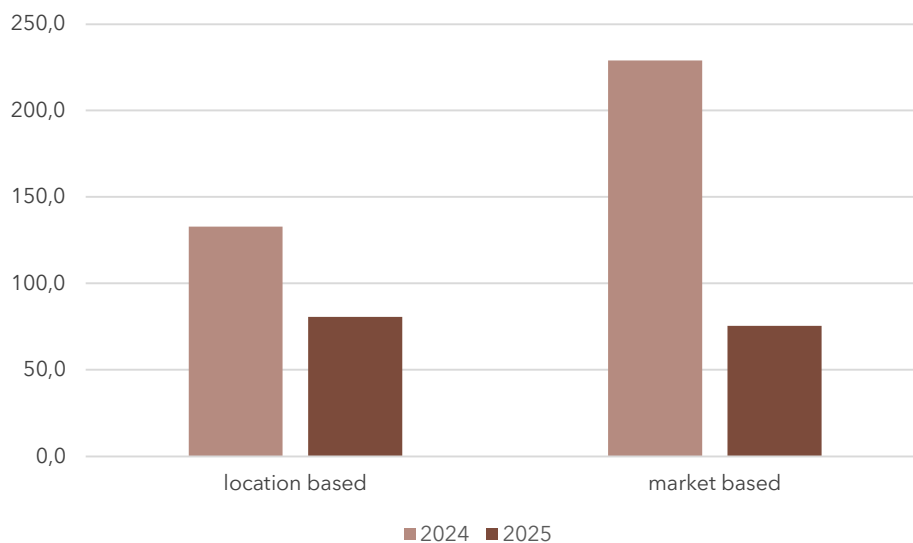
C3

In June 2025, to reduce its environmental impact, Diemmebi signed a contract with its energy manager for the supply of 100% renewable electricity, covered by Guarantees of Origin (GO).

This choice marks a significant milestone in the company's journey towards greater energy sustainability and the progressive reduction of indirect emissions associated with electricity consumption.

As highlighted by the data shown in the graph, the positive effect resulting from the full use of photovoltaics and the purchase of green energy (seven months 2025) is significant. In 2026, the impact will be greater, enabling the related emissive value to be eliminated and supporting clean energy production through the Guarantees of Origin system.

Indirect emissions from purchased electricity using the calculation method (tCO₂e)
Years 2024-2025



Climate risks

C4

The physical risks associated with climate change can be seen in extreme weather events such as heavy rainfall, intense hailstorms, heatwaves and prolonged droughts. To mitigate the potential economic impact of these phenomena, Diemmebi has taken out **specific insurance** to protect the company from damage caused by extreme weather events.

Physical risks insurance coverage

INSURED PROPERTY	TYPE OF RISK	ITEM	START DATE	EXPIRY DATE	INSURED AMOUNT (€)	COVERED LIMIT (€)	DEDUCT. (€ - %)
BUILDING	flood flood fire earthquake	Insurance policy All Risks damage to	30 December 2025	30 June 2026	29,297,474	29,297,474	10,000 in case of earthquake and flood
	flood, landslide, earthquake	catastrophe insurance policy for building and	14 November 2025	30 June 2026	28,263,000	28,263,000	70% insured amount with 15% deductible
PHOTOVOLTAIC	flood, flash flood fire, earthquake	All risks coverage for the photovoltaic	09 May 2025	09 May 2026	570,000	from 342,000 to 570,000	from 15% min.10,000 to 20% min. 20,000

To mitigate the risks involved in transitioning to a low-carbon economy, Diemmebi has taken some strategic action.

One such action is making a significant investment in **self-producing energy** from renewable sources, with the aim of reducing climate-altering emissions and limiting the risks arising from rising energy costs.

In addition, the company holds the **relevant environmental product certifications** such as ReMade and FSC. For its processes, it has obtained the ISO 14001 certification, which confirms its commitment to adopting and maintaining an environmental management system that aims to monitor and reduce the impact of its activities. These instruments are also a strategic means of establishing and developing a presence in market segments that are most sensitive to ESG criteria.

Finally, Diemmebi can rely on a diverse supply and sales chain spread across the country. This helps to strengthen its operational and commercial resilience.

Stack emissions monitoring

The Single Environmental Authorisation (SEA), introduced by Italian Presidential Decree No. 59/2013, is the measure that replaces various communication, notification, and authorisation obligations required by environmental legislation in the sector. Although it applies to activities that are not subject to an Integrated Environmental Authorisation (IEA), the SEA shares its general objectives with the IEA, ensuring an overall assessment of the environmental compatibility of potentially impactful production activities and ensuring a unified management approach.

On 1 April 2019, Diemmebi obtained the Single Environmental Authorisation from the Province of Treviso, which is valid until 26 May 2030. Following inspections of the company's facilities, it was confirmed that the chimneys used for atmospheric emissions were fitted with the correct dust filtration systems. The analyses carried out have shown that emission levels are well below the limits set by current legislation. This means that additional annual checks are not required at this time.

A total of 17 emission points are currently being monitored. Following the installation of a new chimney, the plant's overall design was updated. This resulted in a revised emissions analysis and a positive update to the SEA.

Soil and water emissions monitoring

Diemmebi collects phosphating sludge from industrial process water in a special underground tank: the sludge is then collected and sent for disposal by an authorised company. In 2025, the tank was replaced with a new one. The soil and concrete that had been removed were analysed to check for contamination of the surrounding area.

Biodiversity

B5

The area on which Diemmebi stands is 30,616 sqm. From the interactive maps of Natura 2000 Viewer, it emerges that Diemmebi is not adjacent to protected areas with high biodiversity value.

Company's waterproofed area. Year 2025

AREA USED BY THE COMPANY	U.M.	VALUE
total waterproofed area	sqm	29,686
percentage of the total waterproofed area	%	97%

Source: internal.

Water

B6

Water consumption. Year 2025

WATER RESOURCES	WITHDRAWAL (m ³)	CONSUMPTION (m ³)
all sites	2,533.0	88

Source: water bills.

The company withdraws water from both the public water supply and a proprietary groundwater well.

All the water taken from the aqueduct is recovered and conveyed into the sewer system. Instead, the water extracted from the well is used partly in production processes, where it is disposed of with the phosphating sludge, and partly to feed the fire-fighting system.

The Aqueduct Water Risk Atlas, created by the World Resources Institute, provides an interactive map showing the level of water stress in the area in which Diemmebi is located.

The water stress indicator, which expresses the ratio of overall water demand to the availability of renewable surface and groundwater resources, indicates a value of between 20% and 40% for the considered area. This corresponds to a level of water stress that is medium-high.

Use of resources, circular economy and waste management

B7

The main materials used in the production process are iron semi-finished products for the components, and plastic and wooden semi-finished products for the writing desks, seats, and backrests. Packaging materials such as cardboard and pallets are also used.

The raw materials are partly derived from recycled industrial waste, and the percentage of recycled content is guaranteed by the relevant supporting documentation.

Content of recycled and/or recovered material present in the finished/semi-finished products and their packaging. Year 2025

MATERIALS USED ORIGINATING FROM RECYCLING	U.M.	VALUE
total material used in the finished/semi-finished products and their packaging	ton	2,400.8
content of recycled material (and/or recovered and/or by-product) present in the finished/semi-finished products and their packaging	ton	443.7
percentage of recycled material	%	18%

Source: estimate on internal eco-design sheets.

Recyclable content in packaging. Year 2025

RECYCLABLE MATERIALS USED IN PACKAGING	U.M.	VALUE
total material present in packaging	ton	141.5
content of recyclable material present in packaging	ton	141.5
percentage of recyclable material	%	100%

Source: internal.

The current production process does not involve reusing processing waste within the production cycle. The waste is then delivered to specialised bins, which are separated by type, to ensure proper management and subsequent disposal or recovery by specialist companies.

Third parties responsible for waste management operations must be authorised and listed in the Relevant registers. All loading and unloading activities are recorded in the relevant waste management register. Transport is accompanied by an identification form as required by current legislation.

All related handling and management operations are finally reported by compiling the Single Environmental Declaration Model (MUD).

Waste by type, recovery and disposal. Year 2025 (values in kg)

WASTE PRODUCED	TOTAL		SENT FOR RECYCLING		DIRECTED TO DISPOSAL	
	2024	2025	2024	2025	2024	2025
non-hazardous	157,880	218,331	157,880	218,331	-	-
of which:						
mixed material packaging	15,600	11,200	15,600	11,200	-	-
plastic packaging	6,900	6,800	6,900	6,800	-	-
paper and cardboard packaging	15,200	9,700	15,200	9,700	-	-
wooden packaging	14,000	7,200	14,000	7,200	-	-
waste paints and varnishes	6,000	6,260	6,000	6,260	-	-
ferrous filings and shavings	79,010	55,980	79,010	55,980	-	-
iron and steel	20,920	2,200	20,920	2,200	-	-
other*	250	118,991*	250	118,991	-	-
hazardous	96,735	65,268	6,735	8,268	90,000	57,000
of which:						
phosphate sludge	90,000	57,000	-	-	90,000	57,000
other	6,735	6,735	6,735	8,268	-	-
TOTAL WASTE	254,615	283,599	164,615	226,599	90,000	57,000
WASTE DESTINED FOR DISPOSAL	35%	20%				
RECYCLED WASTE	65%	80%				

Notes: *following the disposal of the tank containing phosphating sludge, 99% of the mixture consists of soil and cement.

Source: internal registers, MUD.

Waste not intended for disposal and properly collected for recycling amounts to 226.6 tonnes, corresponding to 80% of the total waste produced.

Diemmebi uses systematic data collection to continuously monitor management.

A great deal of attention is paid to cleaning paint systems in order to ensure a healthy working environment. Wastewater is collected in two dedicated tanks, after which it is handled and treated as waste. The need to replace a tank containing phosphating sludge arose in 2025. The project involved extracting 19 tonnes of soil and rock, as well as 99 tonnes of cement. This resulted in a significant increase in overall waste generation. In fact, such materials represent 42% of the total waste generated during the year.

The decrease in packaging can currently be attributed to a more modest turnover trend than in the previous year.

To reduce waste generation, Diemmebi has launched a return control system aimed at reusing products or their components. The metal and ferrous parts are recovered and returned to the production cycle in the form of 'raw parts to be painted'. On the other hand, plastic material is checked. If it is in good condition, it is reused internally in the production process. Otherwise, it is used for other activities as a secondary raw material.

COMMON BENEFIT PURPOSE: TAKING CARE OF THE ENVIRONMENT

- F1_monitoring, reduction and elimination, where possible, of all types of waste, scraps and processing and non-processing waste, also implementing actions that improve knowledge and awareness of their impacts on the environment.
- F2_development of solutions aimed at finding alternative uses to disposal, identifying methods that allow the useful life of products to be extended and introducing alternative solutions to traditional ones.
- F3_company choices characterised by the desire to pursue constant energy efficiency, aimed at increasing the use of renewable sources, optimising the use and recovery of water, reducing emissions, also due to travel and defining choices aimed at developing and implementing the circular economy and technological innovation to help mitigate climate change.

SPECIFIC GOALS FOR 2025



Stakeholders: environment, employees, customers

COMMON BENEFIT GOALS	SPECIFIC GOAL	ACTION	INDICATOR	TARGETS	VALUE ACHIEVED
F1	waste management	separate waste collection in offices	timing	September	September
		employee awareness	%	100	100
F2	product life cycle	database implementation for non-compliance analysis	% progress status	100	100
		packaging eco-design sheets	% recycled material	30	30
		start of EPD certification process	timing	December	December
F3	circular economy - materials used	recycled paper for printers	% replacement of virgin paper	60	60
		100% green electricity purchased contract	timing	September	May
	reduction of emissions	recycled paper for printers	% reduction in Kg Co ₂	42	42
		employee awareness	%	100	100

Positive effects/impacts generated

In 2025, dedicated waste sorting containers were placed in specific office areas within the company, and employees were made aware of the importance of correctly separating materials.

Several activities related to the product life cycle were carried out during the year. The implementation of the database dedicated to analysing non-conformities was completed. This allows us to gain a clear and detailed understanding of the issues that need to be addressed. In parallel, packaging containing at least 30% recycled material was introduced, and the process of obtaining EPD certification was initiated.

A particular focus was placed on reducing emissions through various targeted initiatives. In operational terms, the use of recycled paper for printing activities has been encouraged. Compared to paper produced from virgin fibres, this allows an estimated saving of 100% wood, 79% water and 73% energy, as well as reducing CO₂ emissions by 42%.

FSC-certified paper is used for projects that require white paper of a specific weight.

Further interventions concerned the renewable energy sector. A 100% green energy supply contract was signed, which is covered by Guarantees of Origin. This contract is intended to support and promote clean energy production.

SPECIFIC GOALS FOR 2026

COMMON BENEFIT GOALS	SPECIFIC GOAL	ACTION	INDICATOR	TARGETS
F2	product life cycle	EPD certification (environmental product declaration)	timing	December
F3	reduction of emissions	renewable energy	%	100
		sustainable mobility	Kg Co ₂ e	-400

PEOPLE

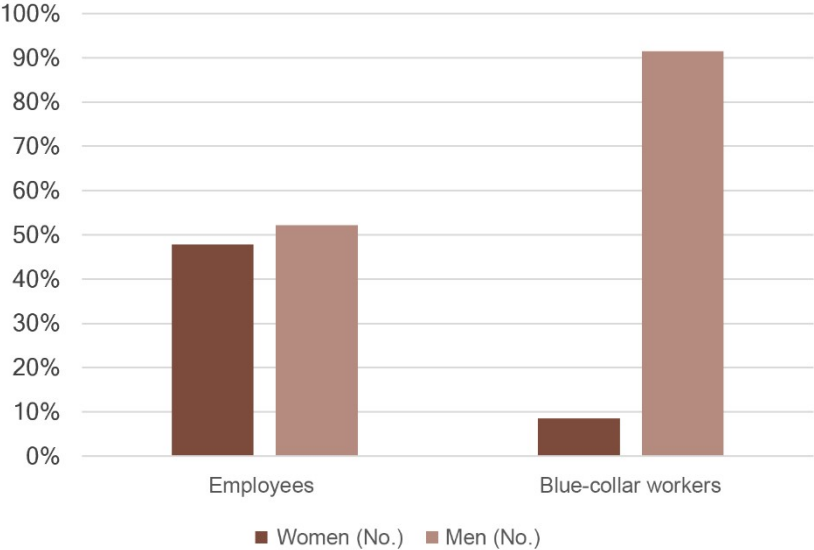
General characteristics

B8, C5

As at 31 December 2025, Diemmebi employed 58 people, 24% of whom were women. 21% were foreign employees. The company maintains a strong focus on manufacturing: 60% of its employees are production workers.

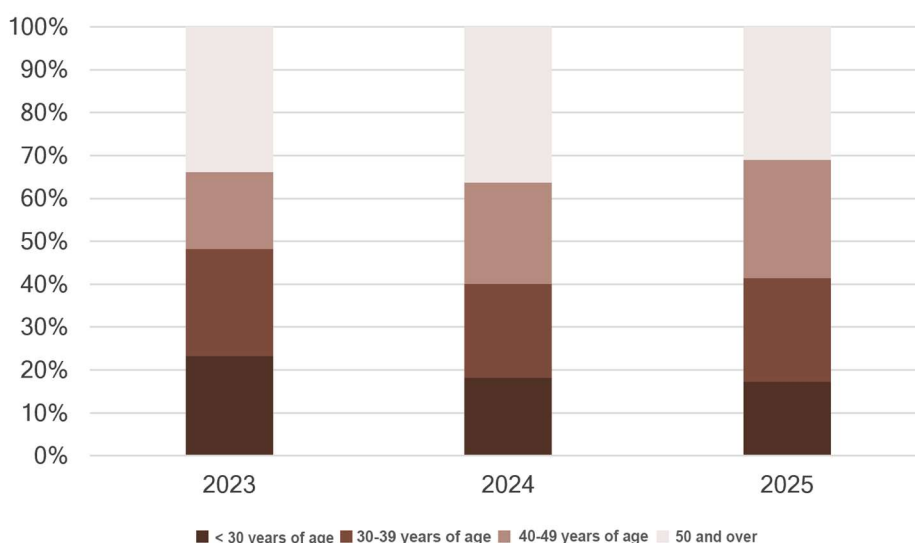
Women account for 48% of staff members, reflecting a balanced gender ratio. 29% of female workers are on part-time contracts.

Employees by contract and gender. Year 2025 (composition in percentage points)



When the workforce is broken down by age group, a significant proportion - 31% - are over the age of 50. Diemmebi has formed several partnerships with schools, providing young people with the opportunity to learn about the company and consider a potential career there. 91% of blue-collar workers are male, 31% of whom are foreign nationals.

Employees by age group. Years 2023-2025 (composition in percentage points)



Excluding temporary staff, the staff turnover rate stood at 8.8%, with the workforce remaining stable overall.

Temporary employment contracts are sometimes used when there is an increase in workload at certain times of the year.

In 2025, two temporary workers were hired on permanent contracts.

Employee turnover by gender. Year 2025

EMPLOYEES	MEN	of whom temporary workers	WOMEN	of whom temporary workers	TOTAL	of whom temporary workers
hires	11	11	3	0	14	11
turnover	9	7	1	1	10	8
balance (E-U)	2	4	2	-1	4	3

Source: internal.

Employees by type of contract and professional classification and by gender. Year 2025

EMPLOYEES	WOMEN	MEN	TOTAL	PART TIME		
				WOMEN	MEN	TOTAL
total permanent	12	34	46	4	1	5
office workers	9	9	18	4	0	0
manual workers	3	25	28	0	1	0
total fixed-term	2	6	8	0	0	0
office workers	2	3	5	0	0	0
manual workers	0	3	3	0	0	0
total temporary	0	4	4	0	0	0
manual workers	0	4	4	0	0	0
overall total	14	44	58	4	1	5

Source: internal.

83% of workers are employed under permanent contracts that are governed by the National Collective Labour Agreement for the Metalworking Industry. According to the provisions of law 68/1999, as for the number of employees belonging to protected categories, Diemmebi has such 2 employees in its workforce; in addition to the legal requirement, 1 additional resource has been hired.

EMPLOYEES BELONGING TO PROTECTED CATEGORIES	No.
required by law	2
beyond legal requirements	1

Source: internal.

Health and safety

B9

In Italy, workplace safety is regulated by Italian Legislative Decree 81/2008, also known as the Consolidated Law on Workplace Safety. This legislation defines the responsibilities of employers, managers and workers, and introduces specific obligations aimed at ensuring safe and protected work environments.

To protect its employees and maintain focus on potential business risks, Diemmebi has adopted a structured safety management and monitoring system. With this in mind, the Risk Assessment Document (DVR) is updated regularly in line with production developments. The latest version was published on 15 July 2024.

The company's organisational chart for health and safety includes two external officers: the Prevention and Protection Service Manager (RSPP), who ensures compliance with regulations, and the Company Doctor, who evaluates workers' fitness for their assigned tasks and performs periodic checks. Furthermore, a Prevention and Protection System Officer (ASPP) reports to the Prevention and Protection Service Manager (RSPP) and is responsible for activities aimed at identifying and preventing risks for workers. The H&S Workers' Representative, elected by the workers, collects any reports on dangerous situations or anomalies that could pose a risk to the environment and people. Lastly, the chart includes the Supervisors, First Aid Officers and Emergency Fire Risk Officers, and all other officials required by Italian Legislative Decree 81/2008 for whom training and refresher courses are regularly held.

To ensure the effectiveness of prevention and awareness activities, Diemmebi provides all employees with ongoing training and education, which is tailored to the risk levels identified in the DVR. The company also manages and monitors safety, and provides scheduled maintenance for all machinery and systems.

The prevention service is provided in collaboration with the Centro di Medicina (Medical Centre) in Conegliano. To this end, the company has set up a dedicated area equipped with a waiting room and a separate area for medical consultations. The Medical Centre only shares the results of consultations with those directly involved, and stores health analysis and test results confidentially and securely. The Competent Doctor only transmits an assessment of the individual's suitability for the task to the company, along with any necessary limitations or prescriptions.

In 2024, Diemmebi obtained the Fire Prevention Certificate (FPC) from the Provincial Fire Brigade Command after undergoing a specific inspection. This certification confirms that the company complies with current fire prevention regulations and possesses the necessary fire safety equipment.

Training activities dedicated to occupational health and safety include mandatory refresher courses for low- and high-risk workers, Workers' Safety Representatives (WSRs), managers, forklift drivers, new recruits and fire safety officers. The courses cover the use of personal protective equipment (PPE). A total of 277 hours of training were provided in 2025.

In 2025, the annual rate of recordable accidents at work, calculated for every 100 workers, was 3.4. The only injury recorded was minor, resulting in a total loss of four working days.

Payment, collective bargaining and training

B10

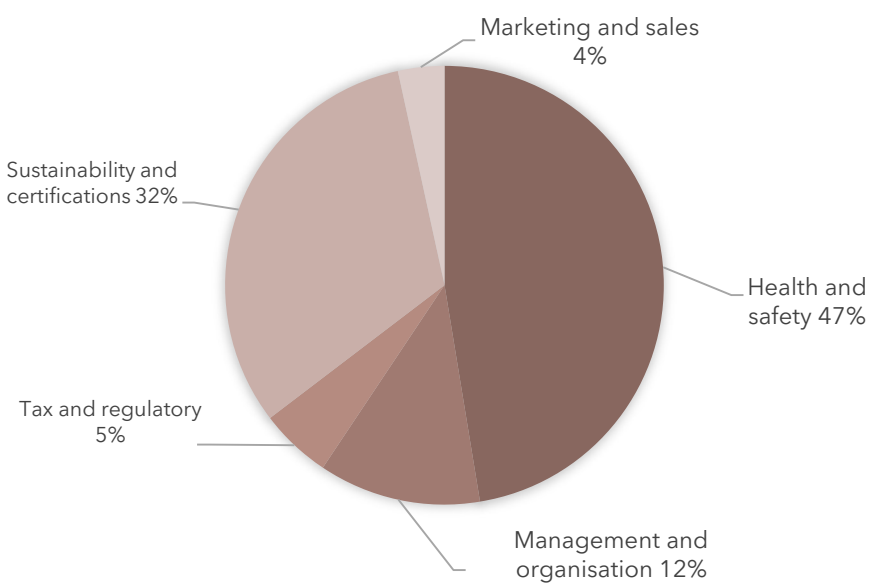
The National Collective Bargaining Agreement (CCNL) regulates employment relationships, ensuring homogeneity and standardisation in treatment among all workers to protect workers' rights and the guaranteed minimum wage. All employees, including those on temporary agency contracts, are regularly classified in accordance with the relevant national collective agreement.

Employees with an employment agreement. Year 2025

EMPLOYEES	No.	%
covered by national collective agreement	55	100

A total of 586 hours of training were provided to employees in 2025.

Training hours by type. Year 2025 (composition in percentage points)



Source: Internal.

Human rights policies and processes
C6, C7

Diemmebi is committed to upholding human rights, and has established Model 231, a document outlining company policies and the Code of Ethics, to ensure their compliance. This commitment extends to suppliers as well, who are required to respect the rights of their workers.

Employee benefits

A total of €15,880 was distributed during 2025, partly in the form of shopping vouchers and partly in the form of meal vouchers. On average, around 20 employees use the canteen service, while the remainder use the two company canteens, which are equipped with kitchens.

In addition to the supplementary healthcare tool linked to the collective bargaining agreement, all employees have access to the Health Fund for free check-ups. This was used by 26 employees in 2025.

Working time management is governed by company regulations in compliance with the applicable CCNL, which provide for 30 minutes of inbound flexibility.

COMMON BENEFIT PURPOSE: SUPPORTING THE VALUE OF PEOPLE

- F1_promoting people’s health with prevention programmes that complement health protection, in its own interest, in the interest of workers and the community.
- F2_dissemination of the culture of training on environmental and social issues not only as an opportunity for personal growth but as a need for awareness for the adoption of responsible and transparent behaviours that cannot be delegated or derogated.
- F3_inclusion practices to facilitate an active and creative construction of skills, to give space to the richness of differences in knowledge, ability, collaboration and cooperation.

SPECIFIC GOALS FOR 2025



Stakeholders: employees

COMMON BENEFIT GOALS	SPECIFIC GOAL	ACTION	INDICATOR	TARGETS	VALUE ACHIEVED
F1	employee well-being	company bicycles	No.	6	6
		assessment of flexible holiday programme	timing	December	December

		result bonus to be converted into vouchers and welfare	% gross operating margin	1.3	1.3
	health promotion	preventive medical examinations for employees	% membership	80	45
F2	training	non-mandatory courses for employees	No.	10	15
		courses on ESG topics	No.	2	3
F3	customers	preparation of survey	timing	December	postponed to 2026

Positive effects/impacts generated

Several initiatives have been launched to promote employee health and well-being, offering useful services and receiving positive feedback from staff. One such initiative is the purchase of six company bicycles which promotes sustainable mobility and daily physical activity. This initiative is particularly intended to encourage staff who visit the company canteen, providing a practical and enjoyable alternative to driving for short journeys, and promoting an active and healthy lifestyle.

Thanks to the collaboration with the nursing staff of the Medical Centre, employees were offered the opportunity to perform laboratory tests in the company's medical examination room. However, the initiative, which was designed to facilitate access to routine check-ups and promote prevention, fell short of expectations as many employees had already undergone such tests in the early months of the year for specific personal or health reasons. Fruit crates provided by the Terra Fertile Social Cooperative were also made available to employees during this initiative, with the aim of raising awareness about the importance of healthy breaks.

Other outcomes oriented towards employee well-being were also achieved in 2025. These include the option to convert performance bonuses into welfare benefits and greater flexibility in taking summer holidays outside of collective leave periods. These initiatives promote a better work-life balance and respond more effectively to staff needs.

Several training courses aimed at enhancing employees' professional skills were offered throughout the year, focusing on sustainability issues and updates on company certifications.

SPECIFIC GOALS FOR 2026

COMMON BENEFIT GOALS	SPECIFIC GOAL	ACTION	INDICATOR	TARGETS	
F1		presentation of the plan performance bonus	timing	July	
		result bonus to be converted into vouchers and welfare	% gross operating margin	1.3	
		raising awareness of Supplementary Healthcare among employees	No. of meetings	1	
		creation of the company welfare helpdesk	timing	July	
		employee well-being	use of the helpdesk	% membership	10
		reducing stress caused by summer heat	No. of hours of inbound flexibility	1	
		management of outstanding holiday hours	var %	-15	
		well-being initiatives	% membership	50	
		rating of well-being initiatives	positive percentage	60	
		promotion of health	survey on prevention initiatives	timing	June
			fruit in the company	No. of initiatives	2
			policy on smoking in the company	timing	April
		information to employees	promotion of initiatives via the company's main communication channels	No. of communications	6
		F2	training	non-mandatory courses for employees	No.
courses on ESG topics	No.			2	
F3	inclusion	POLIS project - career path	No. of people	3	
	customers	preparation of survey	timing	December	

COMPANY AND COMMUNITY

COMMON BENEFIT PURPOSE: SUPPORTING THE COMMUNITY

- F1_value for the territory in which the company operates, with solidarity initiatives to involve people, opening up to schools and universities necessary for the comparison and experimentation of initiatives linked to the sustainable development of the future society.
- F2_initiatives to support sport to raise awareness among all generations to adopt healthy lifestyles, to promote social inclusion, tradition and the strengthening of community ties.

SPECIFIC GOALS IN 2025



Stakeholders: community, schools, young people

COMMON BENEFIT GOALS	SPECIFIC GOAL	ACTION	INDICATOR	TARGETS	VALUE ACHIEVED
F1	solidarity initiatives	partnerships with social cooperatives and associations	No. of projects	1	1
		project - charity event	No. of projects	1	2
	collaborations with high schools/universities	partnerships with schools	No. of schools	1	2
F2	support for local sports activities	financial sponsorship	Euro	6,500	6,500

Positive effects/impacts generated

Diemmebi's charitable initiatives were brought to life through a project linked to the traditional end-of-year company dinner. During this event, the board of the **Terra Fertile cooperative** was hosted with the aim of sharing the association's activities and projects.

The Christmas gift for employees was created through craftsmanship and organic farming activities carried out by vulnerable individuals who find an inclusive environment in which to develop their skills and express their potential within the cooperative.

To mark the International Day for the Elimination of Violence against Women, a **symbolic bench** was donated to the Municipality of Santa Lucia di Piave. The bench has been placed in a city park to serve as a concrete symbol of awareness and commitment to a topic of strong social relevance.

Furthermore, significant **collaborations have been established with two schools** in Vittorio Veneto: the Bruno Munari Art High School and the 'Vittorio Veneto' Città della Vittoria Higher Education Institute. These collaborations aim to develop shared projects and actively involve students in educational and professional pathways. Since September 2025, two students from the vocational school have completed the company's dual apprenticeship programme, a contract combining school training and work experience to promote the acquisition of practical and professional skills.

In terms of **sporting activities** in the area, Diemmebi provides financial sponsorship for several initiatives dedicated specifically to young people, helping to organise tournaments and sporting events. The aim is to promote sports culture as an important way of achieving physical well-being, socialisation, and personal development in the local community.

The partnership with Terra Fertile

Terra Fertile is the name chosen by Fenderl, a social cooperative founded in 1995 by associations of family members of people with disabilities within the local social health unit. For over twenty years, it has been promoting training and work opportunities for disadvantaged and vulnerable people. Its policy is oriented towards strong territorial roots and fostering good relationships with local institutional bodies.

Over time, Terra Fertile has developed new areas of intervention, enhancing the fertility of work and relationships, and has defined **five scenarios** that summarise its main project areas.

The five key words that describe the areas in which it operates are **care, inclusion, change, territory and culture** the care and inclusion of the most vulnerable people;

ongoing planning to respond to change; environmental protection; and culture as a common good.

Care

Day-care centres for people with disabilities provide a space to socialise, develop relationships, receive training and experiment with work activities. There are artistic and sensory paths designed to promote the well-being of guests and their caregivers.

Inclusion

Business activities aim to provide opportunities for social and employment inclusion for disabled and disadvantaged people, with the aim of preventing unemployment, educational poverty, premature school leaving, hardship and social isolation.

Change

Active participation in local networks is essential for monitoring changing educational, care, work, economic and socio-cultural needs. This contributes to community welfare and protects people and common goods.

Territory

Organic social agriculture promotes environmental sustainability, conscious nutrition and people's well-being by enabling the cultivation of resistant vegetables, medicinal plants, cereals and grape varieties.

Culture

In collaboration with other economic entities, it organises initiatives of tourist, artistic, social, and cultural interest, helping to maintain a vibrant community and promote cultural accessibility.

Details of all ongoing projects are visible and documented on the [Terra Fertile website](#)

SPECIFIC GOALS FOR 2026

COMMON BENEFIT GOALS	SPECIFIC GOAL	ACTION	INDICATOR	TARGETS	
F1	solidarity initiatives	partnerships with social cooperatives and foundations	No. of projects	5	
		solidarity within the territory	No. of projects	3	
	collaborations with high schools/universities	partnerships with local schools	No. of schools	2	
		dual apprenticeship students - continuation in 2025	No.	2	
		dual apprenticeship students - new entrants in 2026	No.	1	
		Students for ITS internship	No.	1	
		ideas contest	No. of students involved	30	
	F2	support for local sports activities	financial sponsorship	Euro	7,000

B Impact Assessment (BIA)

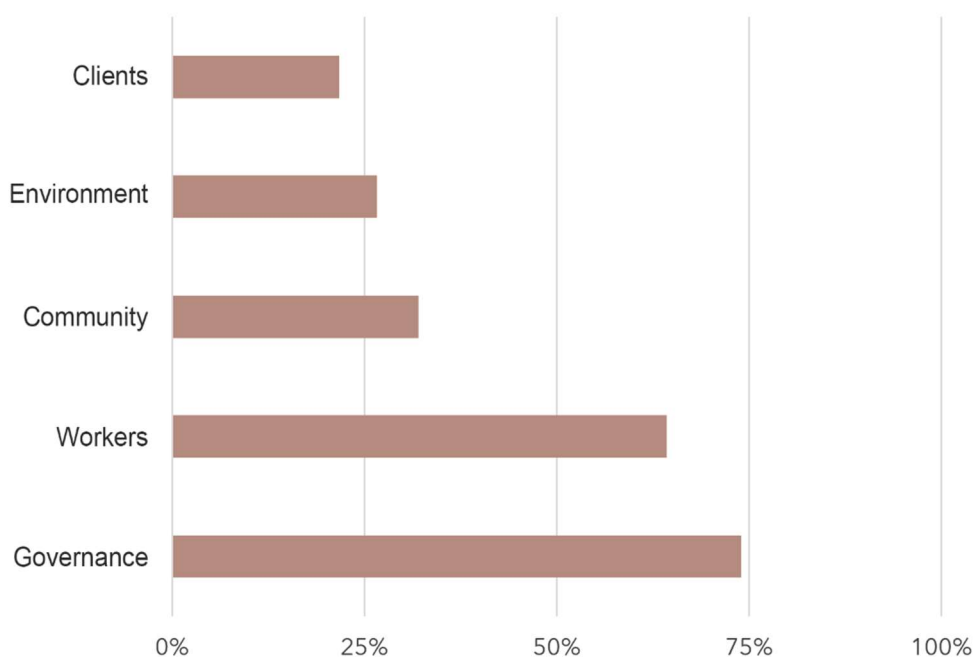
To comply with the impact reporting obligations set out in Italian Law 208/2015 (paragraphs 376–384), Diemmebi has adopted the **B Impact Assessment (BIA)**. This is an evaluation standard developed by B Lab and recognised by legislation on Benefit Corporations.

The BIA is a comprehensive analysis tool that assesses business performance in relation to five impact areas: Governance, Workers, Community, Environment and Customers.

In 2025, Diemmebi achieved a score of **71.2 out of 200 points**, which is a significant improvement on the **52.3 out of 200 points** achieved in December 2022, before its transformation into a Benefit Corporation.

It is worth noting that the BIA standard underwent a profound update in 2025, introducing more rigorous evaluation criteria that are better aligned with ESG principles and international standards. There was particular convergence towards the European Union's Corporate Sustainability Reporting Directive (CSRD) framework. The new framework requires a higher level of data, documentary evidence and monitoring systems. While maintaining the traditional five impact areas as a reference point, it is now integrated into a more advanced, transversal structure. The 2025 approach evaluates not only individual business initiatives, but also the organisation's ability to systematically manage impacts, risks, governance and accountability.

B Impact Score by assessment areas. Percentages on the overall area score.
Year 2025.



Diemmebi S.p.A. Società Benefit

Via dell'industria 14

31029 Vittorio Veneto, Treviso, Italy

Share capitaly Euro 1,500,000.00 fully paid-up.

Tax Code, VAT Number and registration number in the Business Register of TV-BL:

01664230263

Chamber of Commerce, Industry, Crafts and Agriculture Treviso-Belluno E.A.R.: TV-161319

info@diemmebi.com

www.diemmebi.com



DIEMMEBI®