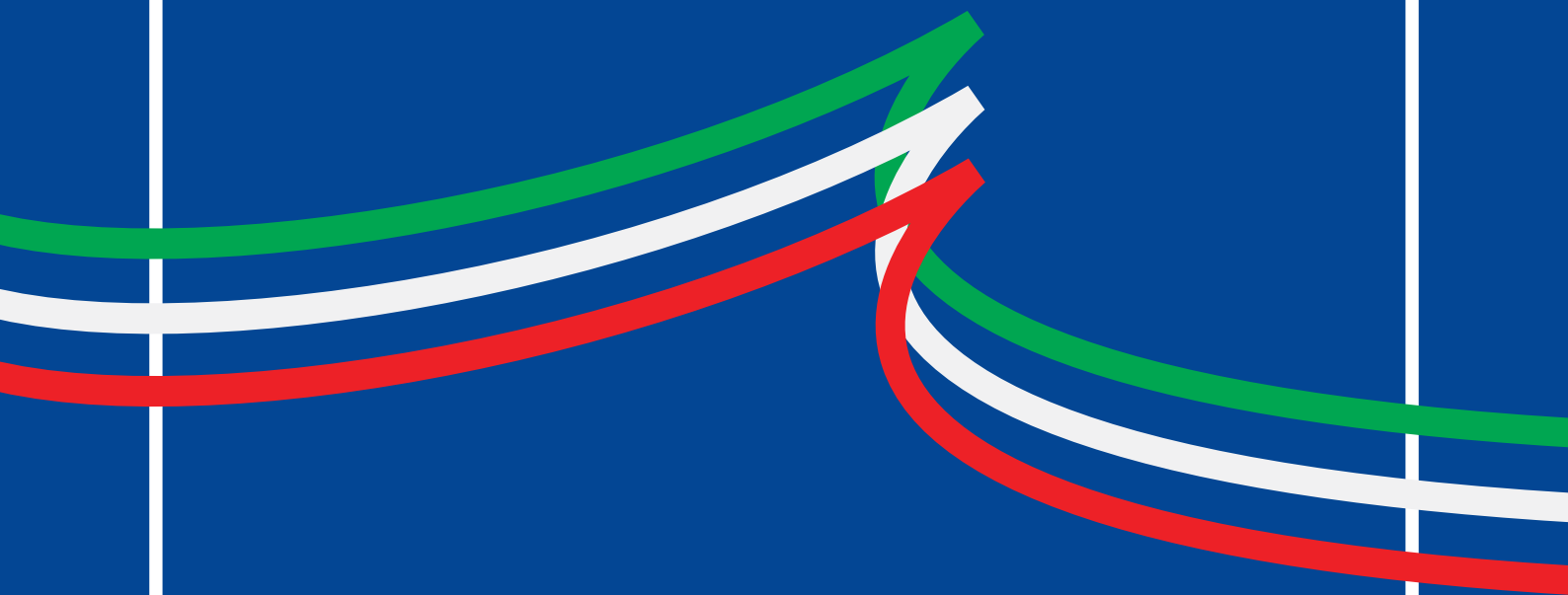


EUROTROL

WATER TREATMENT COMPONENTS

SUSTAINABILITY REPORT

2 0 2 5





LETTER TO STAKEHOLDERS

Dear Stakeholders,

we have already reached the third edition of our Sustainability Report: in this brief reflection, I would like to share some thoughts on our commitment to a more sustainable present and future for everyone who is on this journey alongside Eurotrol.

Over the past year, we have experienced significant business growth, despite mounting geopolitical uncertainties and global tensions: this is certainly something to be pleased about.

Achieving ambitious goals is the tangible result of a team effort that drives us to constantly improve, and we've done it together.

This result is fundamentally driven by people, the unique value that each employee brings to the table.

During the past year, we have worked to expand our market beyond its usual boundaries, venturing into new countries outside Europe, also in response to water scarcity, which has now become a systemic global emergency, exacerbated by climate change. We cannot ignore the fact that the complexity of the situation stems not only from the physical scarcity of water but also from management and security issues that are increasingly affecting the world's population.

At the same time, alongside market expansion and efforts to achieve economic goals, we have come to realize that discussing sustainability cannot be limited solely to reporting – which is, of course, essential – but must also take into account its overall impact on people, the environment, and the way we conduct business.

So it's not just what we choose to do, but *how we do it*.

And the word that comes to mind to describe the way we want to operate is “care”: care in carrying out our activities within the company – whether big or small – while respecting people and all our stakeholders.

The close connection between the specific needs of our stakeholders and Eurotrol's evolution fits well within the UN's 2030 Agenda and the Sustainable Development Goals (SDGs): these principles continue to serve as a guiding compass, showing us the way to conduct our activities in accordance with the values we hold dear.

Thank you, and enjoy the read,

Patrizia Leoni
CEO

HOW TO NAVIGATE THE 2025 SUSTAINABILITY REPORT

This report is designed to meet the information needs of various stakeholders. Based on your interests, you can go directly to the sections that are most relevant to you.

If you want to learn more about who we are

What you'll find: identity, purpose, values, business model, ownership structure
Go to: **Chapter 1 – The Eurotrol DNA**

If you want to understand our sustainability strategy

What you'll find: Corporate Strategy, material topics, ESG Goals
Go to: **Chapter 2 – Our Approach to Sustainability**

If you want to know what we've actually done

What you'll find: Governance, Environmental and Social Initiatives, 2025 Results, 2026 Commitments
Go to: **Chapter 3 – Sustainability in Practice: Corporate Governance, Environment, and People**

If you're looking for data, numbers, and methodologies

What you'll find: methodological notes, double materiality, GRI indicators, dataset
Go to: **Appendix**

Eurotrol S.p.a. (a Socio Unico) has prepared this sustainability report on a voluntary basis for the reporting period beginning January 1, 2025, and ending December 31, 2025. The document has been prepared in accordance with the VSME Standard, Option A, following European Commission Recommendation (EU) 2025/1710.

2025 HIGHLIGHTS



Revenue

33,150,965 €



EBITDA

2,304,231 €

BUSINESS



Customers

922 (of which 47% is abroad)



Markets Served

Italy, Europe, North Africa, South Africa, the Near and Middle East, South America



Employees

57



Women

35%

PEOPLE



New Hires in 2025

9



Hours of training provided

729



CO₂ Emissions (Scope 1 + Scope 2 location-based)

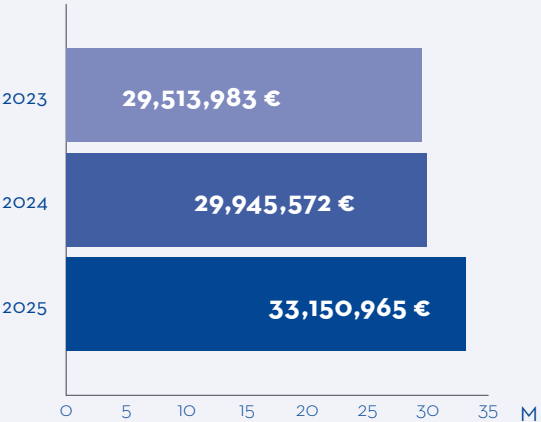
150 tCO₂

ENVIRONMENT

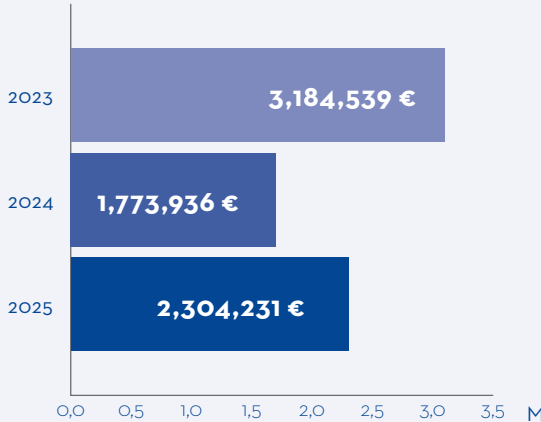
SUMMARY DATA



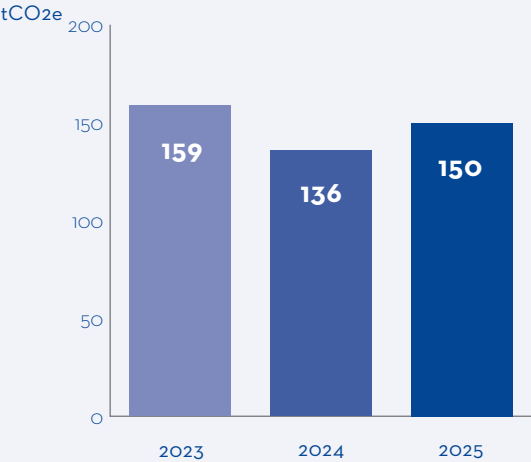
Revenue



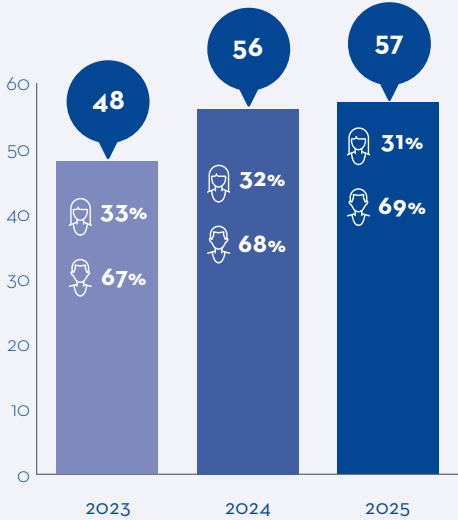
EBITDA



CO₂ Emissions
(Scope 1 + Scope 2, location-based)



Employees

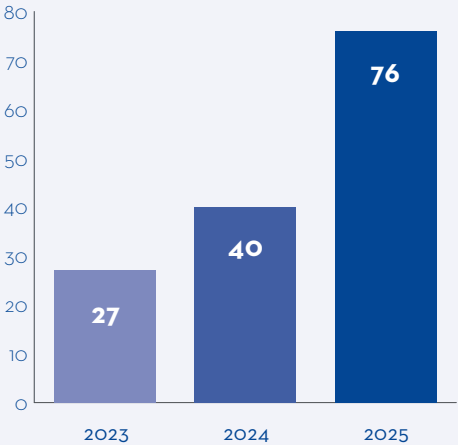


Markets served

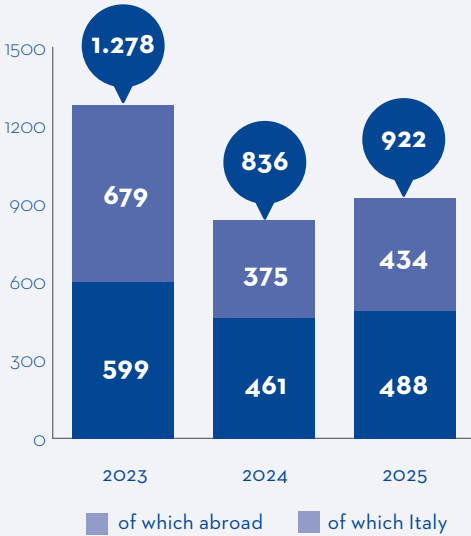
2023	2024	2025
Italy, Europe, North Africa, the Near and Middle East	Italy, Europe, North Africa, South Africa, the Near and Middle East	Italy, Europe, North Africa, South Africa, the Near and Middle East, South America



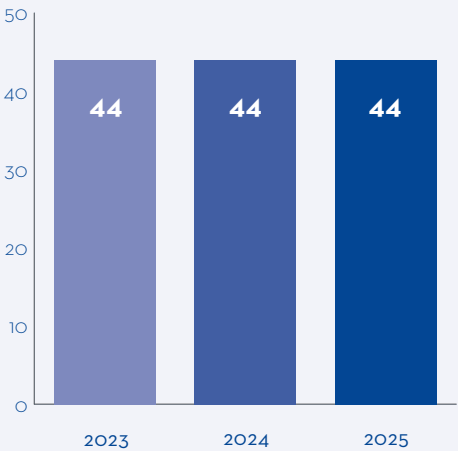
New customers in 2025



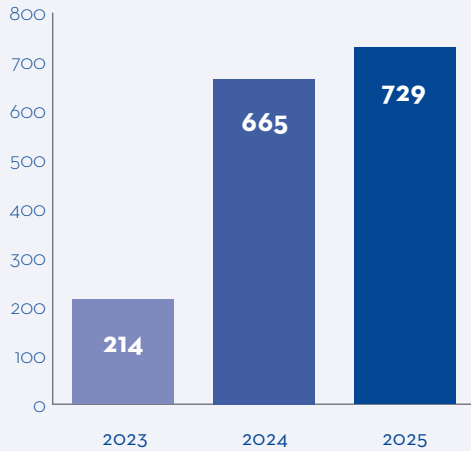
Purchasing customers



Average age



Hours of training provided





01 | THE EUROTROL DNA

VISION

“We imagine a world where everyone has the option to drink tap water”

MISSION

“Guiding partners in choosing the best components for water treatment”

VALUES

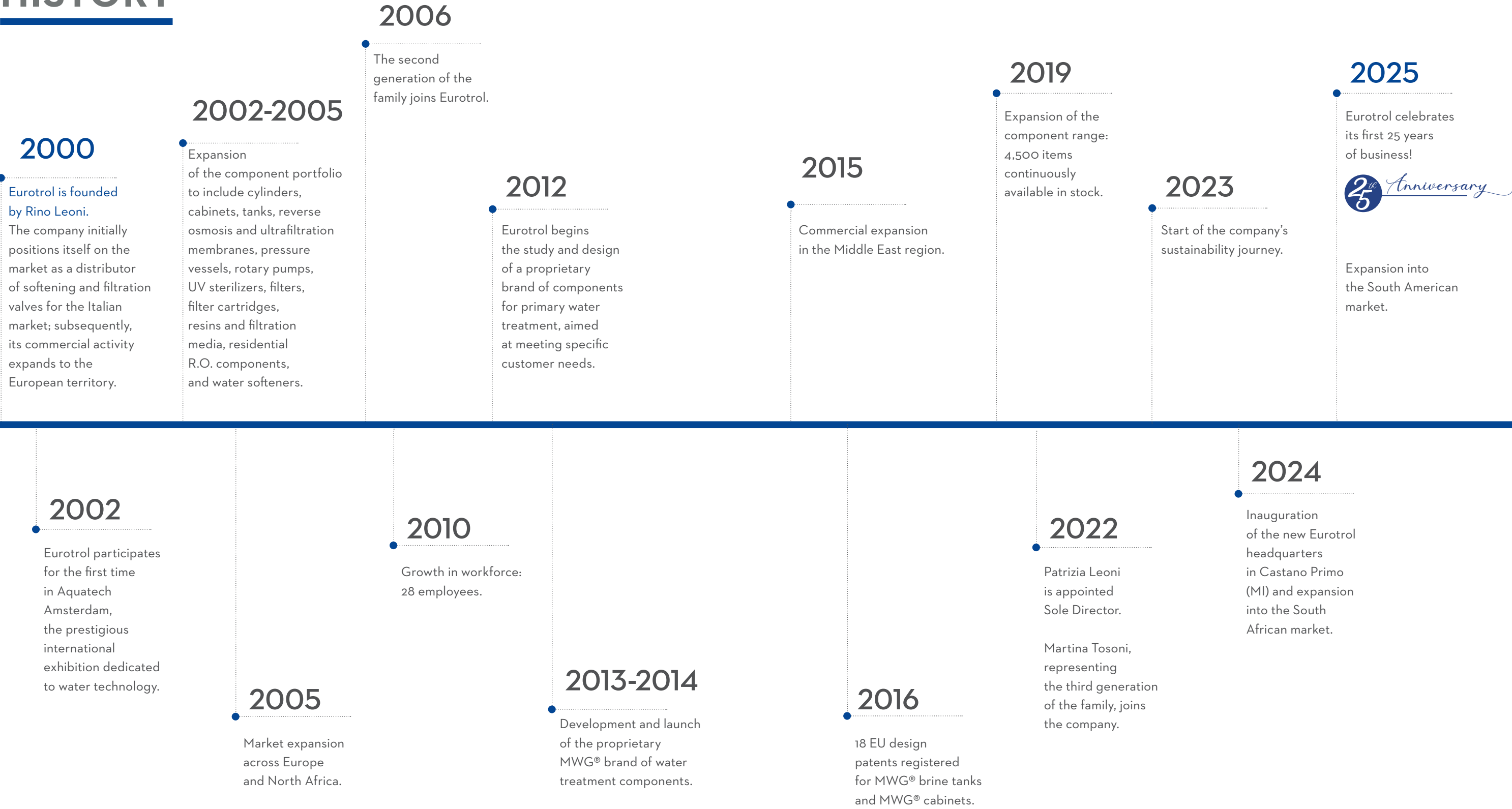
Thanks to **the expertise** we have gained over the years and **our commitment to listening carefully to our customers and their needs**, we are a **solid and reliable partner** when it comes to components for primary water treatment.

We firmly believe that dreams come true when every team member feels like a valued and integral part of the organization: **respect and a spirit of collaboration** among people are among the strategic assets that enable us to continue growing and evolving.

Passion, courage, and an insatiable curiosity do the rest.



HISTORY





OWNERSHIP STRUCTURE AND OPERATIONAL FRAMEWORK

Eurotrol is an Italian family-owned company founded in 2000 that specializes in the sale of components and solutions for primary water treatment. The company operates in the B2B market, offering solutions for residential, commercial, and industrial applications, with an active international distribution network.

Over the years, the company has established a leading position in the highly competitive market for water treatment components. MWG®, a proprietary brand that represents a range of products and components designed and engineered in-house and manufactured for Eurotrol, has also played a central role in this journey.

Eurotrol stands out for its highly specialized expertise, a carefully curated portfolio of quality products from leading brands – always in stock – and expert technical consulting that includes pre- and post-sales support for all distributed components.

The integrated logistics service offers significant added value, allowing customers to entrust Eurotrol directly with the shipment of the components they have purchased.

Today, Eurotrol is led by the second generation of the family, represented by CEO Patrizia Leoni, with the involvement of Martina Tosoni, member of the third generation.

Eurotrol S.p.A., a Socio Unico

Registered office: Via Valparaiso 1, - 20144 Milan

Operational headquarters: Via del Lavoro, 5 - 20022 Castano Primo (MI)

EUROTROL
WATER TREATMENT COMPONENTS

EUROTROL WATER HUB

In 2024, Eurotrol moved into its new headquarters in Castano Primo (MI), a 16,000-square-meter site strategically located near the Milan-Turin highway and Malpensa Airport. The decision to repurpose and redevelop an existing space made it possible to avoid further land use.

The new facility brings together warehouses, offices, a showroom, common areas, and spacious outdoor areas under one roof, all of which help improve overall operational efficiency. The warehouse, which is larger than the one at the previous location, offers greater storage capacity, optimized inventory management, and smoother workflows — thanks in part to new shelving and redesigned layout to speed up order fulfillment and improve customer service.



The offices feature modern, bright, and comfortable spaces spread across three floors, along with thermal and acoustic insulation, meeting rooms, and digitalized shared areas designed to promote collaboration, flexibility, and well-being.

The new facility has also made it possible to place greater emphasis on employees. A meal delivery service has been launched at the company, allowing people to order from a variety of daily menus.

The supplemental wellness program also continues, offering screenings and specialist visits — such as cardiology appointments — organized directly at the company and provided by Eurotrol to all interested employees.

The new headquarters undoubtedly represent a significant investment in the company's current and future growth: a more efficient, welcoming, and functional space that will enhance customer service, streamline operations for suppliers and freight forwarders, and, above all, improve the quality of employees' daily work experience.



EUROTROL'S "SPAZIO WAVE" OPENS

In 2025, the new showroom, "Spazio Wave" was completed. Designed as a functional and bright exhibition space, it has a total area of approximately 400 square meters; the showroom is located in the heart of Eurotrol, within the large main courtyard leading to the offices.

The space was designed to house a wide selection of the approximately 4,500 products available in stock, including valves, timers, and accessories, pressure vessels, cabinets, brine tanks, filters and cartridges, reverse osmosis and ultrafiltration membranes, UV sterilizers, filter media, components for residential reverse osmosis systems, and water softeners.

The showroom serves as a dedicated space for visits by customers, suppliers, and stakeholders: it offers an experience that facilitates direct interaction with the solutions on display and their applications in the residential, commercial, and industrial sectors.

The layout of the exhibition, which can be adjusted depending on the needs and objectives related to meetings with various partners, allows for an in-depth comparison of available models, capacities, and different configurations.

The availability of such a spacious, functional, and flexible area within Eurotrol makes it possible to integrate promotional and technical training activities, facilitating an immediate understanding of the features of the components, accessories, and spare parts available.

These visits, which are by appointment only, offer an opportunity for in-depth learning through firsthand experience of Eurotrol's products and solutions as well as a valuable chance to discover the latest additions to the catalogue.





GRI 2-1 Organizational details
GRI 2-2 Entities included
in the organization's sustainability
reporting
VSME B1

VSME PROFILE

Name	Eurotrol
Legal Form	Eurotrol S.p.A., a Socio Unico
Tax ID / VAT Number	IT12939330150
Registered Office	Via Valparaiso, 1 - 20144 Milan
ATECO Code	46.64.99
NACE Code (Rev. 2.1)	46.64
Total Assets (2025)	22,731,239 €
Revenue (2025)	33,150,965 €
Total number of employees	57



GRI 2-6
Activities, value chain and other
business relationships
VSME B1

HOW WE CREATE VALUE

Description of the external context

Eurotrol operates in the primary water treatment sector, which is governed by constantly evolving national and European directives; the industry is seeing growing attention to the protection and efficient management of water resources from institutions, local authorities, the public, and the companies themselves.

In this context, Eurotrol's positioning is characterized by a B2B model based on expertise, consulting capabilities, and consistent service.

The company's added value goes far beyond its wide range of products; it lies in its expertise and ability to support customers every step of the way: from pre-sales consulting and component selection to after-sales support and logistics management.

The selection includes a wide range of products and spare parts from leading brands, complemented by the proprietary MWG® brand. Eurotrol supplies products, components, and solutions for a wide range of applications: HO.RE. CA., agri-food, pharmaceutical, steel, water kiosks, food & beverage, residential systems, car washes, and laundromats, to name just a few.

6 CLEAN WATER AND SANITATION



Eurotrol's core business is closely linked to **SDG 6**, which focuses on water availability and sustainable water management. Through its operations, the company contributes to the widespread adoption of water treatment solutions, supporting a more efficient, responsible, and accessible use of this resource.

In a context where climate change, environmental protection, water scarcity, and water quality are increasingly important issues for institutions, citizens, and businesses, Eurotrol is expanding its role and mission.

In particular, Eurotrol promotes the use of tap water: tap water is a regulated and safe resource and represents a crucial choice in terms of environmental sustainability and resource circularity.

These trends, along with modernization, technological innovation, and the transition to more sustainable models, are driving the evolution of the water treatment industry. Against this backdrop, Eurotrol has strengthened its market position by leveraging its technical expertise, service capabilities, and focus on the needs of a constantly changing market.



GRI 2-6
Activities, value chain and other
business relationships
VSME B1

Areas of application

Electroplating	Dairy	Tannery	Pharmaceuticals
Paper Mill	Agri-Food	Beverages / Bottling	Steel Industry
Ho.re.ca	Car Wash	Cosmetics	Municipal
Electronics	Mass Retail	Oil Industry	Laundry Room
Metal Extraction	Steam Production	Reuse	Public Buildings
Livestock Farming	Water House	Beach Resorts	Exhibition Centers
Airports	Maritime Transport	Sports Facilities	SPA / Swimming Pools
Private Construction	Fisheries Industry	Offices	Metallurgy
Recovery	Metal Processing	Glassware	Laundry / Dry Cleaning

○ Residential

● Commercial

● Industrial

Eurotrol is a B2B company whose customers are primarily resellers, system integrators, installers, and OEMs.



GRI 2-6
Activities, value chain and other
business relationships
VSME B1

HOW WE CREATE VALUE

Eurotrol's offer

Eurotrol's product line includes a wide range of components and solutions for primary water treatment in the residential, commercial, and industrial sectors, all of which are always in stock and ready for immediate delivery:

VALVES, CONTROLLERS,
AND ACCESSORIES

UV STERILIZERS

PRESSURE VESSELS
AND ACCESSORIES

FILTER CARTRIDGES,
FILTER HOUSINGS,
AND POLYPHOSPHATE FEEDERS

CABINETS

ION-EXCHANGE RESINS
AND FILTER MEDIA

BRINE TANKS

REVERSE OSMOSIS
AND ULTRAFILTRATION
MEMBRANES

RESIDENTIAL OSMOSIS
COMPONENTS

VESSEL, ACCESSORIES,
ROTARY PUMPS

WATER SOFTENERS



Eurotrol regularly includes more than 4,500 items in its catalogue.

Our complete catalogue
is available by scanning the QR code.



MWG ITALIAN WATER TECHNOLOGY

MWG® is Eurotrol's proprietary brand dedicated to a range of components and solutions for primary water treatment, developed to meet the technical and application-specific needs of the market. Launched in 2014, the brand encompasses products designed and engineered directly by Eurotrol and manufactured by production partners selected according to specific quality standards.

The MWG® product line includes various product categories, such as tanks, cabinet-style units, pressure vessels, vessels, as well as certain types of cartridges and filter media, UV disinfection units, and membranes. These products are distinguished by their reliability, durability, and functionality, featuring a minimalist design focused on operational efficiency and ease of integration into water treatment systems.

Special attention is also given to industrial design and engineering: **MWG® brine tanks and cabinet units are, in fact, protected by design patents registered with the European Union. In total, Eurotrol holds 20 patents, safeguarding the aesthetic and functional innovations it has developed over time.**

MWG® brine tanks and cabinet units can also be customized to meet specific customer needs, including dimensional and aesthetic aspects, such as color finishes.





GRI 2-6
Activities, value chain and other
business relationships
VSME B1

HOW WE CREATE VALUE

Our customized services

Eurotrol supports its customers with a **consultative approach** focused on developing effective water treatment solutions. The company does not supply ready-made systems, but rather selected and certified components, **assisting customers in choosing the most suitable solutions** based on the size of the plant, design challenges, and intended use.

Eurotrol's added value lies in its in-house expertise: specialized staff, qualified engineers, and highly experienced area managers guide customers through every stage, from initial consultation to order management and after-sales support. This enables the company to build strong relationships based on trust, timeliness, and responsiveness.

Our **product offering is flexible and constantly evolving**. Our catalogue is continually expanded to meet market demands, while our purchasing department conducts ongoing research to identify suppliers, components, and alternative solutions that meet leading Italian and international quality standards.

Thanks to the expertise it has developed in the industry, **Eurotrol also offers** technical **training courses** on the components in its catalogue; the courses are custom-designed and held at the Castano Primo headquarters or directly at client sites, both in Italy and abroad. The engineers in charge are constantly updated on product and water treatment regulations, ensuring accurate and expert advice.

To round out its services, Eurotrol offers an **extensive sales network and integrated logistics**, reinforced by its status as an AEO operator.

The company handles the transportation and delivery of products quickly and at competitive rates, while also taking care of the administrative and insurance matters related to the movement of goods.



TRADE FAIRS

Aquatech Amsterdam

In-person trade shows aren't just a "duty"; they're first and foremost a way to strengthen relationships: genuine trust – the kind that turns a connection into a lasting partnership – can only be built in person. In an increasingly digital market, this becomes a competitive advantage.

These events also have another strategic value for Eurotrol: they allow the company to "listen" to the market in real time and adjust its course accordingly.

Aquatech Amsterdam took place from March 11 to 14, 2025, at the RAI Exhibition Center. The biennial event is the leading international exhibition dedicated to technologies for the treatment of drinking water and wastewater.

With a 200-square-meter booth, Eurotrol once again took part in what is considered the world's most important showcase for water resources.

For Eurotrol, it is not simply a trade fair, but a must-attend event that takes place every two years; for over 50 years, Aquatech has been the global benchmark for companies, professionals, and experts. The event brings together industry professionals from around the world, offering a highly specialized environment for discussing the latest technologies, networking, and developing new business opportunities.

Eurotrol's presence at the 2025 edition once again underscored the company's active role in the water treatment market. The booth served as an open and welcoming space dedicated to meeting with international customers, partners, and stakeholders, as well as a showcase for presenting the latest components and solutions from leading brands featured in the catalogue, reaffirming the company's commitment to innovation, reliability, and technological efficiency.

Meeting partners in person creates a level of connection that no digital platform can match: it's an opportunity for relationships to become more human, more solid, and more strategic.



TRADE
FAIRS

EXPO FOREDE Atacama (Chile)

EXPO FOREDE Atacama (Chile) is the Atacama Region Development Forum, one of the leading international trade fairs dedicated to innovation and sustainable development, which has established itself as a key platform for environmental technologies.

Eurotrol participated for the first time in this event, which took place in Copiapó, Chile, from October 14 to 16, 2025, and featured 250 exhibiting companies, as well as technical seminars and international B2B meetings.

In the Chilean market – and particularly in this desert region – desalination, water reuse, and water efficiency are strategic issues; this trade fair provided an opportunity to broaden our horizons in a new market and to meet with local institutions and partners as a supplier of components and solutions related to water security in one of the world's most critical areas in terms of water management.

All of the components, solutions, and consulting services that Eurotrol has to offer were presented to a new audience: because business is conducted between companies, but partnerships are always built between people.



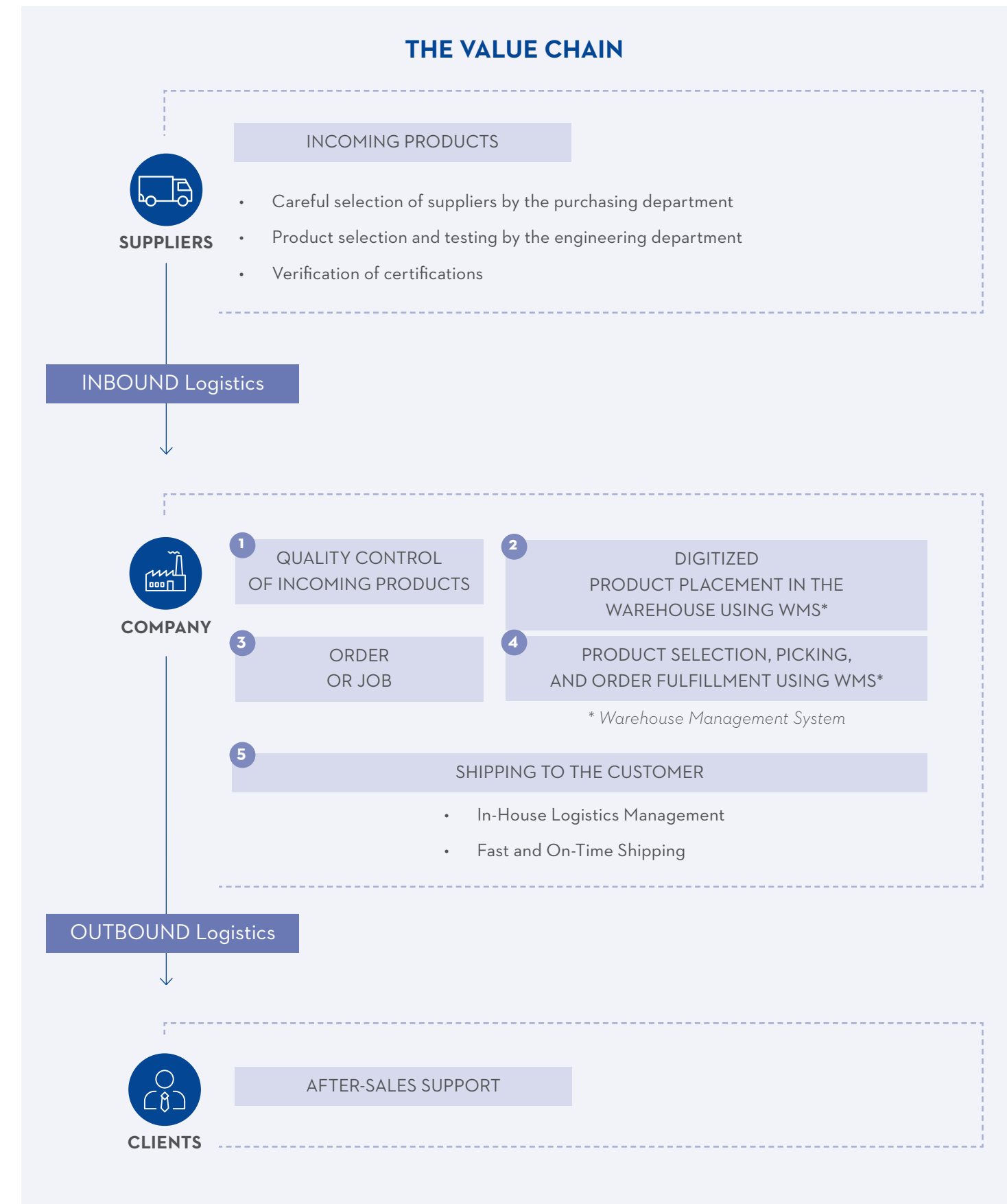
HOW WE CREATE VALUE

The core business

Eurotrol offers much more than just water treatment components; it provides pre- and post-sales services tailored to each customer's needs.

THE "BIG FIVE" OF EUROTROL'S SERVICES

- 1 Specialized pre- and post-sales consulting
- 2 Customized training on all products we distribute
- 3 A product selection that is constantly updated to meet the diverse needs and preferences of our customers
- 4 Products, accessories, and replacement parts are always in stock
- 5 Integrated logistics: in-house management of shipments and customs procedures





OUR APPROACH TO SUSTAINABILITY



INTEGRATING SUSTAINABILITY INTO CORPORATE STRATEGY

For Eurotrol, sustainability is not a separate area of business, but rather a **structural component of its development model** – one that is deeply rooted in the local community and the market in which it operates – and a process that is constantly evolving.

The sustainability strategy aligns with the company's vision: **to imagine a world where everyone has access to safe drinking water at home**. In this sense, sustainability becomes a strategic lever that guides industrial, organizational, and investment decisions, with the goal of generating shared value over the medium to long term.

As part of this process, Eurotrol has adopted a structured approach to defining its ESG priorities, based on a **materiality** analysis and ongoing **dialogue with key stakeholders**: customers, suppliers, local communities, and employees. This process makes it possible to identify the most relevant themes – both in terms of the company's economic, social, and environmental impacts and in terms of the risks and opportunities that may affect its ability to create value over time.

The material issues identified formed the basis for the development of **the 2024-2026 three-year ESG plan**, which translated the sustainability vision into concrete objectives, operational actions, and monitoring indicators: a continuous improvement initiative that strengthens the company's role as a reliable and responsible actor toward all stakeholders.



GRI 2-22
Statement on sustainable
development strategy
VSME B2



DOUBLE MATERIALITY AND STAKEHOLDER ENGAGEMENT

In 2025, Eurotrol reviewed its materiality analysis – the company’s primary strategic guidance tool – and confirmed the previous approach and the resulting themes as material. **The chart clearly shows which ESG themes are the most significant.** This first, fundamental step provided the company with the information **needed** to define medium-term strategic objectives for the identified themes, outlining specific actions to capitalize on the opportunities that have emerged and minimize potential negative impacts.

That same year, the company launched a structured stakeholder engagement program. This process, which is constantly evolving and improving, was designed to ensure genuine dialogue and two-way communication with the organization’s most important stakeholders.

Through qualitative interviews on ESG themes, the initial phase involved three key categories of stakeholders: suppliers, customers, and financial institutions. The meetings were managed by Eurotrol’s Marketing & Sustainability department, with the support of internal representatives and specialized consultants, in order to facilitate a structured strategic discussion.

Numerous relevant insights emerged from the listening sessions. In particular, the central importance of certain key themes was emphasized, including: circular economy, people’s safety and well-being, the reduction of GHG emissions, and a focus on energy.

It also became clear that there is a need to strengthen collaboration along the value chain, particularly through the timely collection of sustainability indicators using recognized standards that ensure the comparability of information. Specifically, data on CO₂ emissions and the percentage of recycled content in products are becoming increasingly important.



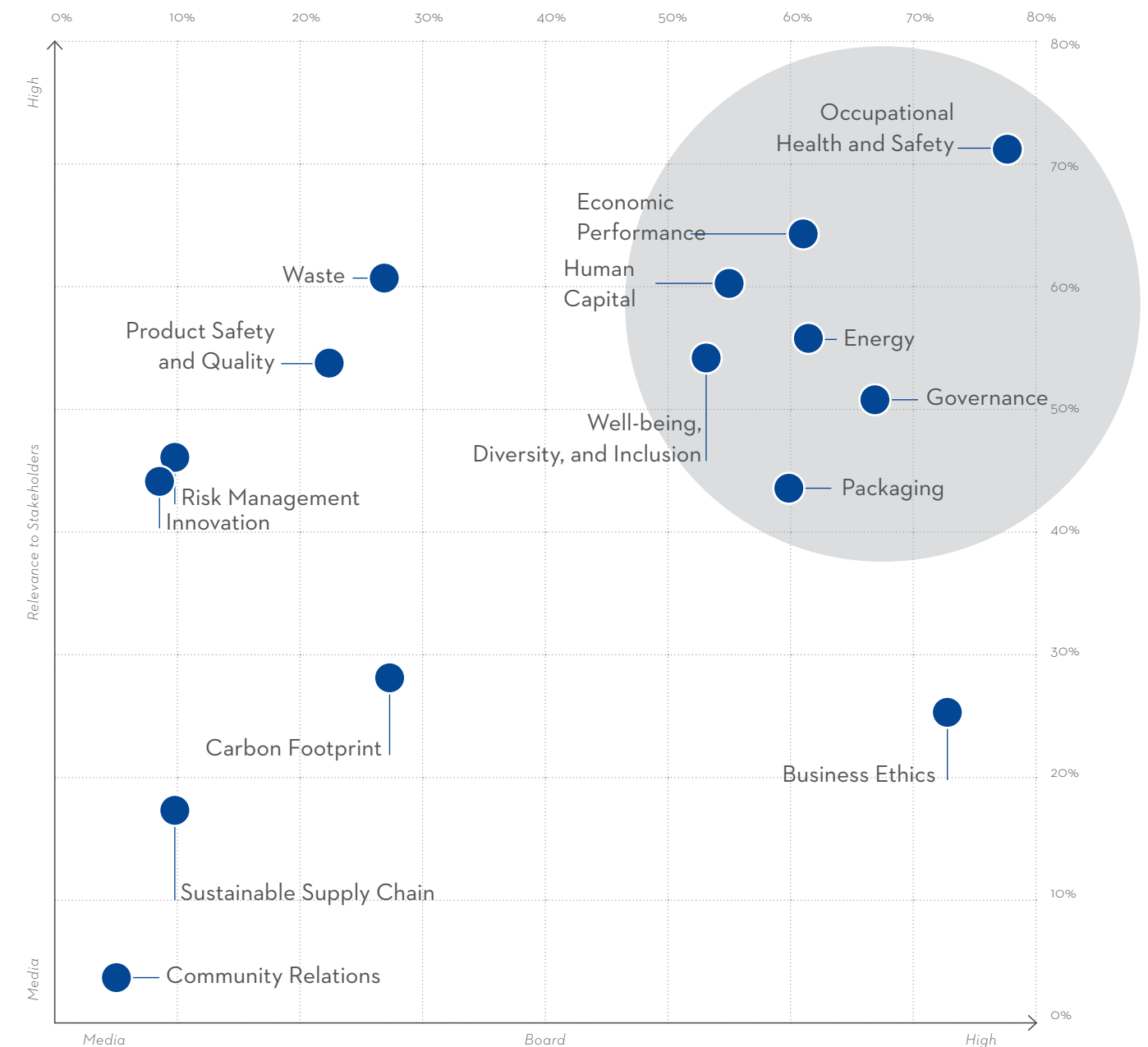
GRI 3-1
Process to determine material topics



GRI 3-2
List of material topics

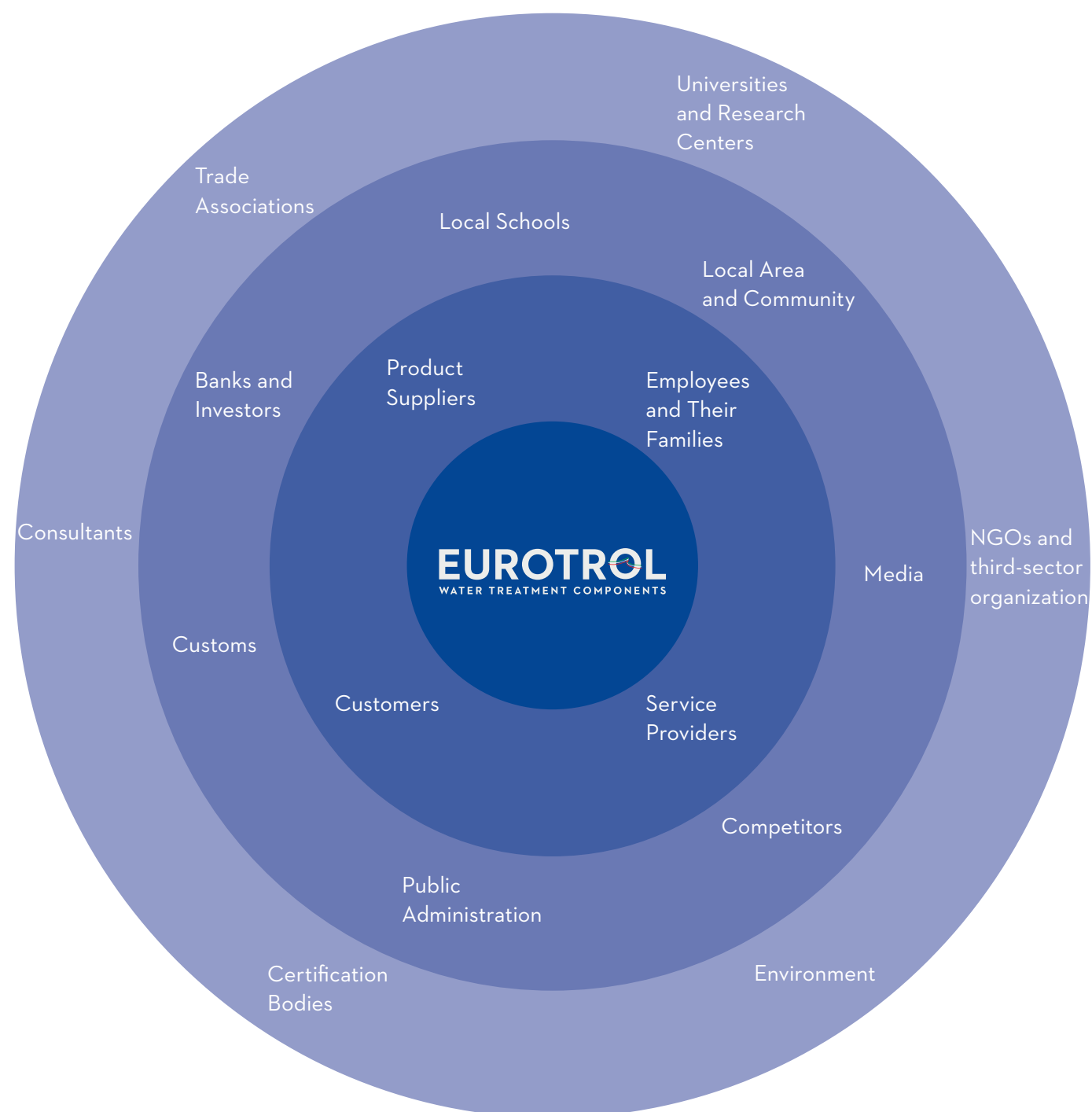


GRI 2-29
Approach to stakeholder engagement





STAKEHOLDER MAP



WHO IS INVOLVED IN EUROTROL'S ACTIVITIES AND SUCCESS?

Its internal and external *Stakeholders*.
The essential ones:

Employees and their families
Customers
Suppliers

Followed by:

Credit Institutions
The Local Community
Competitors
Media
Public Administration
Customs
Schools

But let's not forget:

Trade Associations
Universities
NGOs
The Environment
Certification Bodies
Consultants

Eurotrol will continue to expand and strengthen Stakeholder engagement over time, progressively integrating its engagement methods in order to make this process increasingly strategic. Transparent communication will become ever more important, as will the collection of feedback and opinions from Stakeholders.





GRI 3-1
Process to determine
material topics
GRI 3-2
List of material topics



GRI 2-29
Approach to stakeholder
engagement



GRI 3-2
List of material topics
GRI 2-2 Entities included in the
organization's sustainability reporting
VSME B1

FUTURE OUTLOOK

In 2026, these analyses will be reviewed and reinforced, laying the groundwork for the new ESG Roadmap, which will take effect in 2027. Under the new framework, which is increasingly aligned with European and international best practices, the analysis will focus exclusively on environmental, social, and governance (ESG) issues, excluding aspects more closely tied to the company's core business, such as innovation, economic and financial performance, and the quality of services provided.

This approach will enable Eurotrol to focus on the most significant sustainability impacts, risks, and opportunities, strengthening the organization's ability to integrate ESG factors into decision-making processes and to set strategic priorities aimed at creating lasting value for the company, its people, the environment, and all stakeholders involved.

FROM MATERIAL THEMES TO OBJECTIVES

The materiality analysis described above identified **six topics considered priorities (material topics)** for Eurotrol: Packaging, Energy, Human Capital, Well-being, Diversity and Inclusion, Occupational Health and Safety, and ESG Governance.

These issues served as the foundation for the development of **the 2024-2026 three-year strategic plan**, leading the company to define objectives and actions related to the analyzed Impacts, Risks, and Opportunities, while taking into account the needs and expectations of stakeholders.

AREA	TOPIC	OBJECTIVES
E	Packaging	Increasing the circularity of packaging
		Reducing packaging
	Energy	Increase the use of renewable energy
		Reduce energy intensity
		Reducing the Carbon Footprint
		Hybrid and/or electric Company Fleet
		Charging stations
S	Human Capital	Development of a competency model
		MBO System
		Talent acquisition and employer branding
	Well-being, Diversity, and Inclusion	Welfare
		Sustainable workplace
	Occupational Health and Safety	Preservation and maintenance
		Program beyond the mandatory requirements (in terms of content and participants)
G	Governance	ESG Governance implementation
		Integrating ESG principles into decision-making processes
		Improving ESG transparency and communication



03

**SUSTAINABILITY IN PRACTICE:
CORPORATE GOVERNANCE,
ENVIRONMENT, AND PEOPLE**

RESPONSIBLE GOVERNANCE AND SHARED VALUE

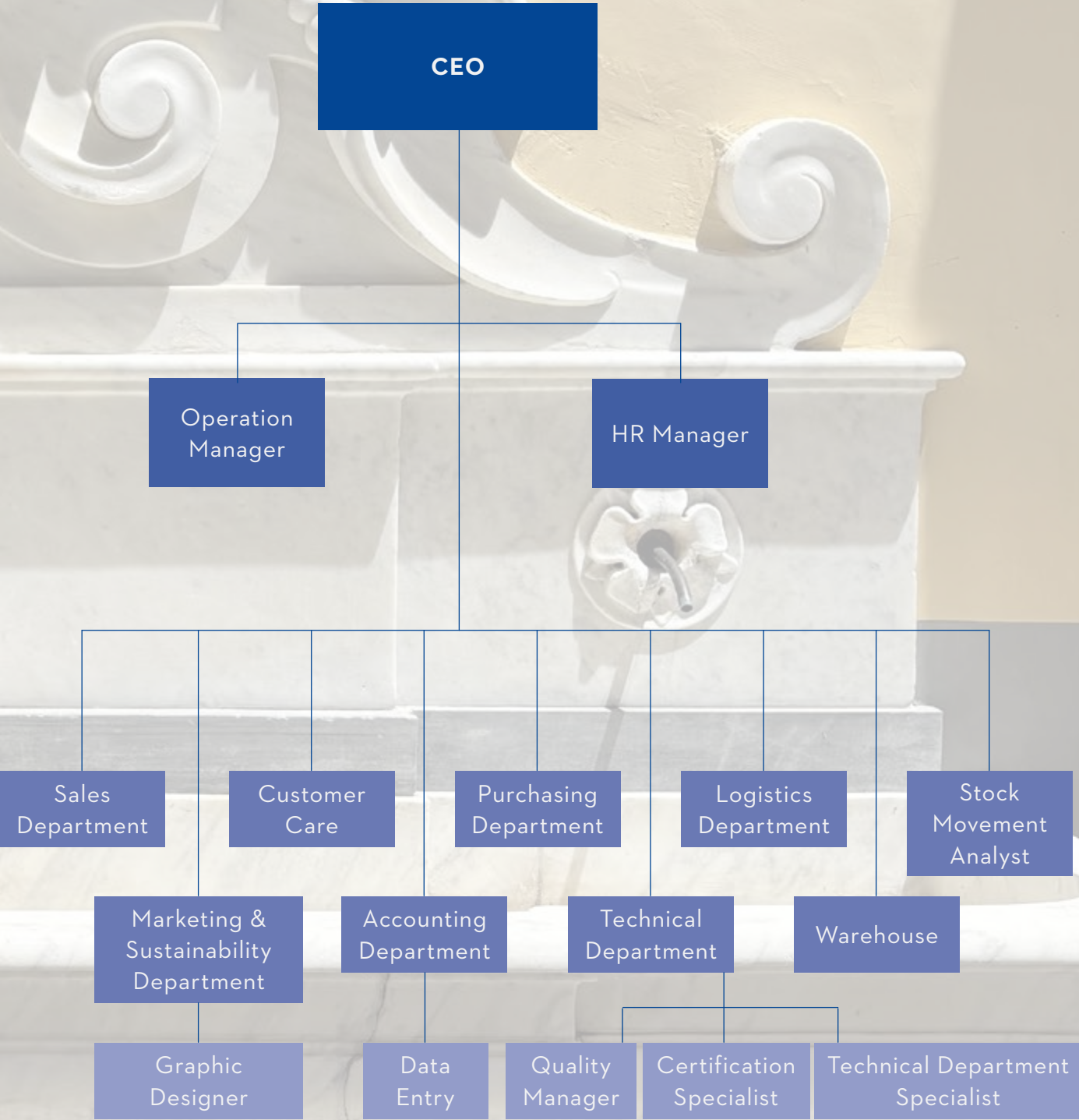
Eurotrol’s growth and the evolving business environment in which it operates call for an increasingly robust governance model capable of supporting the company’s development while ensuring continuity, efficiency, and adaptability. With this in mind, the gradual strengthening of organizational procedures and the digitization of processes – further supported by the move to the new operational headquarters – are key elements in improving oversight of operations and supporting the company’s growth objectives.

Governance plays a central role in the company’s sustainability journey, serving as a tool for guidance and oversight that progressively integrates ESG factors into decision-making processes and strategic choices. The goal is to foster a corporate culture based on transparency, accountability, and dialogue with stakeholders, while strengthening the organization’s ability to manage emerging risks and opportunities.

Special attention is also given to managing generational transition and developing human capital through initiatives designed to promote the transfer of skills, organizational continuity, and the integration of new professionals within the company.

In this context, Eurotrol intends to pursue sustainable and long-term growth that combines financial performance, organizational development, and the creation of shared value for customers, employees, partners, and the local community.

CORPORATE GOVERNANCE



GRI 2-9 Governance structure and composition
GRI 2-11 Chair of the highest governance body



GRI 2-12 Role of the highest governance body in overseeing the management of impacts
GRI 2-13 Delegation of responsibility for managing impacts

CODE OF ETHICS AND QUALITY POLICIES

Eurotrol considers integrity, transparency, and compliance with regulations to be essential elements in the conduct of its business. With this in mind, the company has adopted a governance system based on **the Organization, Management, and Control Model** pursuant to Legislative Decree 231/2001 and on **the Code of Ethics** – tools that define the principles of behavior and rules of conduct to which employees, contractors, suppliers, and, more generally, all stakeholders who have a relationship with the organization are bound.

The Code of Ethics serves as a fundamental guide for daily decisions and conduct, promoting a corporate culture based on responsibility, integrity, and mutual respect. The principles that form its foundation include:

- Honesty
- Transparency
- Impartiality
- Pursuit of Excellence
- Empowering People

The Code of Ethics is an integral part of the 231 Organizational Model and helps strengthen the management of corporate risks by promoting conduct consistent with the organization's values and objectives.

At the same time, **Eurotrol has begun implementing** a quality management system in accordance with the **ISO 9001** standard, with the aim of further structuring business processes and fostering a culture focused on continuous improvement. As part of this process, the company is developing and formalizing a series of policies and procedures to support the management system, with a particular focus on process quality, customer satisfaction, risk and opportunity management, the definition of organizational responsibilities, and performance monitoring.



WHISTLEBLOWING AND COMPLIANCE

Eurotrol promotes a corporate culture based on ethics, integrity, and transparency. To support these principles, it has adopted a **Whistleblowing Policy** that provides employees and stakeholders with a confidential channel for reporting non-compliant behavior, regulatory violations, or potential misconduct.

The system ensures the confidentiality of the whistleblower's identity, the impartial handling of reports, and protection against any retaliation, in accordance with applicable laws and the principles of the 231 Organizational Model.

COMPANY POLICIES AND PROCEDURES

Over the years, Eurotrol has gradually developed a document management system designed to ensure that processes are clear, controlled, and consistent with its organizational standards.

The main measures adopted include:

- Procedures for staff selection, onboarding, and training
- Cybersecurity policies and password management
- Rules for the safe use of company and personal devices (BYOD)
- Data backup and recovery procedures to ensure business continuity
- Operating procedures for managing logistics, administrative, and warehouse processes
- Procedures to support internal document management and organizational operations

These tools help strengthen internal controls, protect company information, and improve the quality of processes.

OTHER CERTIFICATIONS

Eurotrol holds **AEO (Authorized Economic Operator)** certification, a designation issued by the Customs Authority that attests to high standards of reliability, regulatory compliance, and security in the management of international operations.





MEMBERSHIP IN TRADE ASSOCIATIONS

Eurotrol is a member of some of the most prestigious trade associations: it plays an active role in **Aqua Italia**, the Association of Primary Water Treatment Equipment Manufacturers (part of **ANIMA** Confindustria Meccanica Varia), which is committed to improving water quality through major training and educational projects.



Eurotrol is a member of **Assolombarda**, the largest and most representative association within Confindustria, which articulates and protects the interests of its member companies in dealings with local institutional stakeholders.



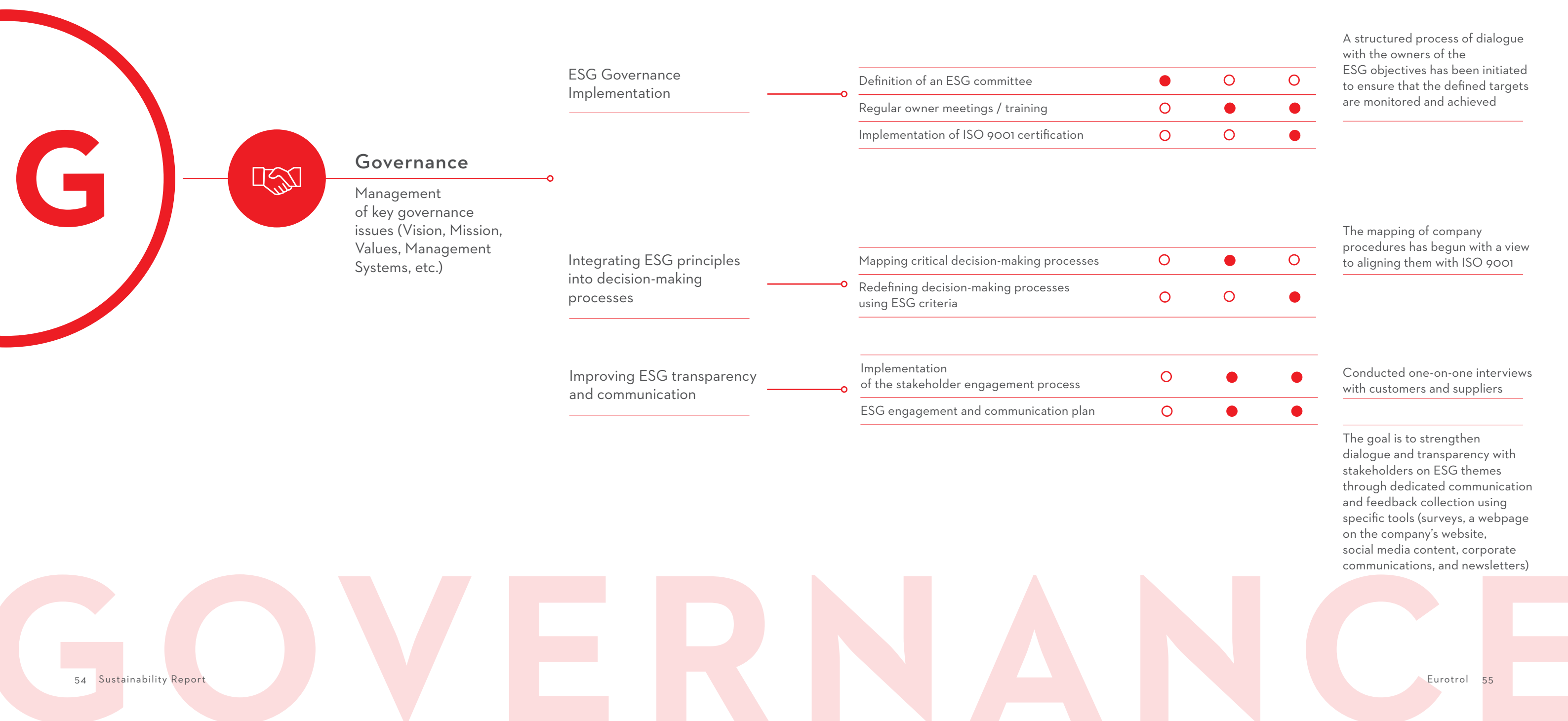
Finally, it is a member of **AICE**, the Italian Foreign Trade Association: this nonprofit business association represents the interests of Italian companies that are primarily engaged in foreign trade – both imports and exports – or that intend to expand their operations into foreign markets.





GRI 3-2
List of material topics
GRI 3-3 Management
of material topics

SUSTAINABILITY STRATEGY





GRI 3-2
List of material topics
GRI 3-3 Management
of material topics

SUSTAINABILITY STRATEGY



MATERIAL TOPIC	GOAL	ACTIONS	2024	2025	2026	PROGRESS 2025
Packaging Sustainability initiatives related to packaging and the waste generated by it	Increasing the circularity of packaging	"As-is" analysis of circularity	●	○	○	A cost-benefit analysis was conducted to identify circular solutions
		Cost-benefit analysis of alternatives	○	●	●	
		Evaluation of the implementation of circular alternatives	○	○	●	
	Reducing packaging	Pack mapping	●	○	○	The mapping of outgoing packaging was updated and maintained in 2025
		Identification of corrective actions	●	○	○	
		Implementation of corrective actions	●	●	○	
Energy Energy Intensity and Use of Renewable Energy	Increase the use of renewable energy	Energy supplier evaluation	○	●	○	Assessment postponed in consideration of the photovoltaic panel installation project scheduled for 2026
		Increase self-generated renewable energy	○	○	●	
		Analysis and evaluation of energy consumption	○	●	○	
	Reduce energy intensity	Improvements to offices	○	○	●	Re-run of the consumption analysis following the move to the new location
		Improvements to warehouses	○	○	●	
		Calculate Scope 1 and 2	○	●	●	
	Reducing the Carbon Footprint	Evaluate mitigation measures	○	○	●	Task completed as scheduled
	Hybrid and/or electric Company Fleet	Fleet renewal	○	●	●	
	Charging stations	Installation	○	●	○	

ENVIRONMENTAL PROTECTION

Eurotrol's approach to environmental sustainability is focused on measuring, monitoring, and effectively managing the environmental impacts of its operations, with a particular emphasis on energy efficiency, the gradual reduction of emissions, and the sustainable management of packaging.

Throughout 2025, Eurotrol continued the energy efficiency initiative launched with the new operational setup at its Castano Primo headquarters, adopting heating and cooling systems based on heat pumps. At the same time, the company launched a preliminary assessment for the installation of solar panels, with the goal of evaluating the technical and economic feasibility of the project in preparation for a possible implementation in 2026.



To support more environmentally friendly corporate travel, two hybrid cars were also introduced in 2025, and the installation of three charging stations was completed, with the aim of promoting the gradual electrification of the fleet and more efficient travel management.

With regard to packaging – a critical aspect of the business – in 2025, Eurotrol continued to maintain and update its mapping of outgoing packaging, a process that had already begun in the previous fiscal year, and simultaneously conducted tests and cost-benefit analyses to identify circular and sustainable solutions.

SUSTAINABILITY STRATEGY



GRI 3-2
List of material topics
GRI 3-3 Management
of material topics

MATERIAL TOPIC

GOAL

ACTIONS

2024

2025

2026

PROGRESS 2025

Development of a
competency model

Develop a training plan by department
and communicate it to both managers and staff

●

●

●

Training plan completed.

Further refinement of the training
needs analysis is required

Career Management Policies
(internal growth, job recruitment, job rotation)

○

●

○

Activity postponed until 2026

Ongoing engagement of all staff
on ESG themes

●

●

●

Engagement activities with external
specialists were conducted

MBO System

Assess Feasibility

○

●

○

The HR pilot project
is getting underway

Gradual rollout for specific functions/roles

○

○

●

Inclusion of ESG Goals in the Variable
Compensation Plan

○

○

●

Talent acquisition
and employer branding

Climate Analysis and Needs Assessment

●

●

●

Continuation of these activities, which
have led to the hiring of new staff
in the communications department

Engagement with Schools and Universities

●

●

●

Development of Internship Programs

○

●

●

We have established partnerships
with local schools, which have
led to the hiring of young
people at our company

SUSTAINABILITY STRATEGY



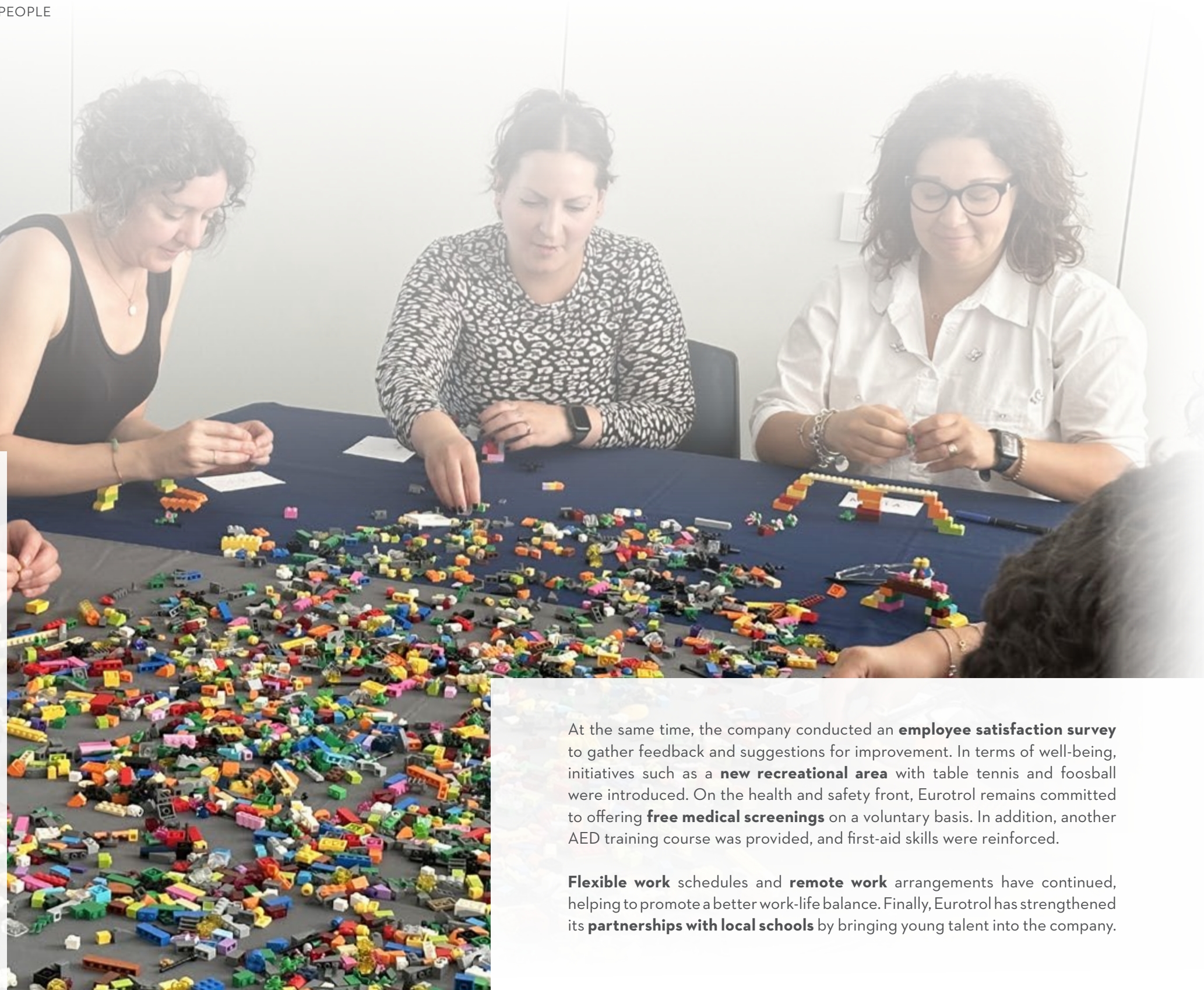
GRI 3-2
List of material topics
GRI 3-3 Management
of material topics



EMPOWERING PEOPLE

Throughout 2025, the company continued its commitment to promoting an inclusive, participatory work environment that prioritizes employee well-being. As part of this effort, a **workshop on Diversity and Inclusion** was held, aimed at exploring the many dimensions of diversity in the workplace and moving beyond a narrow focus on gender equality alone. The initiative fostered discussion on stereotypes, potential organizational friction, and the issues deemed most relevant by the participants.

The focus on internal growth has also been strengthened through **sustainability training programs** tailored to each area of corporate management, with the goal of making ESG issues more concrete and aligned with the responsibilities of individual departments.



At the same time, the company conducted an **employee satisfaction survey** to gather feedback and suggestions for improvement. In terms of well-being, initiatives such as a **new recreational area** with table tennis and foosball were introduced. On the health and safety front, Eurotrol remains committed to offering **free medical screenings** on a voluntary basis. In addition, another AED training course was provided, and first-aid skills were reinforced.

Flexible work schedules and **remote work** arrangements have continued, helping to promote a better work-life balance. Finally, Eurotrol has strengthened its **partnerships with local schools** by bringing young talent into the company.

COMMITMENT BEYOND BUSINESS

Caring for our artistic heritage means caring for the future



Eurotrol is pleased to have joined the **Corporate Golden Donor** program of the FAI – Italian Environment Fund (<https://fondoambiente.it/>) in 2025, an organization dedicated to the protection, enhancement, and promotion of Italy's historical, artistic, landscape, and natural heritage.

Through this commitment, the company has chosen to support the mission of the FAI, which **preserves** special places by making them accessible to everyone, **promotes appreciation** for the environment, the landscape, and artistic heritage, and **works** to protect the landscape, the environment, biodiversity, ecosystems, and the nation's historical and artistic heritage – also in the interest of future generations.

This partnership stems from the understanding that caring for our shared heritage also means caring for the future, creating value for local areas, communities, and future generations. Alongside FAI, Eurotrol thus joins a network of companies that view the protection of this heritage not only as a duty but also as an opportunity to promote greater awareness and contribute to building a shared and sustainable future.

Villa del Balbianello Photo ©arenaimmagini.it 2012



COMMITMENT
BEYOND BUSINESS

Water treatment for the Cuori Grandi Hospital in Amakpapé (Togo)

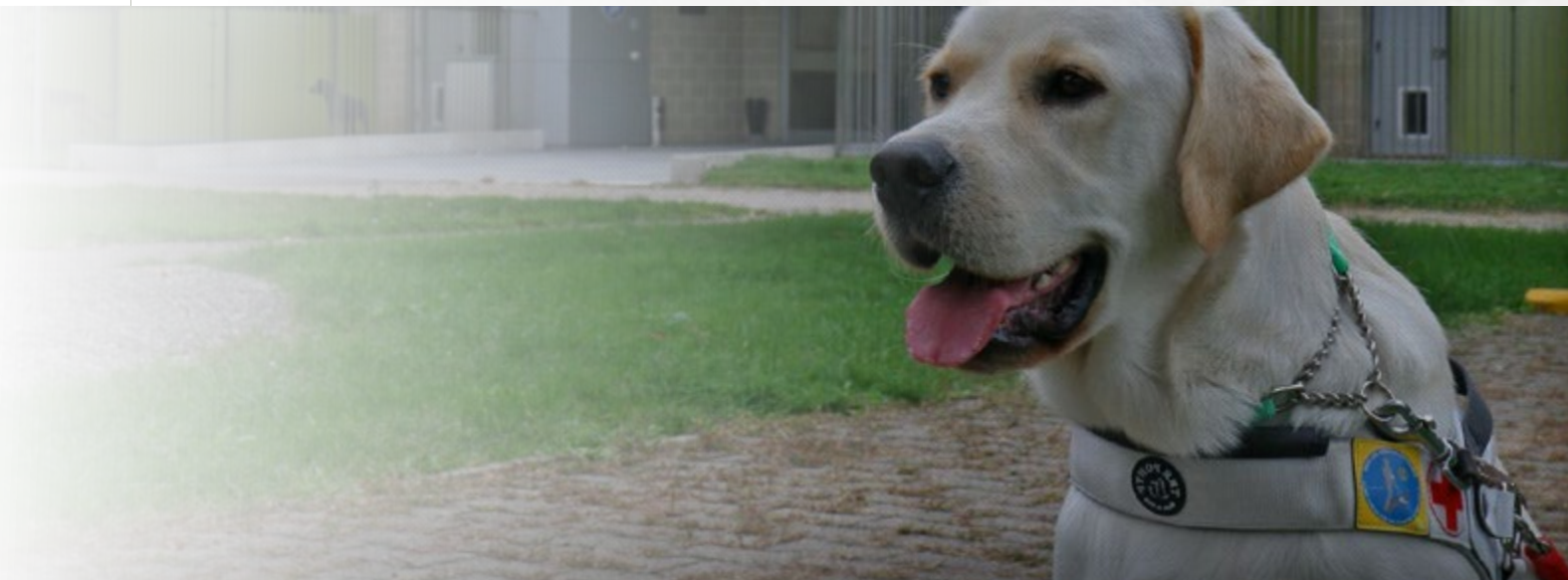
Eurotrol is supporting the [Cuori Grandi Hospital in Amakpapé](#) project in Togo by donating components, accessories, and replacement parts for the water purification system of the new facility currently under construction.

The hospital project, launched in 2023 and now nearing completion, will provide free or affordable medical care to a community that currently has limited access to health services. In this context, access to safe water is essential: it is needed to protect patients, healthcare staff, and equipment, as well as to ensure hygiene and operational continuity within the facility.

Through its technical expertise in water treatment, Eurotrol is contributing to a concrete initiative of solidarity, putting its know-how to work for the health and well-being of the local community.



The project is part of the ongoing initiative led by LUCONLUS and Missione Cuori Grandi Onlus, which have been active in Amakpapé for years, carrying out projects to benefit the local population, including the construction of schools, cafeterias, and community spaces.



Two eyes for the blind

Eurotrol continues to support the [Lions Guide Dog Service](#), which has been training and providing guide dogs free of charge to blind people throughout Italy since 1959. We are happy and honored to support this outstanding volunteer organization, which is committed to creating a more inclusive society and improving the lives of many people.



Fondazione
del Servizio
Cani Guida
dei Lions Italy
Ente del Terzo Settore



04

APPENDIX



METHODOLOGICAL NOTES AND SCOPE OF REPORTING

This document is a flexible tool that supports the company over time in improving its approach to sustainability and in progressively organizing information, taking into account strategic priorities and stakeholder expectations.

General guidelines for drafting

This Sustainability Report has been prepared on a **voluntary** basis in accordance with the **VSME** (Voluntary Sustainability Reporting Standard for non-listed SMEs), in compliance with European Commission **Recommendation (EU) 2025/1710**. Specifically, the company has adopted Option A (**Basic Module**) of the standard, providing the required disclosures to facilitate the management of sustainability-related issues and address the needs of its stakeholders.

Comparability and international standards

To promote transparency and **comparability at the international level**, the company presents a structure based on VSME that offers a good level of interoperability with the **GRI** (Global Reporting Initiative) **Standards**. In accordance with the EFRAG-GRI interoperability agreement, the company states that it has prepared the report “with reference” to the GRI Standards.

Reporting scope and period

This document refers to the company Eurotrol S.p.A. with a Socio Unico (referred to as “Eurotrol” for simplicity). The reporting period for the information contained in this document corresponds to the fiscal year ended December 31, 2025. In accordance with the principles of consistency in reporting, the reporting period and scope correspond to those reported in the financial statements (income statement), including the same entities within the scope of financial consolidation.

Any limitations, exclusions, or specific details regarding the scope are clearly stated in the detailed sections, in accordance with the principles of transparency and clarity of information. The data and information are reviewed and updated annually based on the most recent information.

VSME AND GRI CROSS-REFERENCE TABLE

GRI STANDARDS	Description	VSME	Page
GRI 2: General Disclosures 2021	2-1 Organizational details	VSME B1	15, 20
GRI 2: General Disclosures 2021	2-2 Entities included in the organization's sustainability reporting	VSME B1	15, 20, 45
GRI 2: General Disclosures 2021	2-3 Reporting period, frequency and contact point	VSME B1	73
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	VSME B1	21, 22, 24, 28, 34
GRI 2: General Disclosures 2021	2-7 Employees	VSME B1; B8	80
GRI 2: General Disclosures 2021	2-9 Governance structure and composition		49
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body		49
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts		49
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts		49
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	VSME B2	39
GRI 2: General Disclosures 2021	2-23 Policy commitments	VSME B2	51
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations		82
GRI 2: General Disclosures 2021	2-28 Membership associations	VSME B1	53
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement		41, 42, 44
GRI 2: General Disclosures 2021	2-30 Collective bargaining agreements	VSME B10	80
GRI 3: Material Topics 2021	3-1 Process to determine material topics		41, 44

GRI Statement of Use: Eurotrol S.p.A. (a Socio Unico) has reported the information listed in this GRI Table of Contents for the period from January 1, 2025, to December 31, 2025, with reference to the GRI Standards.

GRI STANDARDS	Description	VSME	Page
GRI 3: Material Topics 2021	3-2 List of material topics	41, 44, 45, 55, 57, 61, 63	
GRI 3: Material Topics 2021	3-3 Management of material topics		55, 57, 61, 63
GRI 302: Energy 2016	302-1 Energy consumption within the organization	VSME B3	76
GRI 302: Energy 2016	302-3 Energy intensity	VSME B3	76
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	VSME B6	76
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	VSME B3	77
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	VSME B3	77
GRI 305: Emissions 2016	305-4 GHG emissions intensity	VSME B3	77
GRI 306: Waste 2020	306-3 Waste generated	VSME B7	78
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	VSME B8	80
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	VSME B9	81
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	VSME B10	81
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken		82
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling		82
GRI 417: Marketing and Labeling 2016	417-3 Incidents of non-compliance concerning marketing communications		82
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customerprivacy and losses of customer data		82

VSME Statement of Use: Eurotrol S.p.A. (a Socio Unico) hereby announces its use of the base module (Option A) of the VSME standard.

ENVIRONMENTAL PERFORMANCE



GRI 302-1 Energy consumption within the organization
VSME B3

ENERGY CONSUMPTION		2023	2024	2025
Natural Gas	MWh	177.3	30.5	-
Gasoline	MWh	136.7	131.7	111.9
Diesel	MWh	157.1	124.5	130.2
A. Energy Consumed from fossil fuels	MWh	471.1	286.7	242.1
B. Purchased electricity (without guarantees of origin)	MWh	156.6	231.7	347.2
(A+B) TOTAL ENERGY CONSUMPTION	MWh	627.7	518.5	589.4



GRI 302-3 Energy intensity
VSME B3

ENERGY INTENSITY BASED ON NET REVENUES		2023	2024	2025
Total energy consumption / Net Revenue	MWh / M €	25.7	16.7	17.8



GRI 303-3 Water withdrawal
VSME B6

TOTAL WATER WITHDRAWAL		2023	2024	2025
	m ³	605	1,180	1,230



GRI 305-1 Direct (Scope 1) GHG emissions
VSME B3

		2023	2024	2025
Natural Gas	tCO ₂ e	36.4	6.3	-
Gasoline	tCO ₂ e	35.0	33.8	28.7
Diesel	tCO ₂ e	42.0	50.4	52.7
SCOPE 1 EMISSIONS	tCO ₂ e	113.5	90.4	81.4



GRI 305-2 Energy indirect (Scope 2)
GHG emissions
VSME B3

		2023	2024	2025
Location-Based SCOPE 2 EMISSIONS	tCO ₂ e	45.9	46.1	69.1

SCOPE 1 + 2		2023	2024	2025
GROSS SCOPE 1+2 GHG EMISSIONS (based on location)	tCO ₂ e	159.3	136.5	150.5



GRI 305-4 GHG emissions intensity
VSME B3

		2023	2024	2025
Total gross ghg emissions (Scopes 1, 2, and 3) (based on location) / Net revenue	tCO ₂ e / M €	6.5	4.4	4.5

ENVIRONMENTAL PERFORMANCE

 GRI 306-3 Waste generated VSME B7		2023	2024	2025
TOTAL WASTE GENERATED *	kg	47,840	135,890	104,720
Chemical material (190905)	kg	0	41,080	0
Wood (150103)	kg	17,650	32,120	35,930
Plastic (150102)	kg	-	24,240	23,570
Paper and cardboard (150101)	kg	23,780	31,960	31,370
Mixed materials (150106)	kg	6,360	6,490	6,310
Glass	kg	50	0	0
Iron and steel (170405)	kg	0	0	7,540

* All waste listed, with the exception of the “Chemical Materials” category, is considered nonhazardous. The “Chemical Materials” category includes both hazardous and nonhazardous waste. All waste is designated for R13 recovery.

WASTE CLASSIFIED BY HAZARDOUSNESS AND DESTINATION		2025
HAZARD		
Total Hazardous Waste	kg	0
Total Non-Hazardous Waste	kg	104,720
DESTINATION		
Waste directed to recycling or reuse	kg	104,720
Waste directed for disposal	kg	0

BIODIVERSITY

Headquarters	Via del Lavoro 5, Castano Primo
Total area	31,800 m ²
Within or near a biodiversity-sensitive area	3.6 km as the crow flies from Ticino Park
Total waterproofed area	26,839 m ² (84.4%) in FY 2025

Weight of materials used, broken down by type		Type of Material	2023	2024	2025	% 2025
ANNUAL MASS FLOW OF RELEVANT MATERIALS USED		kg	179,967	180,321	230,116	100%
Paper Boxes*	Biological Material	kg	98,990	95,093	131,338	57%
Wooden Pallets**	Biological Material	kg	68,952	75,800	82,353	36%
Plastic Reels, Bags, and Film	Technical Material	kg	12,007	9,421	16,410	7%
Glue	Technical Material	kg	18	8	15	0.01%

*FSC MIX 70%
**Used/Recycled Wood

SOCIAL PERFORMANCE

 GRI 2-7 Employees VSME B1; B8	2023	2024	2025	% 2025
TOTAL NUMBER OF EMPLOYEES *	48	56	57	
Permanent employees *	47	53	54	94.7%
Fixed-term employees *	1	3	3	5.3%
Men *	32	38	37	64.9%
Women *	16	18	20	35.1%

* **Method:** number at the end of the period

 GRI 401-1 New employee hires and employee turnover VSME B8	2023	2024	2025
Employees hired	3	16	9
Employees who have left the company	5	8	8
Employee turnover Rate	10%	15%	14%

 GRI 2-30 Collective bargaining agreements VSME B10	2025
--	------

 Total percentage of employees covered by agreements out of the total



 GRI 403-9 Work-related injuries VSME B9	2023	2024	2025
Reportable work-related injuries	0	0	0
Number of hours worked in a year by all employees	85,842	113,792	113,000
Number of deaths due to work-related injuries and illnesses	0	0	0

 GRI 404-1 Average hours of training per year per employee VSME B10	2023	2024	2025
Average hours of training	4.5	11.9	12.8
TOTAL TRAINING HOURS	214	665	729
of which mandatory training	144	188	208
Men	86	421	240
Women	60	245	489

GOVERNANCE PERFORMANCE

 GRI 406-1 Incidents of discrimination and corrective actions taken	2023	2024	2025
Instances of discrimination	0	0	0
 GRI 417-2 Incidents of non-compliance concerning product and service information and labeling			
Cases of noncompliance with regulations or self-regulatory codes regarding the information and labeling of products and services	0	0	0
 GRI 417-3 Incidents of non-compliance concerning marketing communications			
Cases of noncompliance with regulations or self-regulatory codes governing marketing communications, including advertising, promotions, and sponsorships	0	0	0
 GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data			
A. Total number of substantiated complaints received regarding violations of customer privacy	0	0	0
B. Total number of reported customer data breaches, thefts, or leaks	0	0	0
 GRI 2-27 Compliance with laws and regulations			
Significant instances of noncompliance with laws and regulations	0	0	0

During the reporting periods, no incidents related to the reported GRI topics were recorded.



GLOSSARY

Materiality analysis: an analytical process aimed at identifying the ESG themes most relevant to the company.

Global Reporting Initiative (GRI): an international nonprofit organization established to define standards for reporting on organizations' sustainability performance.

SDGs (Sustainable Development Goals): 17 United Nations goals to be achieved by 2030. These goals serve as guidelines for contributing to global development, promoting human well-being, and protecting the environment.

Stakeholder engagement: a structured process of listening to and engaging in dialogue with stakeholders, which helps identify ESG priorities and improve business decisions.

VSME (Voluntary Sustainability Reporting Standard for SMEs): a European voluntary standard that guides SMEs in reporting ESG information in a simplified manner.



EUROTROL

WATER TREATMENT COMPONENTS

Eurotrol S.p.a. a Socio Unico

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