



one step ahead



SUSTAINABILITY REPORT

2025

Quality

Quality is the essence of the Product.
It is for us, for our customers and for all stakeholders.

We respect all the people with whom we interact and who contribute to the Value we produce.
Transparency, synthesis and concreteness are the guidelines of our communication.
We wish to convey our principles, aspirations and way of doing business in order to make the essence of our Product known.

The Direction



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Letter to stakeholders

Lidio Poian has embarked on a path of change towards sustainable industry.

This path aims to extend the attitude to excellence of mechanical processing towards new and more current business areas such as Green Economy, Business Continuity, Cyber Security, responsible business, inclusive environment.

Change can only be achieved through the involvement of people and a spirit of collaboration and cohesion among all internal and external resources.

Lidio Poian boasts a history spanning nearly a century—a history defined by relationships with the community, the local area, clients, suppliers, and the personnel who have contributed and continue to contribute to the company's operations.

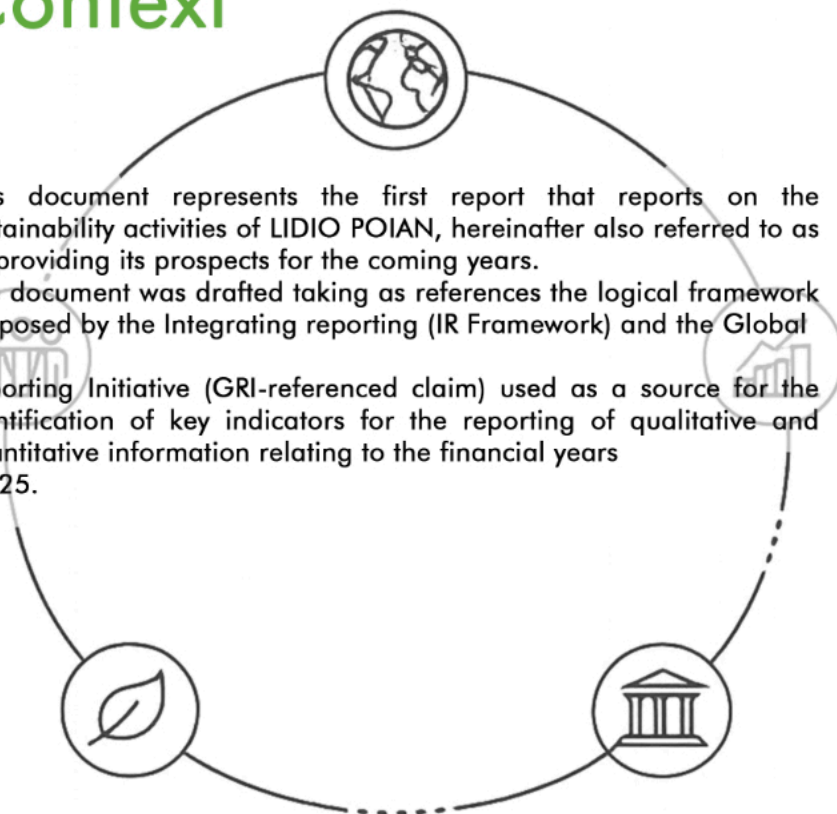
The driving force behind achieving ambitious goals is feeling part of this history.



Context

This document represents the first report that reports on the sustainability activities of LIDIO POIAN, hereinafter also referred to as LP, providing its prospects for the coming years.

The document was drafted taking as references the logical framework proposed by the Integrating reporting (IR Framework) and the Global Reporting Initiative (GRI-referenced claim) used as a source for the identification of key indicators for the reporting of qualitative and quantitative information relating to the financial years 2025.

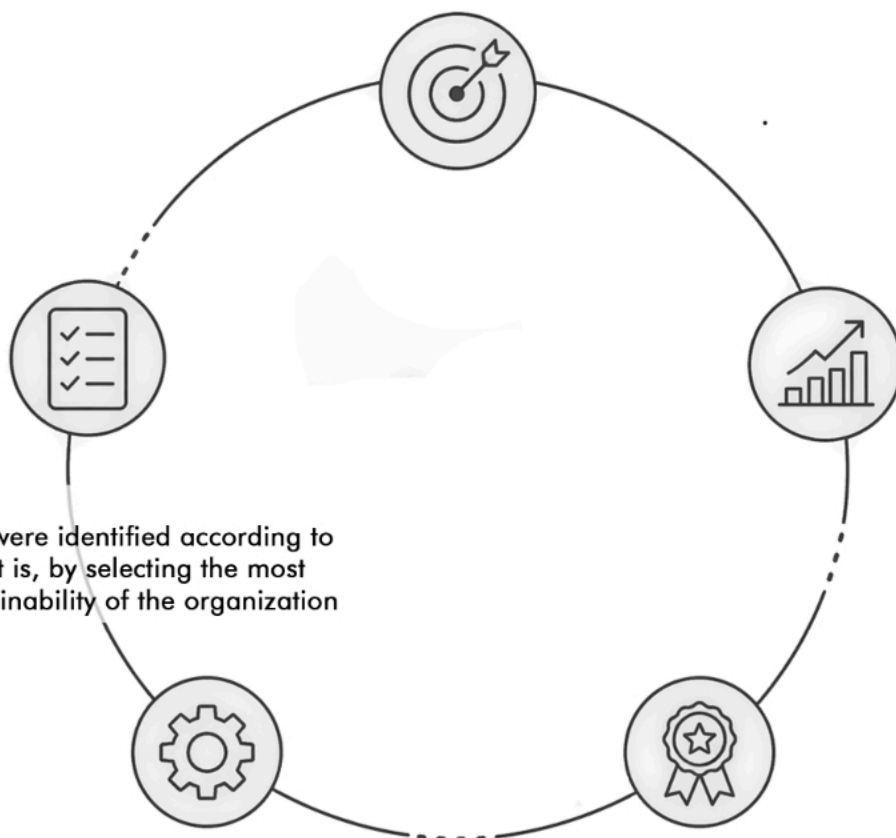


Drafting principles

The drafting principles therefore refer to the 7 elements that distinguish the IR Framework: strategy and orientation to the future, connection of the information reported, sharing with stakeholders, materiality, conciseness, reliability and completeness, coherence and compatibility.

Priorities

The contents of the document were identified according to the principle of materiality, that is, by selecting the most significant themes for the sustainability of the organization and the main stakeholders.



Materiality matrix

The materiality matrix is an essential and fundamental element for defining the basic principles of the LIDIO POIAN sustainability project.

It provides the perspectives and objectives on which the entire organization is committed to working in order to create Value that is consistent with the programs and sustainable over time.

The relevant dimensions concern the following macro-areas: People, Planet, Prosperity and Governance.

For these macro-areas, the themes that make up the materiality analysis have been identified:



Quality, safety and performance



Business continuity



Management of skills and talents



Cyber security



Responsible business conduct



Advanced technologies



Customer proximity



Climate change adaptation and mitigation



Working conditions, health and safety



Well-being, inclusion and equal opportunities



Sustainable supply chain



Digital transformation



Solid governance



Development of the territory and the community



Management of natural resources



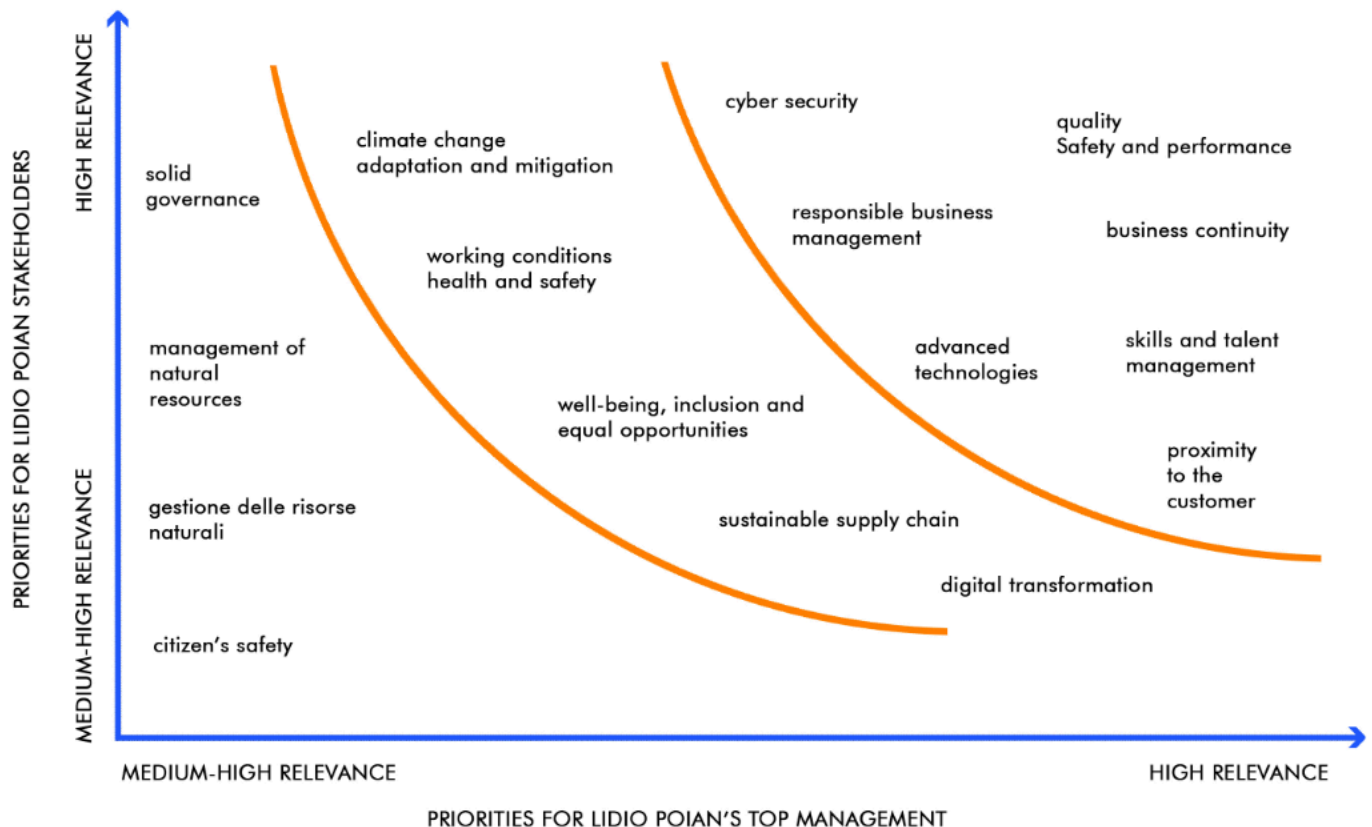
Citizen safety

The Sustainability project therefore leads to defining the policies, objectives, actions, human and economic resources with which LIDIO POIAN will pursue the creation of value.

The matrix

For Lidio Poian, priorities are the result of almost a century of relationships with the community and the territory, Customers and suppliers, the staff who have collaborated and who collaborate in company activities, the changing industrial context that has characterized these last years.

In addition to the historical values of excellence in the quality of mechanical processing, professionalism of the staff and development of the territory based on changing market situations, the values of Business Continuity, Cyber Security, Sustainability have been added, which have inevitably led the company to invest in green technologies, digitalization and data protection.



Focus on priorities

INTERNAL COMPANY FOCUS

In accordance with the management systems adopted by the Company, Customer satisfaction is measured. In addition to this, in the context in which the LP operates and following the analysis of the relevant internal and external interested parties, the following factors also determine the materiality matrix:

Market sector: micrometric precision mechanical processing in small batches. This sector requires cutting-edge machines and measuring instruments, proximity to the Customer as it often happens that the processes and related measurements are at the limit of technical and technological feasibility, cyber security as the finished parts with extreme tolerances are part of patented assemblies and/or systems and/or covered by industrial secrecy. Quality is a priority requirement intrinsic to the market sector thus characterized, while the management of skills and talents is necessary for the use of cutting-edge machines and equipment.

FOCUS OUTSIDE THE COMPANY:

Technical requirements of the various Customers: they determine the level of technology required for the execution and measurement of the finished products. For example, to place the priority on "advanced technologies", if a drawing requires a perpendicularity tolerance of $5\mu\text{m}$ on a bearing stop or on a milled surface, the technological requests for the execution and the relative measurement are specific and different from each other.

General conditions of the various contracts with Customers and suppliers: all general conditions of sale and supply require confidentiality of information. Therefore, Cyber Security is a Value for stakeholders. All contracts include stringent clauses on delivery dates, therefore Business Continuity is a substantial requirement for managing this Value of stakeholders.

Code of Ethics: Lidio Poian does business with Customers, Suppliers and Banks that have a code of ethics and specific anti-corruption clauses. It is a way of doing business born since the foundation of the LP in 1946. Therefore the ethical conduct of business, the code of ethics, the fight against modern slavery and conflict minerals are characteristics present in the DNA of Lidio Poian.

Cyber security: The main Customers of Lidio Poian are international players who design technologically advanced products (often covered by patents) and who operate in markets with international competitors. For these Clients, confidentiality is an essential requirement and for this reason it is also for the LP.

Skills and talents: In this sector characterized by workmanship and measurements at the limit of feasibility, during the execution of the contract an exchange of information occurs that cannot be foreseen "a priori" by the designer. This requires proximity to the Customer and technical personnel of Lidio Poian adequately trained to "stay close to the Customer". For this reason, the management of skills and talents takes on a priority character.

Organizational summary frame

Corporate identity

Vision, mission, values: three components that define the purpose on which our way of doing business is based. They represent the point of reference for all our actions and decisions.

Vision

Becoming the supplier of excellence for high-precision mechanical processing for its customers.

Mission

To operate in the high precision mechanics sector to satisfy customer requirements, becoming a strategic partner by providing technical skills and cutting-edge technology.

Strategy

The strategy consists in facing the unknowns of the future by counting on the preparation and professionalism of all its collaborators, with the will to always operate with respect and for the dignity of the person, for the good of the community and to promote the human, economic and technological progress of society.

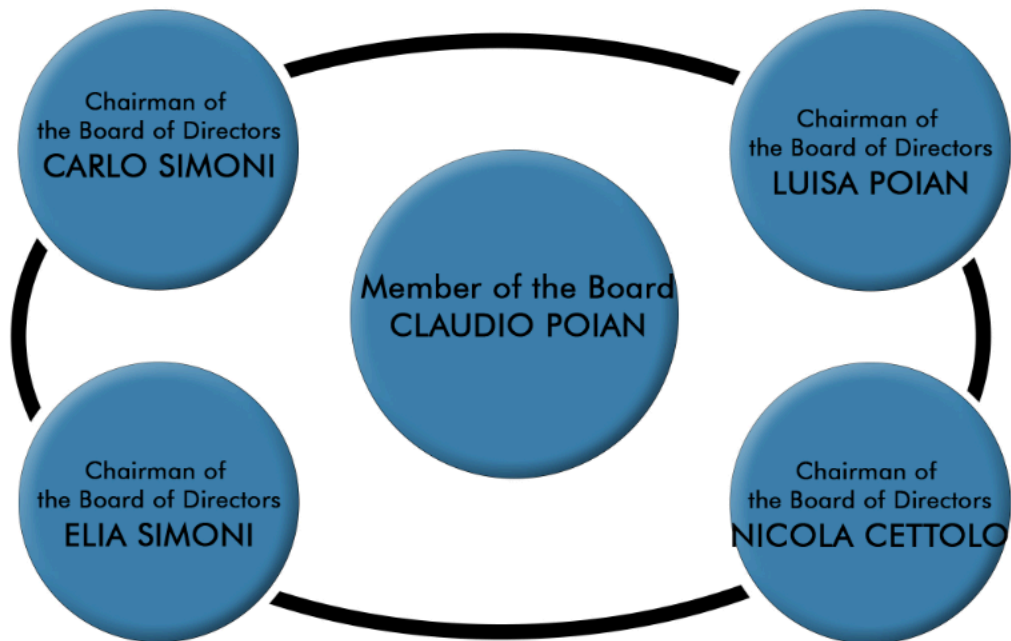
All this is reflected in the sustainable development pursued by Lidio Poian, made possible by developing the best technologies and human resources to maximize the benefits of the life cycle, and minimize economic, social and environmental costs.

Values

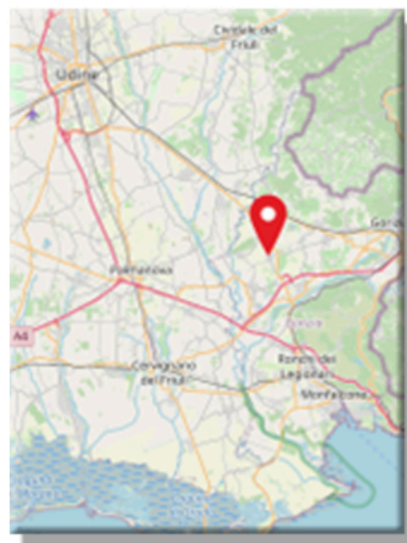
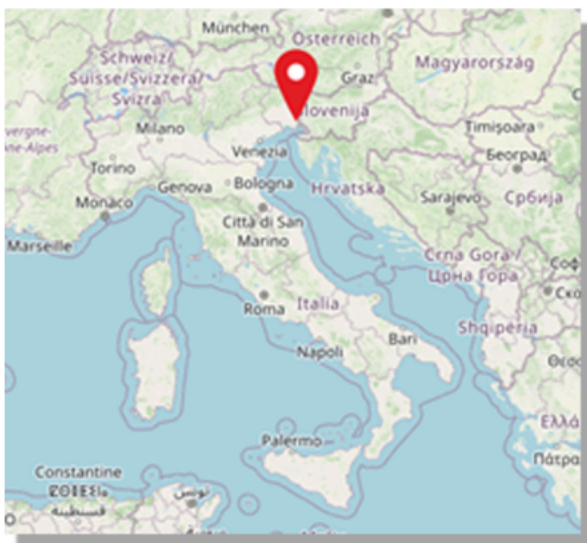
We believe in the centrality of people and their professional growth. For this reason, our values are the result of a thought shared with all the people who work there. People who make honesty and transparency the fundamental principles to respond quickly to market needs, with the aim of always producing excellent quality results.



Corporate structure diagram



Location



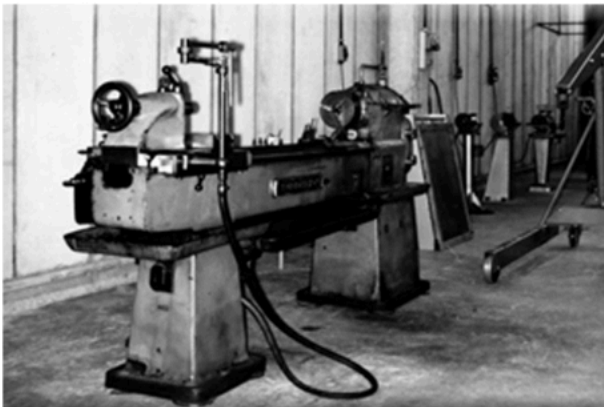
Precision mechanics since 1946



The date is October 26, 1946: Lidio Poian, founder of the company of the same name, manages to purchase the "FM SAFOP" lathe with which he begins his own artisan business in a space of just 16 square meters. After his professional studies, various work experiences, including employment as a turner in the Aeronautical Workshops of the Monfalcone Shipyards, the difficulties of the immediate post-war period and the resulting unemployment, it is the arrival at a definitive professional dimension.



In 1947 the craftsman begins to hire the first collaborators, reaching the entrepreneurial dimension. He becomes known locally for the creation of machines for woodworking and stone crushing, as well as providing special technical solutions such as hydraulic lifts for plows, an innovation in the agricultural sector of the time.



In 1955 the mechanical workshop is moved to the larger premises in Via Percoto, with the addition of new machine tools and the hiring of new collaborators.

In 1971, the current headquarters in via Nazario Sauro was built, and the children Claudio and Luisa joined the company management, taking care of production and administration respectively. The company thus took the name of "Lidio Poian & C. s.n.c. - Precision mechanical workshop" and quickly became one of the most qualified production companies specialized in the high-precision mechanical processing sector.



In 1995, the new technical and commercial challenges, which required cutting-edge technology, linked to the company's growth, made it necessary to increase the machine tool fleet and double the production area.



TODAY



In 2005, the third generation of the family took up the baton: the founder's grandchildren, Carlo and Elia, joined the company and led it to face the great challenge of the new industrial revolution: the digital revolution.



In 2006 LIDIO POIAN equipped itself with the first 5-axis milling machine, a milestone to completely update the milling department with the best technology, guaranteeing the customer an excellent service. Today the company has eight 5-axis milling centers.



In 2007 the company began collaborating with the LEONARDO plant in Nerviano on the Flir "Pirate" program, an infrared search and tracking system, producing the most complex mechanical components with precisions of less than 10 microns.



In 2008 the company was certified EN 9100, the globally recognized quality management standard for the aerospace sector.

New projects were not long in coming and in 2012 LIDIO POIAN was involved in the ESA "Exo Mars" space program, completely manufacturing the mechanical components of the "Drill Tool" for drilling the Martian soil.



In 2024, LIDIO POIAN completed the construction of its new facility, doubling the covered area to meet the demands of its key clients.

The new plant is the starting point for developing the factory digitalization and automation project for mechanical processing and related auxiliary systems.



Certification assets

Since 2010 the company is qualified according to the EN9100 Standard.

On 2015 LIDIO POIAN changed its name to LIDIO POIAN S.r.l. and qualified the system according to the ISO13485 Standard.

On 2022 LIDIO POIAN qualified the system according to the UNI EN ISO 3834-2 Standard (Extended quality requirements for fusion welding of metallic materials).

On 2024 LIDIO POIAN qualified the system according to the ISO/IEC 27001 Standard (requirements for an Information Security Management system).

Member of CISQ Federation



CERTIFIED MANAGEMENT SYSTEM
ISO 9001

Member of CISQ Federation



CERTIFIED MANAGEMENT SYSTEM
EN 9100

Member of CISQ Federation



CERTIFIED MANAGEMENT SYSTEM
EN ISO 13485

CERTIFIED
ISO 3834 -2



CERTIFIED
ISO/IEC 27001



Summary data



Production site with 2.500m2 covered area



Nr. 5 system certifications for quality



40 employees 34 men
6 women



Turnover: 5,76 Mio euro

Market sectors in which the company operates

medical

52%

aerospace

33%

racing

5%

general mechanics

10%

polymer extrusion

2%

Machine list

9 5-axis milling centers

+ 1 one pallet sistem

5 3-axis milling centers

4 CNC lathes

2 CNC grinding machines

1 grinding machine with C-axis

2 tangential grinding machines

3 wire EDM machines

2 laser markers

1 laser welding machine



Measuring machines

2

METROLOGY ROOMS

4

CMM measuring machines

2

roundness meters

2

roughness meters

1

profilometer

2

laser meter

2

optical meters

1

durometer

570 +
calibrated measuring
instruments





Flexibility

Innovation

Transparency

Human capital of experience and professionalism

Cutting-edge machines

Stable and validated production processes

Transparency in the results obtained

Environmental protection

Use of renewable sources, self-production of electricity, prevention of pollution, preference for waste recovery and promotion of corporate sensitivity



Protection of health and safety at work

Promotion of prevention and protection measures to protect workers

Business Model

LIDIO POIAN has been performing high-precision mechanical processing since 1946; in its continuous development, the company constantly equips itself with cutting-edge mechanical processing machines and has organized itself to offer a series of services (heat and surface treatments, welding, NDT controls, etc.) necessary for the supply of a complete product-service, in accordance with the reference regulations. The company's vision is a world in which the needs of the entire community in which we live and work are met in an eco-sustainable way.

The mission is to support the Customer in the design, development and manufacturing phases of high-precision mechanical parts with the aim of achieving and possibly improving the performance of the products themselves.

The strategy consists in facing the unknowns of the future by counting on the preparation and professionalism of all its collaborators, with the desire to always operate with respect and for the dignity of the person, for the good of the community and to promote the human, economic and technological progress of society.

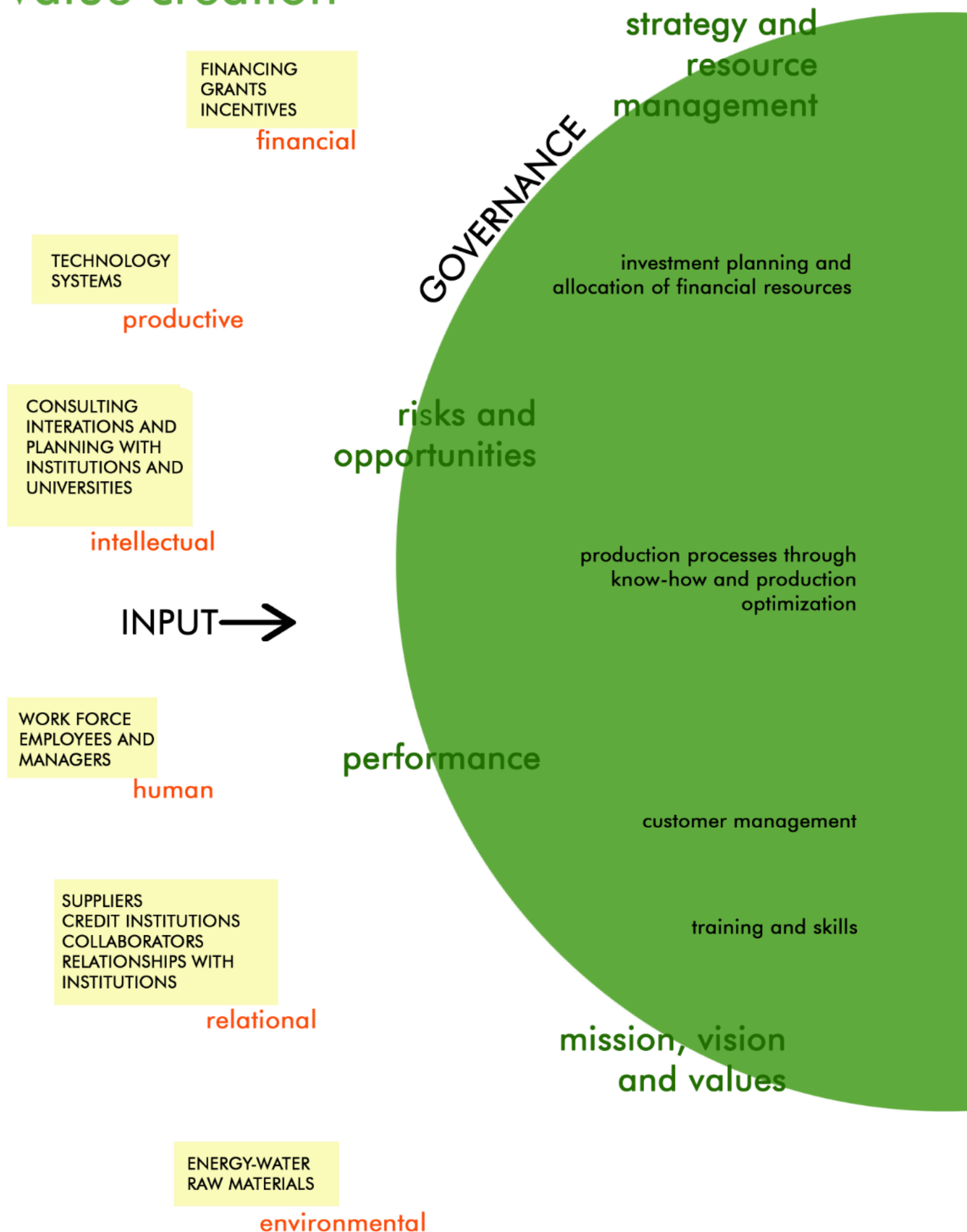
All this is reflected in the sustainable development pursued by Lidio Poian, made possible by developing the best technologies and human resources to maximize the benefits of the life cycle, and minimize economic, social and environmental costs.

The target markets are: aeronautical, aerospace, medical, racing, measurement instrumentation.

The type of production is for small or medium-sized batches, with tight tolerances (hundredths and microns).

The materials normally worked are carbon steels, stainless steels, titanium alloys, aluminum and nickel.

Value creation



OUTPUT →

Technical support
Precision machining
Dimensional inspection
Finished product with
heat and surface treatments

BUSINESS MARGINS
WAGES, CASH FLOW

financial

RESEARCH AND DEVELOPMENT FOR
INVESTMENTS IN INDUSTRY 4.0

productive

TECHNICAL PUBLICATIONS
RESEARCH CERTIFICATIONS

intellettuale

EMPLOYMENT
LOW TURNOVER
INCREASE IN SKILLS
SAFETY AT WORK
PREVENTION HEALTH

human

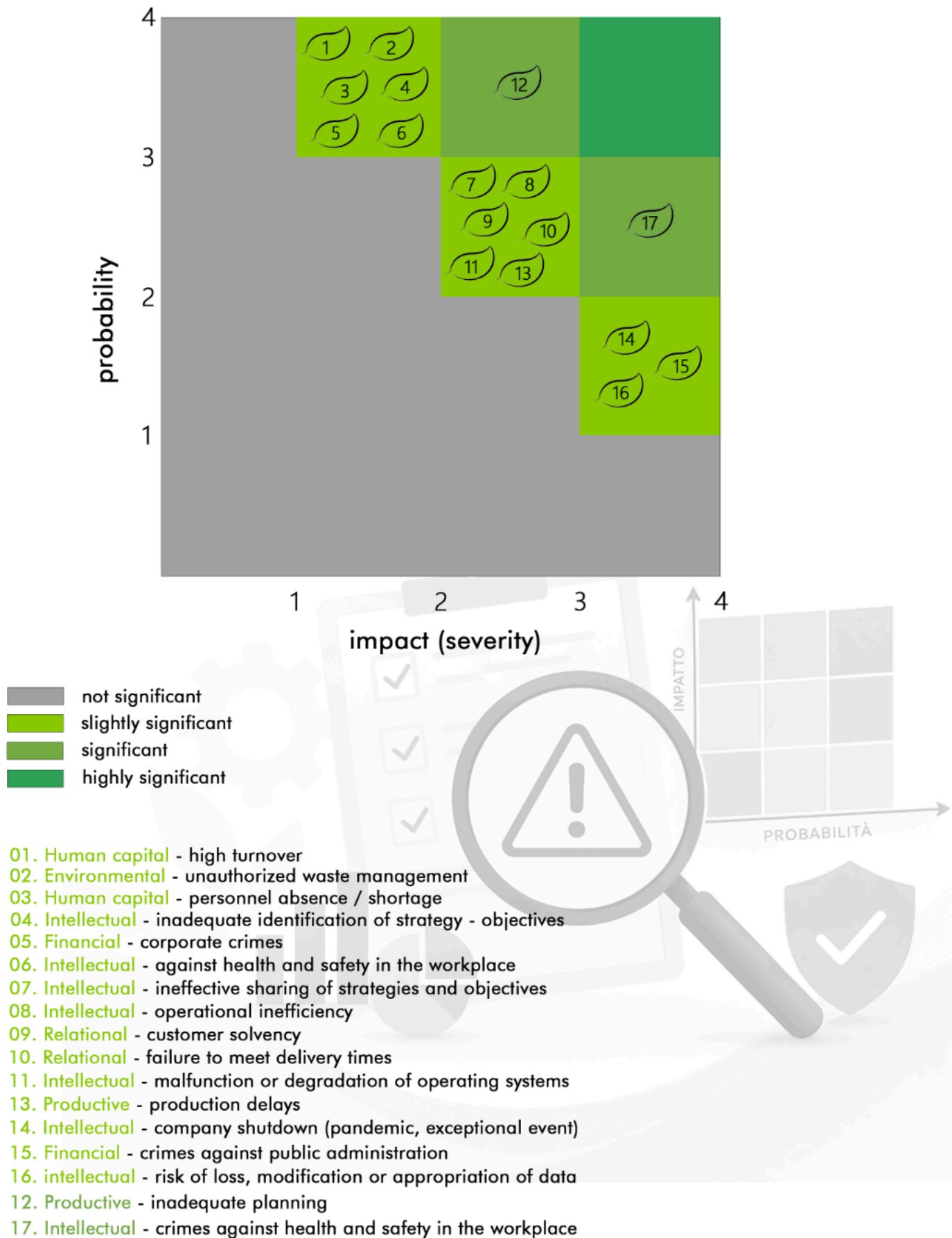
ACTIVITIES AND PRESENCE
IN THE TERRITORY
SUPPLIER AND CUSTOMER
LOYALTY

relational

EMISSIONS INTO
ATMOSPHERE
RESIDUES FROM
MANUFACTURING
CYCLE

environmental

Risk assessment



Management of significant risks

Risk n.12: inadequate planning

The type of product is highly variable as the LP operates for various market sectors (aeronautical, medical, racing), within the same sector the products may have different processes, different heat and surface treatments. In addition to all this, the production in small batches makes the entire production flow extremely variable.

In this context, production planning plays a central role in the organization of the LP.

A full-time engineer checks the progress of the work, plans the work to be carried out by loading the resources with both the load of orders and offers. Planning is feasible thanks to a precise estimate of the hours necessary to execute an order. The estimate is made during the offer phase and allows both the commitment of resources and the delivery date to be established with reasonable confidence.

In addition, Lidio Poian has implemented business continuity management (BCM) through internal procedures and recovery protocols in the event of unforeseen events that may affect planning.

Risk n.17: crimes against workplace health and safety

In addition to legal obligations, the company periodically organizes safety courses and monitors workplace behaviours on a daily basis.

The Green Cross and the Heinrich pyramid are reporting tools normally used in production plants.

In LP, safety is addressed with the active participation of everyone. Near misses are collected through questionnaires that are always available in the production area and filled out by the operators. The questionnaires are analysed and the operating procedures are updated accordingly to guarantee the highest possible level of safety for the worker.

From the initial stages of the project for the new production plant, the layout of the machines and systems was planned to ensure production efficiency with the constraint of maximum safety of operations and the health and well-being of the worker.

Each internal area can be reached by a lifting device, the plant does not interfere with any process operation, the environment is air conditioned to ensure a comfortable temperature for the operator and a constant one to achieve the micrometric tolerances of the processing.

Core Business

LIDIO POIAN Core Business is micrometric precision mechanical processing on small batches.

The production process is very varied and depends on the type of mechanical processing required.

The process begins with the purchase of the raw material which is normally available in plate or bar form in the material requested in the drawing (carbon steel, stainless steel, aluminum alloys, titanium alloys, nickel alloys, copper alloys, etc.).

The production process begins with cutting to size for subsequent mechanical processing.

Mechanical processing is divided into turning and/or milling, may require wire EDM and grinding.

Normally in the manufacturing process there are one or more heat treatments and surface finishing.

Precision mechanical processing with micrometric tolerances requires adequate measurement to validate the processes performed.

For this reason, LIDIO POIAN is equipped with two metrology rooms and a series of cutting-edge measuring instruments.

In almost 100 years of history, LIDIO POIAN has acquired an important wealth of technical knowledge ranging from the metallurgy of materials, to mechanical processing, welding, heat and surface treatments.

With system certifications, especially in the aerospace and medical fields, production processes have been integrated and aligned to give the entire production chain maximum reliability.

With the ISO/IEC 27001 Cyber Security certification, LIDIO POIAN wanted to align itself with the most current international standards on information security, as producing components with micrometric tolerances at the limit of feasibility and the relative size also means being able to guarantee Privacy and Security in the management of Customer projects and the subsequent implementation.

The main market sectors are aerospace, medical and racing.

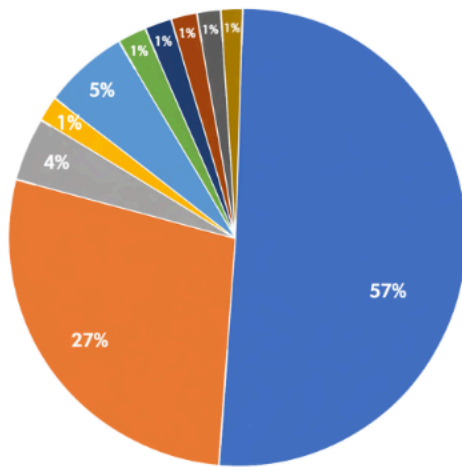
The markets are different but have in common the products with total traceability requirements, particular materials and micrometric manufacturing tolerances.

It happens that some solutions are transferable from one application to another, this increases the service provided to the Customer and places LIDIO POIAN on the level of partner.



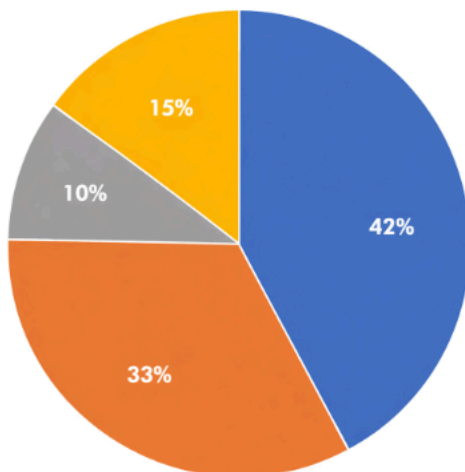
Focus on production

Percentage distribution of processed materials in 2025



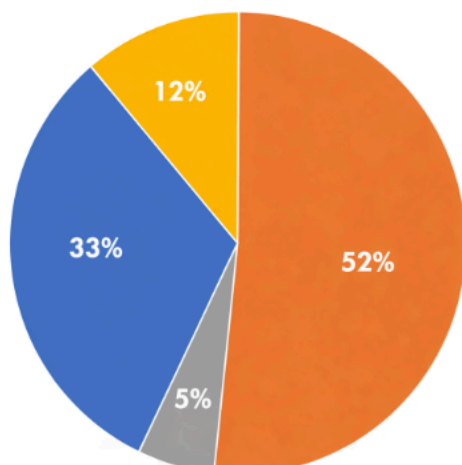
01. stainless steel	57%
02. aluminium alloys	27%
03. titanium alloys	4%
04. nickel alloys	1%
05. carbon steel	5%
06. copper alloys	1%
07. cobalt alloys	1%
08. molybdenum alloys	1%
09. tungsten alloys	1%
10. polymer materials	1%

Type of processing



01. milling	42%
02. turning	33%
03. wire EDM	10%
04. grinding	15%

market sectors on 2025



01. aerospace	33%
02. medical	52%
03. racing	5%
04. other	12%

An attitude to excellence that has lasted almost a century



Sustainability Plan: Strategic Summary

The most modern meaning of the concept of corporate sustainable development is manifested in the ability to create value in the long term through the defined rules of "good governance", that is, directing capital towards activities that not only generate added economic value, but are also useful to society and the territory to which they belong; in compliance with ethical, social, moral values and environmental preservation.

This is why in the following pages we underline and highlight the correlation between Capitals, referred to the UN sustainable development plan and our Material Themes, where each strategic priority lives on the creation of a competitive advantage to generate profitability, but at the same time creating a solid and supportive image for the construction of a healthy business over time.



healthy roots to build an ethical and sustainable business

Sustainable Development Goals

The 2030 Agenda for Sustainable Development adopted by all United Nations member states in 2015 provides a shared blueprint for peace and prosperity for people and the planet.

The project aims to achieve 17 Sustainable Development Goals (SDGs), well-defined and measurable objectives that represent the guidelines to be followed by all countries (both developed and developing).

Every year the United Nations draws up a report to monitor the development of the sustainability plan by measuring the progress of the 17 SDG objectives; this analysis proceeds in a cascade starting from the individual states, from the related government organizations, up to private organizations, following a sort of global value chain driven by large international organizations that drag companies from large to small with them.

Remodulating everything to the reality of LIDIO POIAN, it is possible to combine the three guidelines of the corporate sustainability policy with the SDGs as follows:

A Material, energy and digital infrastructures



B Materials Management and Recycling



C Materials Management and Recycling



The table highlights that the three Lidio Poian guidelines for sustainable development affect and improve SDGs 4, 5, 7, 8, 9, 11, 12 and 13.

SDG details



SDG 7 (sustainable energy) and 13 (climate change): the LP has implemented the transition to 100% grid electricity supply obtained entirely from renewable sources. The gas boiler plant was decommissioned in the second half of 2023. A photovoltaic system for self-production of 152 kWe was installed on production unit 1, while the second self-production plant of 83 kWe will come into operation on the second production unit.

The self-production target in terms of total installed power is 235 kWe, achieved on 2025.



SDG 8: sustainable growth. in the period 2023 – 2024, LP built the second production unit with a covered surface area of 1,320m², effectively doubling the covered production surface area. The second production unit is equipped with all the systems necessary to make the production environment comfortable.

In 2023, the roofing of production unit 1 was completed. The new roofing increased thermal insulation and allowed for significant energy efficiency measured in -30% of energy consumption for heating and air conditioning.

During the construction of the second production unit, the air conditioning system was planned for both unit 2 and unit 1, installing two twin heat pumps.

The increase in overall installed power and the planned purchase of new machines required the installation of a new energy infrastructure such as the medium voltage cabin.

The installation of the air conditioning system in the two production plants makes the production environment more comfortable throughout the year and allows mechanical processing at a constant room temperature, an important requirement in the case of processing with micrometric tolerances.



SDG 9: Industry, Innovation and Infrastructure. LP has made significant investments not only in the field of infrastructure but also in production machinery and equipment. In 2023, a new latest-generation 5-axis milling machine was purchased, which increases the potential for workable hours by 12%. The continuous improvement project regarding tool management required an investment in new hardware and software that will allow a 25% optimization of annual tool consumption.

To align with international standards in terms of cyber security, LP has achieved the ISO/IEC 27001 "Cyber security" certification, which required significant investments in both hardware and software.

The digitalization process to strengthen the digital structure continues with the networking of CNC machines, going from 20% in 2021 to 35% in 2023. 27% of the turnover is invested in these new technologies.



SDG 12: for sustainable production, LP has implemented various projects. 100% recycling of scraps.

Mechanical processing for chip removal generates processing scraps.

The materials processed by LP are many but all can be considered "noble": carbon steel, stainless steel, titanium alloys, nickel alloys, molybdenum alloys, copper alloys.

LP treats scraps separately and resells them to companies in the sector that deal with materials that subsequently re-enter the production cycle of the raw material in full. 100% reuse of packaging material, use of recycled materials. LP reuses the packaging materials that accompany the goods received. For the purchase of accessory and service materials, the company prefers recycled solutions.



SDG 6: for the objective of sustainable water management, the company has organized itself for the reuse of both process emulsified water and that deriving from processing waste. On an annual basis, the emulsified water is replaced and disposed of. A project is underway to reduce the annual volume of disposed emulsified water from 10,000 liters/year to 5,000 liters/year. A completed project concerns the treatment of condensation resulting from the compressed air production process.

The condensation is treated to obtain the separation of the water (which is reused in the process) from the oil which is disposed of.



SDG 10: to reduce inequalities, the LP implements modern slavery and conflict minerals policies; each commercial transaction (both purchases and sales) is based on the company's code of ethics. With a view to inclusion, the company employs a political refugee as a general worker.



SDG 3: LP has installed two twin air conditioning systems in production environments with a dual purpose: to improve both the health and comfort of operators and the precision of mechanical processing.

To increase awareness of operating safely in every situation, LP provides 20 hours/person of specific external training on health and safety annually.

In terms of reporting on safety issues, the green cross and the Heinrich pyramid are displayed in the production plant with daily updates.



SDG 4: For LP, training and technical updating are a priority. Each year, 1,329 hours of external training and 2,600 hours of internal training are provided on technical, technological and relational topics. As for school-work training, LP welcomes 4 interns per year with the aim of integrating school training by attending production processes.



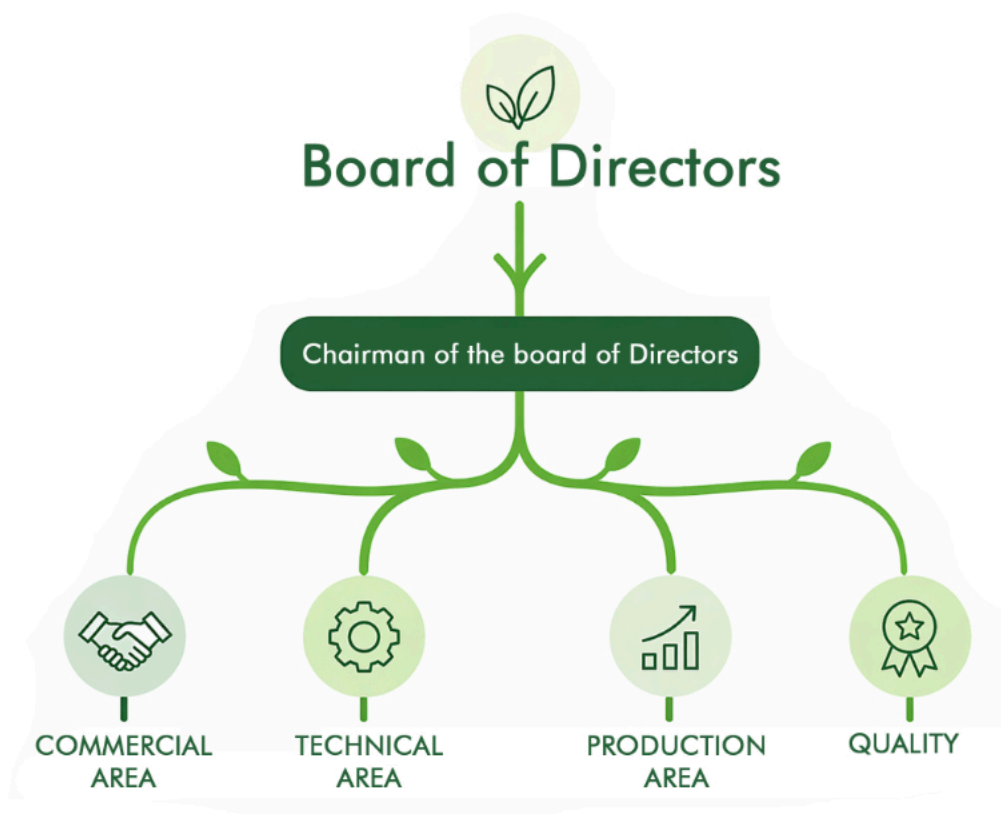
SDG 5: For LP, gender equality and equal opportunities are a sensitive issue. The current President of the Board of Directors Luisa Poian promotes the reduction of the gender gap and the female presence has increased to 16% compared to 9% in 2022. The share of "young people" under 30 remains stable at around 24%, while the share of political refugees has increased from 0% to 3%.



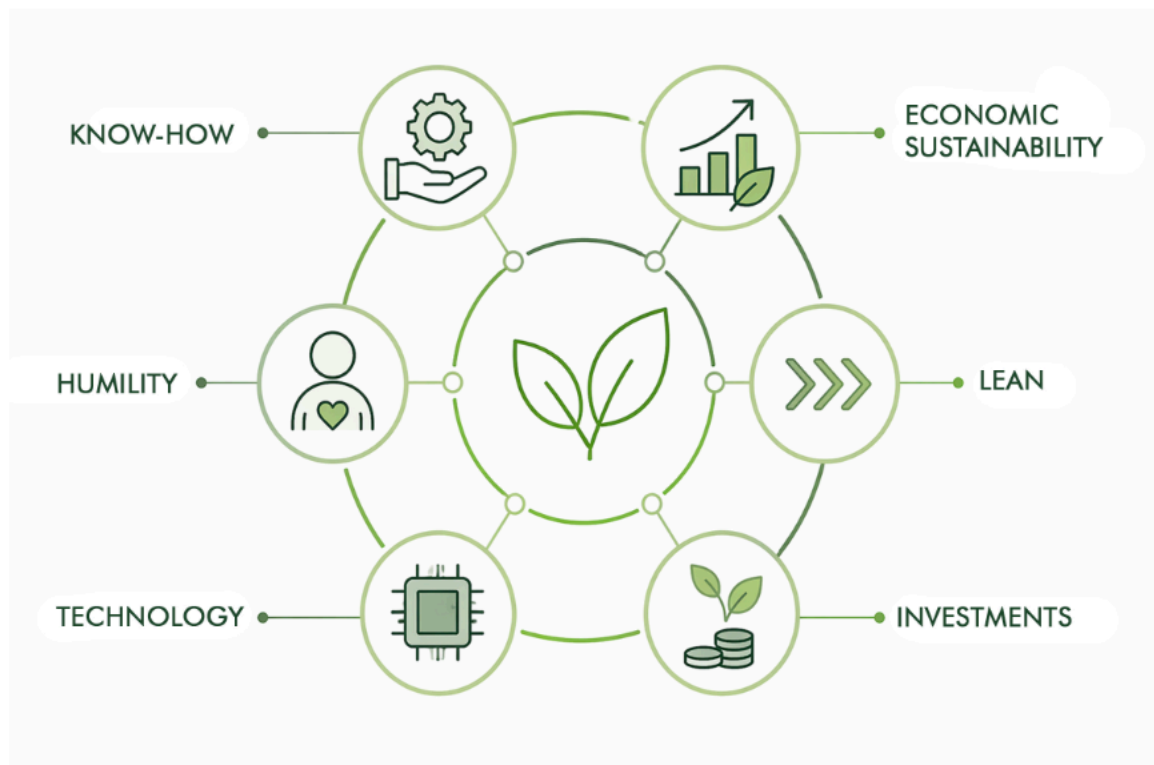
SDG 11 (sustainable communities): The LP makes resources available to the territory and local associations such as ONLUS, PRO LOCO, sports and cultural associations.

Organization

The will of the company leadership is to guarantee autonomy to the individual functions with a collaborative and organized system aimed at achieving excellence in mechanical processing.



Topic 1 - The principles of governance



KNOW-HOW

increasing experience to consolidate knowledge. 80 years of experience, the company was founded in 1946.

HUMILITY

the LP is based on the experience of three generations and invests in innovation. Humble attitude towards innovation and the possibility of learning.

ECONOMIC SUSTAINABILITY

growth of skills to be part of a niche market characterized by processing with micrometric tolerances.

LEAN

horizontal organizational model in which widespread knowledge is the basis of collaboration between functions.
nr. 1,329 hours of external training, nr. 2,600 hours of internal training; nr. 4 interns per year.

TECHNOLOGY

nr. 8 5-axis milling machines; nr. 3 turning centers; nr. 2 tangential grinding machines, nr. 3 universal grinding machines; nr. 3 EDM; nr. 2 laser marking machines, nr. 1 laser welding machine, nr. 2 metrology rooms with nr. 4 CMMs and more than 570 calibrated tools.

5-axis milling department: purchase of 4 new HERMLE milling machines between 2019 and 2023; OKAMOTO tangential grinding in 2018; STUDER C-axis CNC grinding in 2019; no. 2 OKUMA turning centers between 2018 and 2020; automatic measuring machines Zeiss 2022, Wenzel 2020 these in addition to the CMMs already present.

INVESTMENTS

27% of turnover is invested in new technologies
Target 2030: to keep the share above 20%.

Company Policies

-  The commitment of all employees to respect the principles expressed in their Company Policy.
-  The integration of Management Systems (Quality, Environment, Safety) and the related organizational model resulting from the certification assets obtained.
-  The processes carried out within the company that are consistent, planned, documented and aimed at achieving company objectives.
-  Company objectives based on compliance with the legal and regulatory provisions in force in the countries in which LIDIO POIAN operates and the ability to strengthen its image and reputation on the market, in compliance with contractual requirements.
-  Enhancement of internal resources as an increase in skills and the dignity of being a worker.

LIDIO POIAN will favor collaborative relationships with those who demonstrate respect for the aforementioned principles. Thanks to systematic analysis and evaluation activities, LIDIO POIAN establishes actions necessary for continuous improvement, in alignment with the planned sustainable objectives.

The Management ensures all Process Managers the resources necessary to achieve this Policy.



Code of Ethics

The Code of Ethics sets out the principles and values that LIDIO POIAN intends to affirm and pursue in the execution of its business, considering ethical behavior as one of the primary points of reference for its activities and management choices, in the absolute belief that the objective of achieving particular interests should not justify conduct that is not in line with ethical principles and with current laws and regulations.

In carrying out their work duties, each employee must refrain from carrying out activities that are not carried out in the interest of LIDIO POIAN that may be in conflict of interest, even if only potential, with LIDIO POIAN.

LIDIO POIAN will not start or continue any relationship with anyone who shows that they do not want to respect the aforementioned principles.



Digital Infrastructures

HUMAN-CENTRICITY

LP production system includes machines with a high level of automation and auxiliary machines to facilitate the operators' activities. The new infrastructures combine the safety and well-being of the staff with production efficiency.

SUSTAINABILITY

LP production system includes machines with a high level of automation and auxiliary machines to facilitate the operators' activities. The new infrastructures combine the safety and well-being of the staff with production efficiency.

RESILIENCE

Ability to react to sudden changes, even traumatic ones, without suffering permanent consequences. Business continuity protocols, disaster recovery, information security. ISO/IEC 27001 certification and business continuity protocols.



FLEXIBILITY

Flexible production capacity and processes. Remove from "commercial" onwards. By type of processing, the LP has a redundant machine park to share programs, maintenance and spare parts.

The auxiliary systems (compressed air, emulsified water, power supply) also have the necessary redundancies to make production flexible.

New transition

4.0 → 5.0

Topic 2, social



PERSON ATTENTION SENSITIVITY TO MODERN SLAVERY AND CONFLICT MINERALS

training for health and safety:

- near miss
- DPI
- GREEN CROSS
- HEINRICH PIRAMID



DIVERSITY AND EQUAL OPORTUNITIES

Gender-gap	M 85% F 15%	M 82% F 18%
U30	25%	20%
Interns / years	4	8
Everage years	38	
Political refugees	3%	3%

2030 →

		2022	2023	2024	2025
Employee diversity by age group	Under 30	25%	24%	28%	24%
	30-50	50%	58%	52%	55%
	Over 50	25%	18%	20%	21%
Employee diversity by gender	M	91%	85%	85%	87%
	F	9%	15%	15%	13%

RELATIONS WITH TERRITORY AND SOCIAL IMPACT

Employees living within a radius of 35km

Employees who live in the same town as the Company

100%
31%

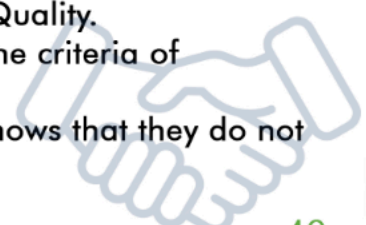
RELATIONSHIP WITH CUSTOMERS AND SUPPLIERS

Responsible business conduct is one of the LP's priorities.

The basis of commercial relationships is consistent with the code of ethics, the general supply conditions, the environmental policies, Modern Slavery and Quality.

On these bases, relationships are developed that are regulated by the criteria of transparency and reciprocity.

The LP will not start or continue any relationship with anyone who shows that they do not want to respect the aforementioned principles.



Topic 3, environment

Circular economy today



Circular economy today: activities



OIL COLLECTION

LP has created a project to recover condensation water resulting from the compressed air production process. The condensation is separated from the oil using a system that separates the condensation by gravity and appropriate filtering stations.

The water recovered from the compressor room re-enters the process while the separated oil is disposed of.



PROCESSING WASTE

Mechanical processing for chip removal generates processing waste. The materials processed by LP are numerous but all can be considered "noble": carbon steel, stainless steel, titanium alloys, nickel alloys, molybdenum alloys, copper alloys. LP treats the waste separately and resells it to companies in the sector that process materials that subsequently re-enter the production cycle of the raw material in their entirety. 100% recovery of processing waste.



EMULSIFIED WATER

mechanical processing requires a lubricating-cooling liquid that is obtained by mixing water with the lubricant.

All machines provide for the total recovery of the liquid used while a special system provides only the make-up water. About once a year the emulsified water is completely replaced and disposed of as waste. This amounts to 10,000 liters/year. A project is currently being studied to reduce this value to 5,000 liters/year by 2026.

100% recycling of emulsified process water

Even the chips coming out of mechanical processing contain a portion of coolant. LP provides for the separation of the liquid for subsequent reuse while the scraps are dry disposed.



ENERGY EFFICIENCY PLAN

LP has trained two internal engineers with previous experience in the energy field for the role of energy manager.

The efficiency programs necessarily include a period of consumption mapping, an analysis to identify possible interventions and achievable efficiency targets, the implementation of the efficiency interventions, the measurement of consumption and their comparison with the situation prior to the interventions in order to evaluate the results and establish new objectives.





NEW PRODUCTION UNITS

2023 and 2024 are exceptional years in the sense that the construction of the new production unit (which effectively doubles the covered surface area) has required significant resources that will not be repeated in the years to come. The redefinition of the production layout affects the process dynamics and consequently energy consumption. In particular, reference is made to the two twin heat pumps installed for the air conditioning of the two production units. Their installed power and the forecast of new machines has required the construction of the new medium voltage cabin. It is therefore a question of establishing the baseline following the 2025 consumption mapping in order to establish a correct "zero reference". 2026 will be the year of assessments, decisions on efficiency interventions and their implementation. The second half of 2026 and the first half of 2027 form the period of observation and measurement of the energy consumption improved. In July 2027, the evaluation of the results will be carried out and the new interventions to improve energy consumption will be established.



AIR CONDITIONING OF PRODUCTION UNITS

The second production unit was planned with an air conditioning system, during the design phase LP decided to add a twin system to also air condition production unit 1. The heating system with gas boiler serving production unit 1 was decommissioned. The air conditioning of the production units using heat pumps requires electricity and completes the energy transition process towards 100% electricity with grid supply that guarantees production with 100% from renewable sources.

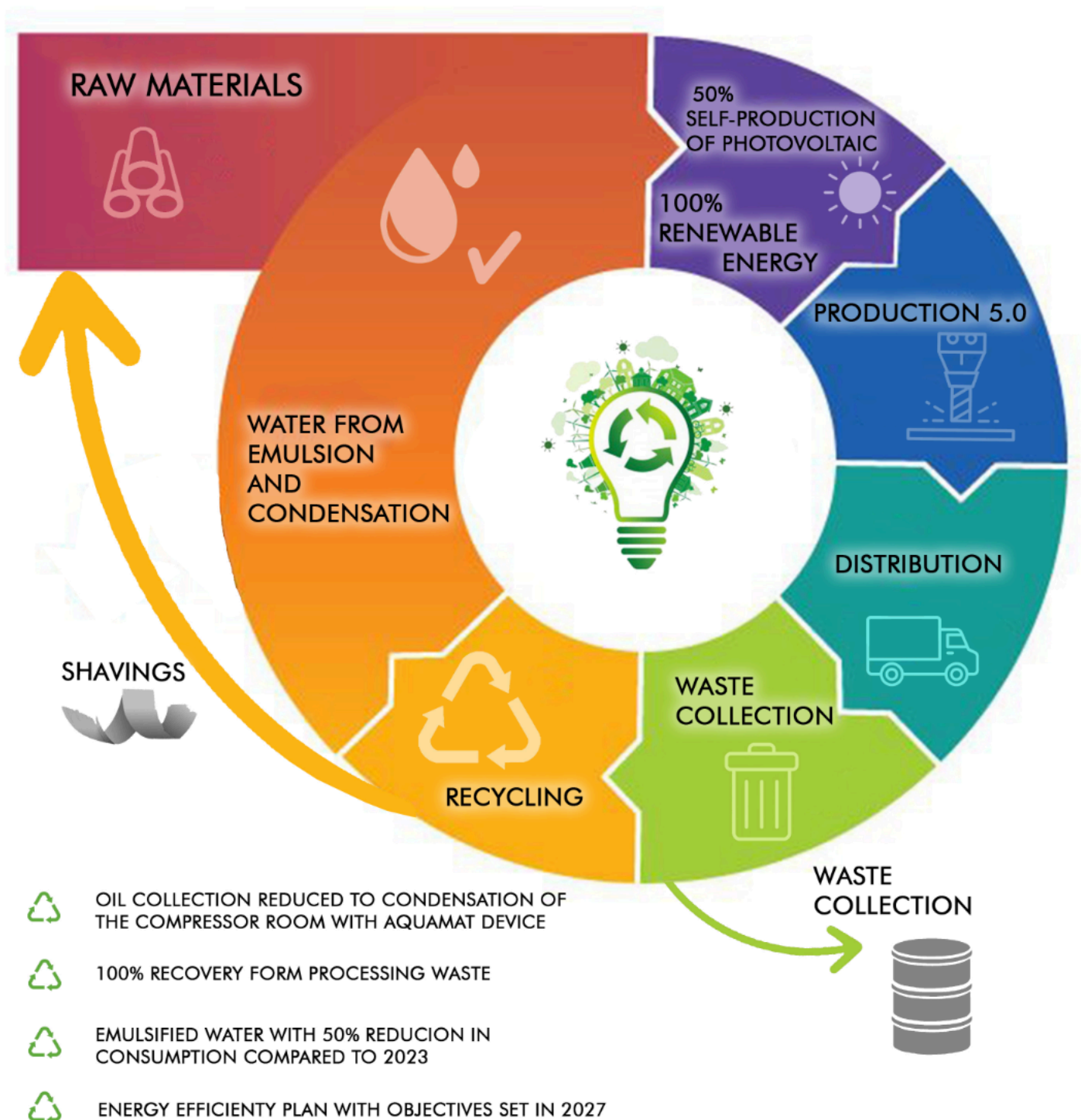


SELF PRODUCTION WITH PHOTOVOLTAIC

A photovoltaic system for self-production of 152 kWe was installed in 2023 on production unit 1, while the second self-production system of 83 kWe will come into operation at the beginning of 2025 on the second production unit. The self-production target in terms of total installed power is 235 kWe to be achieved by the first quarter of 2025.

Phase 1: 152 kWe (year 2023); phase 2: 83 kWe (expected beginning of 2025) for a total of 235 kWe achieved on 2025.

Circular economy on 2030





Carbon footprint



The “CO₂ equivalent” is essential for comparing the climate impact of different greenhouse gases. This measurement helps determine how much these elements contribute to global warming based on their global warming potential (GWP coefficient that allows the calculation of the CO₂ equivalent).

The climate impacts of greenhouse gases such as methane (CH₄), nitrous oxide (N₂O) and fluorinated gases (F-gases) are significant due to their high GWP, although they are emitted in smaller quantities than CO₂.

The values used in the calculation of the CO₂ equivalent in this report are as follows:

Greenhouse gases	Conversion factor for calculating CO ₂ equivalent
Carbon dioxide (CO ₂)	1
Methane (CH ₄)	2,2 kg CO ₂ /m ³
Automotive diesel	2,7 kg CO ₂ /lt

Scope 1 emissions are direct emissions that arise from sources that a company controls or is responsible for.

Scope 2 emissions are indirect emissions that arise from the use of energy produced outside the company but consumed within it.

Finally, Scope 3 emissions include all other indirect emissions along a company’s value chain. The Greenhouse Gas (GHG) Protocol requires companies to account for all Scope 1 and Scope 2 emissions, while accounting for Scope 3 emissions is optional.

In this report, Scope 1 and Scope 2 emissions have been calculated.

CO _{2e} [kg] / year	Scope 1	Scope 2	Carbon foot Print (1+2)
2022	25.501	11.055	36.555
2023	19.269	0	19.269
2024	17.464	0	17.464
2025	11.260	0	11.260

Lidio Poian has a series of projects underway to reduce its Carbon Foot Print:

- Maintaining electricity supply from the grid with 100% renewable production.
- Continuing with the energy efficiency program that includes the mapping of consumption during 2025 and the formulation of efficiency interventions to be completed by 2026.
- Continuing with the energy efficiency program that includes the mapping of consumption during 2025 and the formulation of efficiency interventions to be completed by 2026.

Carbon Foot Print (Scope 1 + Scope2) = 11.260 kg CO_{2e}.

Material topics



ADVANCE TECHNOLOGIES

Micrometric precision mechanical processes require cutting-edge machines and measuring instruments.

The processes and related measurements are at the limit of technical and technological feasibility and require closeness to the Customer.

CYBER SECURITY

Finished parts with extreme tolerances are part of patented assemblies and/or systems and/or covered by industrial secrecy. This confidential information must be protected with a certified Cyber Security System ISO/IEC 27001.

QUALITY

Quality is a priority requirement intrinsic to the market sector characterized in this way while the management of skills and talents is necessary for the use of cutting-edge machines and equipment.

RESPONSIBLE BUSINESS MANAGEMENT

Lidio Poian does business with Customers, Suppliers and Banks that have a code of ethics and specific anti-corruption clauses. It is a way of doing business born since the foundation of the LP in 1946. The ethical conduct of business, the related code of ethics, the fight against modern slavery and conflict minerals are characteristics present in the DNA of Lidio Poian.

Material topics description

CORPORATE STRUCTURE

LEAN organization oriented to guiding principles of Lean Manufacturing.

GOVERNANCE MODEL

Active reception of the Customer's values; investments in the best available technology; investments in the training of human resources.

GENERATIONAL TRANSITION

LP has completed the third generational transition: from the founder Lidio to his children Claudio and Luisa and his grandchildren Carlo and Elia.

COMMERCIAL DEVELOPMENT

Commercial consolidation and new markets, commercial penetration in consolidated sectors, actions and market research activities also in new sectors.

QUALITY AND TECHNOLOGICAL INNOVATION

Quality in processing and measurement, innovation for machines and tools; design and experimentation, cutting-edge machines for precision mechanical processing, feasibility studies and investment plans.

EFFICIENCY

Data collection of processing processes, analysis and measurement.

HUMAN CAPITAL

Improvement of workers' skills and well-being; training courses, incentive plans and welfare plans.

HEALTH AND SAFETY

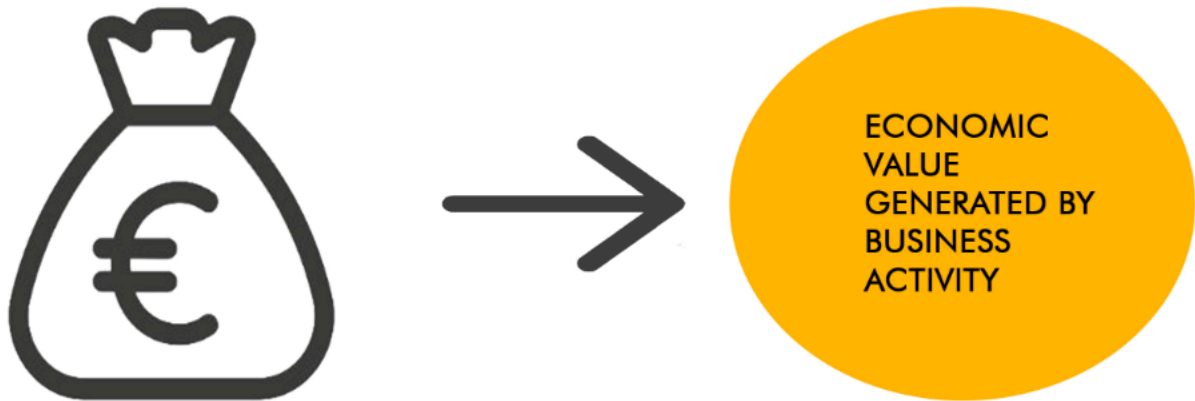
machine and software updates, workplace monitoring, green cross and Heinrich pyramid, staff awareness.

ECONOMIC AND FINANCIAL PERFORMANCE

Maintaining economic-financial balance, controlling inventory and sales margins, monitoring operating profitability with priority in investing in new technologies.



Financial capital



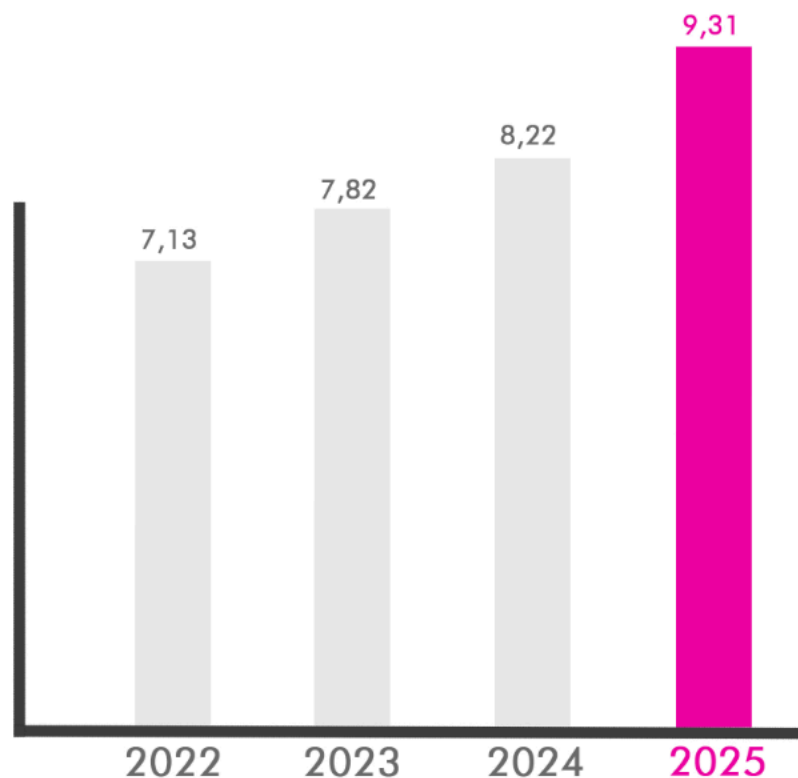
The correct management of financial capital is essential to guarantee the continuity and sustainability of the business.

Economic sustainability depends on the effective management of financial capital and debt capital.

If it is true that the economic value generated by business activity represents the central element for a business entity, it is equally true that the "creation of value" must also generate a positive impact on all the people who experience the company, on those who relate to the company and on the territory in which the company operates.

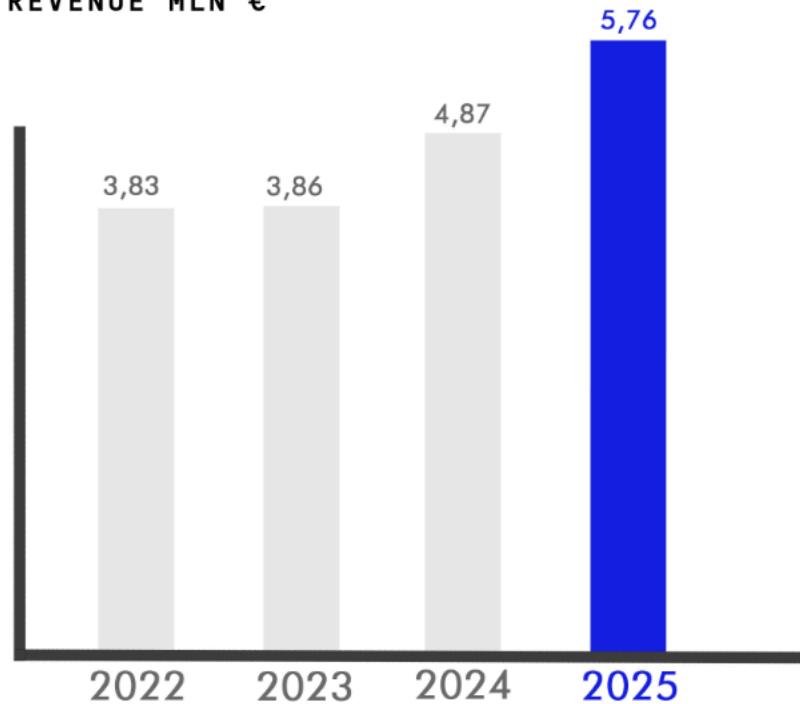


ASSETS - MLN €



Economic value generated and distributed

SALES REVENUE MLN €



the company's economic result is partly used to finance individual SDG projects. For SDG details, refer to the dedicated pages.



Material, energy and digital infrastructures



Materials Management and Recycling



Human Resources, Training and Social Impact



Productive capital

EFFICIENCY AND TECHNOLOGICAL INNOVATION

STRATEGIC PRIORITIES

In all our business processes we believe that the application of innovative technologies for production systems, network management and the application of organizational models are essential resources to promote truly sustainable business development.

The 2024 operational investments included a new 5-axis milling machine to make production more efficient and flexible, new equipment to simplify personnel operations, and new software to simplify tool management and process operations.



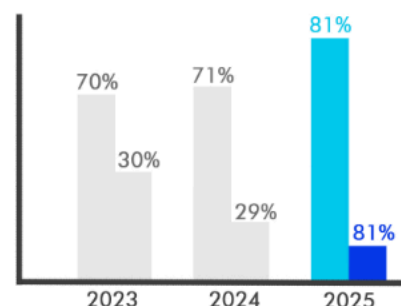
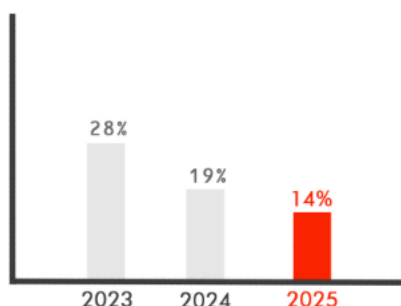
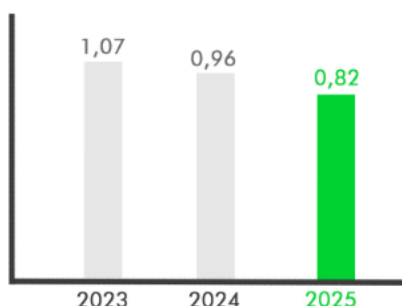
Operative investments
mln €
machinery - equipment
and software



Operating investments
/ Turnover ratio



% investments
● machinery and equipment
● software



Operational investments linked to the production process include the Hermle HS-Flex pallet system paired with the Hermle C42 machine and a new Nakamura 5-axis multitasking lathe. This will enable an increase in available machine hours (+10%) and a streamlining of process logistics.

A strategic investment was made in tool management software, which will enable us to integrate tool selection during the CAM phase with workshop tool availability and the procurement of high-turnover tools, as well as manage the tool inventory.

The expected cost reduction resulting from improved tool management is 25%.

Achieving ISO/IEC 27001 certification required the purchase of a new server, supporting server hardware, and software dedicated to data control and protection.

This strategic investment has significantly mitigated information security risks and provided an opportunity to redefine the company's digital architecture, particularly in light of the upcoming completion of the new production facility, which includes a dedicated server room.

Intellectual capital

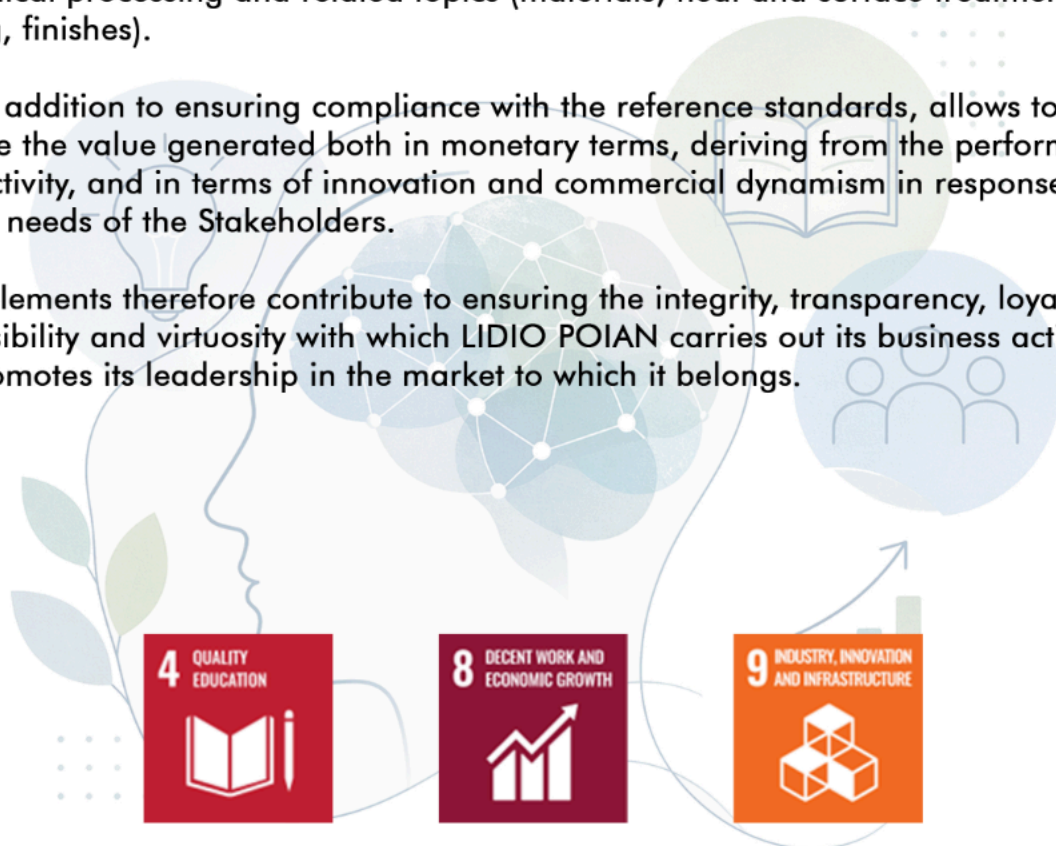
STRATEGIC PRIORITIES

The intangible assets, the value of knowledge and the skills that LIDIO POIAN has built and developed in almost 100 years of activity, are the intellectual capital that manifests itself in the form of regulations, procedures and operational management and governance systems.

Numerous research and innovation activities are carried out in the field of processes and products, as well as the commitment to training and disseminating the culture of mechanical processing and related topics (materials, heat and surface treatments, welding, finishes).

This, in addition to ensuring compliance with the reference standards, allows to optimize the value generated both in monetary terms, deriving from the performance of its activity, and in terms of innovation and commercial dynamism in response to the specific needs of the Stakeholders.

These elements therefore contribute to ensuring the integrity, transparency, loyalty, responsibility and virtuosity with which LIDIO POIAN carries out its business activities and promotes its leadership in the market to which it belongs.



Digital investments 2025:

80.000€ SOFTWARE

50.000€ HARDWARE

Internships

LP's commitment for the near future is to make its organizational structure more efficient by integrating quality, environmental and safety systems at all company levels.

The merger in a single perspective will allow to optimize the business processes by creating operational integration and synergy between the parties.

in this framework, LP periodically includes high school interns in order to train them and integrate them into the organization.



10 INTERNS FROM 2021 TO 2025

interns on 2025: 6

high schools PCTO

**"TOGETHER, WE LEARN AND
BUILD SUSTAINABLE VALUE"**



Human capital

STRATEGIC PRIORITIES

Dialogue and listening activities, information sharing, continuous discussion on topics and strategies are essential moments in the involvement of employees and in their professional growth; this is the antechamber of a methodical work of valorization for those professional profiles that, due to their ability, sense of belonging and spirit of initiative, will be able to generate that unique corporate heritage in ensuring continuity of role and function, basing it on the same values and principles inherent in the cultural and generational background.

Learning is the driving force for the construction of a periodic and scheduled training path that aims, at a local and global level, to have every worker physically or virtually participate in educational and training experiences throughout their corporate life cycle. Obtaining a stimulating and motivating work environment in which the culture of safety, health and prevention also play a primary role and where everyone feels committed to giving the right support and maximum contribution to achieving the set objectives.

Strengthening employee motivation and commitment to achieving objectives are important to maintain a unitary and shared corporate vision.



Training for worker health and safety is one of the main priorities of the LP.
On this topic, approximately 100 hours of external training are provided each year.

For the entire production process, risk analysis was performed and safety protocols were produced for each department and each machine.

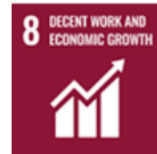
The movement of loads is facilitated by lifting and transport equipment; in the new production unit, the entire production area is served by overhead cranes.
All lifting and transport equipment is annually checked and its residual life is monitored. All lifting accessories are certified and annually checked.

All operators are equipped with special individual production devices.
Reporting is managed through Green Cross, Heinrich pyramid and "Near Miss" registration.

"Near misses" are collected through questionnaires that are always available in the production area and filled out by operators. The questionnaires are analyzed and managed with the necessary actions to mitigate the risk of accident.



Safety aspects



Worker training and safety with the provision of over 100 hours of external training per year.



Specific risk analysis for each machine resource.



The movement of loads is facilitated by lifting and transport equipment, in the new production unit the entire production area is served by overhead cranes. All lifting and transport equipment is checked annually and its residual life is monitored.



Provision of personnel with all the protection and safety devices necessary to carry out operations in the company.



Each near miss corresponds to an action to mitigate the risk of an accident. Near misses are collected via questionnaires that are always available in the production area and filled out by the operators. the questionnaires are analyzed and managed with the actions necessary to mitigate the risk of an accident.
On 2025, no accidents or near misses were recorded.

GREEN CROSS

MESE

1	2	3				
4	5	6				
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
	31					

GIORNI SENZA INFORTUNI

MESE

Gen	Feb	Mar	Apr	Mag	Giu	Lug	Ago	Set	Ott	Nov	Dic
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

INFORTUNI

HEINRICH PYRAMID



Human resources



2024 2025

		2024	2025
NEW HIRES		6	2
NEW HIRE RATE		17%	5%
HIRED BY AGE GROUP	UNDER 30	28%	25%
	30-50	52%	0%
	OVER 50	20%	0%
HIRED MAN AND WOMEN	M	5	2
	F	1	0
TOTAL TURNOVER		5	6
TURNOVER RATE		17%	16%
TURNOVER BY AGE	UNDER 30	7,5%	19%
	30-50	5%	0%
	OVER 50	2,5%	2,5%
TURNOVER MEN AND WOMEN	M	14%	16%
	F	3%	0%
TYPE OF EMPLOYMENT TERMINATION	RESIGNATION	0%	75%
	TERMINATED	100%	25%
	DISMISSAL	0%	0%
	RETIREMENT	0%	0%
EMPLOYEES WITH MORE THAN 10 YEARS OF SENIORITY		42%	42%
FIXED TERM STAFF PERMANENT STAFF	FIXED TERM	8%	14%
	PERMANENT	92%	86%



TECHNICAL TRAINING

810 ore

CNC machining machines, measuring systems and automatic measuring machines (CMM).

HEALTH AND SAFETY

244 ore

Workplace safety according to Legislative Decree 81, internal safety procedures on the use of machines, jib cranes and the KBK suspension crane system.

QUALITY

20 ore

Management systems, company organization and customer technical specifications, special processes, validation of processes and internal procedures.

CYBER SECURITY

6 ore

Management system according to ISO/IEC 27001 adopted by the company, cyber pills at all company levels on the security of internal and customer-owned information.

BUSINESS CONTINUITY

6 ore

internal operational protocols and continuous improvement plan for Kaizen production efficiency.

PRODUCTION EFFICIENCY

6 ore

LEAN manufacturing, applicability of LEAN principles in the company, production road map.

Relational capital

Relationship between stakeholders and commercial development

STRATEGIC PRIORITIES

- Participation in events organized by the main clients in order to align the way of doing business.
- Internship programs or interventions in technical schools in the area to raise awareness of the company reality and offer the availability of on-the-job training.
- Maintain active listening with regulatory and certifying bodies in order to stay up to date on trends and requirements that will be required in the future. Webinars with certifying bodies.
- Registration in clusters related to system certifications.
- Contributions to local sports associations and non-profit organizations.



STAKEHOLDERS ENGAGEMENT



Territory participation



Over the years, the territory has acquired a growing importance in development policies and has become a strategic resource characterized by differences and qualities that bring specificity: values increasingly sought after by the economy and today's society.

In this context, LP makes its resources available to the territory and local associations. Territoriality is not experienced by the company in an inert way, but rather as a resource that uses valuable social and institutional processes and practices, in order to conduct important projects.



NO-PROFIT ASSOCIATIONS
PRO-LOCO
SPORT ASSOCIATIONS
CULTURAL ASSOCIATIONS

The company also makes a strong commitment to the technical schools of the territory for collaborations aimed at training young people and bringing them closer to the precision mechanic sector.

Environmental capital

MONITORING AND PLANNING

LIDIO POIAN has direct and indirect environmental impacts on the environment. Mechanical processing mainly requires electric power that is supplied by the national grid whose production is based on over 100% renewable sources.

Since 2023, LIDIO POIAN has started a two-phase project for self-production using photovoltaic panels. Phase 1 was completed in 2023 while phase 2 will be completed at the beginning of 2025.

For auxiliary systems, mechanical processing mainly requires coolant and compressed air.

The coolant recovery system and the system for separating oil from compressed air condensate represent two successfully implemented environmental impact reduction projects.

The project to reduce the disposal of emulsified water by 50% bore fruit in 2025.

Our approach is to pursue efficiency in the use of resources, improve waste management, increase awareness of the importance of the environmental issue inside and outside the company.



 235 kW
Energia Pulita
attualmente installata



Intelligent treatment of condensate with the oil-water separator from Kaeser Aquamat compressors.

ENVIRONMENTAL INDICATORS

water and energy



ENERGY

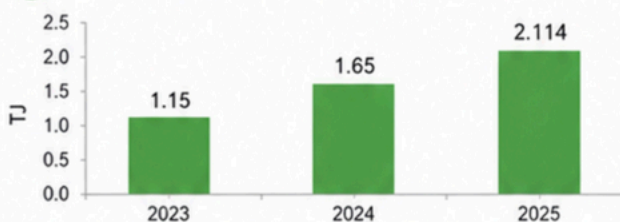
Item	Unit	2023	2024	2025	GRI
Total energy consumption within the organization					302-1
Renewable energy consumption	TJ	0.22	0.168	0.057	
From solar	TJ	0.22	0.168	0.057	
Bioenergy for heat and/or cooling	TJ	-	-	-	
Other renewable sources	TJ	-	-	-	
Other (e.g. fuel from waste sources)	TJ	-	-	-	
Non-renewable energy consumption for electricity and heating/cooling	TJ	0.93	1.48	2.058	
Purchased electricity from non-renewable sources	TJ	0.07	0.00	0.00	
Purchased electricity from renewable sources	TJ	0.86	1.48	2.058	
Self-generated electricity	TJ	-	-	-	
Self-generated energy	TJ	-	-	-	
Energy sold	TJ	-	-	-	
Total	TJ	1.15	1.65	2.114	
Energy intensity	MJ/Euro				302-3
Energy consumption/Revenue	MJ/Euro	0.297	0.341	0.367	



WATER

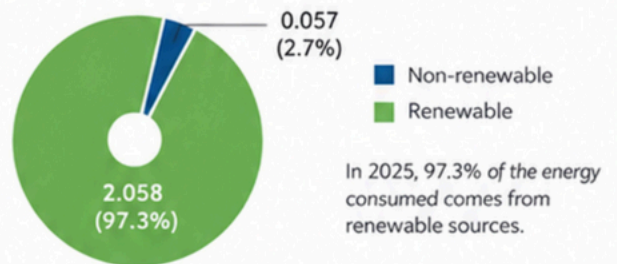
Item	Unit	2023	2024	2025	GRI
Water withdrawn by source					303-1
Water from aqueduct supply	m³	661	2,175	1,160	
Surface water	m³	-	-	-	
Other water sources (e.g. rainwater)	m³	-	-	-	
Total	m³	661	2,175	1,160	

1 TOTAL ENERGY CONSUMPTION [TJ]

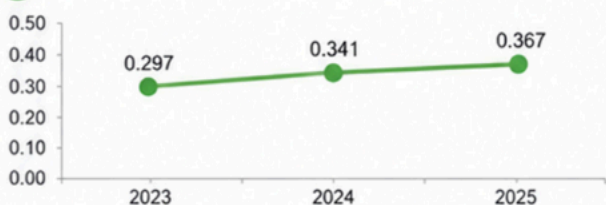


Increase in energy consumption in line with the growth of the activities of the organization.

2 ENERGY MIX 2025 [TJ]

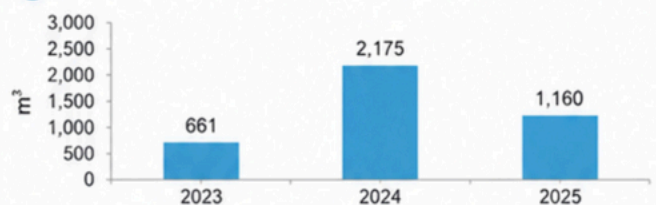


3 ENERGY INTENSITY [MJ/EURO]



The energy intensity shows an increasing trend compared to 2024, due to the growth of production processes.

4 TOTAL WATER WITHDRAWALS [m³]



In 2025, a decrease in withdrawals of 46.8% was recorded compared to 2024.



MORE RENEWABLE

97.3% of energy consumed comes from renewable sources in 2025.



RESPONSIBLE USE OF WATER

Reduction of water withdrawals compared to 2024.



CONTINUOUS MONITORING

Data and indicators to guide improvement actions.



COMMITMENT FOR THE FUTURE

Innovation, awareness and sharing of results.

The data refer to the organization and include the entire perimeter of the Group.



LIDIO POLIAN

one step ahead

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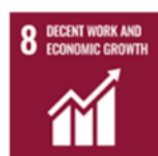
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RESPONSIBLE CONSUMPTION
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Conclusions



LIDIO POIAN

one step ahead

Now you have reached the last page of the document; thank you for having dedicated your precious time to us and we hope that our concept of sustainability has been clearly conveyed.

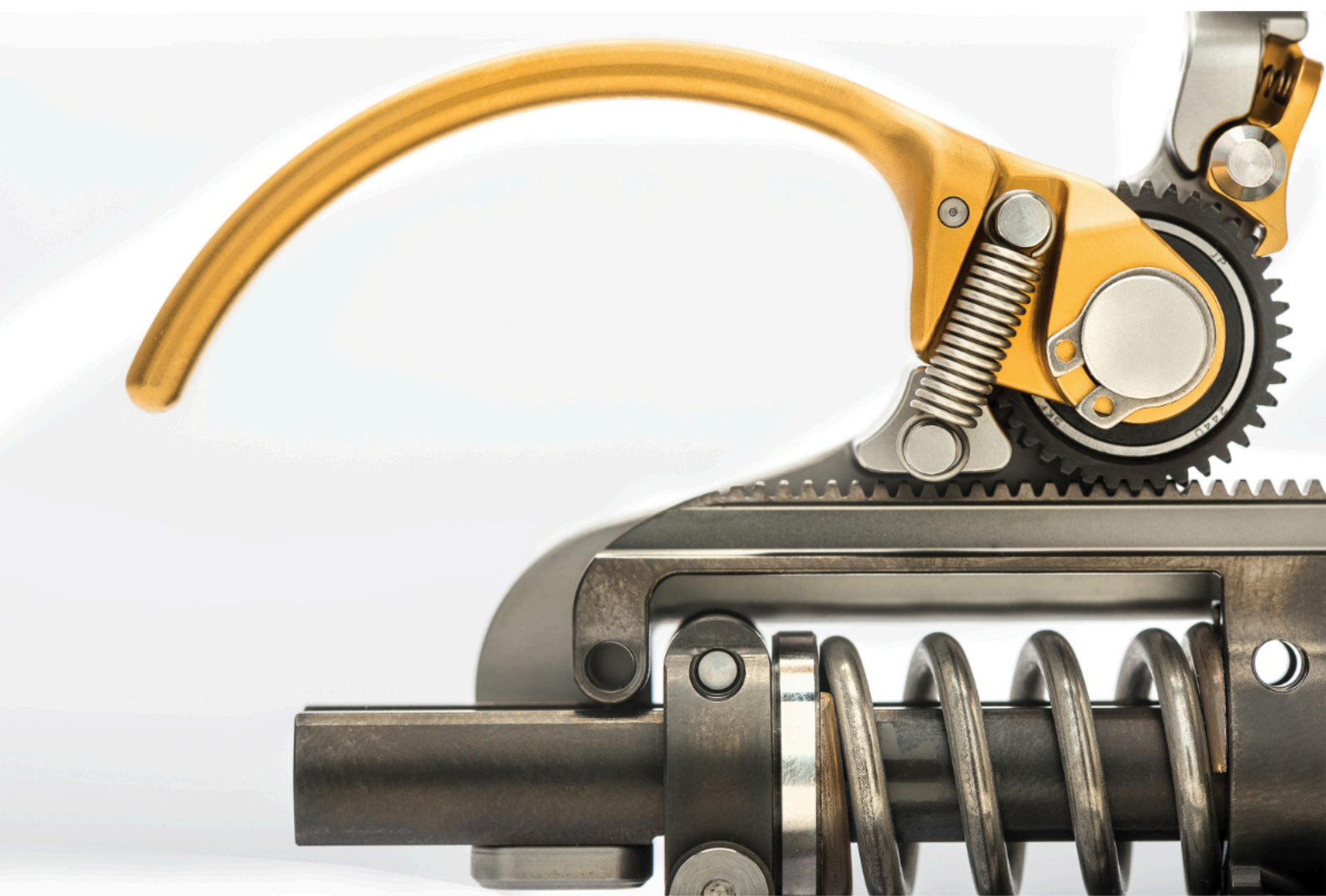
Up to now you have known and evaluated us, but now we would also like to listen your opinion.

For further information or to leave us a simple reflection on what you have read please contact us at: info@lidiopoian.com.

A heartfelt thank you from all of LIDIO POIAN.



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