| ESG REPORT 2023 | INTRODUC | TION IDENTITY | BUSINESS | STRATEGY | ENVIRONMENT | SOCIAL | GOVERNANCE | RESULTS | APPENDIX |
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| | OUR HUMAN CAPITAL | OCCUPATIONAL HEALTH AND S | AFETY TRAINING | AND DEVELOPMENT | SUPPLIERS AND SHARE | RESPONSIBILITY | STAKEHOLDER ENGAGEMEN | IT SOCIAL COMM | MITMENT |

MARTA LUPI R&D ENGINEER ISOPAN

OUR VISION FOR SOCIAL

"r Manni Grou

to **research and development**, a fundamental factor whose effects are multiplied by collaborations with a **virtuous network of different players** (institutions, private companies, trade associations, universities and non-profit organisations); spreading a corporate culture that promotes wellbeing and work-life balance through flexibility; training and professional development through courses, webinars and scholarships to foster skills and satisfaction; supply chain **integrity**; **volunteer activities**, **support for education, art**.

In short, an all-round commitment.

"

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According to the findings of the Materiality Analysis, the social issues relevant to the Group are:

- occupational health and safety
- local communities
- employment
- diversity and equal opportunities
- freedom of association and collective bargaining

More than 80% of our suppliers are located in the European Union; moreover, we operate in countries where human rights are protected by local regulations, which is why child labour and forced labour are not among Manni Group's Material Topics.

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People are a key resource for achieving the Group's goals.

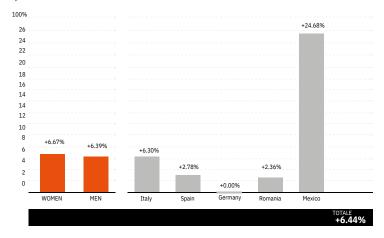
That is why we constantly strive to offer our employees an inclusive work environment where they feel safe, involved and valued. As of 2023, the Group boasts a

corporate population of 1,239, an

increase of more than 6% over the previous year, considering the new organisational boundaries (see the Methodological Note for more details).

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Percentage change in the number of employees compared to 2022



Number of workers by gender and age

| | | | | | Women Ma | | |
|-----------|--|---|--------|-----------|----------|--|--------|
| <29 years | | 30 <years <49<="" th=""><th colspan="3">>50 years</th></years> | | >50 years | | | |
| 28.65% | | 71.35% | 18.58% | 81.42% | 9.29% | | 90.71% |

The figure takes into account employees and non-employee workers within Italy.

Number of directors by gender and age

| 30 <years <49<="" th=""><th></th><th colspan="4">>50 years</th></years> | | >50 years | | | |
|--|----|-----------|----|--|--|
| 21% | 0% | 71% | 8% | | |

The figure refers to managers involved in the Group governance.

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ITALY

30%



SPAIN 29%









61%







92%







MEXICO

81%

The turnover rate was calculated by comparing the sum of the number of new hires and terminations in the year to the annual average number of employees. The retention rate was calculated by comparing the difference between the number of employees in

place on 1/1/2023 and voluntary resignations, over the number of employees in place on 1/1/2023.

During the onboarding phase, the new recruits are provided with and explained all Group policies and the information required under the Transparency Decree, to inform them of their contractual rights. In addition, the alternatives available for pension funds are presented. To date, there are no defined benefit or other retirement plans.

In 2023, 10 employees took optional parental leave (6 women and 4 men). The return-towork rate is 90%, as one female employee decided not to continue working. In the following 12 months, 80% are still employed by Manni Group.

The procedure for determining remuneration is in line with the tables set out in the National Collective Labour Agreements and the Second Level Agreements in force in the countries in which the Group operates. In addition, an element of variable remuneration linked to performance targets is provided for management and department

heads. Part of the Management By Objectives (MBOs) assigned to senior management is linked to ESG targets.

In the countries where our plants are located, national collective agreements are not always in place. In these cases, Manni Group applies company collective agreements which are shared with local workers' representatives.

Ratio of the annual total remuneration of the highest paid person to the average annual total remuneration of all employees in Italy is 911% for 2023.

The average wage of all employees in Italy increased by +5%* compared to the previous period. We operate in countries where child labour, forced or compulsory labour and freedom of association or collective

bargaining are protected by local regulations. * The calculation was based on the ratio of the average annual total remuneration of all Italian employees in 2023 to the average annual total remuneration of all Italian employees in 2022.



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We believe that updating Group policies is a crucial process to ensure that rules and guidelines are aligned with our goals, legal regulations and the continuously evolving operating environment.

The smart working regulation has been revised with the aim of extending it beyond the experimental period, giving employees the option to work more autonomously, fluidly, dynamically and flexibly in accordance with departmental, company and Group goals. With the intention of further promoting a work-life balance and in line with the greater organisational flexibility that the new smart working regulation brings, the "Regulation of working hours for white-collar staff – Services business unit" was renewed, which provides for the introduction of new rules to allow the liberalisation of working hours, within a structured perimeter in terms of responsibilities. We plan to update the regulation for the other business units (BUs) as well in 2024.

Our focus on people has led us to draft a recruitment policy, aimed at ensuring a fair, meritocratic and structured selection process, as well as compliance with regulations, with clear guidelines not only for the HR department, but also for all players involved in the selection process. The document sets out a process that puts the candidates at the centre, takes into account their different backgrounds, experiences and skills of each and ensures equal opportunities for all of them.

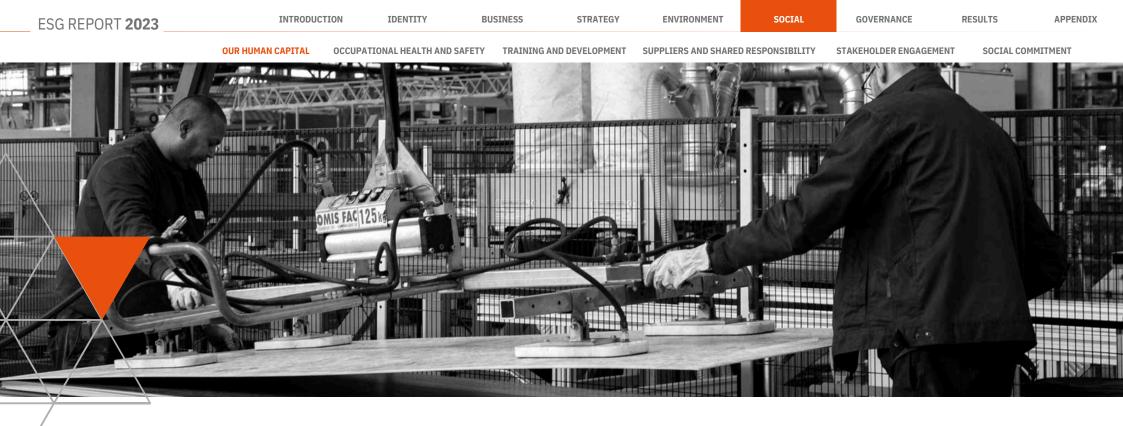
SMART WORKING

We surveyed employees who took advantage of smart working in Italian plants to assess the benefits of remote working in terms of time and CO2 emissions. On the basis of the 256 responses obtained, the following savings were made:

95 tonnesof CO2 12 thousand hours

The calculations were based on the data provided by the employees' answers regarding: means of transport, fuel, kilometres travelled and travel time between home and work.

The survey results refer to the 256 colleagues who answered the questionnaire and made themselves available to share data and information about home-work travel. The total number of employees who took advantage of the smart working agreement is 385, so the above figures do not include the 129 employees who did not respond to the questionnaire but still took advantage of the agreement.



JUST.

The "Just." label is an initiative of the Living Future Institute (LFI), a non-profit organisation that provides companies with a tangible tool to demonstrate their commitment to environmental and social sustainability.

The voluntary Just. programme aims to provide a common language and **measurement framework for social justice in organisations**, through transparency in policies and practices regarding this issue.

From the experience of obtaining the Declare label for Isopan solutions, we started the certification process for the Just. social label in 2023, which we expect to complete next year. The social indicators covered by the label include: **diversity and inclusion**,

equity, health, benefits, stewardship and

procurement. A score from 0 to 4 is assigned for each of them, depending on the level of adherence to the metrics required by the programme.

TALENT ATTRACTION

In an increasingly competitive and changing job market, we recognise the importance of talent attraction policies to attract qualified candidates with potential by offering them the chance to grow personally and professionally within the Group.

We are not only oriented towards professionals, but we believe a lot in young talent. For this reason, we participate in events with schools and universities with the aim of attracting the younger generation and making the Group and our values known locally.

In addition, every year we give boys and girls the opportunity to undertake curricular, extracurricular and PCTO (Pathways for Transversal Skills and Orientation): real training experiences that can then turn into more lasting collaborations within the Group.

WELFARE PLAN

The Group's commitment can also be seen in its focus on people, to whom it offers a welfare programme that meets not only the needs of employees, but also those of their families. The welfare programme has been in place since 2017 and its effectiveness can be measured by calculating the percentage of employees who have voluntarily signed up for this service in recent years. In fact, the recorded uptake was 59% in 2023, compared to 55% in 2022.

Standard company benefits are guaranteed to all employees regardless of contract type (full-time, part-time, fixed-term or permanent). However, it is important to point out that some additional benefits, such as a company car and non-occupational life/accident insurance cover, may be provided, depending on the employee's duties within the company.

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Preventing accidents is not only our duty as a business, it is also of great strategic importance: **the health and safety of human capital is a priority for us**.

OUR HUMAN CAPITAL

We consider health and safety to be of paramount importance to ensure a healthy and safe working environment for all employees.

We are committed to ensuring that our employees are properly trained, providing appropriate personal protective equipment for their tasks, establishing clear and effective emergency procedures, and identifying and

assessing potential workplace hazards. The Group companies comply with the local regulations in force in the country in which they operate.

Manni Sipre, Isopan SpA and Isocindu have an ISO 45001 certified Occupational Health and Safety Management System. The certification covers 831 employees, representing 67% of the total Group workforce.

► Isopan Ibérica and Isopan Est have adapted the system of the parent company Isopan SpA to the different national regulations. We plan to extend the ISO 45001 certification to the latter two companies as well in 2024.

The other Italian companies base their management system on the provisions of the Consolidated Occupational Health and Safety Act (Italian Legislative Decree 81/08). The multinational presence requires a system of formalised delegations aimed at providing timely and precise oversight in terms of health and safety. The entire system is diversified and organised by business unit, and covers all Group employees.

TRAINING AND DEVELOPMENT

A solid internal structure of procedures and information systems supports the Group's HSE (Health, Safety & Environment) managers in identifying hazards and assessing health and safety risks, as well as preparing the resulting control measures, including the organisation of health care services. The accident performance rate, which is constantly monitored, is designed to identify the causes in order to promptly take appropriate corrective actions. The results are submitted to the senior management on an annual basis. We promote a health and safety culture through a continuous exchange of information with suppliers working at our plants. Moreover, we carry out internal and external audits with the aim of verifying that the management system is adequate and effective, as well as to be an important stimulus for continuous improvement.

Meetings are held at least once a year between HSE managers, workers' representatives and doctors in charge of health monitoring, providing an opportunity to analyse what is contained in the "Risk Assessment" document, i.e. measures to identify and minimise risks and the hierarchy of controls, in compliance with the requirements of national occupational health and safety regulations. We make full use of the experience of

specialists by involving them in shadowing new recruits; we believe that this participation encourages employees to pass on the knowledge they have acquired and developed over the years in the field of health and safety.

A training plan is proposed annually, which includes both those aspects required by law and optional qualitative or refresher courses.



Cases of death and occupational disease

AED QUALIFICATION COURSE

In collaboration with AIS (Italian Association of Rescuers) we organise training and refresher courses on using defibrillators (AED) every two years for our employees, at the end of which a certificate is issued as a BLSD (Basic Life Support Defibrillation) operator.

79 participations



HEALTH CHECK-UP

Due to the success of the previous year, all employees in the Italian plants were again offered the possibility of a check-up at a favourable price in 2023. 219 employees participated on a voluntary basis.

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We pay great attention to the training and development of human capital, because we want to create shared, professional and human value for the benefit of each employee and the Group.

We undertake to continuously offer employees **training activities aimed at strengthening their hard, soft and digital**

skills. Thanks also to the contribution of the inter-professional funds for lifelong learning, ad hoc courses, seminars, team-building activities, MBAs and coaching have been launched and delivered.

In 2023, we introduced standard training that includes courses on cross-disciplinary skills such as communication, time management and a more in-depth look at digital tools. The aim is to involve more employees and foster the development of individual skills that are also crucial for the growth of Manni Group. We plan to expand the standard training on offer next year.

Language skills, which have always been strategic to the international vision of Manni Group companies, have been progressively strengthened through the use of a digital platform offering interactive self-study courses with qualified professionals.

The partnerships with Fondazione CUOA

and The European House Ambrosetti have been confirmed, with a focus on managerial training.



training provided to blue collar workers

GIUSEPPE MANNI scholarships

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In 2023 an initiative was established in memory of the Chairman, Giuseppe Manni. The project, which provides five scholarships for employees and employees' children who are attending university courses, enects the Chairman's constant commitment to education, mno ratio h and knowledge.

The project is a lasting tribute to the Chairman and a testament to Manni Group's commitment to supporting outstanding profiles, ten ons rating the company's desire to invest in the future, and recognising the value of education in promoting success for future generations.

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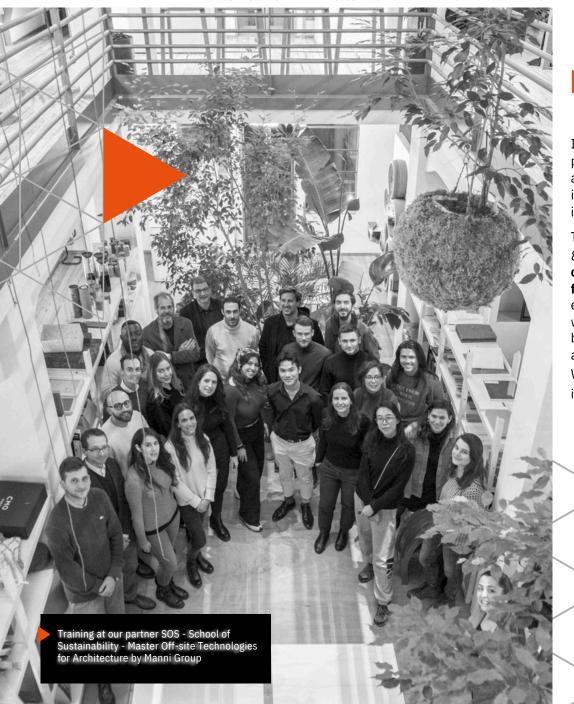
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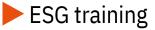
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Diversity & Inclusion Training

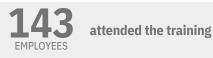
In 2023, the Diversity & Inclusion awareness programme was implemented, which was attended by all so-called "People Managers", i.e. those who lead and coordinate the teams in all of the Group's Italian companies.

The training addressed the topics of Diversity & Inclusion, in order to **promote a crosscompany inclusive working environment for all** members of staff, to create an environment where everyone can feel valued with their own experiences and cultural backgrounds, regardless of gender, generation and any other aspects of diversity. We plan to offer the training programme again in 2024, with a focus on new topics.



A training course for Group employees started in 2022 with the aim of spreading the ESG culture within the organisation.

During 2023, six meetings were organised, each lasting about two hours, during which the sustainability team had the opportunity to review the sustainable development path undertaken by Manni Group and share the goals of the Strategic ESG Plan 2023-2025 with colleagues.



For the following year we plan to involve other employees in raising awareness of ESG issues.

In addition, we made short training videos that tell about the Group's environmental and carbon management policies. The videos were made available to all collaborators via a platform and were translated into five languages.



attended the courses and passed the learning test

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We strive to create a work environment where **people feel more motivated, skilled and satisfied**, because we believe this is the key to sustainable business development.

One of the management tools put in place for Italian companies is Performance Management, which allows business goals to be aligned with individual goals in order to promote personal development and growth of the organisation.

The process of revising the performance management system began in 2022, with the aim of ensuring a more specific, up-to-date and targeted assessment of the key skills of each role within the organisation. During 2023, it was extended to other Italian Group companies, namely Manni Group, Manni Energy, Manni Green Tech and Manni Sipre. We plan to involve the remaining Italian companies, Isopan and Manni Inox, next year. While implementing the process, People Managers were offered an activity to raise awareness about possible biases and prejudices, in order to take them through a more objective assessment.

Assessing performance and skills allows us to identify the most appropriate tools for developing people and their potential. For high-potential managerial figures and those undertaking a job rotation there are assessments, development plans and individual coaching courses aimed at supporting their growth through the acquisition of new skills, strengthening existing ones and therefore improving their performance.

On a global level, personnel skills are assessed at the end of the probation or fixed-term period.



* Development activities include Performance Management courses, assessments at the end of probation and fixed-term periods, and assessment, coaching and development plans. Directors and COCOPROs were not considered in the calculation.



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Off-site Technologies for Architecture

In 2023, Manni Group, in collaboration with YAC – Young Architects Competitions, launched the advanced training course in Off-site Technologies for Architecture, an **advanced postgraduate programme offering architects and engineers the opportunity to acquire cutting-edge skills in off-site construction technologies for architecture**.

Off-Site Technologies for Architecture is an initiative aimed at fostering adoption of Modern Methods of Construction (MMC) among emerging young designers. It was developed with the support of industry leaders ROCKWOOL, the main sponsor, and BASF, sponsor, and supported by the Edera, Fondazione Promozione Acciaio, UNICMI, ADI, EURAC and ILFI associations.

The course programme underlines Manni Group's commitment to promoting social and cultural progress. The course is designed to provide young designers with specialist knowledge of off-site design and is taught by an exclusive panel of lecturers, including Nicola Scaranaro from Foster+Partners. Paolo Matteuzzi from Zaha Hadid Architects. Paolo Cresci from Arup and Giulio Rigoni from Bjarke Ingels Group. Students from all over the world were able to gain practical insights into the latest technical advances and design possibilities through a comprehensive curriculum comprising theoretical lectures, interactive workshops and site visits to major construction projects.

The course symbolises Manni Group's ongoing commitment to an all-encompassing ESG strategy. By integrating environmentally friendly construction practices and nurturing young talent, the initiative addresses critical environmental issues while helping urban development to evolve.

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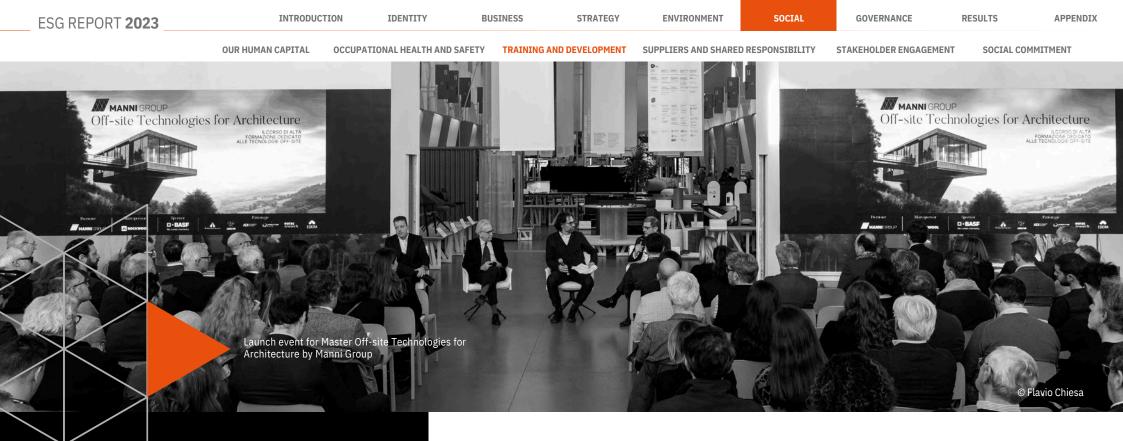
The inauguration event was held at the prestigious ADI Design Museum in Milan, which houses the historical collection of products and projects awarded the Compasso d'Oro by ADI, the Industrial design association of which Manni Group is also a member. The conference was attended by influential figures from the design and education sectors. The debate was led by Annalisa Andaloro, Scientific Director of the EURAC Face course, together with architect Giulio Rigoni from Studio Bjarke Ingels Group, who provided convincing insights into the central role of off-site technology in the evolution of architectural solutions.

The presentation of this high-level initiative was a special occasion to bring together a private company – which not only acts as an operator in the industrial sector, but also promoter of the off-site construction culture – with the world of architecture to combine technical know-how with the prestigious experience of authoritative exponents of the architecture sector for the benefit of tomorrow's young designers. "Those working in this sector have a duty to consider themselves non-marginal players in protecting the environment and the wellbeing of those who will inhabit the planet. These reflections led to Off-site Technologies for Architecture: a concrete project to develop skills and professionalism for building an ethical future in line with the decarbonisation goals of the European Green Deal. Construction science and off-site technologies can make a difference, so it is necessary to start with training so that today's designers are increasingly able to offer solutions and answers for the future. We thank those who believe in this project."

Enrico Frizzera, CEO of Manni Group

Nicola Scaranaro (Foster + Partners), workshop tutor Master Off-site Technologies for Architecture by Manni Group





OTA scholarship named after Giuseppe Manni

At the heart of every great company is a clear vision that guides its initiatives. For Manni Group, it is the will to create culture in the world of dry construction and steel. A vision that was extremely dear to Giuseppe Manni, Chairman of our Group, until his last day, who was able to convey strength and optimism, always emphasising the importance of knowledge in the company. For this reason, three scholarships have been set up within the Off-site Technologies for Architecture course, one of which is in his name, so that international talents have the opportunity to access top-level training aimed at specialising future architecture and engineering professionals.



We have created a webinar series through strategic partnerships, projects and entrepreneurial initiatives, **to disseminate the most current topics related to the world of design**, curated by our experts with the support of partners, university professors and building industry professionals. Through these training sessions, we provide the necessary answers to issues around climate change, earthquake protection, fire-fighting and thermal-acoustic performance of buildings, showing how new technologies in this sector are evolving and hearing direct first-hand stories about the trends that architecture in imposing on the construction world.



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We believe that ensuring the integrity and sustainability of the supply chain requires the commitment of all stakeholders.

OCCUPATIONAL HEALTH AND SAFETY

The findings of the Materiality Analysis 2022 showed that procurement practices are one of the Group's Material Topics, which is why we feel it is strategically important to strengthen the ESG reporting of supply chain as well. In this regard, we are making it a priority to constantly monitor the environmental, social and governance impact of the entire supply chain, supporting our partners in their sustainable development

process. The holding company's Procurement department gives a uniform process for collaborating with stakeholders, as well as seizing the opportunities arising from centralised management of large volumes.

Our activities draw on more than a thousand suppliers of products and services related to our activities, in addition to numerous external collaborations. 60% of our supplies come from countries where we are operational with manufacturing companies. We purchase more than 80 per cent of our core products and services from suppliers in the European Union, countries where health and safety practices and violations of human and labour rights are protected by local regulations.

We are aware of the emissions impact of particularly energy-intensive suppliers, who

are committing to major decarbonisation plans. The sourcing process for chemical products increasingly involves searching for suppliers who adhere to the ESG parameters adopted by the Group, as outlined in the Sourcing Policy, and who are able to supply more sustainable raw materials.

With the aim of deepening awareness of sustainability issues and consolidating partnerships, 21 meetings with Group suppliers were organised during 2023, and were attended by colleagues from the Procurement Department, Sustainability Team and the Energy Transition Division.

Sourcing Policy

An awareness of the importance of supplies led us to introduce a plan to upgrade our procurement policies. This project took the form of the Sourcing Policy document, published during 2018: it brings together the principles which underpin the Group's development vision, its Code of Ethics and sustainability policy, making sourcing choices which are in line with the changes in corporate strategies and incorporating into it the principles set out in the United Nations Global Compact. In particular, the Code of Ethics clarifies that in the supplier qualification process, Manni Group carries out a qualitative and quantitative assessment of the following elements:

- technical and management skills
- quality of performance
- economic reliability
- compliance with ethical requirements
- preservation and protection of the environment and biodiversity
- adoption of significant social and environmental practices

Therefore, all new suppliers are assessed using the environmental and social criteria listed above.

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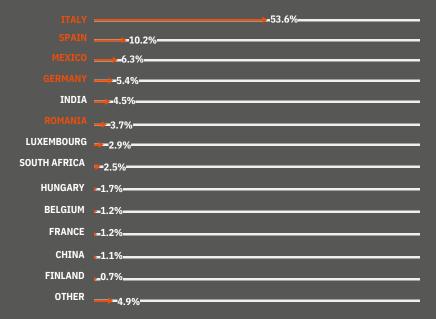
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Proportion of spending on local* and foreign suppliers



* Expenditure on supplies is considered local if it comes from the same country as the company supplied. The calculation was based on the ratio of annual local purchasing expenditure to total annual purchasing expenditure.

Purchase origin by geographical area



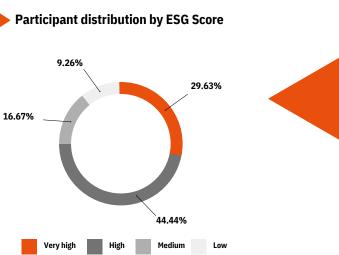
The marked countries are those in which a Group production company is present. The calculation was based on the ratio of the monetary value of purchases from the country to the total annual purchasing expenditure.

ESG Supply Chain Assessment

Given the growing market focus on ESG issues, The response rate of Manni Group's the Group has identified the need to formalise strategic suppliers to the ESG Supply Chain the assessment of the environmental, social Assessment project was around 37%, of and governance performance of its supply which more than 70% scored "high" or "very chain. In addition to constantly monitoring the high" on the ESG Score and for the individual supply chain, the project minimises operational Environmental, Social and Governance and reputational risk and fosters cooperation components. with stakeholders.

In 2023, we renewed the assessment by involving 147 strategic and potential suppliers, which we asked to fill in a questionnaire on a web platform made available by the provider Cerved Rating Agency. The rating agency then assessed the ESG performance of the participating suppliers and assigned a score to each.

No suppliers emerged from the project that were found to have current or potential significant negative impacts on the Group's activities.





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Training at EURAC, Manni Group partner

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development to our stakeholders is a crucial way of promoting awareness and

Dialogue and partnership with stakeholders are a sign of Corporate Social Responsibility (CSR) and make it possible to contribute to the long-term success of the Group and its positive impact on society and the

Partnerships with universities and research centres

SUPPLIERS AND SHARED RESPONSIBILITY

We believe in the value of partnerships and open innovation. To achieve this, we have strengthened the synergy with stakeholders and university centres of excellence, which has facilitated the development of new products and solutions.

- **EURAC:** a research centre on advanced technologies for future construction.
- EURECAT (Technological Centre of Catalonia): a provider of innovative technologies to respond to the need for innovation and to drive and improve its competitive advantage.
- POLITECNICO DI MILANO: finite element performance analysis of Isopan and Manni Green Tech products and collaboration on the study, development and validation of new innovative solutions. Since 2022, a collaboration between Manni Energy and Energy Strategy, the multidisciplinary team from Politecnico di Milano that has been involved in research, consultancy and training in the field of Energy and Sustainability since 2007.

► TECNOLÓGICO DE MONTERREY:

the strategic alliance aims to combine Isocindu's expertise with the technical skills of the León campus at Tecnológico de Monterrey by creating research opportunities, collaborative projects and training programmes for students.

UNIVERSITY BOCCONI: we participate in the PNRR Lab, a laboratory that examines

productivity trends and obstacles to competitiveness associated with implementation of the National Recovery and Resilience Plan.

UNIVERSITY DE LA SALLE BAJÍO: the

agreement between the university and Isocindu is aimed at fostering collaboration in research and development by creating synergies between academic and industrial expertise.

- UNIVERSITY OF PADUA: chemical and physical characterisation of innovative materials.
- **UNIVERSITY OF FLORENCE:** organisation of communications events by Isopan technicians for students.
- UNIVERSITY OF NAPLES: collaboration on structural solutions for metal buildings for Manni Green Tech and Manni Sipre.
- UNIVERSITY OF TRENTO: collaboration for the development of highly innovative and sustainable off-site prefabricated systems by means of finite element performance analysis, test protocols for the functional durability of elements and nondestructive technologies for quality control.
- **UNIVERSITY OF VERONA**: a project is underway to research into innovative solutions for integrated photovoltaics in buildings.
- IBEROAMERICAN UNIVERSITY LEÓN:

we strengthen the link between industry and university to foster an exchange of knowledge and to train future generations of professionals.

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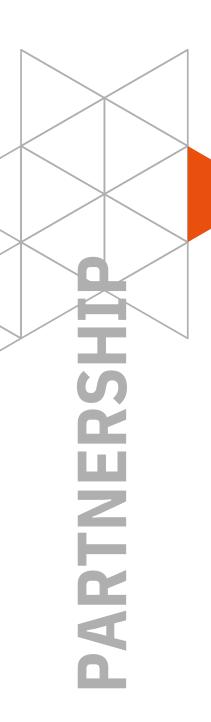
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Saint-Gobain

IDENTITY

From the active partnership between Manni Green Tech and Saint-Gobain Italia since 2023 comes InnovaLightX®, a new dry construction system for safe and comfortable future living, thanks to its construction speed, seismic resistance, comfort, environmental sustainability and guality of living. The main components are the Light Steel Frame produced by Manni Green Tech and the Gyproc Glasroc[®] X slab with glass fibre-reinforced gypsum core and Isover Arena rockwool insulating panel, both produced by Saint-Gobain Italia.

The performance of InnovaLight X[®] is the result of a certification process involving laboratory tests that define its mechanicalstructural characteristics. fire reaction and acoustic performance. The results of the tests defined the structural performance of the system, which essentially depends on the interaction between the metal framework.

the cladding panels and their connection systems, making it possible to optimise the load-bearing structure, with particular reference to the response to horizontal forces. including those of a seismic nature.



SOS School of Sustainability

The partnership formed in 2023 between Manni Group and SOS (School of Sustainability by Mario Cucinella Architects) aims to transform the way we build, teach and experience sustainability.

Manni Group and Mario Cucinella collaborate for the tenth edition of SOS; the Group's experts share their know-how and experience related to the world of steel dry construction with students, supporting them on their journey towards ESG-compliant design. The "A Habitable Planet" project is an example of how innovation can meet sustainability to respond to urgent social needs. The project aims to exploit state-of-the-art offsite construction technologies to overcome the challenges of the construction sector by offering student housing solutions that are not only aesthetically pleasing but also affordable. Thanks to the expertise of Manni Green Tech and the inspiration of architect Mario Cucinella, students are immersed in a dynamic learning environment where theory and practice come together to create projects that embody principles of beauty, efficiency and respect for the environment.

MANNI GROUP

Spreentech

Spreentech Ventures is a start-up accelerator and a cutting-edge centre of excellence where skills are developed and collaborations between companies, designers and managers in the construction and energy transition sectors are forged.

Spreentech was born from a Polo Edilizia 4.0 project with the support of 25 partners, including Manni Group. Since 2022, the Group CEO has also been serving on the board of directors of Spreentech Ventures.

The name comes from a combination of Sprint, Green and Technology, three terms that sum up the company's mission: "Accelerating start-ups operating in the field of sustainable (green) technologies in the construction sector and beyond."

In fact, Spreentech researches and supports innovative start-ups by offering products and/ or services in the following areas:

- Construction 4.0
- Green Building, Tech and Mobility
- Smart City and Smart Building
- Circular economy and ESG impact



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Trade Associations

Our companies participate in and contribute to the work of trade bodies and associations as set out below.

Trade associations in Italy

- ANRA (National Association of Risk) Managers and Corporate Insurance Managers)
- Active House Alliance
- ADI (Association for Industrial Design)
- AEMI (Economic Association of Mexico in Italy)
- AIPPEG* (Italian Association of Panel and Corrugated Components Manufacturers)
- AmCham (The American Chamber of Commerce in Italy)
- ANDAF (National Association of Administrative and Financial Directors)
- ANIE Rinnovabili* (National Federation of Electrical Engineering and Electronics Companies)
- ANIT* (Italian National Association for Thermal and Acoustic Insulation)

 ASSOCONTROLLER (Italian Association of Controllers)

OCCUPATIONAL HEALTH AND SAFETY

- ASSOFERMET (National Association of Iron and Steel Trade, Distribution and Pre-Processing Companies, Non-Ferrous Metal Dealers, Ferrous Scrap Dealers and Hardware Distribution Companies)
- CFI* (Carbon Footprint Italy)
- CONFINDUSTRIA*
- EDERA (Enabling Deep Regeneration)
- FIRE (Italian Federation for the Rational Use) of Energy)
- FPA (Steel Promotion Foundation)
- GBC (Green Building Council)
- Habitech (Trentino Technological District)
- ILFI* (International Living Future Institute)
- ISVI (Institute for Corporate Values)
- ICCS (Italian Chamber of Commerce in Singapore)
- Italia Solare (a social development association that supports the protection of the environment and human health by fostering smart and sustainable methods of production, storage, management and distribution of energy through distributed generation from renewable sources, particularly solar power)
- NEB (New European Bauhaus)
- REbuilding Network (Italian network of companies serving integrated building redevelopment)

 UNICMI (National Union of Metal Building) Envelope and Door and Window Industries)

Trade associations worldwide

Isopan Group

TRAINING AND DEVELOPMENT

 GCCA (Global Cold Chain Alliance, the world's leading association in the field of cold chain logistics)

Isopan SpA

• SGBC (Singapore Green Building Council)

Isopan Deutschland

- AHK ITALIEN (Italian-German Chamber of Commerce)
- BGHM (Association for Occupational Accidents and Safety)
- DGNB (German Sustainable Building) A ssociation)
- GEZ (Organisation for German Public **Broadcasting Institutions**)
- IFBS (International Association for Lightweight Metal Construction)
- IHK (Chamber of Commerce and Industry)
- ITKAM (Italian Chamber of Commerce for Germany)
- PPA-Europe (European Panel and Profile Producers Association)
- VEA (Federal Association of Energy Purchasers)

Isocindu

- AMPIP (Asociación Méxicana de Pargues industriales privados)
- Italian Chamber of Commerce in Mexico
- MCA (Metal Construction Association)

Isopan Ibérica

- PIMEC (Catalan association of small and medium enterprises)
- CEPREVEN (Spanish Fire Protection) Advisory Association)
- Council of Associations of quantity surveyors and technical architects of Catalonia
- Italian Chamber of Commerce in Barcelona
- Cluster for Industrialized Construction

Isopan Est

- Confindustria
- Italian Chamber of Commerce and Industry

Manni Green Tech

International Active House Alliance

*Associations in which Manni Group companies are members of the boards and/ or committees.

| ESG | REP | ORT | 2023 |
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INTRODUCTION

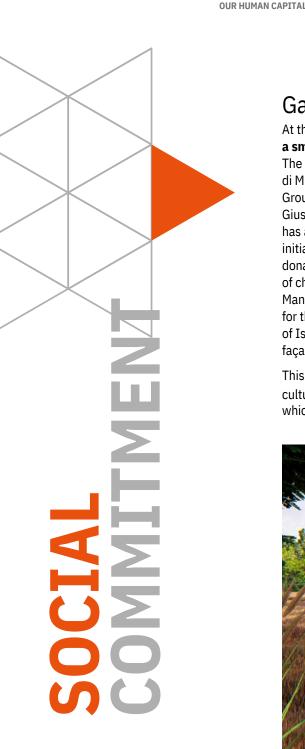
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Garça Real

At the end of 2023, work started on Garça Real, **a small school in Takir, Guinea-Bissau**. The project was initiated by the Politecnico di Milano together with the support of Manni Group. A challenge created directly with Giuseppe Manni, who throughout his life has always had a strong feeling for social initiatives. For this reason, Manni Group donated the products to build the school free of charge, specifically 6 tonnes of cold-formed Manni Green Tech Light Steel Frame profiles for the structure, and over 300 square metres of Isopan sandwich panels for the building façade.

OCCUPATIONAL HEALTH AND SAFETY

This construction represents a meeting of cultures and construction techniques, in which the steel structure and panels made in Verona, Italy coexist together with the extruded raw earth blocks produced on site with local material used as infill for the facade. Thanks to its strength, choosing steel solved a range of problems related to the climatic and environmental situation, characterised by the presence of white termites – which would otherwise have corroded a wooden structure – wind, bad weather, as well as alternating from very cold to very hot temperatures during the day.

The Group's technologies were also able to respond to tactical needs, namely to quickly provide a space for education, which is essential to train people who can contribute to the development of their country.



67 Columns for the Arena di Verona

PROUD MEMBER OF

STAKEHOLDER ENGAGEMENT



Fondazione ARENA DI VERONA[®] 67 COLONNE CORPORATE MEMBERSHIP 2023

The Covid crisis and the partial closure of the Festival dell'Arena di Verona in 2020 have highlighted **the deep connection between the city's economy and its amphitheatre**.

The economic impact

the Arena has on Verona is significant, and this was the basis on which the fundraising project "67 Columns for the Arena di Verona" was launched in 2021. It refers to the 67 columns that collapsed in 1117, rebuilt virtually thanks to the commitment of numerous donors.

Fundraising exceeded 3 million euros to

support the Arena Foundation and its workers, receiving national recognition. Manni Group participated in the project with other entrepreneurs and citizens to protect and support the identity and economy of the Arena Festival.

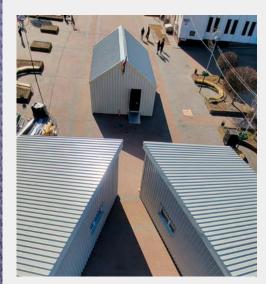


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ENVIRONMEN.

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Peace Village

MEAN - Movimento Europeo di Azione Nonviolenta (European Nonviolent Action Movement) is a specific project for peace and humanitarian assistance in Ukraine. initiated in Italy by the "Per un nuovo welfare" (For a new welfare) network together with 35 other organisations.

It aims to preserve the transformative power of active non-violence in the Ukrainian-Russian conflict by mobilising thousands of European civilians. The movement intervened twenty kilometres from Kyiv with the construction of a first "Peace Village", a complex of three heated shelters of 100 square metres each to give the people a community hub of dignity and hope.

As it believes strongly in the project, Manni Group gave its support with a financial donation and a free supply of Isopan panels to cover the wall and facade of the shelters designed by Mario Cucinella Architects.



The legacy of Giuseppe Manni, founder of the Brain Research Foundation Verona Onlus, was taken over by his son Francesco, who became president of the foundation to ensure that the work carried out by the foundation up to that point would continue and grow.

This step also represented a new phase for the Brain Research Foundation Verona Onlus. with the decision to dedicate the foundation to Giuseppe Manni and to initiate the bureaucratic procedures to change its name to Fondazione Giuseppe Manni per la ricerca nelle neuroscienze ETS (Ente Terzo Settore). For 2023, our Group confirmed its continued

backing of the foundation, which supports cutting-edge scientific and technological research into neuroscience at two centres of excellence in Verona: the University of Verona and the Azienda Ospedaliera Universitaria e Integrata (AOUI).

The 27,000 euros donated by the Group contributed to the research project and, when added to the total donations collected during the year, enabled the foundation to start four one-year scholarships, in addition to the eight three-year and seven two-year research projects still in progress.

Verona Community Foundation

Manni Group contributed € 50,000 for conservative restoration of the facades of the Torre Abbaziale di San Zeno in Verona. The project aims to restore the tower to its former glory, completing the skyline of the San Zeno complex.