

2025

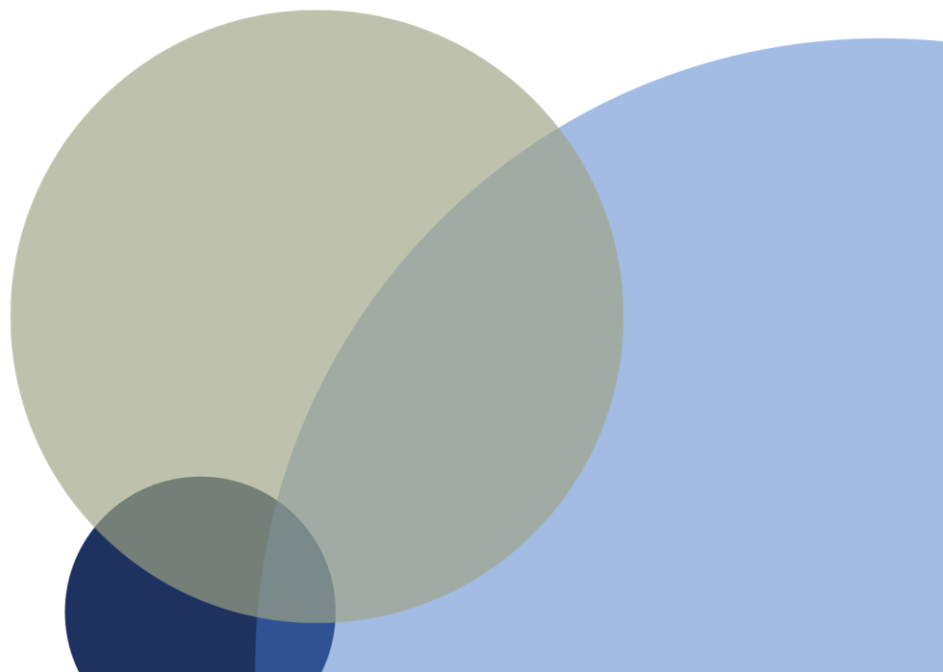
Sustainability Report





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LETTER TO STAKEHOLDERS

Dear Readers,

Driven by a strong sense of responsibility toward our stakeholders, our company has decided to continue the **sustainability reporting process initiated last year**.

The publication of this document represents the achievement of a key strategic objective for us, with the purpose to ensure transparency, enhance the visibility of our activities, increase our legitimacy and consensus at a social level, **affirm our stakeholders' right to be informed, and guide the company toward a responsible business strategy**.

This Sustainability Report aims to highlight the founding values on which A.C.M. Srl shapes its work: **transparency, attention to people's well-being, and the pursuit of sustainability in the performance of its business**.

In particular, the 2025 Sustainability Report highlights the **performance outcomes and initiatives undertaken by ACM Dettagli di Moda in the field of sustainability, measuring our environmental, social and governance (ESG) impact** throughout the year.

By adopting this tool, **developed in accordance with the principles and guidelines of the GRI Standards** (the international standard for sustainability reporting), A.C.M. Srl intends to provide stakeholders with a complete, clear and transparent overview of our choices, management practices, projects, performance and, more broadly, of our **corporate sustainability journey**.

In order to ensure continuity in measuring, improving and reporting our performance from a sustainability perspective, the A.C.M. Srl Sustainability Report will continue to be published in the coming years.

Paola Corna

Sustainability Manager A.C.M. Srl





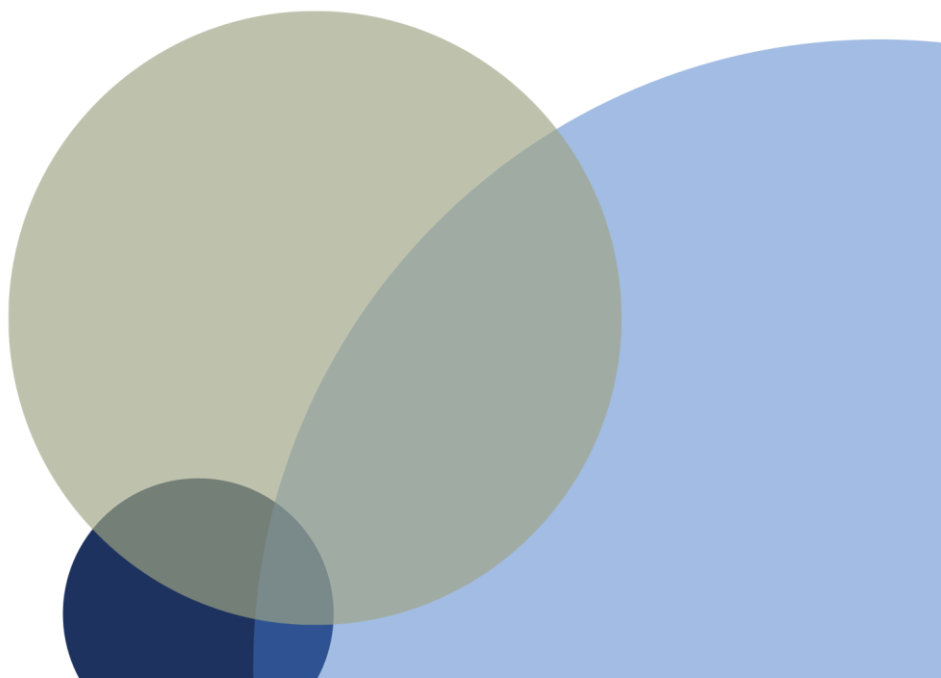
ACM

Dettagli di moda.



1

A.C.M.
and Sustainability



1.1 Company Profile

A.C.M. Srl (hereinafter "ACM" or "Company") was **founded in 1982** and is headquartered at Via dei Videtti, 52/62 Grumello del Monte (BG). For over forty years ACM has been supplying the fashion world with **unique, refined and customized details, guaranteeing prestigious and innovative processes**. Every single product is the result of the attention we place in each phase of our process: from the prototype, conceived putting the consumer's health in first place, to the production with latest generation machinery, which allows precious processes and avant-garde customizations, trying to reduce the impacts on the environment and complying with the most stringent regulations in eco-toxicological matters.

The Made in Italy, passion, creativity and stylistic refinement are the core values on which ACM founds its work. In over forty years, we have built a path of growth marked by important milestones: from corporate growth, to collaborations with prestigious brands, up to obtaining globally recognized certifications.

Each new collection is a challenge that ACM takes up with enthusiasm and commitment, providing creativity, qualified skills and experience. **We design, experiment and create accessories** always new with respect to the times, anticipating the needs of a constantly evolving clientele and **guaranteeing a wide range of bespoke solutions**. ACM offers its clients a complete service that goes beyond simple production:

- **Research and analysis** of innovative finishes, in line with industry trends;
- **Design and customization** of tailor-made items;
- **Prototyping and experimentation** of innovative accessories;
- **Chemical and physical tests** in accredited laboratories to ensure safety and quality;
- **High-level production and finishing** thanks to state-of-the-art machinery and timeless craftsmanship;
- **Post-sales services** to ensure continuity and assistance over time.

Our mission is to create lasting value for clients and all our stakeholders, anticipating the needs of a constantly evolving sector. We do this through dedicated study, creativity and constant research, transforming every detail into a distinctive sign of style and responsibility.

In the 2025 fiscal year, A.C.M. Srl generated a turnover equal to € 6,180,777, with a total workforce of 26 employees as of December 31,2025, to carry out its business.

Corporate governance

As of December 31, 2025, the **Board of Directors (BoD)** of A.C.M. Srl is composed of the following members:

- Gianmarco Corna, Chairman of the Board of Directors;
- Paola Corna, Managing Director;
- Laura Corna, Managing Director.

The Board of Directors is vested with the broadest powers for the administration of the Company and for the pursuit and achievement of its corporate purpose, within the limits of what is permitted by law and the Articles of Association. The Board of Directors is empowered, among other responsibilities, to **define the strategic guidelines of the Company, as well as to verify the effectiveness and efficiency of its organizational and administrative structure.**

The Company's organizational structure is formalized and graphically represented in the **Organizational Chart**, which is periodically updated to **clearly define the lines of hierarchical dependency and the functional links between the various positions.** The organizational chart makes it possible to identify at any time the persons in executive roles and those subject to their direction and supervision.





1.2 Materiality and stakeholder analysis

Materiality analysis

Taking the guidance of ISO 26000 - Guidance to Social Responsibility - and the GRI Standards as a starting point, ACM has implemented a materiality analysis aimed at identifying and understanding the company's priority sustainability themes. The **materiality analysis process**, which was divided into several phases, has therefore enabled ACM to identify its sustainability priorities and define the contents of this Sustainability Report. The analysis represents a significant step for ACM in **outlining its strategic sustainability roadmap**.

Materiality refers to the **specific environmental, social and governance (ESG) aspects that are most significant for an organization and its stakeholders**. For this reason, the materiality analysis process began by identifying ACM's priority stakeholders. Through an online questionnaire administered to the company's management, the categories of key stakeholders for the organization were determined.

Subsequently, ACM conducted an analysis to **define its specific sustainability context**.

By examining various sources of information, both the external environment and the reference market were analyzed to verify the priority sustainability aspects and factors for the sector, the stakeholders and ACM itself. This analysis and mapping of the sustainability context led to the identification of a list of potentially relevant environmental, social and governance (ESG) issues.

The process then continued, through an online questionnaire distributed to ACM's **management, employees** and to a selected panel of **customers and suppliers**, evaluating the relevance of this topics. Based on a predefined scoring scale (from 1 "not significant" to 5 "priority"), the **internal and external stakeholders involved assessed the significance of each topic**.

By analyzing the results of the materiality questionnaire, ACM identified a shortlist of the **13 highest-priority sustainability topics**, referred to as material topics, which are detailed and examined in this Sustainability Report. This list of material topics is summarized in the table on the following page and represents the final result of the materiality analysis.



LIST OF MATERIAL TOPICS

RESULTS OF THE MATERIALITY ANALYSIS: PRIORITY ISSUES FOR ACM AND ITS STAKEHOLDERS



Economic and Governance

Economic performance and value distribution

Ethics and compliance

Management and governance systems

Procurement practices



Social

Employee training and development

Occupational Health and safety

Equal opportunities

Corporate welfare

Community engagement and local development



Environmental

Energy management and resource efficiency

Sustainable packaging management

Management of raw materials, materials and products

Biodiversity

ACM stakeholders

The materiality analysis conducted by ACM provided a valuable opportunity to evaluate and analyze in depth the potential impacts of corporate operations and decisions on each identified stakeholder category. The "Stakeholder Map" presented below is the primary outcome of this analysis activity.



ACM STAKEHOLDER MAP



1.3 The 2030 Agenda and the Sustainable Development Goals

At the institutional level, the most significant sustainability initiative is the adoption, in 2015, of the **2030 Agenda for Sustainable Development** by the United Nations General Assembly, a programmatic document that outlined global commitments to sustainable development. Specifically, the Global Agenda identifies **17 Sustainable Development Goals (SDGs)** to be achieved by 2030, broken down into 169 targets, which represent a clear call to action to set Italy and the world on a sustainable path. The 17 SDGs are targeted at a wide range of stakeholders, including businesses, and provide ACM with a fundamental starting point for reviewing and recalibrating its corporate objectives.

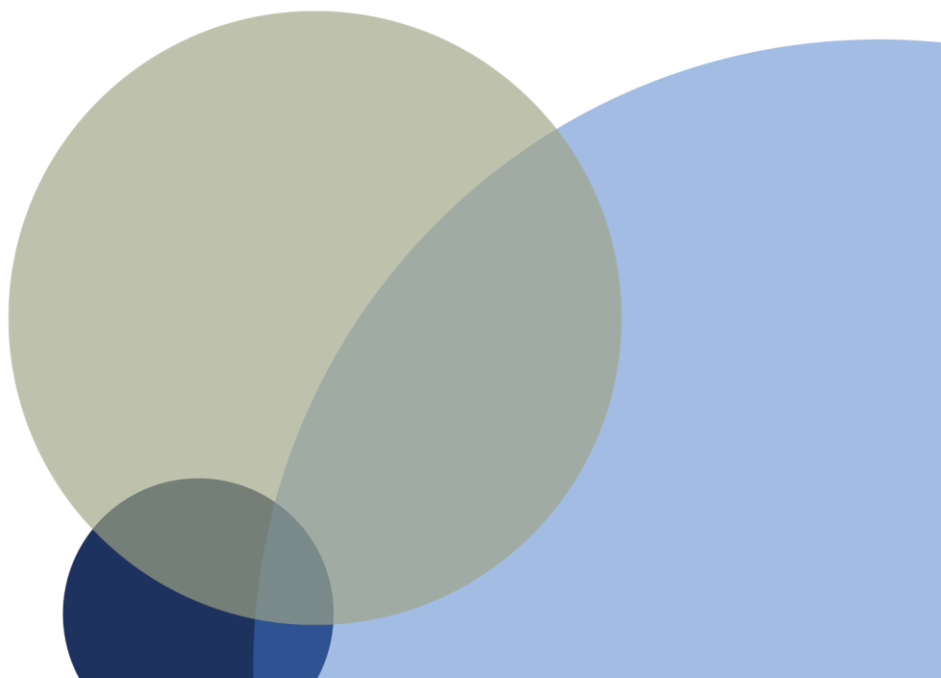
ACM's sustainability initiatives can contribute to the achievement of some of the goals defined by the 2030 Agenda. Therefore, to be able to identify and report within this Report the **contribution that the company can make to the achievement of the SDGs**, we have carried out a mapping analysis **between our material topics and our corporate sustainability strategy, and the SDGs**, following the guidelines of the **SDG Compass** document. This document was jointly developed by the Global Reporting Initiative - GRI, the United Nations Global Compact and the World Business Council for Sustainable Development (WBCSD) and helps companies of all sizes to **align their strategies with the relevant SDGs** based on their sector and operations, with the aim of guiding companies in better assessing their contribution to the achievement of global goals. Through this process, **we have identified 10 priority SDGs for ACM by linking them to the material topics on which the company commits to promote a sustainable development**, as shown in the table below.

RESULTS OF THE MATERIALITY ASSESSMENT: MATERIAL TOPICS FOR ACM AND ITS STAKEHOLDERS		SDGS ADDRESSED (SUSTAINABLE DEVELOPMENT GOALS OF THE 2030 AGENDA)
 Economic and Governance	Economic performance and distributed economic value	  
	Ethics, integrity and compliance	
	Corporate governance and management systems	
	Procurement practices and supply chain responsibility	
 Social	Training and education	  
	Occupational health and safety	
	Diversity, equity and equal opportunities	
	Employee welfare and well-being	
	Local communities and the territorial development	
 Environmental	Energy efficiency and resource management	 
	Sustainable packaging management	
	Materials and circular product management	
	Biodiversity	



2

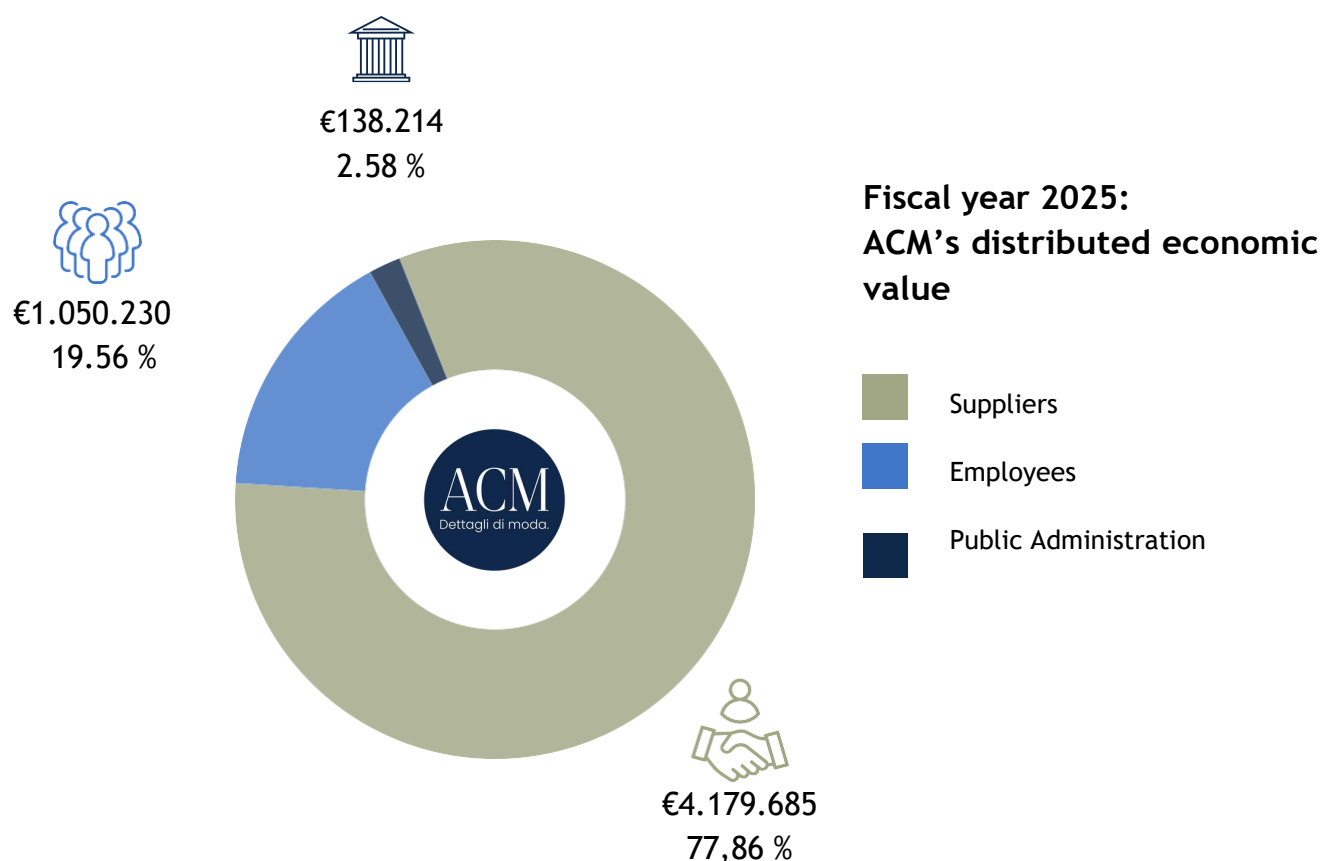
Governance and Relations



2.1 Economic performance and distributed economic value

The **economic value distributed** represents a company's ability to **redistribute a portion of the economic value generated** through its operations to its stakeholders. Therefore, by analyzing the distributed economic value, we aim to demonstrate the flow of resources directed toward our employees, partners, suppliers and the public administration. This distribution, as shown in the chart below, reflects **ACM's capability to share portion of the generated economic value with its stakeholders and is a measure of the company's impact on the local community and along the entire value chain.**

In the 2025 fiscal year, the revenues from core business operations overall generated by ACM were equal to €6,180,777, of which **86.85%, or €5,368,129, was distributed to the following company's stakeholders:** 77.86% (€4,179,685) to suppliers of raw materials, goods and services, 19.56% to employees (€1,050,230), and 2.58% (€138,214) to the Public Administrations.



2.2 Ethics and compliance

We intend to conduct our business in full compliance with the principle of legality, adhering to all applicable laws and regulations. We are also committed to acting ethically, basing our behaviours and actions on values such as honesty, moral integrity, fairness, transparency, objectivity and respect for the individual. These values imply commitment to protecting both people and the environment, fostering relationships of trust with our customers and respecting the legitimate interests of all our stakeholders.

For this reason, ACM aims to clearly define its values, principles, standards and rules of conduct, pursuing these objectives in its daily operations. To formally establish these principles, we have adopted a Code of Ethics, approved by a resolution of the Board of Directors.

Specifically, the Code of Ethics outlines general ethical principles, specific rules of conduct, as well as values that the Company recognises as its own and on which it refers, in the performance of individual activities, to scrupulous compliance by all recipients of the Code.

The Code of Ethics is directed to everyone - employees, collaborators and consultants - who establish direct or indirect relationships with the Company, whether on a permanent or temporary basis, while working toward corporate objectives. Recipients who violate the principles and rules contained in the Code damage the relationship of trust established with the Company. All recipients are required to be familiar with the Code of Ethics. To ensure widespread awareness, ACM distributes the Code, its attached protocols, and subsequent updates through multiple dissemination and awareness channels.

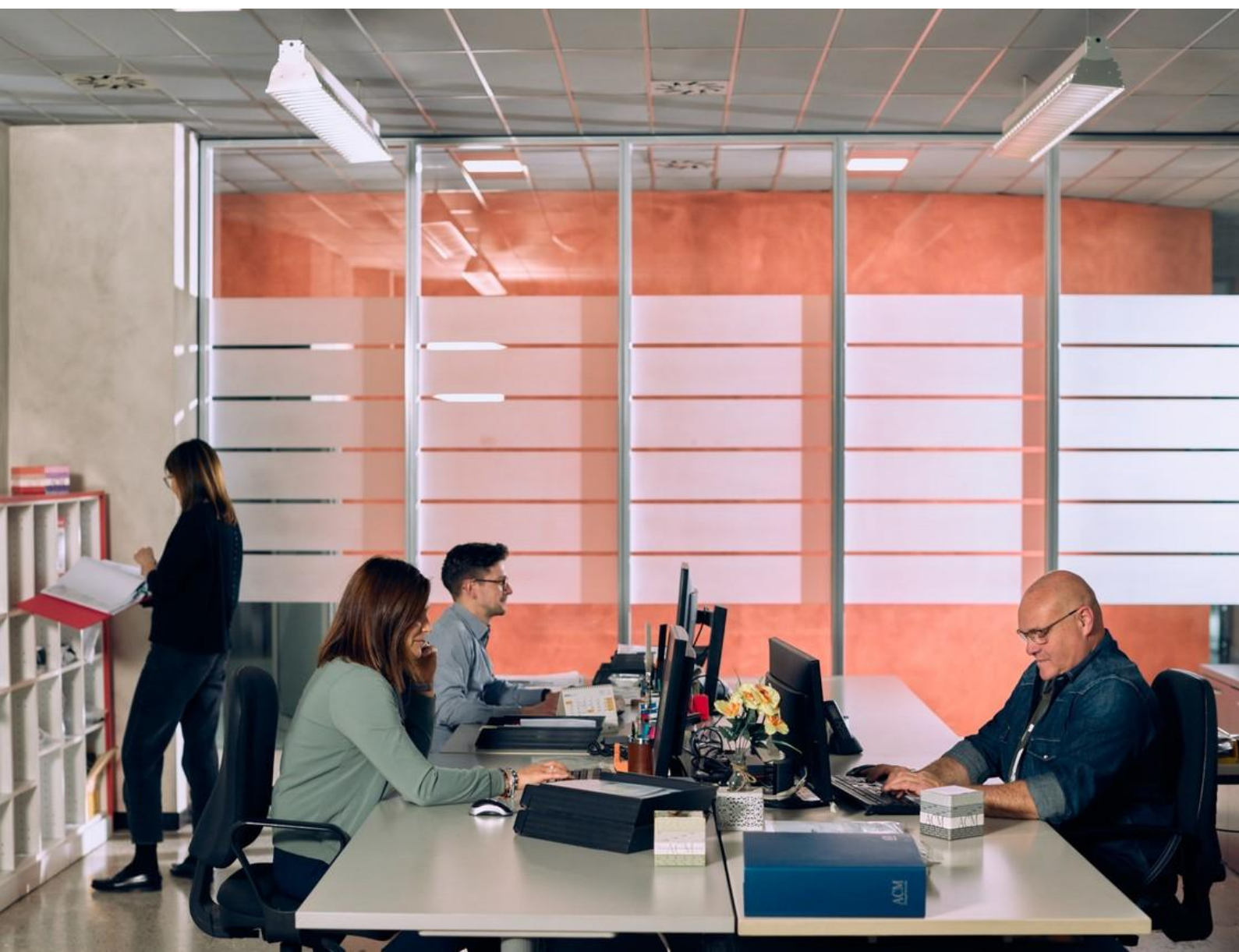
Violations of the Code by employees constitute a breach of their employment obligations. Therefore, any non-compliance represents a disciplinary offense and will result in the application of measures provided for by the relevant National Collective Labor Agreement (CCNL) and applicable laws.

Further evidence of our commitment to lawful conduct is the renewal in 2024 of the Legality Rating with a score of ★★ "two stars", issued by the Italian Competition Authority (AGCM). The Legality Rating is a tool designed to introduce and promote principles of ethical conduct in the corporate environment. Specifically, it serves as a synthetic indicator of compliance with high standards of legality for companies that request it, reflecting the level of attention dedicated to proper business management. This recognition is valid for two years and can be renewed upon request. The list of certified companies is regularly updated and published on the AGCM website. Consequently, the Rating ensures transparency both on the market and within the company, guiding our daily operations and relationships with collaborators.

This recognition highlights ACM's commitment to aligning with the highest ethical, social and managerial standards and, more broadly, it confirms our company's focus on business ethics and compliance, which are considered priority areas within our sustainability strategy.

As further evidence of the Company's proactive approach to ethics and compliance, **during the three-year period 2023-2025, ACM recorded no incidents of corruption and faced no related legal proceedings.** Similarly, the Company reported **no instances of anti-competitive behavior, antitrust violations, or monopolistic practices, and no legal actions were brought against it in these areas.**

Finally, with regard to environmental compliance, **ACM did not incur any violations of environmental regulations** during the same three-year period, nor were any legal proceedings initiated against the Company.



2.3 Management and governance systems

Our dedication to quality and **environmental protection** is reflected in our commitment to adopting **certified business management systems**, that enable us to act with awareness and responsibility, guiding and supporting our customers in making the best choices.

ACM's Management is committed to ensuring that its Environmental Management System is effectively maintained, through continuous and periodic verifications, which include regular monitoring of system procedures, operating instructions and process flows across all company areas, achieved through systematic controls, internal audits and periodic reviews.

Specifically, **ACM has implemented and is committed to maintaining an Environmental Management System compliant with the ISO 14001 standard.**

In addition to the above, **Paola Corna, a member of the Board of Directors of ACM, holds the professional certification of Sustainability/CSR/ESG Manager according to the reference practice UNI/PdR 109.1:2021.** This certification is not only a guarantee of specific technical skills, but is also a fundamental element of **ACM's sustainability governance.** **The presence of qualified figures within the Board of Directors strengthens the Company's ability to integrate ESG principles into strategic decision-making processes, ensuring a structured, transparent and measurable approach.** In this way, **sustainability is not viewed as a set of ancillary initiatives, but as an intrinsic element of the business model and the creation of long-term value for all stakeholders.**



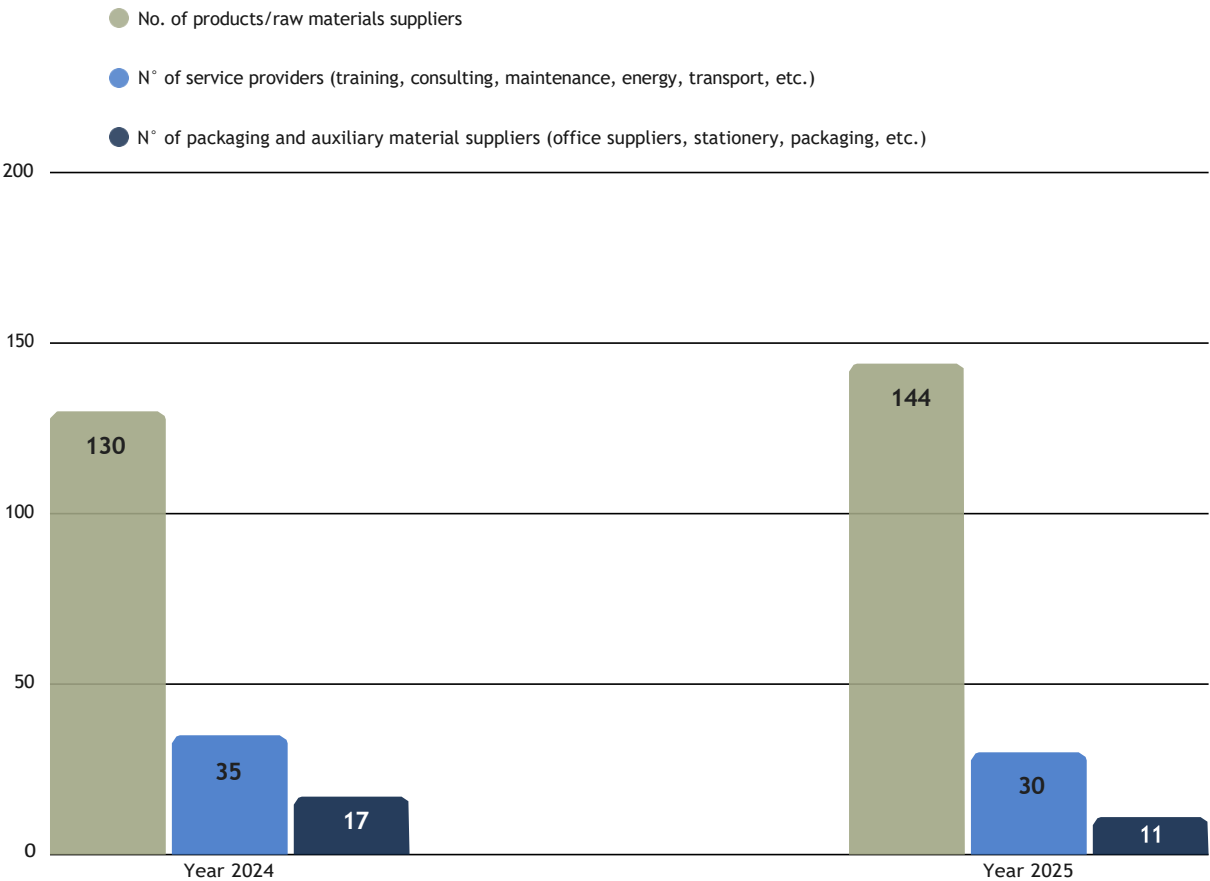
2.4 Procurement practices

Suppliers are a **key stakeholder** for ACM, as the quality and safety of our services and products largely depend on our collaboration with them. Consequently we aim to build **strong and lasting business relationships based on principles of fairness, integrity, professionalism, transparency, legality and impartiality.**

The main ACM suppliers can be divided into the following macro-categories:

- Product and raw materials Suppliers;
- Service providers (training, consulting and other services, including maintenance, energy, transport, etc.);
- Packaging and auxiliary materials suppliers (packaging, office suppliers, stationery, etc.).

The graph below, covering the 2024-2025 period, shows the breakdown of ACM's suppliers by type.



We ensure timely payment to our suppliers, in accordance with our commercial agreements. Our ultimate goal is to build **relationships of trust and foster opportunities for mutual improvement**. To this end, we emphasize **continuity** by establishing medium-to-long-term collaborations and evaluating the qualitative and **economic reliability of our counterparties**.

It is also important to underline that ACM prefers, wherever possible, to collaborate with local suppliers. This approach aims to support a **short supply chain, promote regional development, and reduce environmental impacts**. As proof of the fruitful collaboration we cultivate with **local suppliers**—specifically those with operational headquarters in the Lombardy Region and neighboring areas (Piedmont, Emilia-Romagna, Trentino-Alto Adige, and Veneto)—our procurement spend with these partners accounted for **83% of the total economic value of purchases made in 2025**.

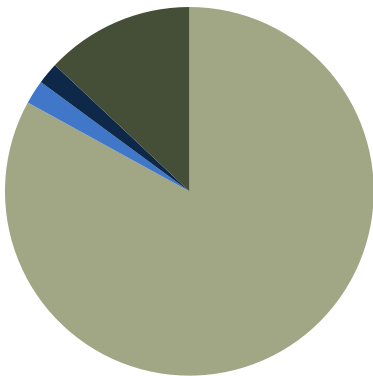
Similarly, the data regarding the number of local suppliers employed by ACM in 2025 highlights a significant reliance on **regional partners, who represented 74.5% of the total suppliers utilized during the year**.



*Suppliers with operational headquarters in the Lombardy Region and neighboring regions (Piedmont, Emilia-Romagna, Trentino-Alto Adige and Veneto) are considered local. The entire supplier base was included in the calculation.

Share of procurement spend on local and non-local suppliers* (2025)

% of procurement spend on local suppliers	83,00%
% of procurement spend on national suppliers (Italian suppliers outside the local area)	2,10%
% of procurement spend on EU suppliers	1,90%
% of procurement spend on non-EU suppliers	13,00%



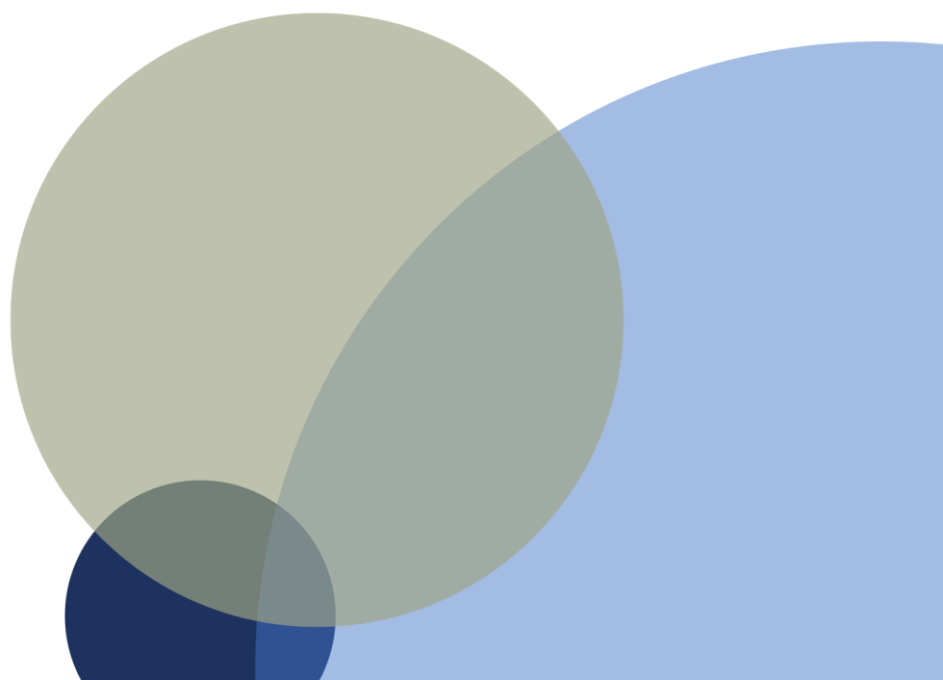
*Calculated based on ACM's total purchase spend during the 2025 reporting year. Local suppliers are defined as those with operational headquarters in the Lombardy Region and neighboring regions (Piedmont, Emilia-Romagna, Trentino-Alto Adige and Veneto). The entire supplier base was included in the calculation.





3

Enhancing human capital



3.1 Staff training and development

Transversal training (soft skills) and specific, technical-specialist training are essential tools for companies to develop and unlock their employees' full potential, serving as a fundamental key to achieving corporate objectives. For ACM, employees represent the real engine of the company's success; therefore, we view **continuous training as an indispensable and strategic driver for collective growth**. The annual training program allows ACM to **plan skill acquisition**, equipping employees with the necessary tools to achieve strategic goals in a constantly changing work environment.

Overall, in 2025, ACM provided a total of **96 hours of training, averaging 3.7 hours per employee**.

In particular, the training provided focused mainly on the following topics: occupational health and safety, professional and technical updates, industry certifications, corporate sustainability, business organization and new management models, language proficiency, customer relationship management, marketing and sales.

In autumn 2025, the **100% of the Company's employees participated in training on gender equality (UNI/PdR 125:2022)**, to navigate evolving social dynamics in an aware and informed manner. This important initiative paved the way for obtaining the **Gender Equality Certification in December 2025**.

The training and professional development program continues in 2026, aiming to meet the specific specialization needs of our industry.

2024-2025 period



100%

Of company's employees participated

176

Training hours

3,7

training hours per employee

3.2 Occupational health and safety

Operating with a view to continuous improvement means, first and foremost, ensuring a healthy and safe working environment for our employees by effectively managing all risk factors. As part of its operation, ACM is committed to **promoting workforce well-being, aiming to safeguard health and safety** in full compliance with current prevention and protection legislation.

We strive to protect not only our employees' physical health but also their psychological well-being and personal values. In addition, we have defined and effectively implemented **preventive measures and clear company practices aimed at promoting responsible and safe behavior by everyone**. These actions have enabled us to create a safer workplace and minimize exposure to risks related to accidents, injuries, or occupational diseases.

Whenever necessary, we update our **Risk Assessment Document (DVR—Documento di Valutazione dei Rischi)**, in accordance with Italian Legislative Decree no. 81/2008. To this end, we have adopted the RISOLVO software, which allows us to monitor organizational or process changes and update the DVR in real time.

The purpose of this document is to provide a global and documented assessment of all risks to workers' health and safety, establish adequate prevention and protection measures, and plan long-term improvements to workplace safety standards. The document is constantly updated and is revised to reflect any changes in corporate organization or whenever required by our continuous improvement safety management system.

ACM retains a **Company Doctor** to assess health risks and conduct regular occupational health surveillance examinations. The safety network also includes an external **Head of the Prevention and Protection Service (RSPP)** and an internally designated **Workers' Safety Representative (RLS)**, who represents employees on all workplace health and safety matters.

Training plays a crucial role in our occupational health and safety management system. In the **2024-2025 period, ACM provided its staff with a total of 48 hours of health and safety training**.

Through this educational process, ACM aims to provide workers and other key figures within the company's prevention system with the knowledge and procedures necessary to perform their respective tasks safely, while identifying, reducing, and managing risks effectively.

The results obtained by ACM in terms of prevention and protection demonstrate the Company's commitment. Indeed, during the **2023-2025 period**, out of a total of **97,136 hours** worked by our employees, **no workplace accident occurred**, nor were any occupational diseases recorded. Consequently, the **accident frequency and severity rates**, as well as the **number of working days lost due to injuries over the last three years**, are zero. This further confirms the effectiveness of ACM's commitment to ensuring the health and safety of its workforce.



3.3 Equal opportunities

ACM recognizes that the diversity of our employees and collaborators is a key driver of success, and we continuously value their experiences, skills and qualities. **The Company promotes an inclusive and collaborative work environment**, encouraging free expression to help individuals develop their full potential and boost overall motivation.

In both its daily operations and **its recruitment processes**, **ACM is committed to advancing gender equality and preventing discrimination of any kind**.

Furthermore, ACM respects and recognizes the **right of every employee to associate, organize or join trade unions** without suffering interference, sanctions, retaliation, discrimination or harassment, as we are convinced that only through free expression and open dialogue can everyone thrive and the Company itself thrive.

ACM has obtained the **UNI/PdR 125:2022 Gender Equality Certification**, a measure introduced in Italy under Law 162/2021, which validates commitment to ensuring gender parity across all corporate processes.

This is a concrete step that, through the implementation of a Code of Conduct, continues our journey toward fostering an inclusive culture free from prejudice and stereotypes, while actively reducing the gender gap.

The Management of ACM S.R.L. has defined this Gender Equality Policy in agreement with the Steering Committee and in accordance with the UNI/PDR 125:2022 Reference Practice.

The Company has always valued the skills and abilities of its staff, striving to eliminate prejudice and stereotypes. This is why Management has decided to launch a structured and systematic initiative aimed at fostering an inclusive culture free from bias—including unconscious bias—that values everyone equally.

The primary objective of this Gender Equality Policy is to gradually but rigorously reduce any gaps in pay and career advancement that may have occurred throughout the company's long history. Furthermore, recruitment policies and plans are being implemented to encourage and enhance diversity in its broadest sense, bringing value and new momentum to all business sectors.

It is well-established that the presence of people of different genders and diverse cultural backgrounds sparks new ideas, innovative solutions, and positive competition among teams. This not only empowers each individual but also drives business growth and prosperity in an increasingly competitive world.

This Policy applies to all ACM S.R.L. staff and collaborators. It is also shared with stakeholders, suppliers, and customers to maximize its impact across our value network and to serve as a benchmark for other companies.

With regard to the specific social requirements concerning respect for human rights and equal gender opportunities, the company's position across the key reference areas is set out below:

1. SELECTION AND RECRUITMENT

- The company is committed to evaluating candidates from *diverse backgrounds and abilities*, pursuing gender equality, during the selection and hiring phases, by aiming to identify a shortlist with balanced representation of women and men.
- At the same time, it is committed to emphasizing the importance of *meritocracy*: choices are guided by experience, skills and competencies. The recruitment process is reinforced through a standardized procedure designed to guarantee equal opportunities at every stage.
- Comprehensive training on gender equality and cognitive bias is provided to all personnel involved in recruitment to prevent any negative impact on selection choices.
- Equal representation of the underrepresented gender is consistently ensured during candidate selection, with the ultimate goal of achieving gender balance in leadership and management positions.

2. PAY EQUITY

- In compliance with the applied National Collective Labour Agreement (CCNL), the company guarantees equal and fair pay for all staff, regardless of gender.

3. CAREER MANAGEMENT

- The company encourages continuous dialogue among Management, Supervisors and staff during performance evaluations. This strengthens collective alignment with company goals through gender-neutral projects and constructive feedback focused on personal growth and continuous improvement.
- Throughout the entire professional lifecycle, the company guarantees equal opportunities for career development and promotions, basing advancement exclusively on individual skills, abilities and professional merits.
- Professional growth is supported by offering specific training aimed at upgrading professional skills and managing workplace challenges effectively.
- Equal participation in training and professional development programs is guaranteed for both genders, including specialized courses on leadership, communication and relationship management.

4. PARENTING AND CARE

- To safeguard parenthood, the company supports all staff before, during and after periods of extended leave, *avoiding any discrimination*. It facilitates optional communication with the company during absences, and ensures smooth reintegration upon return.
- Recognizing personal well-being and the fulfillment of private life, the company fully upholds the right to maternity and paternity leave, actively encouraging fathers to utilize their parental leave.
- The company guarantees the preservation of working conditions held prior to the leave, actively assisting employees during their return to work with dedicated support initiatives.

5. WORK-LIFE BALANCE

- The company is committed to improving the *work-life balance* of its staff and collaborators across all phases of their personal and professional lives by adopting mutually agreed measures that meet both the individual needs of the person and those of the company.
- Workloads and activities are distributed based on specific roles and business requirements, in full compliance with contractual requirements.

6. COMMUNICATION AND MARKETING ACTIVITIES

- The company ensures that genders are equally represented across its various activities, including participation in events, congresses and exhibitions, striving to avoid any form of discrimination.
- Particular attention is paid to the *language used* within and by the organization, promoting communication that is as respectful and neutral as possible.
- The company is committed to promoting *a culture rooted in meritocracy, equality and respect regardless of gender* through an external communication plan, that actively involves stakeholders.
- The company undertakes to use non-discriminatory language and imagery in all its written communications and advertising campaigns.

PREVENTION AND TRAINING ACTIVITIES

- The company is committed to *preventing all forms of workplace harassment* through dedicated awareness campaigns designed to inform personnel and guide daily behavior.
- The company adopts a "zero tolerance" policy towards violence and harassment.
- In the event of discrimination or abuse, all staff members have full freedom and security to report the incident.
- The company organizes training sessions for all staff, to foster awareness around diversity, gender equality and inclusion; specifically, managers receive targeted training on unconscious bias and inclusive communication.
- The company aims to extend these principles throughout its entire supply chain, driving continuous improvement and maximizing worker satisfaction.

To continuously and precisely monitor the aforementioned commitments undertaken by ACM S.R.L., a series of specific performance indicators have been established, tailored to the company's operational reality. To the same end, the company ensures the full application of its gender equality management system procedures, as detailed in the implemented system documentation.

Please be informed that an internal system for reports and suggestions regarding Gender Equality is available via a dedicated drop box located in the restroom area next to the machinery.

Finally, external stakeholders may also report any non-conformities or submit suggestions regarding the requirements of UNI/PdR 125:2022 practice by email at: segnalazioni@acmdettaglidimoda.it



BUREAU
VERITAS

Bureau Veritas Certification



A.C.M. SRL

VIA DEI VIDETTI 52/62 - 24064 GRUMELLO DEL MONTE (BG) - Italy

Sede oggetto di Certificazione:

VIA DEI VIDETTI 52/62 - 24064 GRUMELLO DEL MONTE (BG) - Italy

Bureau Veritas Certification Holding SAS - Italy Branch certifica che il sistema di gestione dell'organizzazione sopra indicata è stato valutato e giudicato conforme ai requisiti della norma di sistema di gestione seguente

UNI PdR 125:2022

Sistema di Gestione per la Parità di Genere

Campo di applicazione

Misure per garantire la parità di genere nell'ambito della Produzione e commercializzazione accessori per abbigliamento e pelletteria.

Data della certificazione originale:	16-Novembre-2025
Data di scadenza precedente ciclo di certificazione:	NA
Data dell'Audit di certificazione / rinnovo:	06-Dicembre-2025
Data d'inizio del presente ciclo di certificazione:	16-Dicembre-2025
Soggetto al continuo e soddisfacente mantenimento del sistema di gestione questo certificato è valido fino al:	15-Dicembre-2028

Certificato Numero: IT348196

Versione: 1

Data di emissione: 16-Dicembre-2025


Signed on behalf of BVCH SAS - Italy Branch



Indirizzo dell'organismo di certificazione: Viale Monza, 347 - 20126 Milano (MI) Italia
Ufficio locale: Viale Monza, 347 - 20126 Milano (MI) Italia

Ulteriori chiarimenti sul campo di applicazione di questo certificato e sui requisiti applicabili della norma del sistema di gestione possono essere ottenuti consultando l'organizzazione.
Per controllare la validità di questo certificato fare doppio click sul QR CODE o scansionarlo con apposita App

02136
Membro degli Accordi di Mutuo Riconoscimento EA e JAF
Signatory of EA and JAF Mutual Recognition Agreements

As of December 31, 2025, ACM has a staff of **26 employees**, of whom **18 are women (69.25%)** and **8 men (30.75%)**. Regarding corporate governance, as of December 31, 2025 the Board of Directors (BoD) of ACM Srl consists of **3 members**, **2 of whom are women**:

- Gianmarco Corna, Chairman of the Board of Directors;
- Corna Paola, Managing Director;
- Corna Laura, Managing Director.

As of December 31, 2025, **100% of ACM employees hold permanent contracts**. This ensures stable income and long-term employment continuity. Additionally, 75% of the workforce is employed on a full-time basis, while 25% works part-time.



3.5 Support for local communities and the territory

ACM supports the social, cultural and economic development of the community in which it operates. **The company actively backs a series of organizations and entities pursuing sporting, social, cultural and solidarity goals through donations, sponsorships and contributions to specific initiatives and projects.** Furthermore, in accordance with its internal procedures, the company evaluates requests for contributions and sponsorships from cultural, solidarity and social associations to continuously support the local community and territory.

Examples of donations and sponsorships made by ACM during the 2024-2025 two-year period include:

- **solidarity and social impact:** support for the construction of a dedicated wing for the disabled at the "A House for You" institute in Palazzolo, as well as contributions to Save The Children and the Grumello parish;
- **Sports promotion:** sponsorship of the Corus Bergamo volleyball team, support for an athletics team, and contributions to CSI Grumello;
- **Health and Medical Research:** Donation to AIRC (the Italian Foundation for Cancer Research) and support for the Papa Giovanni XXIII Hospital in Bergamo.

Initiatives and projects with the local community and the territory (2024-2025)

- **SME Day Project:** ACM participates in PMI Day (SME Day), one of the most significant initiatives organized by the Small Industry Committee of Confindustria Bergamo. This event is held during the Business Culture Week and is part of the European Week of SMEs promoted by the European Commission. Launched in 2010, the initiative fosters an entrepreneur-friendly environment, strengthening the cultural role of businesses and their commitment to economic growth and social well-being. PMI Day offers entrepreneurs an ideal opportunity to share with younger generations the pride and passion of doing business, alongside the dedication and talent they share with their teams. It is a valuable moment to showcase their entrepreneurial experiences, milestones, and future projects. While it requires a significant organizational and time commitment, it remains an essential initiative for spreading business culture across the territory.
- **Collaboration with "L'Impronta" Social Cooperative:** ACM partners with the "L'Impronta" Social Cooperative to provide work opportunities for individuals with disabilities through local disability services. By assigning sorting and quality control tasks, the company actively supports their integration and inclusion into the professional world.

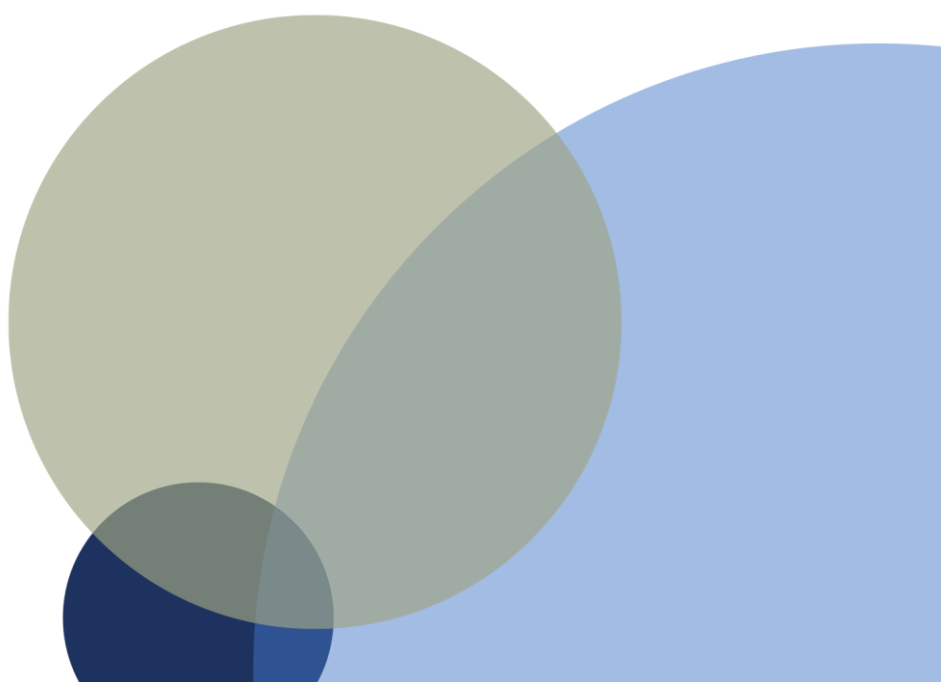
- **Support for "NutriAmo Bergamo" solidarity initiative:** ACM participated in the "NutriAmo Bergamo" charity campaign, promoted by Confindustria Bergamo in collaboration with Banco Alimentare Lombardia. This initiative supports families and individuals across Bergamo and the wider Lombardy region who struggle to afford basic food necessities. Through this project, companies invited their employees to donate long-life food products during the week of October 14-18, 2025, which were then distributed to those in need.
- **Participation in the "REGALATI UN SORRISO" Project:** ACM took part in the "REGALATI UN SORRISO" (Give a Smile) initiative, organized by the Young Entrepreneurs Group of Confindustria Bergamo. This holiday charity drive collected new and gently used toys to be gifted to disadvantaged children across the Bergamo province during the Christmas season.





4

Environmental sustainability



4.1 Energy resource management

Reducing energy consumption from non-renewable sources and adopting more efficient supply systems are two critical challenges in meeting the national and international greenhouse gas emission limits set by the Paris Agreement. They are also essential for achieving Sustainable Development Goals 7 and 13 of the UN 2030 Agenda.

ACM is committed to continuously improving its energy efficiency, minimizing non-renewable energy consumption, and reducing its greenhouse gas emissions. To achieve this, the company focuses on energy optimization and the on-site generation of renewable electricity for self-consumption.

The following table displays ACM's electricity consumption over the 2024-2025 two-year period. Power is supplied through both the public grid and an on-site photovoltaic system designed for renewable energy self-consumption. Crucially, as of December 31, 2025, 100% of the electricity used by ACM comes from renewable sources. The company reached this milestone through its own solar generation and by securing an electricity supply contract certified as 100% renewable. In 2025 alone, the photovoltaic system generated 40,903 kWh of renewable electricity for direct self-consumption.



Electricity consumption year 2025

Month	Grid-Drawn (kWh)	Generated (kWh)	Exported (kWh)	Self-consumed (kWh)
January	4309,281	2664,364	999,842	1664,522
February	3350,026	5081,916	2664,465	2417,451
March	2283,196	9926,76	6534,588	3392,172
April	1905,504	11057,752	7549,515	3508,237
May	2312,517	10318,53	7487,865	2830,665
June	4365,631	13745,952	6458,989	7286,963
July	6394,225	13866,046	6249,26	7616,786
August	2852,231	13383,429	10606,555	2776,874
September	3896,429	11228,583	6652,162	4576,421
October	3132,279	8567,531	5581,214	2986,317
November	3637,011	4905,112	2500,594	2404,518
December	4344,265	2229,714	851,742	1377,972
TOTAL	42782,595	106975,689	64136,791	42838,898

% of renewable electricity out of total electricity (%)

100%

Regarding the other energy sources used by ACM, the following table shows the **natural gas consumption (for heating and refrigeration)** for the year 2025.

METHANE CONSUMPTION YEAR 2025				
INVOICE	PERIOD	NS. PROGRESSIVE NUMBER	MC	CONSUMPTION
FT.51081 OF 13.02.2025	JANUARY		MC	4040
FT.29761 OF 13.03.2025	FEBRUARY		MC	3199
FT.20818 OF 14.04.2025	MARCH		MC	2168
FT.51766 OF 08.05.2025	APRIL		MC	1042
FT.43833 OF 10.06.2025	MAY	1144	MC	51
FT.67170 OF 09.07.2025	JUNE	1372	MC	38
FT.32040 OF 11.08.2025	JULY	1578	MC	33
FT.63124 OF 09.09.2025	AUGUST	1704	MC	39
FT.68107 OF 08/10/2025	SEPTEMBER	1941	MC	47
FT.47882 OF 11/10/2025	OCTOBER	2173	MC	431
FT.45503 OF 09/12/2025	NOVEMBER	2440	MC	2109
FT.68247 OF 12/01/2026	DECEMBER	36	MC	2525
Total methane consumption				15722



4.2 Packaging management

In today's context, characterized by growing environmental awareness and an urgent need to mitigate the ecological impact of industrial activities, **packaging management represents a crucial component of our corporate sustainability strategy**. This is a concrete commitment toward **resource optimization, the use of recycled materials, and the promotion of responsible practices** throughout the entire supply chain.

This commitment involves an increasing focus on **selecting recyclable and/or recycled materials**, alongside efforts to reduce the overall environmental impact. This is also achieved by choosing **packaging that holds internationally recognized sustainability certifications** (e.g., FSC).

Specifically, regarding 2025, it is significant to highlight that **ACM purchased 3,777 cardboard boxes of various sizes for packaging**. **100% of these purchased boxes hold a recognized sustainability certification (FSC or PEFC) or contain recycled material**.

ACM also intends to take action regarding plastic packaging by striving to **limit the use of virgin raw materials and instead opting for recycled plastics**. In 2025, ACM purchased 36,965 kg of plastic press-lock bags (a purchase that occurs on average once every three years). **100% of these bags are made entirely or partially from recycled material**.



4.3 Management of raw materials, materials and products

The use of raw materials, materials and products also represents a key aspect of ACM's corporate sustainability strategy.

GRS certification



Starting from the FW 23/24 collection, our commitment has intensified and materialized through a major milestone. We have **successfully achieved corporate GRS (Global Recycled Standard) certification**, which covers specific categories of certified products and allows us to guarantee supply chain continuity for the products delivered to our customers. We are now able to provide **certified pre- and post-consumer recycled metal accessories**—such as buttons, buckles, frog fasteners, and more—made of Zamak and brass alloys, as well as pure zinc, with a minimum recycled content ranging from 45% up to 90% and even 100%.

GRS is an international standard that recognizes the **importance of recycling for the growth of a sustainable production and consumption model**. Its goal is to encourage the reduction of resource consumption (virgin raw materials, water, and energy) while increasing the quality of recycled products. The Global Recycled Standard guarantees that products contain at least 20% pre- and/or post-consumer recycled material, and that the manufacturing activities and processes utilizing this recycled material adhere to management models and procedures compliant with the established requirements.



4.4 Biodiversity

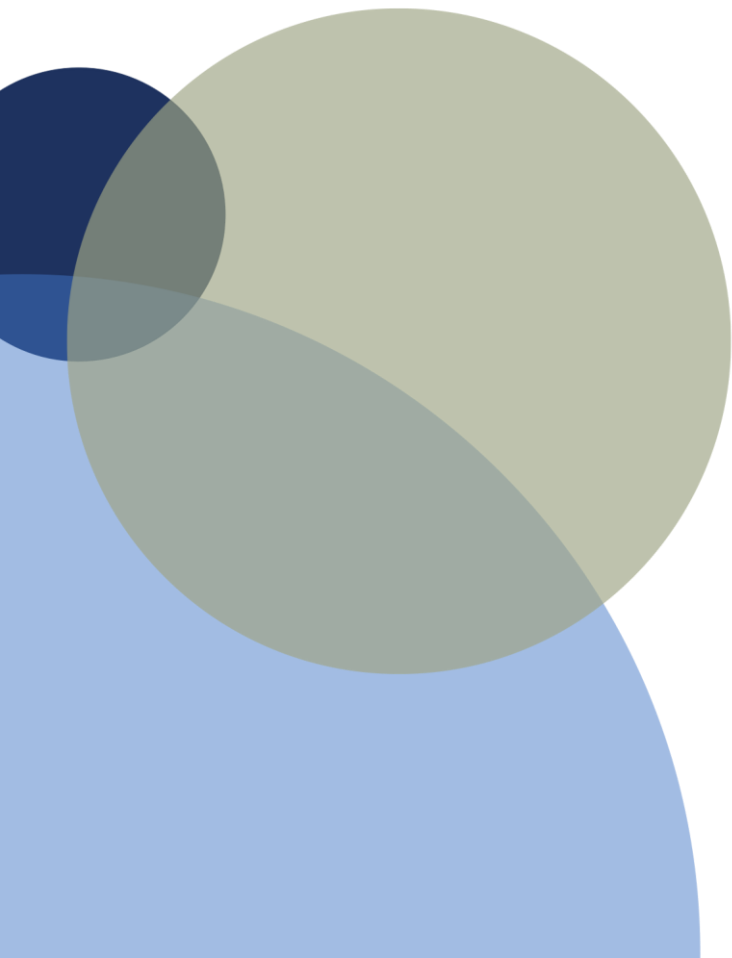
Biodiversity and resilient ecosystem services are vital to sustainable development and the promotion of the economic and physical well-being of societies. Preserving the variety of species, habitats, and natural processes ensures the planet's resilience and the continuity of essential resources for present and future generations. In a context of increasing pressure on ecosystems, **safeguarding biodiversity** has become an essential commitment for businesses, which are called upon to integrate the responsible management of natural capital into their corporate strategies. Promoting initiatives and practices that reduce environmental impact and support ecosystem preservation is now key to building sustainable, long-lasting value.

Wild pollinators play a fundamental role in plant pollination, **biodiversity conservation**, and **ecosystem protection**. For this reason, since 2023, as part of a CSR project in collaboration with 3Bee, ACM has adopted five shelters for wild pollinators. One of these is equipped with PollyX technology, which tracks **air pollution levels** and contributes to scientific research. This advanced system supports **environmental monitoring** and provides valuable data for **pollinator protection and biodiversity conservation**. PollyX is designed to monitor environmental parameters related to **air quality**, focusing specifically on **atmospheric particulate matter**. Data collection is carried out via a **digital sensor** using laser technology, monitoring **PM2.5** and **PM10** particles. Through this project, ACM aims to make a concrete contribution to biodiversity conservation and ecosystem protection.





Methodological note GRI Content Index



Methodological note

This document represents the second **Sustainability Report** published by **ACM Srl**. The Report accounts for data and information regarding the economic, environmental, and social performances and impacts of **ACM Srl**. To ensure an accurate representation of performance and to guarantee the reliability of data and information, the use of estimates has been limited as much as possible.

This Report describes ACM's activities and results for the fiscal year ended **December 31, 2025**. Where available, comparative data from previous fiscal years have been included to present corporate performance trends over a longer time horizon.

By adopting this reporting tool, **ACM** intends to provide its stakeholders with a comprehensive, clear, and transparent overview of its choices, management approaches, projects, performances, and, in a broader sense, its corporate sustainability journey. This document has been prepared with reference to the “**Global Reporting Initiative Sustainability Reporting Standards**”, published by the **Global Reporting Initiative (GRI)** in 2021. Specifically, the Report refers to the selection of **GRI Standards** indicated in the “**GRI Content Index**” table at the end of this document.

The process of defining and disclosing content took into account the **GRI principles** of materiality, stakeholder inclusiveness, sustainability context, and completeness as defined by the **GRI (GRI 1)**. In particular, the topics covered in this document reflect the materiality principle. The material topics identified by **ACM** to implement an increasingly sustainable corporate management are summarized in paragraph “**1.2 Materiality and Stakeholders Analysis**”.

Regarding the identification of **ACM's** contribution to achieving the United Nations' **17 Sustainable Development Goals (SDGs)**, the **SDG Compass** guidelines were used to map **ACM's** material topics to the relevant **SDGs** impacted, as detailed in paragraph “**1.3 The 2030 Agenda and Sustainable Development Goals**”.

To prepare this document, an internal reporting process was structured, involving Management and various corporate functions. These functions contributed to the identification and evaluation of material topics, as well as the collection and analysis of data and information, with the responsibility of verifying and validating the content falling under their respective purviews.

As emphasized, this document represents **ACM's second Sustainability Report**: aware of the areas for improvement, we commit to making our sustainability reporting increasingly comprehensive in the coming years.

GRI Content Index

A.C.M. Srl has reported the information cited in this GRI index of contents for the period 01/01/2025 - 31/12/2025 with reference to the GRI Standards.

GRI 1 - Fundamental Principles - 2021 version

GRI Standard		DESCRIPTION	REFERENCE IN TEXT	COMMENTS / OMISSIONS
GRI 2: GENERAL DISCLOSURES - 2021				
The organization and its reporting practices				
GRI 2: GENERAL DISCLOSURES - 2021	GRI 2-1	Organizational details	1.1 Company Profile	
	GRI 2-2	Entities included in the organization's Sustainability report	Methodological note	
	GRI 2-3	Reporting period, frequency, and contact point	Methodological note	
	GRI 2-4	Restatements of information	GRI Content Index comments column	This document is the second Sustainability Report of A.C.M. Srl.
Activities and workers				
GRI 2: GENERAL DISCLOSURES - 2021	GRI 2-6	Activities, value chain and other business relationships	1.1 Company Profile 2.4 Procurement practices	
	GRI 2-7	Employees	3.3 Equal opportunities	
Governance				
GRI 2: GENERAL DISCLOSURES - 2021	GRI 2-9	Governance structure and composition	1.1 Company Profile	
	GRI 2-10	Nomination and selection of the highest governing body	1.1 Company Profile	
	GRI 2-11	Chair of the highest governing body	1.1 Company Profile	
	GRI 2-14	Role of the highest governing body in sustainability reporting	Methodological note 1.2 Materiality and Stakeholder Analysis	
	GRI 2-17	Collective knowledge of the highest governing body	Methodological note 1.2 Materiality and Stakeholder Analysis	

Strategy, policies and practices				
GRI 2: GENERAL DISCLOSURES - 2021 version	GRI 2-22	Statement on sustainable development strategy	Letter to stakeholders	
	GRI 2-23	Policy commitments	2.2 Ethics and compliance 2.3 Management systems and governance	
	GRI 2-24	Embedding policy commitments	2.2 Ethics and compliance 2.3 Management systems and governance	
	GRI 2-25	Processes to remediate negative impacts	2.2 Ethics and compliance 2.3 Management systems and governance	
	GRI 2-26	Mechanisms for seeking advice and raising concerns	2.2 Ethics and compliance 2.3 Management systems and governance	
	GRI 2-27	Compliance with laws and regulations	GRI Content Index comments column	There were no cases of non-compliance during the reporting period.
	GRI 2-28	Membership associations	1.2 Materiality and Stakeholder Analysis	
Stakeholder engagement				
GRI 2: GENERAL DISCLOSURES - 2021 version	GRI 2-29	Approach to stakeholder engagement	1.2 Materiality and Stakeholder Analysis	
	GRI 2-30	Collective bargaining agreements	3.3 Equal opportunities	
GRI 3: MATERIAL TOPICS - 2021 version				
GRI 3: MATERIAL TOPICS - 2021 version	GRI 3-1	Process to determine material topics	1.2 Materiality and Stakeholder Analysis	
	GRI 3-2	List of material topics	1.2 Materiality and Stakeholder Analysis	
Economic performance and distributed value				
GRI 3: MATERIAL TOPICS - 2021 version	GRI 3-3	Management of material topics	2.1 Economic performance and distributed value	
GRI 201: ECONOMIC PERFORMANCE 2016	GRI 201-1	Direct economic value generated and distributed	2.1 Economic performance and distributed value	
Ethics and compliance				
GRI 3: MATERIAL TOPICS - 2021 version	GRI 3-3	Management of material topics	2.2 Ethics and compliance	
GRI 205: ANTI-CORRUPTION 2016	GRI 205-3	Confirmed incidents of corruption and actions taken	2.2 Ethics and compliance	
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016	GRI 206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.2 Ethics and compliance	

GRI 3: MATERIAL TOPICS - 2021 version	GRI 3-3	Management of material topics	2.3 Management systems and governance
Procurement practices			
GRI 3: MATERIAL TOPICS - 2021 version	GRI 3-3	Management of material topics	2.4 Procurement practices
GRI 204: PROCUREMENT PRACTICES 2016	GRI 204-1	Proportion of spending on local suppliers	2.4 Procurement practices
Staff training and development			
GRI 3: MATERIAL TOPICS - 2021 version	GRI 3-3	Management of material topics	3.1 Staff training and development
Occupational health and safety			
GRI 3: MATERIAL TOPICS - 2021 version	GRI 3-3	Management of material topics	3.2 Occupational health and safety
GRI 403: HEALTH AND SAFETY AT WORK 2018	GRI 403-1	Occupational Health and Safety Management System	3.2 Occupational health and safety
	GRI 403-2	Hazard identification, risk assessment and accident investigation	3.2 Occupational health and safety
	GRI 403-3	Occupational health services	3.2 Occupational health and safety
	GRI 403-4	Participation and consultation of workers on occupational health and safety programmes and related communication	3.2 Occupational health and safety
	GRI 403-5	Occupational health and safety training for workers	3.2 Occupational health and safety
	GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	3.2 Occupational health and safety
	GRI 403-9	Accidents at work	3.2 Occupational health and safety
	GRI 403-10	Occupational diseases	3.2 Occupational health and safety
Equal opportunities			
GRI 3: MATERIAL TOPICS - 2021 version	GRI 3-3	Management of material topics	3.3 Equal opportunities
GRI 405: DIVERSITY AND EQUAL OPPORTUNITIES 2016	GRI 405-1	Diversity among employees	3.3 Equal opportunities



Via dei Videtti, 52/62
Grumello del Monte (BG)
Tel. 035 4492711
info@acmdettaglidimoda.it

www.acmdettaglidimoda.it