
FINELINE
DEFINING EXCELLENCE
SUSTAINABILITY
REPORT 2025

IN THIS REPORT

A MESSAGE ON OUR 2025 SUSTAINABILITY PROGRESS AND VISION FOR 2026

The world around us is changing rapidly. Expectations from customers, employees, business partners, regulators, and society continue to evolve, requiring companies to look beyond short-term performance and take a broader view of the value they create. At Fineline, we believe that sustainable business success is built on understanding these expectations and responding to them with responsibility, transparency, and long-term vision.

During 2025, we continued to strengthen our ESG foundations through enhanced governance, greater transparency, and a deeper understanding of the environmental, social and business impacts associated with our activities. To translate this belief into a clearer understanding of where we can have the greatest impact, this year, we reached an important milestone by completing our first full Double Materiality Assessment, allowing us to better understand how sustainability-related impacts, risks and opportunities intersect with our business.

The process helped us identify not only the impacts our activities have on people, society, and the environment, but also the sustainability-related risks and opportunities that may influence our future growth, resilience, and competitiveness.

What emerged from this assessment is both reassuring and inspiring. It confirmed that many of the priorities we have already been working on, responsible supply chain management, ethical business conduct, employee wellbeing, skills development, and environmental responsibility, are indeed among the topics that matter most to our stakeholders and to the long-term success of our organization. At the same time, it highlighted the growing importance of emerging areas such as artificial intelligence, cybersecurity, and digital transformation, reinforcing the need for responsible leadership in a rapidly changing business landscape.

The findings also remind us that sustainability is not only about environmental performance. While climate, resource efficiency, and circularity remain important priorities, our assessment clearly demonstrated that people, trust, and governance are equally critical drivers of long-term value creation. Throughout 2025, we continued to build on these foundations. We introduced key Group policies, reinforced our governance framework, advanced our sustainability initiatives across the value chain, and further integrated ESG considerations into business decision-making. We also recognize the important role that innovation and digital transformation will play in enabling more sustainable business practices in the years ahead.

These efforts reflect our commitment to embedding sustainability into the way we operate every day, not as a standalone programme, but as an integral part of our strategy and culture. As a global company operating at the heart of the electronics industry, we recognize that collaboration is essential to addressing the challenges ahead. Progress can only be achieved by working closely with our employees, customers, suppliers, and other stakeholders. Together, we have the opportunity to build more resilient supply chains, accelerate innovation, create positive social impact, and contribute to a more sustainable future for our industry.

I would like to sincerely thank all our colleagues across the Fineline Group for their commitment, passion, and contribution to this journey. I also extend my gratitude to our customers, suppliers, and partners for their continued trust and collaboration. Sustainability is an ongoing journey, and while many challenges remain, we are confident that the foundations we have built today will enable us to create long-term value for our stakeholders and contribute positively to the future of our industry.

Danny Chen
CEO, FINELINE GLOBAL

1. Inside Fineline:
a global committment to sustainable growth

1.1 WHO WE ARE: THE FOUNDATIONS OF FINELINE

Fineline Global Group (hereinafter also “Fineline” or “the Group”) is a global service provider to the electronics industry, specialising in value-added Printed Circuit Board (PCB) technology solutions. Combining advanced technical expertise with local customer support and a global sourcing network, the Group has established itself as one of the world’s leading PCB trading companies, helping customers address increasingly complex technological and supply chain challenges.

Born from the merger of Fineline GmbH and Aviv PCB & Technologies in 2007, Fineline Global Group has grown into a trusted global partner for the electronics industry, serving customers in more than 50 countries. With operations spanning Europe, the Middle East and Asia, the Group has built its success on long-term customer relationships, deep technical expertise and a flexible, customer-oriented approach to supply chain management.

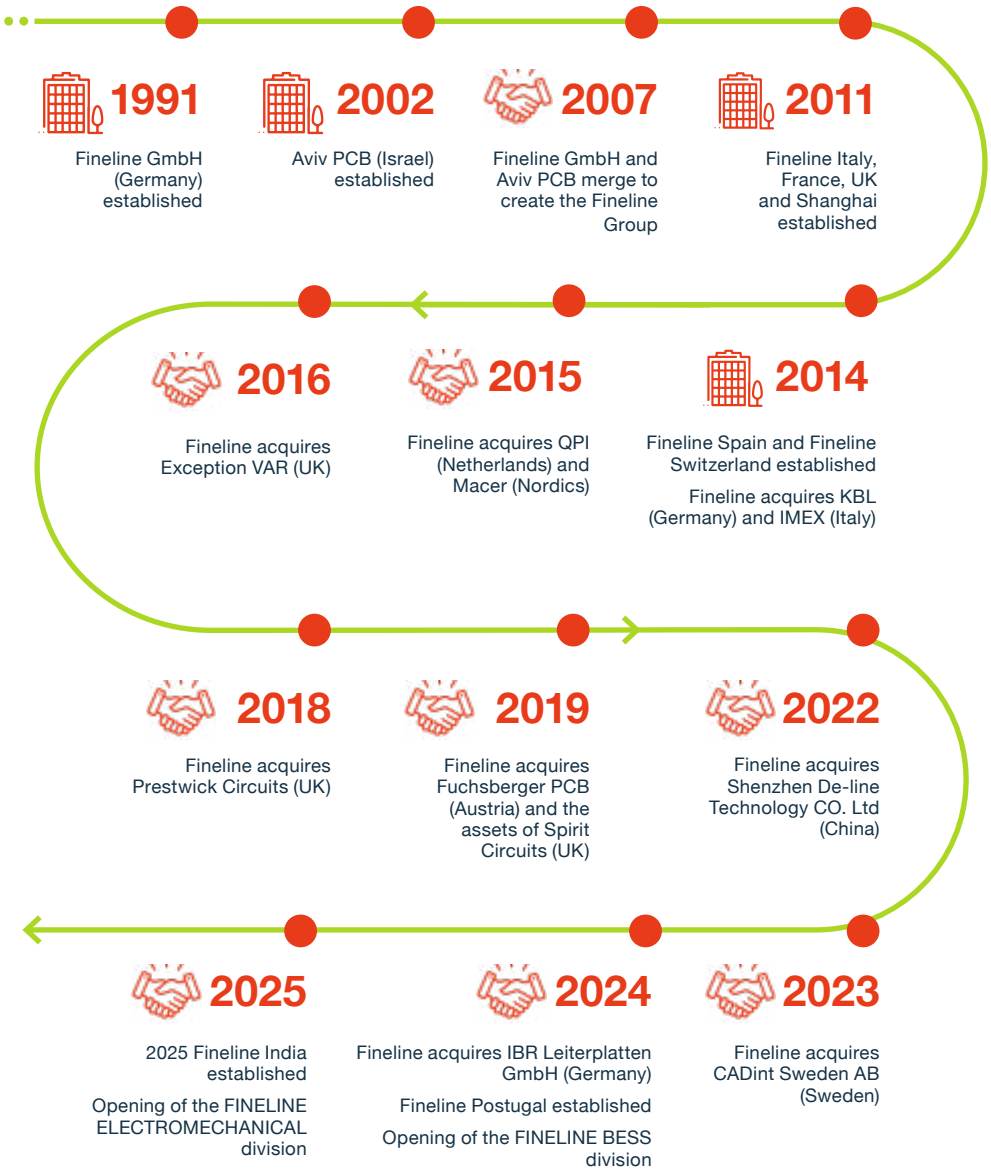
Over the years, Fineline has steadily expanded its international footprint while preserving the responsiveness and proximity of a local partner. Today, more than 370 employees across 13 countries combine local market knowledge with access to a global network of qualified manufacturing partners and advanced technological capabilities. This integrated operating model enables the Group to respond efficiently to evolving market dynamics and to support customers facing increasingly complex technological and supply chain challenges. During 2025, Fineline continued to consolidate the growth initiatives undertaken in recent years, strengthening its presence across key international markets and further integrating IBR Leiterplatten GmbH & Co. KG within the Group’s operations. These activities supported the ongoing development of Fineline’s global reach and reinforced its ability to deliver consistent service and technical expertise to customers worldwide.

Driven by a long-term vision and a commitment to continuous improvement, Fineline continues to invest in innovation, operational excellence and sustainable growth, creating lasting value for customers, business partners and other stakeholders while contributing to a more resilient and responsible electronics supply chain.

WHAT IS A PRINTED CIRCUIT BOARD (PCB)?

A Printed Circuit Board enables electrical connections between electronic components through copper conductors printed on an insulating substrate. In addition to providing the electrical pathways, it serves as the mechanical foundation that supports the components, becoming an integral part of the final product. Every PCB is designed to meet the specific functional and technical requirements of its intended application.

1.2 GROUP EVOLUTION TIMELINE



1.3 STRATEGIC SHAREHOLDER OVERVIEW

Fineline Global Group's majority shareholder is **Shenzhen Fastprint Technology Co., Ltd.**, a global PCB manufacturer founded in 1999 and headquartered in Shenzhen, China. Listed on the Shenzhen Stock Exchange, Fastprint operates manufacturing facilities in China, the United States and the United Kingdom, providing production capabilities that support customers across a wide range of industries.

As part of the Fastprint Group, Fineline combines its customer-focused service model with access to an international manufacturing network and extensive technical expertise. This relationship strengthens the Group's sourcing capabilities, supports operational resilience and enables close collaboration across the value chain, contributing to the delivery of consistent and reliable solutions for customers worldwide.

Our vision is to be the leading service provider to the electronic industry. We are committed to be innovative, customer focused, diversified and be a great place to work at.

MISSION

Dedicating oneself to technological innovation

VISION

Being an outstanding provider of world-class hardware solutions

CORE VALUES

Customer focused
Fast and efficient
Integrity and professionalism

1.4 FINELINE IN NUMBERS

15
LEGAL ENTITIES

374
EMPLOYEES

13
COUNTRIES OF OPERATION

50
SUPPLIED COUNTRIES

100,000
DIFFERENT PART NUMBERS MANUFACTURED ANNUALLY

> 3.000
CUSTOMERS

19
SUPPLIERS FACTORIES AUDITED

80
PCB ENGINEERS

>203 M
QTY PCBS DELIVERED

100%
APPROVED SUPPLIERS CERTIFIED TO ISO 9001 AND ISO 14001

THE SUSTAINABILITY POLICY: THE FOUNDATION FOR ESG GOVERNANCE

In April 2025, Fineline Global formally adopted its first Group Sustainability Policy, marking a significant milestone in the evolution of the Group's ESG governance. Approved by the Group CEO, the Policy establishes a comprehensive governance framework to guide the integration of environmental, social and governance (ESG) principles across the organisation.

The Sustainability Policy serves as the umbrella document for Fineline's ESG governance framework. It defines the Group's sustainability vision, guiding principles and governance approach, ensuring that ESG considerations are consistently integrated into business operations, decision-making processes and stakeholder engagement across all regions and business functions.

The Policy is built around five guiding principles: Responsibility, Integrity, Collaboration, Innovation, and Continuous Improvement. These principles are translated into action through three strategic pillars:

- **Environmental Responsibility**, promoting resource efficiency, climate action, pollution prevention, and the reduction of environmental impacts across the value chain.
- **Social Responsibility**, fostering respect for human rights, fair labour practices, diversity and inclusion, employee wellbeing, and responsible engagement with customers, suppliers, and local communities.
- **Ethical Governance,** strengthening integrity, transparency, accountability, compliance, and responsible business conduct through effective governance mechanisms.

Rather than introducing additional operational requirements, the Sustainability Policy provides the common governance framework that connects and aligns the Group's sustainability-related policies and strategic commitments, ensuring consistency across regions, functions and business activities.

The Policy is implemented through **four key governance instruments**, each translating its principles into specific commitments and operational requirements:

CODE OF ETHICS
Establishes the ethical principles and behavioural expectations applicable across all Group companies.

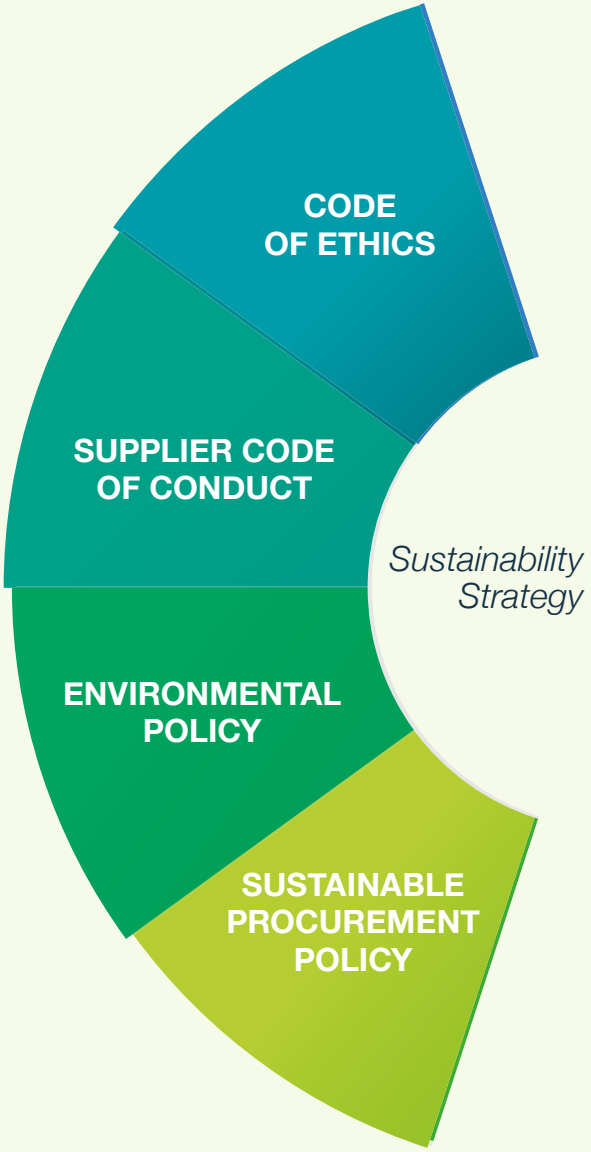
SUPPLIER CODE OF CONDUCT
Extends Fineline's expectations regarding ethics, human rights, labour standards and environmental responsibility throughout the supply chain.

ENVIRONMENTAL POLICY
Defines the Group's commitments to environmental stewardship, climate action, resource efficiency and pollution prevention.

SUSTAINABLE PROCUREMENT POLICY
Integrates ESG criteria into supplier selection, evaluation and engagement, promoting responsible sourcing throughout the value chain.

SUSTAINABILITY STRATEGY
Defines the Group's sustainability priorities, objectives and roadmap, translating the principles of the Sustainability Policy into measurable actions and long-term ESG goals.

To promote transparency and accountability, these governance documents are publicly available on the Group's website. Their implementation is overseen by the Group CEO and coordinated through the Sustainability Committee, ensuring a consistent approach to ESG governance across the organisation while supporting continuous improvement and the Group's long-term sustainability objectives.



1.5 QUALITY AND COMPLIANCE COMMITMENTS

Quality Control Measures
Ensuring consistent product quality and regulatory compliance is a fundamental component of Fineline's value proposition and customer commitment. Operating as a global PCB supply chain partner, the Group combines rigorous internal quality management with close collaboration and oversight of its strategic manufacturing partners to ensure that products consistently meet customer specifications, industry standards and applicable regulatory requirements.

Fineline's Quality Management System is based on the **Plan-Do-Check-Act (PDCA)** methodology, supporting a structured approach to continuous improvement across all business processes. The system integrates preventive and corrective actions, supplier performance monitoring, product quality assessment and customer feedback to drive operational excellence throughout the value chain. Quality assurance is embedded at every stage of the process. Fineline's process engineers conduct on-site monitoring of quality standards at partner production facilities, ensuring compliance with technical specifications and production expectations.

Simultaneously, the Global Quality Assurance (QA) team consistently evaluates product performance and supplier effectiveness through structured reporting, fostering a culture of continuous improvement and operational excellence. Product quality and compliance are ensured through strict adherence to internationally recognised standards, including IPC, UL, RoHS (Restriction of Hazardous Substances), and REACH (Registration, Evaluation, Authorisation, and Restriction of Chemicals). As printed circuit boards are components integrated into customers' final products rather than end-user goods, Fineline's quality framework focuses primarily on material compliance, manufacturing consistency and environmental performance. This approach ensures that products meet applicable regulatory requirements while supporting safe and reliable performance within their intended applications.

These measures enable Fineline to deliver reliable, high-quality printed circuit boards while maintaining a robust product compliance framework. During 2025, the effectiveness of the Group's quality management system was reflected in zero product recalls across the majority of Group companies.

Where product recalls are required, they are managed through a structured Group Recall Procedure designed to minimise customer impact, ensure full traceability and support continuous improvement. The procedure includes product identification, risk assessment, recall planning, product replacement where necessary, root cause analysis, corrective actions, customer communication and regulatory verification. This structured approach reinforces accountability across the supply chain while supporting Fineline's commitment to quality, reliability and customer satisfaction.

KEY QUALITY AND COMPLIANCE MEASURES

- **Material Compliance:** All PCB materials comply with applicable RoHS and REACH requirements. Manufacturers provide documented evidence demonstrating conformity with relevant regulatory and IPC requirements.
- **Manufacturing Standards:** Products are manufactured in accordance with internationally recognised IPC standards, including IPC-6012, ensuring reliability, electrical performance and manufacturing consistency.
- **Third-Party Certifications:** Includes UL compliance, and monitoring of KPIs aligned with ISO 13485 (medical), IATF 16949 (automotive), AS9100 (aerospace), and EN 45545-2 (rail).
- **ISO 9001:2015 Certification:** Achieved by Fineline Austria, China, Germany, Israel, Italy, Netherlands, UK, Spain, and Sweden to uphold its commitment to the highest standards.
- **Supplier Compliance & Audits:** Fineline partners only with vetted suppliers who meet the Group's Supplier Quality Agreement which defines core Quality Management System elements for approved manufacturers. These include sourcing raw materials exclusively from approved vendors, providing access for audits, full process documentation, and maintaining robust traceability systems for all material and part batches.
- **Certificate of Conformity (COC):** Each order is accompanied by a CoC, enabling Fineline to provide customers with supporting declarations of compliance, including EU RoHS and REACH documentation where applicable.
- **Technical Product Data:** Products are supplied with comprehensive technical documentation, including specifications, handling instructions and compliance information.
- **Customer Support:** Dedicated technical support is available to assist customers with quality and compliance requirements.
- **Packaging standard:** the packaging shall satisfy the general requirements of Paragraph 5.1 of IPC-6011: this is a specific document for printed boards developed by the Association Connecting Electronics Industries. The document establishes the general quality and reliability requirements that must be met for the acquisition of printed boards. Printed boards shall be packed in accordance with the minimum packaging which will afford adequate protection against corrosion, deterioration, and physical damage during shipment from the supply source to the first destination.

1.6 CUSTOMER-CENTRIC QUALITY AND SAFETY ASSURANCE

Fineline considers product quality, customer satisfaction, and the protection of customer health and safety as fundamental drivers of long-term value creation.

Through continuous engagement with customers, the Group monitors project execution, anticipates evolving needs and ensures that quality expectations are consistently met throughout every stage of the customer journey. To better understand customer perceptions and changing market requirements, Fineline conducts an annual customer satisfaction survey, using the insights gathered to identify improvement opportunities and strengthen service performance across the organisation.

In 2025, this commitment was further reinforced through the introduction of Product and Customer Excellence as a core pillar of Fineline's new Group Environmental Policy.. This strategic priority reinforces Fineline's ambition to deliver reliable, high-quality and compliant solutions while fostering long-term partnerships based on trust, responsiveness and operational excellence. By integrating customer feedback into decision-making processes, the Group continuously enhances its ability to meet and exceed customer expectations throughout the product lifecycle.

Standardised Feedback and Global Quality Assurance

To ensure consistent customer experience across all regions in which it operates, the Group has implemented satisfaction assessment across its global branches. This approach enables the Global Quality Assurance (QA) team to monitor customer perceptions and service performance, supporting a more effective analysis of results and the identification of improvement opportunities across the Group. By systematically collecting and evaluating customer feedback, Fineline promotes a culture of continuous improvement and reinforces its commitment to delivering high-quality services worldwide. This approach facilitates the sharing of best practices among international branches, contributing to consistent service standards and enhanced customer satisfaction across markets.

Health and Safety (H&S) feedback processes

Fineline has established multiple communication channels to ensure effective management of product-related health and safety matters and to provide customers with timely technical assistance whenever needed. These channels are designed to encourage open dialogue, facilitate the prompt resolution of concerns and strengthen customer confidence in the Group's products and services:

- **Customer Service and Technical Support:** Clients can report safety-related concerns directly via phone or email and receive qualified technical assistance.
- **Dedicated Account Managers:** Each client is assigned a dedicated contact responsible for assisting with quality and safety inquiries.

VOICES FROM WITHIN

How has Fineline's sustainability commitment helped build client trust?

"I had been in dialogue for many years with one of the major LED lighting companies in the UK. I understood their PCB designs, specifications and market position well, but it was difficult to gain their interest in changing or expanding a supply chain that was already settled and established. Through conversations with key influencers in the business, sustainability became an important point of connection. The company had already shown a strong commitment in this area: it had introduced a carbon offsetting scheme as far back as 2009, planting trees to offset business-related emissions, and had been carbon neutral since 2012. This was long before sustainability received the level of attention it does today, and it represented a significant achievement. Sustainability therefore became the area where Fineline could create initial interest and build a stronger conversation. At that time, the Fineline Group had recently launched its own Sustainability Roadmap, invested in dedicated people to lead the work, and created a solid platform to build from. We had also engaged with EcoVadis to obtain our first rating, which helped demonstrate both our position and our intent. This shared focus opened the door to more detailed discussions. Goals and resources were exchanged, plant visits were arranged in both the UK and Asia, and Fineline was able to present a Sustainability Roadmap that supported the aspirations of both companies. Combined with a robust and competitive supply chain solution, this helped form a strong partnership. Further group opportunities have also followed, but the starting point was our sustainability commitment and the credibility it gave us in the conversation."

Pat Mannion, *Key Accounts Director (Fineline UK)*

- **Online Contact Form:** An online form is available via the Fineline website for submitting questions or reporting issues.
- **Direct Feedback Channels:** Customers may raise safety or quality concerns through their account manager or customer service representative, with each case receiving appropriate follow-up.
- **Collaborative Safety Compliance**: Fineline works closely with customers to ensure that products meet application-specific safety requirements and are used in accordance with relevant technical and regulatory specifications.

Through these channels, the Group maintains a proactive approach to customer engagement, ensuring that product-related concerns are addressed transparently, efficiently and in a timely manner.

Fineline also provides specialised support on product performance and regulatory compliance requirements, including RoHS and REACH obligations. All inquiries are managed by qualified personnel with the appropriate technical expertise, ensuring accurate and reliable guidance throughout the customer relationship.

In the event of product non-conformities or technical deviations, the Group implements a structured Recall Procedure aimed at protecting customers and minimising operational disruption. The procedure includes risk assessment, traceability activities, product collection and replacement measures where necessary, ensuring a transparent and effective response process.

Through its integrated approach to quality management, customer satisfaction and the protection of customer health and safety, Fineline continues to strengthen customer trust, enhance product reliability and uphold the highest standards of regulatory compliance and operational excellence.

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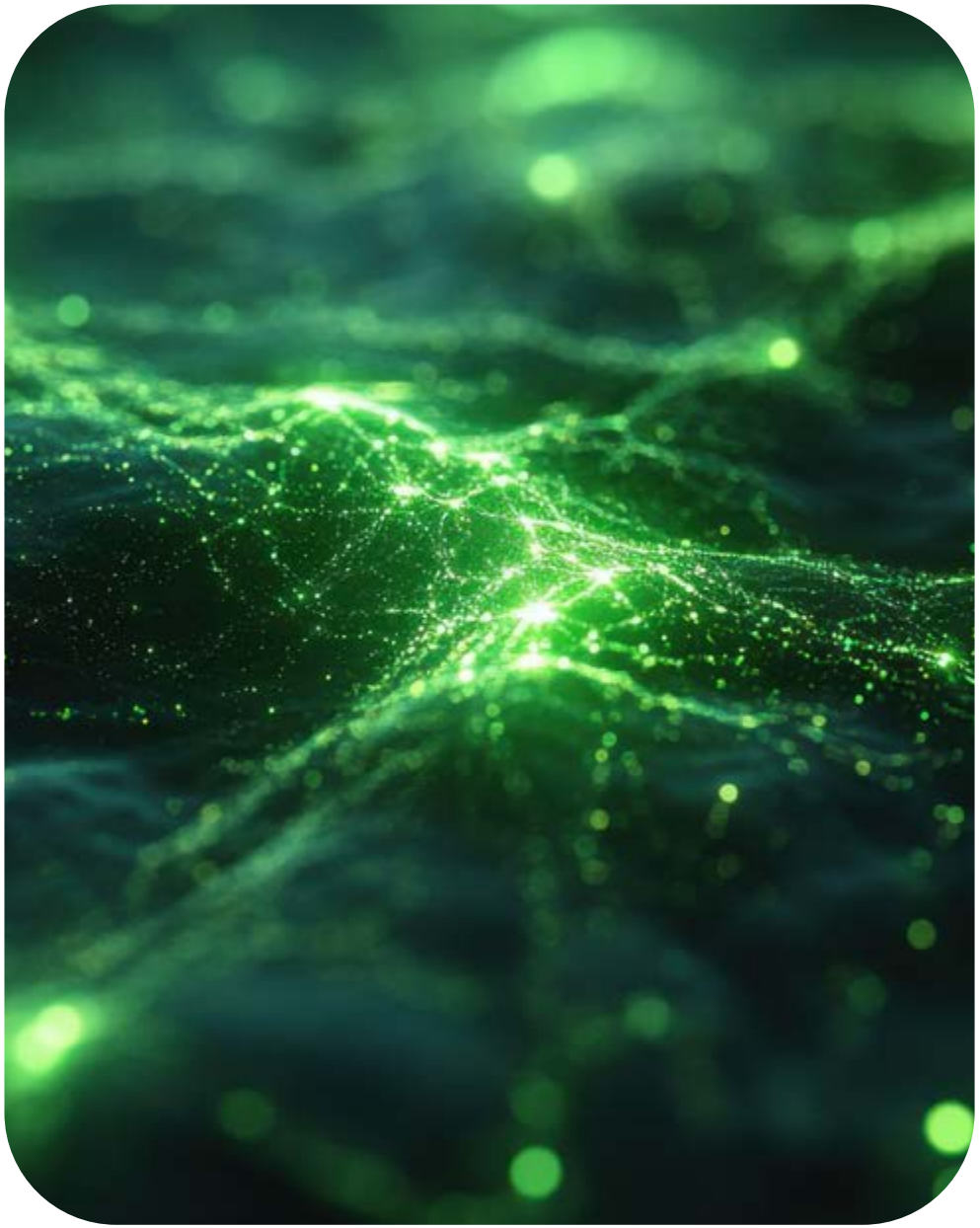

1.7 ADVANCING ETHICAL STANDARDS AND INTEGRITY

Integrity has always shaped the way Fineline operates, particularly in a business model built on long-term industrial relationships and cross-border collaboration. Trust and accountability are embedded in daily practices, supported by internal rules and consistent behavioural expectations across the organisation.

This approach was further formalised in 2025 with the approval of the **Fineline Code of Ethics**, which defines the principles guiding conduct across all Group entities. The Code provides a shared reference for employees, managers and representatives, and is aligned with the **Ten Principles of the United Nations Global Compact**, covering human rights, labour practices, environmental responsibility and anti-corruption.

At Fineline, we are committed to conducting our business with integrity, transparency, and fairness.

THE CORE PILLARS GUIDING OUR CONDUCT

Formalised in January 2025, Fineline's Global Code of Ethics defines the principles guiding our conduct across all operations. Aligned with the Ten Principles of the United Nations Global Compact, our Code is structured around the following key pillars:

1. Integrity, Honesty & Transparency

We conduct our business truthfully and professionally, acting in the best interests of the Company. We ensure accurate record-keeping, prohibit any form of misleading conduct, and use corporate resources responsibly and effectively.

2. Respect & Fairness

We treat all stakeholders with dignity, fostering a workplace free from harassment, discrimination, and retaliation. We are committed to ensuring fair treatment in hiring, promotion, and compensation while protecting the health, safety, and privacy of our people.

3. Competitive Practices

Fineline is committed to free and fair competition. We comply with all applicable antitrust laws, prohibit anti-competitive agreements (such as price-fixing or bid-rigging), and respect the intellectual property rights of competitors and partners.

4. Anti-Corruption & Anti-Money Laundering

We maintain a **zero-tolerance policy toward bribery, corruption, and financial crimes.** We do not facilitate money laundering, ensuring full financial traceability and conducting thorough due diligence on all business partners.

5. Environmental Responsibility

We are dedicated to protecting the environment and preventing pollution. Our commitment includes conducting environmental risk assessments, working with customers to design eco-friendly products, and ensuring suppliers manage natural resources and hazardous substances safely.

6. Human and Labour Rights

We uphold fundamental human rights throughout our value chain. This includes ensuring fair wages and safe working conditions, supporting freedom of association, and strictly prohibiting child labour (under 16), forced labour, and human trafficking in any form.

7. Corporate Responsibility and Compliance

Fineline supports the economic and social development of the communities where it operates. We ensure full compliance with all laws and regulations, supported by our **global whistleblowing platform** which protects individuals reporting suspected violations from any form of retaliation.

1.8 ACCOUNTABILITY, COMPLIANCE AND SPEAK-UP CULTURE

In a continuous effort to enhance and strengthen this framework, Fineline commits to annual updates of the Code of Conduct. Currently, Fineline enforces a rigorous due diligence process for all major customers. This process involves direct discussions to understand each customer's business model and their PCB usage. For significant transactions, the Group performs credit screenings through independent credit insurance companies, ensuring a thorough assessment of the financial reliability and legitimacy of counterparties.

Fineline maintains strict payment policies, prohibiting cash payments in all circumstances. All financial transactions are processed exclusively through recognised banking institutions, guaranteeing full traceability and compliance with international regulations. These measures ensure that Fineline only engages with verified, reputable businesses, maintaining transparent and well-documented financial flows to mitigate the risks of money laundering. To ensure organisation-wide adherence to these principles, Fineline conducts regular ethics training for employees, fostering ongoing awareness and alignment with established ethical standards. This commitment extends to suppliers, who are required to endorse Fineline's Supplier Code of Conduct, as detailed in Chapter 3.

Upholding Trust Through Compliance

Fineline continuously monitors compliance risks and promotes a culture of ethical conduct across all operations. The Group's governance framework, supported by the Code of Ethics and related policies, contributes to preventing misconduct and ensuring compliance with applicable laws and regulations. During the 2025 reporting period:

- No confirmed incidents of corruption recorded across any of the Group's business activities.
- No business relationships were terminated or not renewed due to corruption-related violations.
- No legal proceedings concerning corruption involved the Group or its employees.
- No legal actions concerning anti-competitive behaviour, antitrust, or monopoly violations.
- No reported cases of discrimination or harassment were recorded within the organisation.
- No significant breaches of customer privacy, including data leaks, theft or losses of information were reported.
- No cybersecurity incidents affecting business continuity or information security occurred
- No critical issues or concerns of any kind.
- No cases of non-compliance with applicable laws and regulations resulted in fines or sanctions.
- No engagement of workers under the age of 16, regardless of local legal thresholds.

To strengthen transparency and foster a genuine speak-up culture, Fineline launched a global whistleblowing channel in 2025, accessible through its corporate website to both employees and external stakeholders. The platform enables the reporting of suspected misconduct, unethical behaviour, violations of Group policies or applicable laws, providing a centralised and consistent mechanism for raising concerns and supporting integrity across the Group's global operations.

The whistleblowing system has been designed in line with international best practices and guarantees:

- **Confidentiality**, ensuring that all reports are managed through secure and controlled processes;
- **Anonymity**, allowing individuals to submit reports without disclosing their identity, where permitted by local regulations;
- **Protection from Retaliation**, with Fineline strictly prohibiting any form of discrimination, punishment or adverse consequence against individuals who raise concerns in good faith.

This global solution represents an important milestone in strengthening Fineline's governance framework, replacing fragmented local practices with a unified, transparent and accessible reporting mechanism that supports ethical conduct, risk management and organisational integrity worldwide.Beyond the formal whistleblowing mechanism, Fineline promotes an open and transparent working environment in which employees are encouraged to raise concerns, share feedback and discuss both financial and non-financial matters through regular communication channels. The Group recognises that fostering a strong speak-up culture requires not only formal reporting tools but also ongoing dialogue, trust and active engagement throughout the organisation.

To support this approach, employees have access to multiple channels for communication and feedback, including regular one-to-one meetings, direct engagement with personnel managers and recurring team meetings with line managers. These mechanisms provide opportunities to discuss workplace matters, operational challenges, ethical concerns and professional development topics in an open and constructive manner.

The Group also extends its ethical expectations throughout its value chain through dedicated policies and standards applicable to business partners and suppliers, as further described in Chapter 3.

DRIVING INNOVATION THROUGH PARTNERSHIPS

Fineline Group actively participates in national and international industry associations that promote technological innovation, responsible business practices, knowledge sharing, and the development of the electronics sector. Through these memberships, the Group contributes to industry dialogue, remains informed on regulatory and technological developments, and strengthens collaboration across the electronics value chain.

1. The European Institute for the PCB Community (EIPC)

Since 2024, Fineline Group has been a member of the European Institute for the PCB Community (EIPC), the leading European association representing the printed circuit board and electronics interconnection industry. Established in 1968, EIPC brings together PCB manufacturers, suppliers, OEMs and technology partners to promote technical excellence, innovation and sustainable development across the sector. Through conferences, technical working groups, market intelligence and training programmes, EIPC provides members with opportunities to exchange knowledge, address emerging industry challenges and contribute to the development of best practices.

2. Assodel - Association of Electronic Districts in Italy

Fineline Italy continues its long-standing membership of Assodel, the Italian Association of Electronic Districts, which promotes collaboration among companies operating across the electronics supply chain. Assodel supports knowledge sharing through specialised working groups, market research and technical initiatives aimed at strengthening the competitiveness of the Italian electronics industry.

Since 2018, Luca Giovelli, Co-Managing Director of Fineline Italy, has served on the Assodel Board of Directors and currently chairs the PCB Working Group, bringing together manufacturers, distributors and industry stakeholders to discuss market developments and technical challenges within the PCB sector.

3. ELITE – Euronext Group

Since 2021, Fineline Italy has been a member of ELITE, the ecosystem launched by Euronext to support the long-term growth of high-potential private companies. The programme provides executive education, access to business expertise, networking opportunities and strategic support, enabling member companies to strengthen governance, enhance competitiveness and accelerate sustainable growth.

4. Svensk Elektronik – Swedish Electronic Association

Fineline Sweden has been a member of Svensk Elektronik since 2019. The association represents companies operating throughout Sweden's electronics industry, including developers, manufacturers, suppliers and technology providers. Membership enables Fineline to engage with industry developments, collaborate on common challenges and contribute to strengthening the competitiveness and innovation capacity of the Swedish electronics sector.

5. FED – Association for Electronics Design, Printed Circuit Boards and Electronic Manufacturing

Fineline Germany is a member of FED (Fachverband Elektronikdesign und -fertigung), the leading German professional association for electronics design, printed circuit boards and electronic manufacturing. FED brings together companies and professionals across the electronics value chain to promote technical excellence,

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DRIVING INNOVATION THROUGH PARTNERSHIPS

knowledge sharing and industry development. Through its membership, Fineline Germany participates in a network that supports continuous professional development, promotes recognised industry standards, and provides opportunities for technical exchange, training and collaboration on emerging technologies and manufacturing best practices.

6. Institute of Circuit Technology

In 2025, Fineline UK renewed its membership with the Institute of Circuit Technology (ICT), one of the UK's leading professional organisations dedicated to printed circuit board technology. Established in 1974, ICT provides a platform for technologists and engineers to stay current with industry innovations through regular training courses and expert-led seminars.

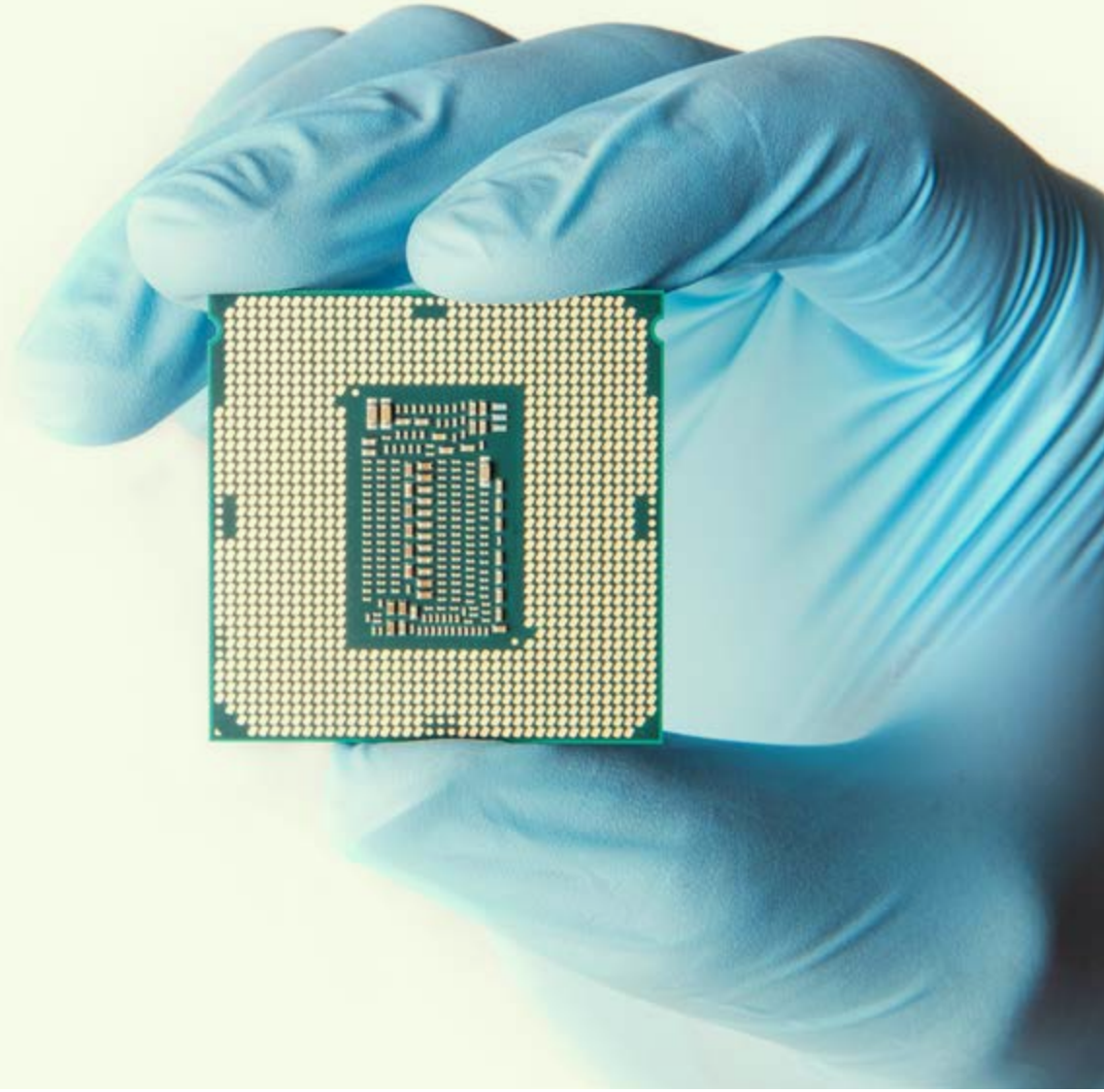
7. Chartered Institute of Personnel and Development (CIPD)

Fineline UK is also a member of CIPD, the Chartered Institute of Personnel and Development, the UK's professional body for human resources and people development. Through this membership, the Group has access to research, professional standards and best practices that support the continuous development of its people management and organisational capabilities.

5 FED
Fachverband für Design, Leiterplatten- & Elektronikfertigung

6 ICT

7 CIPD



2. Sustainability as a strategic driver

2. DRIVING CHANGE FROM WITHIN: THE ROLE OF FINELINE'S SUSTAINABILITY COMMITTEE

The Sustainability Committee is the central governance body responsible for coordinating and advancing Fineline's sustainability agenda across the Group. Led by the Global Sustainability Manager, it brings together representatives from different business functions and international affiliates, ensuring that sustainability considerations are embedded into decision-making processes and operational activities while fostering collaboration across regions.

Acting as a cross-functional forum, the Committee promotes the integration of Environmental, Social and Governance (ESG) principles throughout the organisation. Its responsibilities include monitoring the implementation of sustainability initiatives, supporting the achievement of the Group's ESG objectives, facilitating the exchange of best practices among affiliates and ensuring alignment with evolving regulatory requirements and stakeholder expectations.

The Committee also plays a key role in strengthening Fineline's sustainability governance and reporting framework. Between the end of 2025 and the beginning of 2026, it coordinated the Group's first Double Materiality Assessment, voluntarily conducted in alignment with the principles of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). This process included the identification and assessment of sustainability related impacts, risks and opportunities (IROs), stakeholder engagement activities and the definition of the material topics that underpin this Sustainability Report.

Throughout 2025, the Sustainability Committee continued to support the evolution of Fineline's climate governance by overseeing the further development of the Group's greenhouse gas (GHG) inventory. The Committee monitored the consolidation of GHG accounting practices across Scope 1, Scope 2 and Scope 3 emissions, contributing to improved data quality, consistency and transparency across the Group.

Beyond reporting activities, the Committee supports the integration of sustainability throughout the value chain by promoting responsible procurement practices, ethical business conduct, environmental stewardship, employee engagement and collaboration with customers, suppliers and other key stakeholders. Through regular meetings and continuous dialogue, it monitors emerging ESG trends and opportunities, helping Fineline anticipate future challenges while supporting the long-term resilience of the business.

The Sustainability Committee is composed of professionals with complementary expertise from Fineline's international organisation. By combining strategic oversight with operational experience and local market knowledge, the Committee plays a fundamental role in embedding sustainability into the Group's culture and supporting the continuous improvement of ESG performance across all affiliates.

The Sustainability Committee is comprised of representatives from the following Fineline affiliates:

2.2 STAKEHOLDERS ENGAGEMENT AND DOUBLE MATERIALITY ANALYSIS

VOICES FROM WITHIN

As a member of the Sustainability Committee, how would you describe the data collection process for this Report?

“ It made me connect better with my colleagues from different branches and departments. The willingness to help was very pleasant. Of course, there were moments where a person had less time to respond due to their own workload. But by giving them the space and direct what is specifically needed, I make the process as easy as possible for them. By collecting the data, I learned more about the company and felt a sense of responsibility that the data was entrusted to me. As I continue to repeat the data collection year by year, I am learning more on sustainability and how to approach the different aspects of it to obtain the right data. ”

Jasper de Groote, *PCB Design Manager (Fineline Netherlands) and member of the Sustainability Committee*

To support the continuous development of its sustainability reporting practices and strengthen transparency and accountability towards stakeholders, Fineline has voluntarily aligned its approach to sustainability reporting with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). Although the Group is not currently within the scope of mandatory CSRD reporting, it has chosen to progressively adopt its principles as a best practice framework to enhance the understanding of its sustainability-related impacts, risks and opportunities.

Following the preparatory activities initiated in 2024, Fineline completed its first full Double Materiality Assessment (DMA) in early 2026. The assessment represents a key milestone in the Group’s sustainability journey, enabling a structured evaluation of both:

- **Impact materiality,** referring to the actual and potential positive and negative impacts of Fineline’s activities on people and the environment across its value chain;
- **Financial materiality,** referring to sustainability-related risks and opportunities that could reasonably affect the Group’s financial performance, position, cash flows or long-term value creation.

The outcome of the assessment provides the basis for identifying the ESG topics considered material for Fineline and represents the methodological foundation for the disclosures included in this Sustainability Report.

Methodology

The Double Materiality Assessment was conducted in line with the ESRS framework and followed a structured, evidence-based process articulated in five main phases designed to ensure consistency, traceability and completeness in the identification and evaluation of sustainability-related impacts, risks and opportunities (IROs).

The process included:

1. Context analysis

The first step consisted of a structured analysis of Fineline’s operational and organisational context, aimed at identifying the areas most exposed to sustainability-related impacts, risks and opportunities.

The analysis considered:

- the Group’s business model, activities, products and services, and geographical footprint;

- the structure of the value chain, including upstream suppliers, manufacturing partners, logistics providers and downstream customers;
- internal documentation, financial information and publicly available corporate disclosures;
- the relevant regulatory and policy framework applicable to the electronics and PCB industry;
- sectoral benchmarks, sector trends and emerging sustainability developments, peer analysis, and external sources including recognised sustainability datasets and environmental tools.

This phase allowed Fineline to establish a solid analytical foundation for the identification of relevant IROs.

2. Identification of IROs (Impacts, Risks and Opportunities)

In line with ESRS 1 requirements, Fineline identified sustainability-related impacts, risks and opportunities across environmental, social and governance dimensions, considering both its own operations and its upstream and downstream value chain. The analysis started from the ESRS topical framework and was further enriched with sector-specific considerations relevant to the PCB and electronics manufacturing industry. The outcome of this phase was the identification of:

- **27 impacts,** classified by ESRS topic and sub-topic, and characterised in terms of nature (actual or potential, positive or negative), time horizon, value chain position and affected stakeholders;
- **25 risks,** assessed in terms of financial relevance, likelihood, time horizon and value chain exposure;
- **22 opportunities,** structured according to the same evaluation logic applied to risks.

The identification process also incorporated an analysis of the Group's dependencies on natural capital and ecosystem services, contributing to a more comprehensive understanding of environmental interdependencies and resource-related sensitivities.

3. Stakeholders mapping and engagement

Stakeholders engagement is a key component of Fineline's approach to sustainability, supporting a better understanding of stakeholders expectations and contributing to a more robust identification of material ESG topics. As part of the assessment process, Fineline reviewed and updated its stakeholders mapping, identifying the categories of stakeholders most closely connected to the Group's activities and value chain. These included both internal and external stakeholders:

Internal Stakeholders

Ownership
Leadership
Management
Employees
Non-Employees[1]

External Stakeholders

Clients
Suppliers
Banks and credit institutions
Insurance

A significant effort was devoted to ensuring broad stakeholders' participation. **To collect diverse perspectives and strengthen the reliability of the assessment, Fineline launched structured online questionnaires targeting a wide range of internal and external stakeholders and aimed at gathering their views on the relevance of the identified sustainability topics.**

Different stakeholder groups were involved depending on the type of assessment:

- **For the impact materiality assessment,** the questionnaire was distributed to 493 stakeholders, of whom 191 participated, corresponding to a 39% response rate. The exercise enabled Fineline to gather a substantial volume of feedback from stakeholders directly or indirectly affected by the Group's activities.
- **For the financial materiality assessment,** the questionnaire was distributed to 82 stakeholders representing key business, financial and governance perspectives. A total of 49 stakeholders participated, resulting in a 60% response rate, reflecting a high level of engagement among stakeholders with direct knowledge of sustainability-related financial risks and opportunities.

Overall, **240 stakeholders contributed to the Double Materiality Assessment,** providing valuable input to validate and prioritize the identified sustainability-related impacts, risks and opportunities. Participants were asked to assess each IRO using a five-point scale, ranging from 1 (lowest relevance) to 5 (highest relevance).

This extensive engagement process enabled Fineline to incorporate a broad range of perspectives into the assessment and further strengthen the alignment between its sustainability strategy and stakeholders expectations.

4. Internal assessment of IROs

Following the stakeholders engagement phase, the identified IROs were further assessed through internal workshops involving Fineline's senior management and relevant business functions. The evaluation followed ESRS-aligned criteria.

For **impacts**, the assessment considered:

- scale;
- scope;
- irremediability (for negative impacts

[1] Note: Workers who are not employees and whose work is controlled by the organization, such as contractors, consultants, and agency workers.

only);
- likelihood (for potential impacts only).

For **risks and opportunities**, the assessment considered:
- magnitude of actual or potential financial effects;
- likelihood of occurrence.

Each criterion was scored on a five-point scale, ensuring comparability across all IROs.

5. Results and materiality matrix

The final phase of the Double Materiality Assessment consisted of the consolidation of results and the determination of Fineline's material sustainability topics.

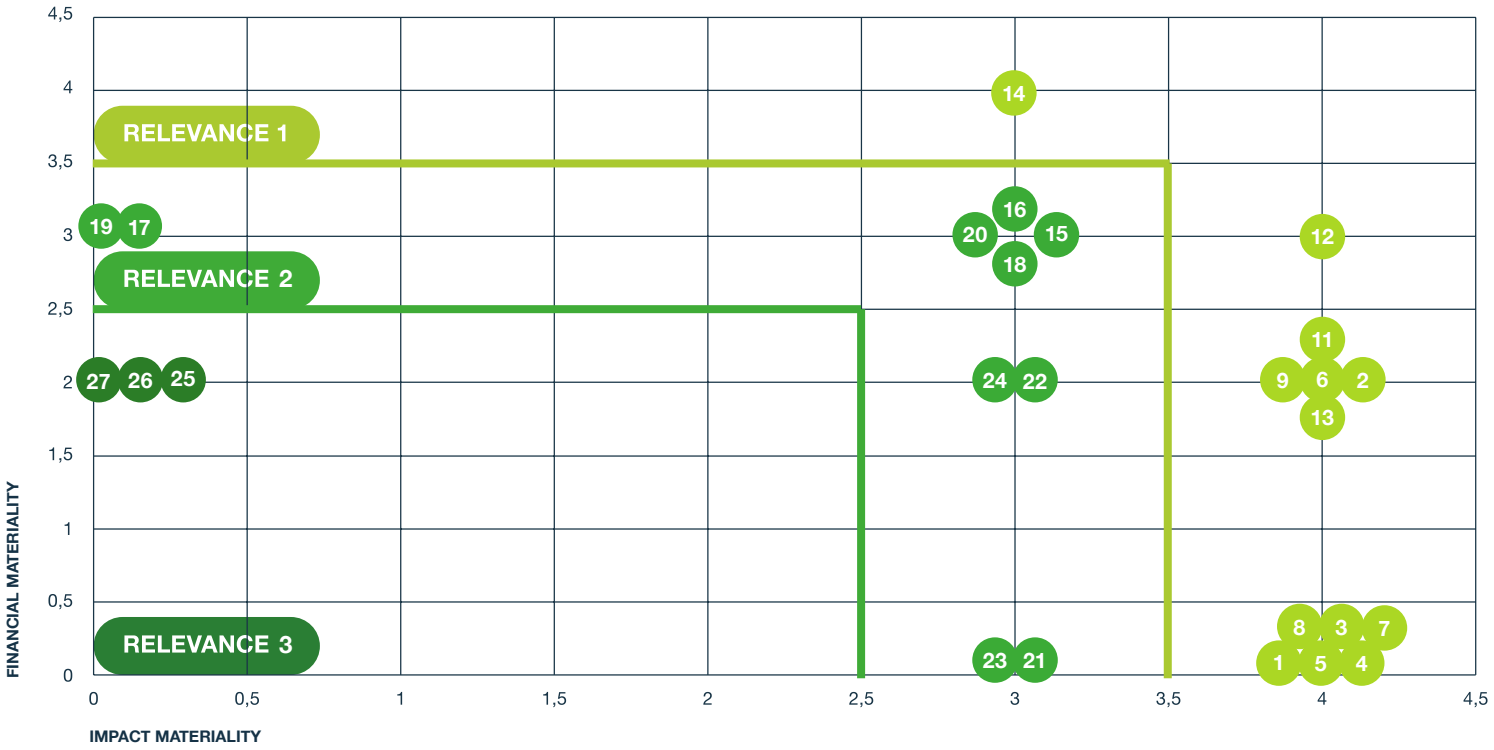
A combined quantitative and qualitative approach was applied. Quantitative scoring thresholds were used to determine preliminary materiality levels, while a qualitative review ensured that relevant sustainability topics were not excluded solely based on numerical outcomes.

Following the assessment, the identified impacts, risks and opportunities were aggregated into sustainability topics aligned with the ESRS structure, primarily at sub-topic level. This aggregation process enabled Fineline to consolidate individual IROs into a set of broader sustainability matters that more effectively reflect the Group's most significant impact and financial considerations.

The aggregation of identified IROs led to the definition of **27 sustainability topics,** which were subsequently classified into three levels of relevance, with **Level 1** representing the highest degree of materiality, followed by **Level 2** and **Level 3.**

The results are summarised in the Double Materiality Matrix, which maps each sustainability topic according to its level of significance from both an impact and a financial perspective. Specifically, the matrix reflects:
- **Impact materiality,** representing the significance of the actual and potential impacts of each topic on people and the environment across the value chain.
- **Financial materiality,** representing the extent to which each topic may generate sustainability-related risks and opportunities that could affect Fineline's financial performance, financial position and long-term value creation.

The matrix provides a comprehensive overview of the sustainability matters considered most relevant to Fineline and its stakeholders, supporting the prioritisation of ESG actions, the definition of reporting focus areas, and the ongoing development of the



RELEVANCE 1 ESRS Topic and Sub-topic
1 **E4 Biodiversity and Ecosystems** Direct Impact Drivers
2 **S1 Own Workforce** Secure Employment
3 **S1 Own Workforce** Working Time
4 **S1 Own Workforce** Work-Life Balance
5 **S1 Own Workforce** Health and Safety
6 **S1 Own Workforce** Training and Skills Development
7 **S2 Workers in the Value Chain** Health and Safety
8 **S4 Consumers and End-users** Security of a Person
9 **G1 Business Conduct** Corporate Culture
10 **G1 Business Conduct** - Supplier Relationship Management and Payment Practices
11 **G1 Business Conduct** Corruption & Bribery Prevention and Detection
12 **G1 Business Conduct** Use of Artificial Intelligence
13 **G1 Business Conduct** Digitalisation, Innovation & Cybersecurity
14 **E5 Resource Use and Circular Economy** Resource Inflows (Resource Use)

RELEVANCE 2 ESRS Topic and Sub-topic
15 **E1 Climate Change** Climate Change Mitigation
16 **E1 Climate Change** Energy
17 **E2 Pollution** Substances of Concern
18 **S1 Own Workforce** Gender Equality and Equal Pay
19 **S4 Consumers and End-users** Health and Safety
20 **G1 Business Conduct** Political Engagement and Lobbying
21 **E3 Water and Marine Resources** Water Consumption
22 **E3 Water and Marine Resources** Water Withdrawals
23 **E5 Resource Use and Circular Economy** Waste
24 **G1 Business Conduct** Protection of Whistleblowers

RELEVANCE 3 ESRS Topic and Sub-topic
25 **S2 Workers in the Value Chain** Secure Employment
26 **E5 Resource Use and Circular Economy** Resource Outflows (Products and Services)
27 **S4 Consumers and End-users** Access to Quality Information

Group's sustainability strategy. One of the key takeaways is that materiality at Fineline extends well beyond environmental issues. Alongside climate and energy, the most relevant topics include a significant cluster of social and governance themes, such as, equal treatment (training & skills development, gender equality), working conditions (secure employment, health & safety, work-life balance), corporate culture and supplier relationship management, use of AI, corruption and bribery prevention, digitalisation and cyber security. In other words, how Fineline treats its people and how it handles emerging issues like artificial intelligence and business integrity are now formally recognised as central to Fineline sustainability agenda and fully aligned with the broader ESG work the Group is already advancing.

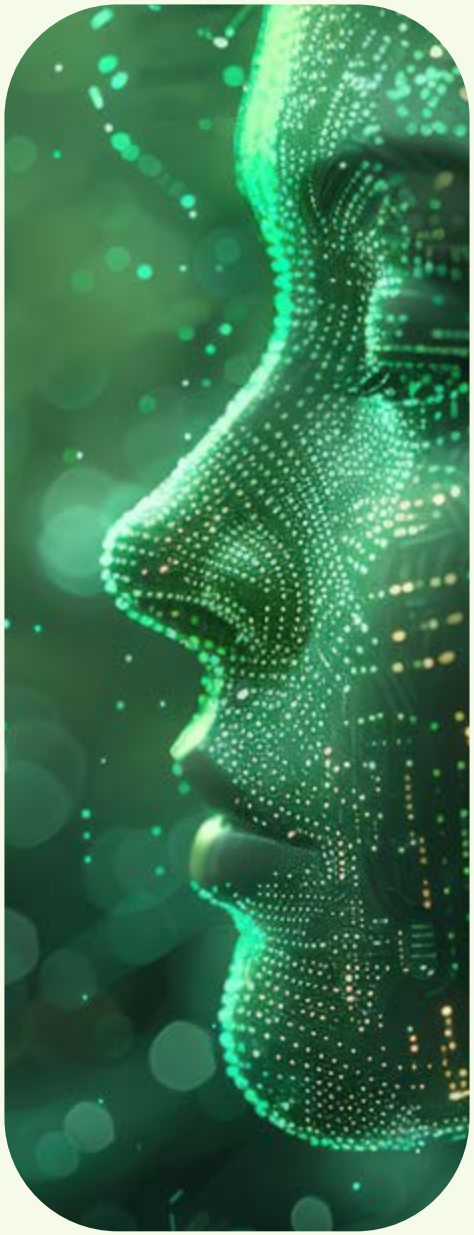
To complement the visual representation provided by the matrix and facilitate the interpretation of the results, the 27 identified sustainability topics are presented in the table below according to their level of relevance. The table links each material matter to its corresponding ESRS topic and sub-topic, allowing for a clearer understanding of the specific sustainability issues that were assessed and prioritised through the Double Materiality Assessment.

VOICES FROM WITHIN

Has the double materiality assessment (DMA) changed how you see risk and opportunity related to sustainability topics?

"The DMA helped reinforce an important connection between sustainability and governance. As a finance leader, I regularly deal with areas such as regulatory compliance, anti-corruption, sanctions and anti-money laundering requirements. What the assessment highlighted is that these topics should not be viewed only as legal or compliance obligations. They can have a direct impact on financial performance, reputation and business continuity. The process also reinforced the importance of building awareness across the organization and investing in training, so that compliance becomes part of the company culture rather than the responsibility of a few individuals. For me, this was a strong reminder that sustainability is not only about environmental matters – it is also about protecting the long-term resilience and integrity of the business."

Maor Polak, *Chief Financial Officer (Fineline Global)*



Artificial Intelligence (AI) AS AN EMERGING MATERIAL TOPIC

Artificial Intelligence emerged as one of the most relevant sustainability topics identified through Fineline's Double Materiality Assessment, reflecting its growing strategic importance for the Group and its potential to transform PCB trading efficiency.

The assessment highlighted AI's dual significance. On one hand, generative AI represents a strategic enabler for improving productivity, supporting decision-making processes, and enhancing operational efficiency across the PCB trading business. On the other, its adoption introduces new ethical, security, and governance challenges, including risks related to data protection, confidentiality, transparency, and the reliability of AI-generated outputs.

To proactively manage these dynamics, Fineline has established a robust governance framework under the leadership of the Chief Digital Officer (CDO), who works in close cooperation with the Chief People Officer (CPO). This cross-functional leadership ensures that information security programs are designed to protect the Group's assets while aligning with HR and operational needs.

In addition, Fineline has started to work on a Global Corporate AI Policy which will establishes a common set of principles and operating rules for the responsible use of AI across the Group, ensuring alignment with Fineline's values of integrity, accountability, and excellence. **The framework will be built on four key pillars:**

HUMAN OVERSIGHT AND ACCOUNTABILITY.
AI will be intended solely as a support tool. Human judgement will remain essential in all business-critical decisions, and employees will retain full responsibility for the accuracy, quality, and appropriateness of AI-assisted outputs.

DATA PROTECTION AND INFORMATION SECURITY.
Fineline will apply a structured information-classification system to safeguard trade secrets and sensitive business information. The use of AI tools will be governed by strict rules designed to prevent the disclosure of proprietary data, strategic information, and confidential customer or supplier content.

REGULATORY COMPLIANCE AND RISK MANAGEMENT.
The policy will be developed in alignment with the principles of the European AI Act, adopting a risk-based approach and prohibiting any AI practices considered unacceptable under applicable regulation, including systems that may manipulate behaviour or infringe individual rights.

TRANSPARENCY AND AI LITERACY.
To promote trust and responsible adoption, AI-supported content will be clearly identified where appropriate, and employees authorised to use AI tools will receive dedicated training on responsible usage, effective prompting techniques, risk awareness, and the critical evaluation of AI-generated outputs.

By embedding AI governance into its sustainability strategy, Fineline will aim to leverage technological innovation while safeguarding stakeholders' interests and maintaining the highest standards of integrity, transparency, and information security. The Group will continue to monitor technological and regulatory developments, updating its governance framework to ensure responsible and sustainable adoption of AI across the organization.

2.3 FINELINE GROUP SUSTAINABILITY STRATEGY

Committed to creating long-term value through responsible business practices, Fineline continues to integrate environmental, social and governance (ESG) considerations into its business activities and decision-making processes. Throughout 2025, the Group monitored and advanced the sustainability objectives outlined in previous reporting period, strengthening its efforts to reduce environmental impacts, support its people and stakeholders, and maintain high standards of corporate governance. Fineline believes that strong stakeholder relationships, transparency and accountability are essential to driving continuous improvement and achieving sustainable long-term success.

ENVIRONMENT

COMPLETED · IN PROGRESS · ONGOING · PLANNED

STAKEHOLDER	SHORT–MID TERM ACTIONS	LONG-TERM OBJECTIVES	SDGs
Company (own operations)	Set clear emission reduction targets for Scope 1, 2, and 3 Develop and implement an Environmental Policy Strengthen procurement by prioritising suppliers meeting strict environmental standards Implement an ISO 14001 Environmental Management System Minimise water usage and waste generation across all offices Establish an internal R&D group and activate strategic partnerships focused on sustainable PCB design, materials, and innovation	• Achieve significant and measurable CO_2 reduction • Integrate sustainable practices into all daily operations • Maintain compliance with evolving global and EU environmental regulations • Position Fineline as a technological leader in PCB trading	
Suppliers (upstream operations)	Collaborate on Life Cycle Assessments (LCAs) and carbon footprint studies Optimise packaging to reduce quantity and increase recycled content Encourage suppliers to use energy and resources efficiently, and to reduce and recycle Promote monitoring and reduction of water use and waste generation Co-invest in R&D pilots on recycling, water reduction, and materials innovation	• Build a sustainable supply chain with re-duced environmental impact and improved energy efficiency • Establish optimal procurement and packaging standards best across the supply chain • Promote circularity in the PCB industry • Create a collabora-tive R&D ecosystem for innovation and sustainability	
Customer (downstream operations)	Raise awareness among customers on sustainability (e.g. logistics optimisation, new regulations, efficient resource use, waste management) Collaborate on eco-design and low-impact materials alternatives	• Support clients in meeting their own sustainability goals • Strengthen market competitiveness through innovation • Position Fineline as a strategic sustaina-bility partner, not simply a trader / bro-ker	

SUSTAINABILITY STRATEGY

SOCIAL

COMPLETED | IN PROGRESS | ONGOING | PLANNED FOR 20206

STAKEHOLDER	SHORT–MID TERM ACTIONS	LONG-TERM OBJECTIVES	SDGs
Company (Own operations)	• Monitor and improve employees work-life balance, well-being, and satisfaction • Develop and deliver ESG-focused training sessions for managers and employees • Revise and communicate Fineline's Ethical Code	• Be an employer that recognises and values the skills and commitment of each employee while fostering a sense of belonging • Provide continuous training and cutting-edge knowledge • Promote an inclusive and diverse working environment	
Suppliers (upstream operations)	• Through regular audits and adoption of the Fineline Supplier Code of Conduct, ensure that suppliers respect human and labour rights and align their H&S practices with the Group's social responsibility standards • Develop and implement a Sustainable Procurement Policy • Extend ESG and HR training opportunities to suppliers	• Strengthen accountability and social responsibility across the supply chain • Ensure alignment on ESG and social compliance practices across all partners	
Customers (downstream operations)	• Launch and involve customers in social initiatives, with mechanism to measure outcomes and impacts	• Strengthen community impact and foster robust local and global partnerships	

** Completed - The CoC was published in 2025 and signed by the major suppliers*

SUSTAINABILITY STRATEGY

GOVERNANCE

COMPLETED · IN PROGRESS · ONGOING · PLANNED

STAKEHOLDER	SHORT–MID TERM ACTIONS	LONG-TERM OBJECTIVES	SDGs
Company (Own operations)	Develop a comprehensive ESG risk management plan Implement anti-corruption policies and a whistleblowing mechanism Establish a Sustainability Committee to oversee ESG initiatives and reporting	• Build robust, transparent, and continuously evolving governance frameworks • Strengthen internal accountability and stakeholder trust • Position Fineline as a leader in ESG oversight within the industry	
Suppliers (upstream operations)	Enforce the Supplier Code of Conduct with clear ESG criteria Engage suppliers in risk mapping and mitigation Collaborate on sustainable procurement best practices	• Ensure a resilient and responsible supply chain with minimal ESG risk exposure • Establish consistent ESG practices throughout the entire value chain	
Customers (downstream operations)	Initiate dialogue with customers on ESG best practices and jointly develop improvement initiatives	• Achieve transparent, effective ESG communication • Reinforce stakeholder trust through clear accountability and reporting • Promote collaborative industry leadership in sustainable governance	

OUR COMMITMENT TO THE UN SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Adopted by all United Nations Member States in 2015, the 2030 Agenda for Sustainable Development provides a shared framework for addressing global environmental, social and economic challenges. At its core are the 17 Sustainable Development Goals (SDGs), which aim to promote sustainable development, protect the planet and improve well-being for present and future generations. Fineline is committed to contributing to the achievement of the SDGs through responsible business practices, sustainable innovation and the continuous integration of environmental, social and governance (ESG) principles into its operations and decision-making processes. Recognizing the role that businesses play in advancing sustainable development, the Group seeks to generate long-term value for its stakeholders while supporting global sustainability objectives. To provide a transparent view of this commitment, Fineline has aligned the initiatives, actions and objectives presented in this report with the SDGs that are most relevant to its business activities and stakeholders.

3. Advancing supply chain sustainability

3.1 SUPPLY CHAIN GOVERNANCE AND SUPPLIER APPROVAL

Fineline operates as a strategic intermediary and provider of value-added technological solutions for the global electronics industry. Through its extensive sourcing network, the Group supports a broad range of high-tech sectors, including automotive, medical, industrial, security, defence and semiconductors, delivering customised Printed Circuit Board (PCB) solutions that meet the stringent technical and quality requirements of more than 3,000 customers worldwide.

The Group takes pride in its long-standing relationships with manufacturing partners. Annual audits are conducted to ensure that these partners continue to meet market and customer quality standards, fostering a culture of continuous improvement throughout the supply chain. Committed to delivering value add PCB solutions, Fineline utilises its approved manufacturing network to supply reliable, high-quality products with efficiency and precision. In 2025, China continued to represent Fineline's primary production hub, accounting for the majority of the Group's turnover. At the same time, the Company further consolidated its sourcing footprint across Southeast Asia, strengthening its manufacturing network in Vietnam, Thailand and Malaysia. The operational integration of IBR Leiterplatten in Germany also enhanced Fineline's ability to combine the responsiveness of a local partner with the scale and flexibility of a global supply network.

As of 31 December 2025, Fineline's approved vendor list comprised 47 PCB suppliers worldwide. During the year, two new suppliers were onboarded following a qualification process that included technical, quality, environmental and social assessments.

Partner factories are selected, monitored and managed by Fineline's Supply Chain Centre teams based in Shenzhen and Dongguan, China. This process is detailed in the Fineline Supplier Approval Procedure, which outlines a structured, multi-step approach designed to verify manufacturing capabilities, quality standards, operational reliability and compliance requirements. The procedure also forms an integral part of the Group's broader risk management framework.

As part of the approval and monitoring process, suppliers are required to provide relevant certifications, compliance documentation and quality agreements.

Approved suppliers are subject to periodic review and monitoring activities, while suppliers involved in complex or high-risk projects are managed through enhanced oversight mechanisms covering the entire production lifecycle, from quotation and engineering to manufacturing and final delivery.

A MILESTONE IN RESPONSIBLE SOURCING: THE SUSTAINABLE PROCUREMENT POLICY

2025 marked a turning point in Fineline's responsible sourcing journey. Building on the preparatory activities undertaken in previous years, the Group formally adopted its first **Sustainable Procurement Policy** in April 2025. Approved by the CEO and applicable across all regions and sourcing activities, the Policy establishes a unified framework for integrating Environmental, Social and Governance (ESG) considerations into supplier selection, evaluation and engagement processes.

Aligned with the Ten Principles of the United Nations Global Compact (UNGC) and the conventions of the International Labour Organization (ILO), the Policy reinforces Fineline's commitment to responsible business conduct throughout its value chain and provides a consistent global approach to supplier management and engagement.

The adoption of the Policy represents an important evolution in Fineline's supply chain management model, embedding environmental, social and ethical considerations into procurement decisions and strengthening the Group's ability to identify, assess and manage sustainability-related risks and opportunities across its supplier network.

The Policy is built around four strategic pillars.

ENVIRONMENTAL EXCELLENCE AND CERTIFICATIONS

Fineline promotes environmental responsibility throughout its supply chain by prioritising suppliers that actively manage and reduce their environmental impacts.

HUMAN RIGHTS AND LABOUR STANDARDS

Fineline works exclusively with suppliers that uphold fundamental labour rights, provide fair working conditions, prohibit discrimination and promote equal opportunities and inclusion within their workforce. These expectations extend not only to direct suppliers but also to subcontractors and other participants across the value chain.

RESPONSIBLE SOURCING AND SUPPLY CHAIN TRACEABILITY

The Group is committed to maintaining an ethical and transparent supply chain. Suppliers are required to provide Conflict Minerals Reporting Templates (CMRT) and participate in due diligence processes aimed at ensuring that tin, tantalum, tungsten and gold originate from conflict-free smelters and refiners. Through these measures, Fineline seeks to minimise social and geopolitical risks associated with raw material sourcing.

CLIMATE TRANSPARENCY AND PRODUCT CARBON FOOTPRINT

In line with its commitment to Product and Customer Excellence, Fineline actively encourages suppliers to monitor, measure and disclose their greenhouse gas emissions and carbon footprint data on an annual basis. This collaborative approach supports the Group's ability to provide customers with increasingly robust environmental information regarding the products they purchase while promoting emissions reduction initiatives across the supply chain.

Combined with the achievement of a fully ISO 9001 and ISO 14001 certified supplier base, enhanced conflict minerals due diligence processes and the extension of the Group's whistleblowing platform to suppliers and suppliers' employees, the Sustainable Procurement Policy significantly strengthened Fineline's responsible sourcing framework in 2025. Through these initiatives, the Group has successfully evolved from a practice-based approach to a structured, policy-driven management system, supporting supply chain resilience, transparency and long-term value creation across the electronics industry.

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3.2 THE SUPPLIER CODE OF CONDUCT

At the core of the Group's sustainable supply chain strategy is the implementation of its Supplier Code of Conduct, which serves as a mandatory framework for extending Fineline's ESG principles to all manufacturing partners. Fineline requires its suppliers to read, sign, and uphold the commitments outlined in the Code Fineline defines preferred suppliers as those accounting for more than 80% of the Group's 2025 purchase volume.

In 2025, more than 70% of the preferred suppliers formally signed the updated Supplier Code of Conduct.While this represents a significant achievement and a strong foundation for widespread ethical practices, the Group is actively working to consolidate this commitment, with the clear objective of reaching a 100% signature rate among all strategic suppliers.

The Group is committed to engage suppliers in risk mapping, mitigation and to collaborate with them on best practices for sustainable procurement. By adhering to the Code, suppliers contribute to Fineline's goal of building a more transparent, ethical, and resilient global supply chain.

The 2025 revision of the Supplier Code of Conduct significantly strengthened this framework by formally aligning supplier requirements with leading international standards and best practices, while reinforcing expectations regarding human rights, environmental stewardship, business integrity, and responsible labour practices throughout the value chain.

UPHOLDING STANDARDS ACROSS THE VALUE CHAIN: THE FINELINE SUPPLIER CODE OF CONDUCT

In February 2025, Fineline Global reached a defining milestone in its supply chain governance with the formal adoption of the updated Supplier Code of Conduct. This document serves as a cornerstone of the Group's ESG framework, extending Fineline's core values of integrity, human rights, and environmental responsibility to all strategic manufacturing partners worldwide.

Global Alignment and Best Practices

The 2025 version of the Code marks a significant evolution in maturity, as it is now formally grounded in internationally recognized standards. This alignment ensures that Fineline's supply chain meets the most rigorous global expectations, including:

- The Ten Principles of the United Nations Global Compact (UNGC);
- The United Nations Guiding Principles on Business and Human Rights (UNGPs);
- The OECD Guidelines for Multinational Enterprises;
- The International Labour Organization (ILO) Conventions and the Responsible Business Alliance (RBA) standards.

The Four Pillars of Responsibility

The Code establishes clear "MUST" requirements and "BEST PRACTICE" goals across four strategic areas to ensure a resilient and ethical supply chain:

Labour and Human Rights

Fineline ensures the protection of individual dignity across its supply chain by requesting:

- Fundamental rights: strict prohibition of child labour (under 16), forced labour, human trafficking, and any form of coercion.
- Fair employment: compliance with legal wages and working hours, ensuring written contracts and voluntary overtime.
- DE&I and freedom: promotion of Diversity, Equity, and Inclusion, a workplace free from harassment, and respect for the freedom of association

Health and Safety

Commitment to providing safe and hygienic working environments, emergency management, and supporting the mental health of employees. Partners are required to provide a safe working environment through:

- Operational safety: rigorous identification of H&S risks, provision of Personal Protective Equipment (PPE), and machine safeguarding.
- Emergency preparedness: implemen-

UPHOLDING STANDARDS ACROSS THE VALUE CHAIN: THE FINELINE SUPPLIER CODE OF CONDUCT

tation of written emergency plans, alarms, and regular evacuation drills.
- Well-being: ensuring hygienic conditions (clean restrooms, drinking water) and supporting mental health and psychological safety.

Environmental Stewardship

Suppliers must minimize their environmental footprint in alignment with global standards:
- Regulatory compliance: maintenance of all permits and full adherence to RoHS and REACH directives regarding restricted substances.
- Climate & resources: development of emissions reduction plans aligned with the Paris Agreement, along with responsible management of water and waste (zero on-site landfilling).
- Advanced assessment: cooperation on biodiversity protection and participation in Product Carbon Footprint (PCF) and life cycle studies.

Business Ethics and Integrity

Integrity is mandatory for maintaining a business relationship with Fineline:
- Zero tolerance for corruption: prohibition of bribery, kickbacks, and inappropriate gifts.
- Responsible Sourcing: Mandatory due diligence and CMRT reporting to ensure a conflict-free supply chain (3TG minerals).
- Operational integrity: implementation of measures against counterfeit parts, robust business continuity plans, and protection of intellectual property.
- Transparency: accurate financial record-keeping and the implementation of an internal whistleblowing mechanism to report violations safely.

Implementation and Transparency

To ensure full accountability, the Supplier Code of Conduct is publicly available on the Fineline Global website. Adherence is mandatory for all strategic and preferred suppliers, who are required to sign the document and extend its principles to their own sub-contractors.

Furthermore, to foster a genuine culture of accountability, Fineline provides a global whistleblower tool on its website. This allows suppliers, their employees, and external stakeholders to report suspected violations of the Code anonymously and with full protection from retaliation, replacing fragmented local reporting with a unified and transparent global mechanism.

Promoting Diversity, Equity and Inclusion Across the Value Chain

In line with the updated Code, Fineline promotes Diversity, Equity and Inclusion (DE&I) throughout its value chain. Suppliers are required to ensure non-discriminatory practices in recruitment, employment and career development, while being encouraged to implement proactive initiatives that foster inclusive workplaces. This commitment is further reinforced through the Group's Sustainable Procurement Policy, which recognises diversity and inclusion as important elements in building long-term, responsible and ethical business partnerships.

3.3 SUPPLIER QUALIFICATION & CERTIFICATION MANAGEMENT

As part of its sustainable procurement framework, Fineline promotes high standards of quality and environmental performance throughout its supplier network. To support this objective, the Group monitors the adoption of internationally recognised management system certifications by all approved PCB suppliers, with particular focus on ISO 9001 for Quality Management Systems and ISO 14001 for Environmental Management Systems.

In 2025, all preferred suppliers were assessed for certification status, confirming a high level of alignment with Fineline's quality and environmental expectations. Percentages reported below are calculated based on the approved supplier vendor list applicable in each respective reporting year.

PCB SUPPLIERS' CERTIFICATION SCREENING	2023	2024	2025
Suppliers holding a ISO9001 certification	96%	100%	100%
Suppliers holding a ISO14001 certification	91%	98%	100%

3.4 ESG ASSESSMENT, DUE DILIGENCE & SUPPLIER AUDITS

To strengthen visibility across its supply chain and identify sustainability-related risks and opportunities, Fineline evaluates both existing and prospective PCB suppliers through its Supply Chain Sustainability Assessment (SCSA). This approach is particularly relevant in light of the Group's Double Materiality Assessment (DMA), which identified Health & Safety in the Value Chain (ESRS S2) and Supplier Relationship Management & Payment Practices (ESRS G1) among the topics with the highest level of materiality (Relevance 1).

The assessment therefore supports the identification, monitoring, and management of sustainability-related risks and opportunities across the supplier network. It covers a broad range of Environmental, Social and Governance (ESG) topics, including corporate governance, labour practices, human rights, business ethics, health and safety, environmental management, climate-related performance and responsible sourcing.

As part of the supplier qualification process, prospective suppliers are required to provide supporting documentation demonstrating compliance with environmental and product stewardship requirements, including:

- RoHS compliance declarations and test reports;
- REACH compliance declaration;
- Conflict Minerals Reporting Template (CMRT);
- Extended Minerals Reporting Template (EMRT), where applicable.

Particular attention is dedicated to supply chain traceability and responsible mineral sourcing. Suppliers are required to disclose information regarding the origin of tin, tantalum, tungsten and gold (3TG minerals), enabling Fineline to perform due diligence activities and assess potential sourcing risks in line with internationally recognised responsible sourcing practices.

In 2025, more than 80% of suppliers for which conflict minerals information was available submitted the required conflict minerals documentation, representing most of the Group's purchasing volume. Supplier disclosures are reviewed and cross-checked against information provided by the Responsible Minerals Initiative (RMI), supporting enhanced transparency throughout the value chain.

To complement self-assessments and documentary reviews, Fineline conducts periodic on-site supplier audits to verify compliance with quality, operational, environmental and social requirements. During 2025, the Group completed 19 on-site audits across its manufacturing network. Audit activities may include site inspections, employee interviews, reviews of third-party audit reports and corrective action plans, as well as the examination of relevant records and documentation.

Where improvement opportunities are identified, suppliers are engaged through corrective actions and follow-up activities aimed at strengthening sustainability performance and fostering continuous improvement.

Through this integrated assessment and monitoring approach, Fineline promotes responsible sourcing practices, strengthens supply chain resilience and supports the progressive integration of ESG considerations throughout its global supplier network.

VOICES FROM WITHIN

How do suppliers perceive the Fineline ESG audit?

“ To be honest, some suppliers initially viewed ESG as a “nice-to-have” topic rather than a business priority. In China, ESG is sometimes seen as more conceptual than practical. However, I have noticed that perceptions often change during the audit process. When discussions focus on concrete topics such as health and safety, environmental compliance, and ethical business conduct, suppliers begin to see the connection between ESG and long-term business sustainability. Several suppliers have told me that the audit helped them identify gaps they were not aware of before. Seeing that shift in mindset has been one of the most rewarding parts of ESG audit. ”

Alvin Li, *Global Quality Manager (Fineline Global)*

4. People at the heart of Fineline

4.1 STRENGTH THROUGH PEOPLE: FOSTERING TALENT AND BELONGING

At Fineline, people are recognised as the driving force behind innovation, operational excellence, and long-term business success. Operating in a global and highly specialised industry, the Group understands that its ability to create sustainable value depends on attracting, developing, and retaining talented individuals while fostering an engaging and inclusive workplace culture. Guided by its vision of ***being a great place to work***, Fineline is committed to creating an environment where employees feel valued, respected, and empowered to contribute to the Group's growth. This commitment extends across all subsidiaries and is supported by a people-centred approach aimed at promoting engagement, collaboration, professional fulfilment, and a strong sense of belonging.

PEOPLE GOVERNANCE AND RESPONSIBLE MANAGEMENT

Fineline's approach to human capital management is based on a governance framework designed to ensure consistency across the Group while respecting local regulations, cultures, and business practices. During 2025, the Group further strengthened this framework through the revision of its Global HR Guidelines and the continued development of local HR policies across its operating entities.

The formal adoption of the Group Code of Ethics in January 2025 represented a further step in reinforcing shared principles and expectations regarding professional conduct, integrity, respect, and responsible business behaviour. In addition, the approval of the Group Sustainability Policy in April 2025 embedded social responsibility within the Group's broader sustainability strategy, reaffirming Fineline's commitment to ethical employment practices, equal opportunities, and respect for human rights throughout its operations.

The implementation of these principles is supported by a dedicated global HR function, which works closely with local HR teams to promote alignment, share best practices, and support the continuous evolution of people-related policies and initiatives.

ENGAGEMENT AND EMPLOYEE VOICE

Fineline believes that open dialogue and active employee participation are essential to building a positive and resilient organisation. The Group therefore encourages continuous communication between employees, management, and HR representatives through structured engagement mechanisms operating at both global and local levels. A monthly **HR Global Forum** and bi-annual global conference calls facilitate knowledge sharing, alignment, and collaboration across regions. In parallel, Fineline regularly gathers employee feedback through its **Employee Opinion Survey**, which provides valuable insights into workplace experience, organisational culture, and employee expectations.

Employee engagement is regularly monitored through a combination of global surveys, direct feedback, one-to-one discussions, and other communication channels. The most recent global survey achieved a participation rate of 82%, reflecting a strong level of employee involvement and providing useful insights to further enhance communication, development opportunities, and the overall employee experience.

To further reinforce transparency, accountability, and trust, Fineline also introduced a **global whistleblowing platform** in 2025. Accessible through the corporate website, the platform enables employees and external stakeholders to report concerns confidentially and, where permitted by law, anonymously, while ensuring protection from retaliation.

A CULTURE BUILT ON PEOPLE

Fineline strives to foster a workplace culture where individuals can contribute their talents, collaborate effectively, and grow alongside the organisation. The Group promotes an environment based on mutual respect, trust, fairness, and openness, recognising that employee engagement and well-being are fundamental to long-term business resilience.

Through its people strategy, Fineline seeks to create the conditions for employees to thrive, encouraging continuous development, innovation, and shared responsibility while maintaining a strong connection to the values that define the Group's identity and guide its sustainable growth.

Being a great place to work

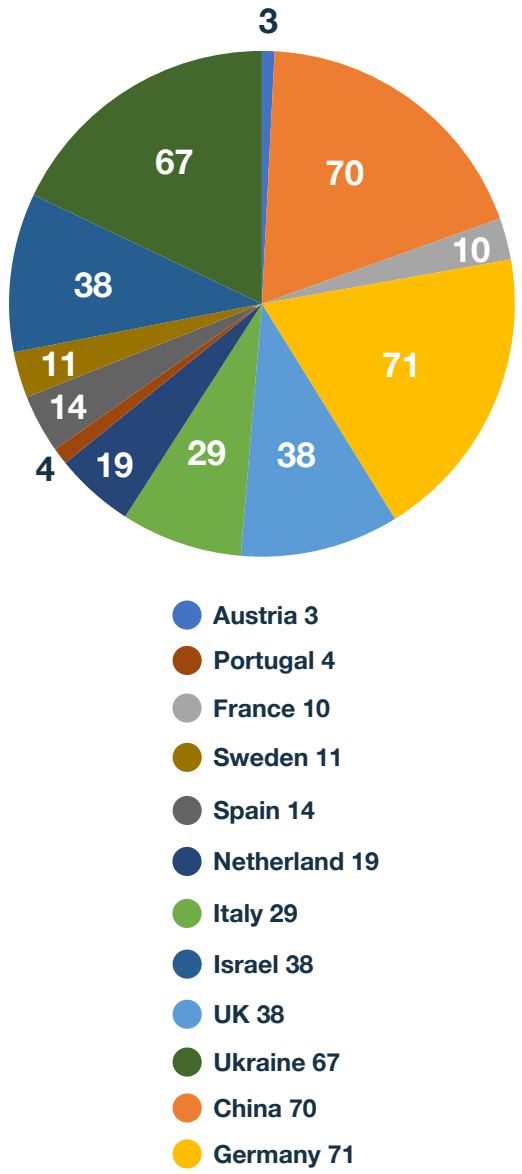
EMPLOYEE DEMOGRAPHICS

As of 31 December 2025, Fineline Group employed **374 people worldwide, of whom 47% were women**. The Group continued to demonstrate a strong commitment to employment stability, with 89% of **employees working under permanent contracts**, representing an increase of two percentage points compared to 2024.

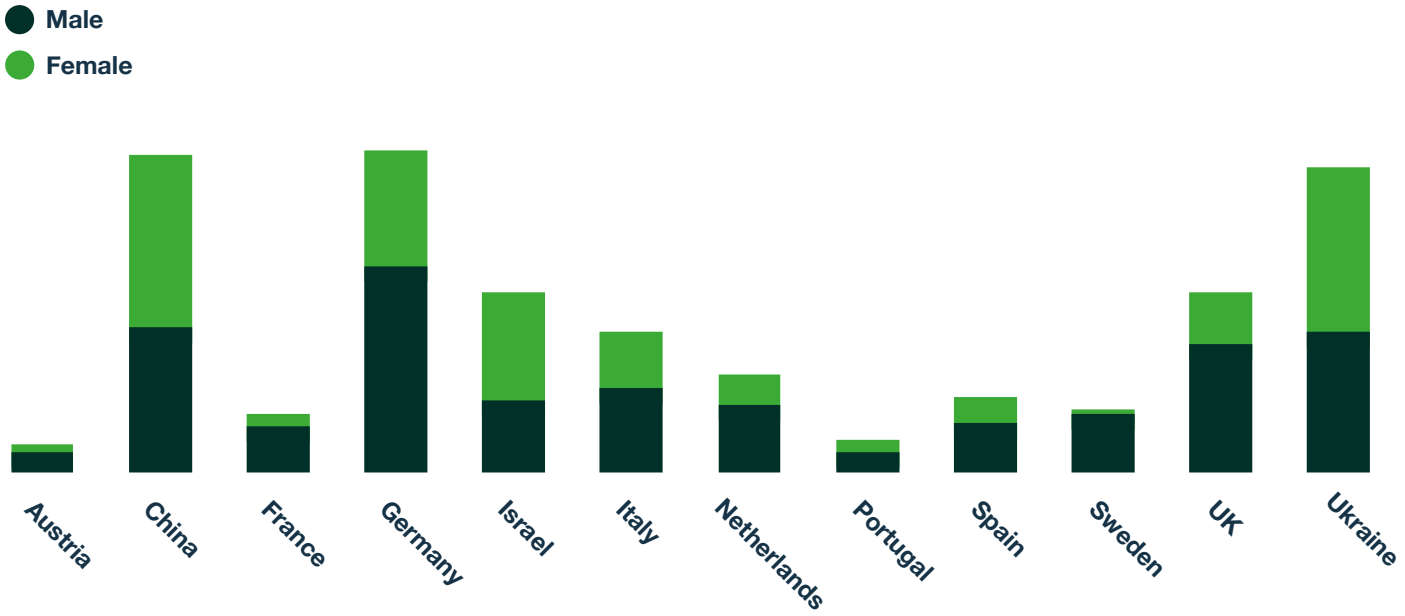
The following table provides an overview of the Group's workforce composition by age group and gender.

Employee Data by Age 2025	Male	Female	Total	%
Under 30 years old	40	44	84	23%
Between 30-50 years old	94	109	203	54%
Over 50 years old	63	24	87	23%
Total Employees	**197**	**177**	**374**	**100%**

Employees Distribution by Country



Employees Gender by Country



4.2 LABOUR RIGHTS AND FAIR EMPLOYMENT

The protection of labour rights and the promotion of fair employment practices form an integral part of Fineline's approach to responsible business conduct. Across all countries in which the Group operates, employment relationships are managed in accordance with applicable labour legislation and internationally recognised principles relating to human rights, equal treatment, non-discrimination, and freedom of association.

Given the international nature of its operations, Fineline adopts employment frameworks that reflect local regulatory requirements and market practices while maintaining consistent standards of fairness and compliance throughout the Group. This approach enables the Company to accommodate different legal and contractual systems while ensuring respectful and transparent employment relationships. Fineline recognises employees' rights to freedom of association and collective bargaining. Employment arrangements across the Group vary according to local context. In certain countries, employment relationships are governed through collective bargaining frameworks, while in others they are regulated through individual employment contracts or locally established professional agreements. As of 31 December 2025, 65 employees were covered by collective bargaining agreements in several European countries, including Austria, France, Italy, Spain, and Sweden. These agreements contribute to the regulation of employment conditions and support constructive dialogue between employers and employees.

Regardless of the contractual model adopted, Fineline seeks to ensure that workers benefit from fair and transparent employment conditions, including clearly defined contractual terms, compliance with applicable labour legislation, equitable remuneration practices, appropriate working time arrangements, and access to workplace protections aligned with local legal requirements.

4.3 OCCUPATIONAL HEALTH AND SAFETY

Ensuring safe working conditions and protecting employees' health remain key priorities across Fineline Group. Given the nature of its activities, which are predominantly office-based and characterised by a limited exposure to significant occupational hazards, the Group focuses on maintaining safe workplaces, complying with local regulations, and promoting a preventive approach to health and safety management.

Health and safety responsibilities are managed primarily at local level, allowing each entity to address the specific legal requirements and operational characteristics of the country in which it operates. As a result, processes and procedures may differ across subsidiaries, although they all share the common objective of preventing accidents, reducing risks, and safeguarding employee well-being. While the Group does not currently operate under a single certified management system, several entities have adopted structured health and safety practices based on local legislation and established prevention measures.

As of 31 December 2025, 266 employees were covered by occupational health and safety management systems. Internal audits and monitoring activities are regularly carried out to verify compliance and identify opportunities for improvement. In Austria, the Netherlands and the United Kingdom, part of the workforce is additionally covered by systems subject to external audits or third-party review. Risk identification and assessment activities are conducted in accordance with local regulatory requirements and are updated periodically or whenever organisational changes, new activities, equipment, or workplace modifications occur. Depending on the country, these assessments may include formal procedures such as the Gefährdungsbeurteilung in Germany, the RI&E process in the Netherlands, or specific workplace risk assessments in the United Kingdom. The results are used to define preventive measures and, where necessary, corrective actions aimed at reducing potential risks.

Specialised support is provided whenever required through occupational physicians, health and safety consultants, prevention services, and other external professionals. These resources contribute to workplace assessments, health surveillance activities, regulatory compliance, and the identification of appropriate risk mitigation measures.

Communication between employees and management represents an important element of the Group's prevention approach. Workers can raise concerns relating to workplace conditions or report potential hazards through their managers, HR representatives, local H&S contacts, or the whistleblowing channel introduced at Group level in 2025. Depending on local arrangements, employee representatives or works councils may also be involved in discussions concerning workplace safety and working conditions.

Health and safety training is organised according to local requirements and the nature of employees' activities. New hires receive health and safety information as part of their onboarding process, while additional training is provided when required by role-specific risks, changes in workplace conditions, or legal obligations. In several countries, training activities also include emergency response procedures and first-aid awareness.

Alongside occupational safety measures, Fineline supports employee well-being through initiatives managed locally according to workforce needs and national systems. These include occupational health services, periodic medical examinations like in China, supplementary health coverage in Germany and Italy, sports and wellness activities, such as weekly yoga classes in Italy, flexible working arrangements where applicable, and initiatives that encourage physical activity and healthy lifestyles.

Attention is also paid to health and safety aspects connected with business relationships. Suppliers, contractors and service providers are expected to comply with applicable health and safety requirements, while specific expectations may be incorporated into contractual arrangements or supplier management processes where relevant.

No work-related fatalities, high-consequence injuries, recordable injuries, occupational illnesses or injury-related absence hours were recorded during 2025, either among employees or among workers operating in workplaces under Fineline's control. These results are consistent with the low-risk profile of the Group's activities and reflect the preventive measures adopted across its operations.

4.4 DIVERSITY AND INCLUSION

Operating across multiple countries and cultural contexts, Fineline recognises diversity as an important element of its organisational culture and business model. The Group values the different backgrounds, experiences, perspectives, and skills that employees bring to the workplace and seeks to ensure that all individuals have equal opportunities to contribute and develop within the organisation.

In 2025, the adoption of the Group Code of Ethics and the Group Sustainability Policy further reinforced the principles that guide the Group's approach to diversity, inclusion, equal opportunity, and non-discrimination. These documents reaffirm Fineline's commitment to providing a working environment where employment decisions—including recruitment, career development, compensation, and performance evaluation—are based on skills, qualifications, experience, and merit.

DIVERSITY ACROSS THE ORGANISATION

Fineline monitors diversity indicators across both its workforce and governance bodies to better understand the composition of its organisation and support balanced representation. As of 31 December 2025, the Group employed 374 people, of whom 47% were women. The international nature of Fineline's operations, spanning 13 countries, contributes to a multicultural working environment characterised by different languages, professional backgrounds, experiences, and perspectives.
Diversity is also considered in relation to governance structures. During 2025, women represented 36% of the members of the Group's governance bodies, compared with 33% in the previous year. The majority of governance body members (61%) were aged between 30 and 50 years, while 36% were over 50 and 3% were under 30, contributing to a balanced age mix across governance bodies.

EQUAL OPPORTUNITIES AND FAIR TREATMENT

The promotion of equal opportunities is supported through policies and practices implemented across the Group and adapted to local contexts. Several subsidiaries have established specific procedures addressing non-discrimination, inclusion, and equal treatment in the workplace. An example is Fineline UK's Equal Opportunity Policy, which defines protected characteristics and provides guidance to ensure fair treatment throughout the employee lifecycle. The Group also monitors remuneration practices with the objective of supporting fairness and consistency across comparable roles. Building on initiatives developed at local level, Fineline continues to review compensation structures to promote equitable treatment and alignment with relevant market and organisational benchmarks.

FOSTERING AN INCLUSIVE WORKPLACE

Alongside Group-wide policies, several local initiatives contribute to strengthening inclusion and employee engagement across the organisation. During 2025, subsidiaries promoted activities aimed at encouraging respect, participation, and awareness of diversity-related topics. These initiatives included workshops dedicated to women's empowerment, activities supporting equal opportunities and inclusive behaviours, and actions designed to enhance the well-being and involvement of different groups of employees.

Particular attention was also given to initiatives that strengthen the connection between employees, their families, and the workplace. In some locations, family-oriented activities were organised, including events that welcomed employees' children into the workplace, helping to promote intergenerational inclusion and reinforce a sense of community. Creating an inclusive working environment requires ongoing attention to workplace behaviours and mutual respect. Fineline therefore promotes awareness of these topics through training activities and internal policies aimed at preventing discrimination, harassment, and inappropriate conduct.

During the 2025 reporting period, no cases of discrimination or harassment were reported across the Group. Employees also have access to established reporting channels that allow concerns relating to workplace conduct to be raised and addressed through appropriate review processes.

Through these actions, Fineline seeks to foster a workplace culture where diversity is valued, differences are respected, and everyone has the opportunity to contribute according to their skills and potential.

4.5 DEVELOPING TALENT AND SUPPORTING CAREER GROWTH

The development of employees' skills and capabilities is an important element of Fineline's long-term success. Operating in a rapidly evolving industry, the Group recognises the need to continuously strengthen technical expertise, expand professional knowledge, and support employees in adapting to changing market, technological, and regulatory requirements.

Fineline promotes a culture of continuous learning that encourages employees to develop new competencies throughout their professional journey. Learning and development activities are designed to support both individual growth and organisational performance, contributing to employee engagement, innovation, and the delivery of high-quality services to customers.

To support employee development, the Group provides a combination of global and local training initiatives, including structured onboarding programmes, technical and professional training, leadership development, coaching activities, and knowledge-sharing initiatives. Training needs are regularly assessed at local level to identify competency gaps and define appropriate development actions, ensuring that learning opportunities remain aligned with both business priorities and employees' professional growth.

Training is delivered through a combination of global and local initiatives. Employees have access to learning opportunities through the Group's Learning Management System (LMS), while local entities complement these resources with technical, operational, leadership, and professional development programmes tailored to business needs. Across the Group, training activities are regularly used to strengthen technical competencies, support career development, facilitate knowledge transfer, and respond to evolving market requirements.

During 2025, Fineline further aligned its training activities with the Group's evolving governance framework. Following the adoption of the Group Code of Ethics in January 2025 and the Sustainability Policy and Environmental Policy in April 2025, learning and awareness initiatives were expanded to support the implementation of these principles across the organisation.

Training programmes increasingly incorporated topics related to ethics, responsible business conduct, sustainability, environmental stewardship and compliance,

helping employees understand how these principles translate into day-to-day activities and decision-making processes. This approach aims to ensure that the Group's values and sustainability commitments are consistently embedded across its global operations.

In 2025, Fineline entities collectively delivered 3,183 hours of training covering a wide range of topics, including technical skills, cybersecurity, sustainability, health and safety, leadership development, and professional growth.

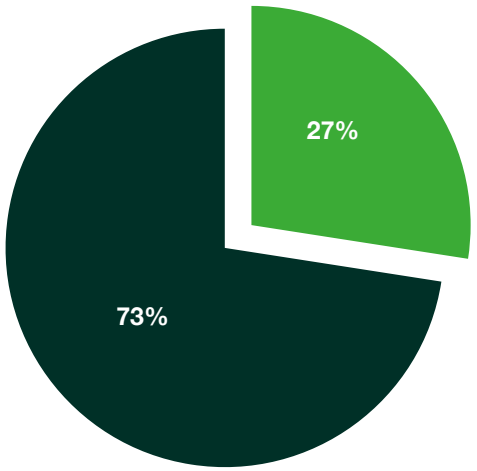
GLOBAL ONBOARDING AND PROFESSIONAL DEVELOPMENT PROGRAMME

Since 2022, Fineline has offered the Global Onboarding and Professional Development Programme, a structured set of core courses that has evolved over time to reinforce the Group's commitment to continuous learning and provide all employees with a common understanding of the organisation, its values, and its operating environment.
The programme includes:

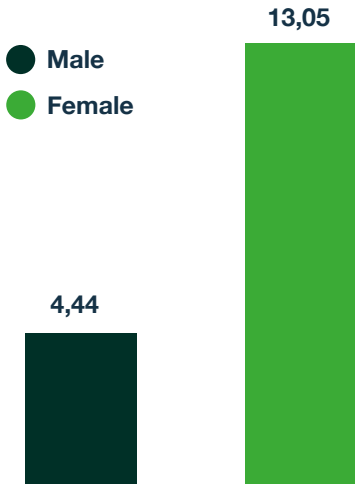
- **Welcome to Fineline:** an introduction to the Group's values, culture, organisation, and operations.
- **An Introduction to PCB:** a technical overview of PCB technologies, production processes, applications, and their role within Fineline's business.
- **Cybersecurity Awareness:** practical training focused on recognising, preventing, and managing cyber threats while supporting a secure digital working environment.
- **Workplace Harassment Prevention:** training aimed at promoting respect, inclusion, and appropriate workplace behaviour.
- **Online Sales: Best Practices:** a course designed to strengthen customer engagement and digital sales capabilities.
- **A Deep-Dive into PCB:** an advanced programme exploring emerging technologies and future trends in PCB manufacturing and design.
- **Introduction to Sustainability (new from 2025):** a mandatory course introducing employees to ESG principles, responsible business practices, and Fineline's sustainability strategy.

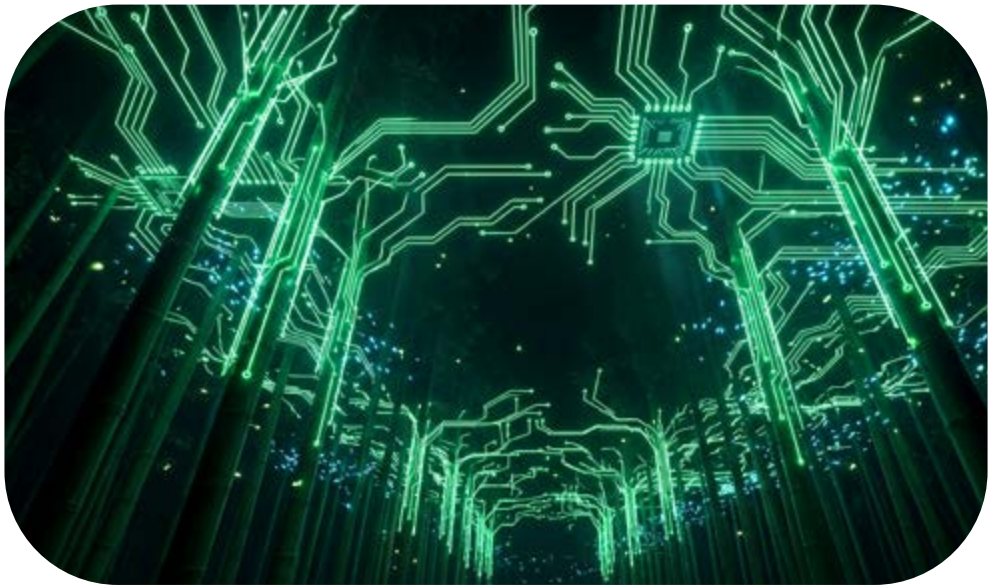
In addition, Fineline continued to offer remote onboarding sessions that connect new hires with colleagues from different functions and regions, supporting integration into the Group's global organisation and facilitating knowledge sharing from the earliest stages of employment.

Distribution of training hours by gender



Average training hours by employee gender





TRAINING HIGHLIGHTS

Introduction to Sustainability

Introduced in 2025 as part of Fineline's Global Onboarding Programme, the Introduction to Sustainability course was developed to support the implementation of the Group's Sustainability Policy and Environmental Policy and to provide employees with a common understanding of Fineline's sustainability commitments.

The training covers key ESG principles, responsible business practices, environmental topics relevant to the electronics industry, and the main regulatory requirements affecting the Group's markets. Particular attention is given to how sustainability considerations relate to day-to-day activities across different functions, including sales, logistics, quality, and other operational areas. By connecting sustainability objectives with individual responsibilities, the course aims to foster a shared culture of accountability and encourage employees to contribute actively to Fineline's long-term sustainability ambitions.

Workplace Harassment Prevention

This training equips employees with the knowledge to identify and prevent harassment in the workplace. It addresses key areas such as defining harassment, recognising its various forms, and understanding how to report it. The course includes real-life scenarios and practical exercises to help participants understand their responsibilities in fostering a respectful and inclusive work environment.

At Fineline, social and labour issues are taken seriously. Harassment prevention training is an integral part of the onboarding process, ensuring that human rights and D&I principles are embedded from day one.

To further demonstrate this commitment, Fineline's hiring practices are designed to prevent any form of discrimination based on gender, ethnicity, religious beliefs, marital status, sexual orientation, age, disability, or political views.

Artificial Intelligence Awareness

Artificial Intelligence (AI) has emerged as a relevant topic for Fineline, given its potential to support productivity, knowledge management, and day-to-day business activities across the organisation. Recognising both the opportunities and challenges associated with these technologies, the Group launched its first AI-focused awareness initiative during 2025. The objective of

VOICES FROM WITHIN

How was the Introduction to Sustainability training received across the Group?

"Fineline is a global and diverse organization, operating across different countries, cultures, and markets around the world. For me, one of the most valuable aspects of the Introduction to Sustainability training was its ability to create a shared language around a topic that is becoming increasingly important to all of us. When I was first introduced to the training prior to its launch, I was impressed by the level of thought, investment, and variety of content that had gone into its development. The training was designed in a way that made the subject relevant, accessible, and engaging for employees across different roles and locations. It reflected Fineline's organizational commitment not only to the business itself, but also to the environment, the communities in which we operate, our employees, and our customers. In my view, sustainability is not just a goal or a work plan; it is a mindset and a shared responsibility that guides the decisions we make every day. The fact that employees across the organization took part in this meaningful global training is an important step in strengthening our shared values and our commitment to responsible business practices, both locally and globally.

Dana Winer, *Global HR Manager (Fineline Global)*

these activities was to strengthen employees' understanding of AI tools and their potential applications within a professional environment, while promoting their responsible and secure use. Particular attention was given to topics such as data protection, confidentiality, information reliability, and the importance of maintaining human oversight and professional judgement when using AI-generated outputs.

These initial initiatives represented an important step in building AI literacy across the organisation and preparing employees to leverage emerging technologies in a way that is consistent with Fineline's values, business objectives, and commitment to responsible innovation.

Cybersecurity Training

This course helps employees protect the Group's digital infrastructure and sensitive data. Key topics include identifying phishing emails, creating secure passwords, recognising malware, and maintaining data confidentiality. The training is enriched with interactive activities and real-world scenarios to ensure practical understanding. Upon completion, employees are equipped to detect and mitigate cyber threats, thereby strengthening Fineline's information security.

EMPLOYEE FEEDBACK AND DEVELOPMENT

Supporting employee development requires continuous dialogue, regular feedback, and a clear understanding of employees' expectations and experiences. Fineline therefore places significant importance on listening to its workforce and gathering insights that can support both individual growth and organisational improvement. Reflecting this commitment, the Group conducted a comprehensive company-wide survey in 2025 to assess employee satisfaction across several dimensions, including basic needs, personal development, team collaboration, and career growth opportunities.

The goal of the survey was to collect actionable insights that could help the Group build on its strengths and identify areas for enhancement. The findings are used to support continuous improvement actions at both Group and local level, helping Fineline further enhance the employee experience and maintain a culture based on dialogue, collaboration, and continuous learning. Performance and career development reviews are an integral part of this approach. These discussions provide employees and managers with a structured opportunity to review achievements, exchange feedback, identify development opportunities, and align future objectives with both individual aspirations and organisational priorities. **In 2025, 74% of Fineline's employees received a performance and career development review.**

2025 Reviews

Total number of employees who received a regular performance and career development review	276
Number of male employees who received a regular performance and career development review	128
Number of female employees who received a regular performance and career development review	148

Performance review and employee feedback processes are managed locally across Fineline's subsidiaries, reflecting different organisational structures, cultural contexts, and business needs. While the specific approaches vary among entities, they share a common objective: supporting employee development through continuous dialogue, constructive feedback, and the recognition of individual contributions. Across the Group, performance discussions provide an opportunity to review achievements, set objectives, identify development needs, and align individual growth with organisational priorities. These processes also support decisions relating to training, career progression, remuneration, and talent development. Several subsidiaries have established structured feedback practices tailored to their local context. For example:

- **Fineline Germany** conducts quarterly one-to-one meetings between managers and employees to review progress, discuss objectives, and support ongoing professional development.
- **Fineline UK** carries out annual performance discussions that encourage open dialogue and the exchange of feedback between employees and managers.
- **Fineline Italy** combines annual performance reviews with regular monthly meetings between employees and managers, while senior leadership also promotes direct employee engagement through periodic individual discussions.
- **Fineline China** uses performance evaluations and skills assessments to identify competency gaps, define training needs, support career development, and inform remuneration and promotion decisions. This approach is complemented by annual skills training programmes and practical learning opportunities involving external experts and supplier facilities.
- **Fineline Israel** implements an annual feedback process involving all employees, creating a structured opportunity to discuss performance, share suggestions, and contribute to organisational improvement.

Although implemented through different local practices, these processes reflect a common commitment to fostering employee engagement, supporting career development, and creating opportunities for continuous improvement throughout the organisation.

4.6 BUILDING ENGAGEMENT, BELONGING AND WELL-BEING

At Fineline, employee engagement extends beyond day-to-day activities and professional development. Building strong relationships, promoting well-being, and creating opportunities for collaboration are considered important factors in fostering a positive workplace culture and supporting long-term employee satisfaction. Given the Group's international presence, initiatives are developed locally to reflect the specific needs, cultures, and expectations of employees in each Country.

FINELINE GERMANY

Fineline Germany promotes a collaborative and open working environment through informal networking opportunities and employee-led initiatives. The 'Coffee Break' application encourages colleagues to connect through short informal meetings, helping to strengthen interpersonal relationships across teams. Employees also benefit from flexible working arrangements, including home-office opportunities, incentive schemes, and a bicycle plan designed to encourage sustainable mobility and healthy lifestyles.

FINELINE ITALY

In **Fineline Italy**, employee well-being is supported through a combination of welfare benefits, health initiatives, and engagement activities. Employees have access to a flexible welfare programme that allows them to convert their annual bonus into a wide range of tax-free benefits through a welfare platform, including healthcare services, vouchers, subscriptions, and other personal welfare solutions.

In 2025, the company further strengthened its focus on well-being by introducing a weekly yoga course led by a professional instructor and opening a new relaxation room available to all employees. Additional initiatives, such as the weekly provision of fresh fruit and monthly healthy snacks, promote healthier lifestyles in the workplace. Employees also have access to psychological counselling services, while regular team events and company meetings help foster collaboration and engagement across the organisation.

FINELINE CHINA

Fineline China combines employee engagement initiatives with measures aimed at promoting well-being, professional growth, and workplace flexibility. In 2025, the entity introduced flexible working hours, allowing employees to choose between different starting times throughout the day in order to better accommodate personal needs and support work-life balance.

Employee well-being is further supported through regular team-building activities, company outings, sports initiatives, and workplace improvements designed to create a positive working environment. Employees have access to recreational facilities and wellness amenities, including table tennis tables, treadmills, and dedicated activity areas, while healthy food options are promoted through enhanced catering arrangements.

The entity also provides annual medical examinations for employees and maintains a structured approach to employee development through skills training programmes, practical learning opportunities, and performance-based recognition systems. Incentive programmes, salary adjustments, cash rewards, and promotion opportunities contribute to recognising individual achievements and supporting long-term professional growth.

FINELINE UK

At **Fineline UK**, employee engagement is supported through flexible working arrangements, hybrid working opportunities, and a workplace culture that encourages collaboration and knowledge sharing. Employees benefit from flexible working hours and remote working options, supporting greater flexibility in balancing professional and personal commitments. Well-being is further supported through the Simply Health healthcare scheme, which provides access to healthcare services, advice, and employee support resources, complemented by assistance available through the Company's insurance programme. Monthly HR newsletters further promote awareness of health and well-being topics, while informal discussions, team gatherings, and collaborative working spaces contribute to fostering an open and supportive workplace culture.

FINELINE ISRAEL

Fineline Israel continues to promote a strong sense of community through a variety of initiatives focused on employee well-being, inclusion, and participation. During the year, employees took part in emergency preparedness activities, workshops dedicated to women's empowerment, family-oriented initiatives, and recognition programmes celebrating employee contributions. The annual employee awards ceremony remains an important

opportunity to acknowledge achievements and strengthen engagement across the organisation. The entity also maintained flexible working arrangements, enabling employees to continue working both remotely and from the office during periods of uncertainty.

FINELINE NETHERLANDS

Fineline Netherlands supports employee engagement through a working environment that encourages collaboration, open communication, and continuous feedback. During 2025, the entity further strengthened regular employee-manager discussions and feedback processes, supporting individual development and team alignment. Hybrid working arrangements and structured vacation planning also help employees balance operational responsibilities with personal well-being, contributing to workforce stability and engagement.

FINELINE UKRAINE

Fineline Ukraine continued to promote employee engagement through a combination of performance recognition, professional development, and team-building initiatives. Employees benefited from regular feedback discussions, ongoing training opportunities, and a bonus system linked to quarterly KPI achievements.

Throughout 2025, the entity organised a variety of online and informal team-building activities designed to strengthen collaboration, encourage interaction, and maintain team cohesion despite geographical distance. These initiatives included quizzes, virtual games, seasonal events, cultural exchange activities, and AI-based creative challenges aimed at fostering communication and employee participation in an engaging and informal setting.

Employee recognition also played an important role in strengthening engagement. During the annual corporate event, the Company celebrated employees' achievements, welcomed new team members, and recognised long-serving colleagues for their contribution to the organisation.

Particular attention was also given to employee well-being through a dedicated webinar on "Building Resilience and Reducing Anxiety", aimed at helping employees develop practical tools for managing stress and maintaining personal resilience.

EMPLOYEE TURNOVER

Employee turnover is monitored across all Group entities as an indicator of workforce stability and employee engagement. In 2025, Fineline recorded a total employee turnover rate of 13.42%, calculated as the ratio between employees who left the organisation during the reporting period and the average workforce over the same period. Turnover levels varied across the Group's operations, reflecting local labour market conditions and organisational dynamics. Notably, Austria, Italy, Portugal, and Sweden reported zero employee turnover during 2025, demonstrating a high level of workforce stability and employee retention in these entities.

The Group continues to monitor turnover trends and employee feedback in order to identify potential areas for improvement and support the development of a positive, engaging, and sustainable working environment across all locations.

4.7 GIVING BACK: FINELINE'S LOCAL AND GLOBAL IMPACT

Embedded in Fineline's global footprint is a commitment to supporting the communities in which the Group operates. Community engagement is primarily driven at local level, enabling each entity to contribute to initiatives that reflect local needs and priorities while reinforcing the Group's values of responsibility, solidarity, and inclusion.

FINELINE GERMANY

Fineline Germany maintains long-standing relationships with organisations dedicated to social and environmental causes. Since 2012, it has partnered with SOS Children's Villages, providing ongoing support to improve the lives of vulnerable children and young people. Since 2019, the entity has also collaborated with the German Red Cross (DRK), while employees have actively participated in the Clean River Project, contributing to initiatives aimed at reducing pollution and raising awareness of environmental protection.

FINELINE UK

Fineline UK renewed its support for Saint Michael's Hospice and Martin House, both offering care to individuals and families in vulnerable conditions. The entity also sponsored a local children's football team fundraiser and a regional food festival—initiatives that bring the community together and extend our impact locally.

FINELINE ISRAEL

Fineline Israel continued its commitment to supporting local communities through direct volunteering activities. During 2025, a group of employees participated in a welfare after-school programme for children up to the age of six.

In addition to making a financial donation to support the initiative, employees dedicated time to engaging directly with the children through educational and recreational activities, contributing to their well-being and development.

FINELINE NORDICS

Fineline Nordics supported healthcare-related initiatives through a donation to the Hille Tänavsuu Cancer Treatment Foundation "Kingitud Elu", a charitable organisation that helps cancer patients access essential treatment and care.

FINELINE SPAIN

In **Fineline Spain**, support for local communities continued through the sponsorship of a women's football team, reflecting the Group's commitment to inclusion, empowerment, and equal participation in sport.

5. Environmental responsibility across operations and value chain

Fineline recognises the relevance of environmental topics for its business and stakeholders and continues to structure its approach to managing environmental impacts across its operations and value chain. This approach is being progressively strengthened through the adoption of a double materiality perspective, aimed at identifying both the environmental impacts generated by the Group and the environmental risks and opportunities that may affect its financial performance. The outcome of this analysis (see Chapter 2) informs the prioritisation of the actions described in this report, as well as the scope of related disclosures.

Alongside this process, Fineline defined and adopted a new Group Environmental Policy in 2025, which formalises its approach to environmental management and provides a common framework for all entities. The policy outlines the Group's commitment to conducting its business in a responsible and sustainable manner and is aligned with its broader governance framework, including the Code of Ethics, Supplier Code of Conduct, and Sustainable Procurement Policy. The policy applies to all Fineline entities, employees, management, contractors, and business partners involved in the Group's operations worldwide, covering activities ranging from procurement and logistics to customer engagement and product lifecycle management.

The policy is structured around three main areas:

- **Sustainable Procurement and Supplier Engagement,** with a focus on integrating environmental criteria in supplier selection and monitoring, in line with the Supplier Code of Conduct;
- **Product and Customer Excellence,** promoting the consideration of environmental aspects throughout the product life cycle, from design to end-of-life;
- **Environmental Performance and Resource Management,** addressing key operational aspects such as energy consumption, water use, waste generation, and emissions, as well as their continuous monitoring and improvement.

The policy defines objectives and targets, including the reduction of Scope 1 and Scope 2 GHG emissions, improvements in energy and resource efficiency, and the strengthening of waste management practices and sustainable procurement processes. It also contributes to selected United Nations Sustainable Development Goals (SDGs).

The policy has been approved at Group level and is overseen by senior management, with overall responsibility assigned to the CEO. Its implementation is supported by a cross-functional team and embedded into operational processes through monitoring activities, periodic reporting, and continuous improvement initiatives. The Environmental Policy is publicly available and can be accessed through the Fineline website. This structured approach provides the basis for addressing key environmental topics across the Group's activities. In line with these objectives, Fineline takes a holistic view of environmental responsibility, covering areas such as emissions, energy, waste, water, materials, and biodiversity. This perspective also extends to the wider value chain, promoting greater alignment with suppliers and business partners.

5.1 MANAGING ENERGY USE AND EMISSIONS ACROSS OPERATIONS

As an international organisation, Fineline manages energy consumption across a diverse set of geographies and operational contexts. Energy use is primarily associated with office activities and corporate mobility, with variations driven by local conditions, building characteristics and infrastructure. Overall energy consumption at Group level reflects the combined contribution of building-related energy needs and fuel use associated with the company fleet.

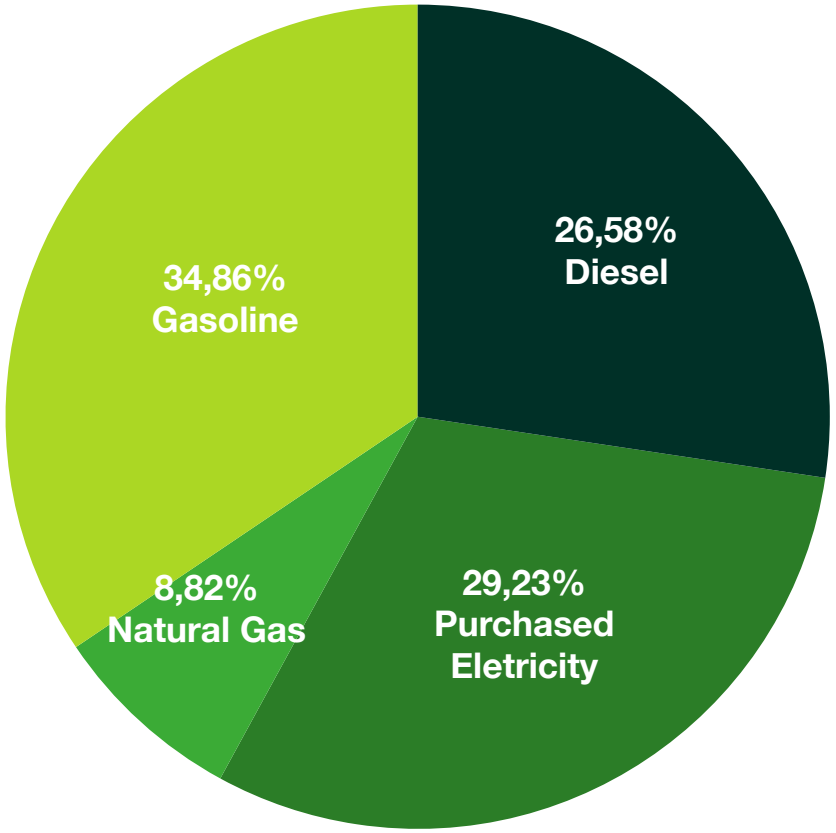
Corporate mobility represents the most significant driver of total energy consumption. In 2025 (expressed in GJ), fuel accounts for the largest share of the Group's energy mix, with gasoline as the predominant source (34,86%), followed by diesel (26,58%). This distribution highlights the relevance of fleet-related activities in the overall energy profile.

In line with this, the composition of the company fleet reflects a gradual shift in vehicle types. In 2025, electric vehicles represent 31% of the total fleet, showing an increase compared to previous years. The remaining fleet consists of gasoline vehicles (31%), diesel vehicles (24%), hybrid vehicles (8%) and plug-in hybrid vehicles (6%). This evolution indicates a progressive diversification of the fleet mix, including a higher share of electric vehicles and a corresponding reduction in the relative weight of conventional internal combustion vehicles.

Electricity represents the second main component of energy consumption, accounting for 29,23% of the total. It is primarily used to support office-based activities, including lighting, IT equipment, air conditioning and, in some locations, heating. Depending on local infrastructure, heating needs are covered either through electricity or natural gas, the latter contributing 8,82% of total consumption. Additional energy inputs, such as purchased cooling and heating, remain marginal (0,12% and 0,26% respectively).

The Company continues to monitor and manage energy use across all operations, implementing targeted initiatives to improve efficiency and reduce environmental impacts, including the gradual adoption of on-site renewable energy systems where feasible.

Energy consumption within the organization by Source in 2025



Energy efficiency and GHG emission reduction initiatives

In parallel with the definition of its environmental framework, Fineline implements a range of initiatives aimed at improving energy use and managing emissions across its operations. These actions primarily concern office activities, corporate mobility and selected logistics processes, and are developed with different levels of detail across entities depending on data availability and local priorities.

At Group level, attention is placed on the management of everyday energy consumption, with a focus on office equipment, lighting systems, and heating and cooling. Practical measures include limiting unnecessary energy use (e.g. standby consumption), favouring energy-efficient devices, and managing indoor climate conditions in a consistent manner across sites. Organisational measures also contribute to reducing consumption where applicable, including remote and hybrid working arrangements, as well as actions related to company vehicles and logistics flows.

At local level, initiatives are implemented by each entity, reflecting operational specificities and different levels of maturity:

FINELINE AUSTRIA

Fineline Austria operates within a co-working space that has achieved BREEAM certification (in February 2023), an internationally recognised standard for assessing the environmental performance of buildings based on criteria such as energy use, resource efficiency, and building management practices. The site also makes use of building-level solutions including LED lighting, motion sensors, and centralised systems for heating and cooling, supported by digital building management tools.

FINELINE CHINA

Fineline China addresses energy use and emissions through a combination of logistics and operational measures. These include managing transport modes based on customer requirements (with a preference for sea freight where feasible), promoting energy-efficient practices in offices, and conducting regular supplier audits covering environmental compliance and resource management. Suppliers are encouraged to adopt initiatives such as energy management systems, GHG emissions reporting (ISO 14064), and Life Cycle Assessment or Product Carbon Footprint disclosures (ISO 14067).

FINELINE GERMANY

Fineline Germany, In previous years, has begun adjusting the composition of its company fleet: in 2025, the fleet comprised two fully electric vehicles and one hybrid vehicle. The company also promotes shared mobility practices (e.g. carpooling) and is expanding supplier-related data collection through questionnaires and audits.

IBR

IBR incorporates environmental protection guidelines as an integral part of its corporate philosophy: these are communicated to all employees, together with a summary of the company's activities and objectives. The company promotes the continuous improvement of environmental performance, the efficient use of resources, and the integration of environmental criteria into purchasing and investment decisions. Further actions are planned, including the installation of photovoltaic systems (2026–2027) and the optimisation of logistics flows, including modal shifts where operationally feasible.

FINELINE ISRAEL

Fineline Israel manages energy use at site level through a combination of operational and organisational measures aimed at limiting unnecessary consumption. Workplace practices include systematically switching off lighting and air conditioning outside working hours, alongside the completion of LED upgrades across both office and warehouse spaces, ensuring consistency in lighting efficiency across facilities. Energy consumption is further influenced by organisational arrangements, with a hybrid working model contributing to a reduced use of office spaces and associated resources, including electricity, water, and consumables. These practices are complemented by periodic internal and customer audits, which support the monitoring of environmental performance and the identification of improvement areas.
In parallel, the company has begun to adjust the composition of its vehicle fleet, with the first replacements of fuel cars with hybrid vehicles initiated in 2026.

FINELINE ITALY

Fineline Italy manages energy use primarily through measures related to corporate mobility and infrastructure. The company fleet includes electric vehicles, supported by on-site charging facilities available to employees, and fleet composition is progressively under review over time.

In 2025, Fineline Italy also started to integrate environmental considerations into transport-related activities through the adoption of a programme supporting the use of Sustainable Aviation Fuel (SAF) in air freight. The initiative is based on a "book-and-claim" mechanism, through which the quantities of SAF purchased are accounted for and allocated to shipments, without a direct physical link between the fuel used and the individual routes.

FINELINE NETHERLANDS

Fineline Netherlands has improved the accuracy and control of energy data following relocation to a smaller office space, where the company is more directly involved in building management. This has reduced reliance on estimates and enabled more precise tracking of consumption, including vehicle-related data. A photovoltaic system is in place; however, monitoring of electricity production, self-consumption, and export is still being refined, with further improvements expected in the next reporting cycle.

FINELINE NORDIC

Fineline Nordic has adjusted its company fleet towards hybrid and plug-in hybrid vehicles and complements this with remote working arrangements, which influence overall commuting-related energy use.

FINELINE UK

Fineline UK combines technical and organisational measures to manage energy consumption. These include the installation of motion sensors for office lighting and the adoption of remote working practices, with a share of employees working predominantly from home and limiting office presence. In parallel, the company has progressively updated its fleet over the past two years, replacing fuel cars with electric and hybrid vehicles, with further adjustments planned.

Managing direct and Indirect Greenhouse Gas Emissions (Scope 1, 2 & 3)

Greenhouse gas (GHG) emissions arise across several areas of Fineline's activities, in particular from energy use, corporate mobility, and logistics, as well as from processes occurring along the value chain. For this reason, emissions are addressed as part of a broader effort to improve the understanding of resource use and operational performance.

In recent years, Fineline has progressively developed its internal processes for identifying and quantifying emissions, with the objective of building a more consistent and comparable dataset at Group level. This includes the gradual consolidation of data across entities and the extension of the analysis beyond direct operations to cover relevant value chain activities.

Emissions are monitored across three scopes, reflecting the different levels of control and influence exercised by the Group:

- Scope 1 direct emissions associated with owned or controlled sources;
- Scope 2 indirect emissions linked to the consumption of purchased energy;

- Scope 3 indirect emissions generated along the value chain, including procurement, transport, and product-related activities.

This classification provides a structured view of emissions sources and supports the identification of areas where improvements in data quality and management practices can be prioritised.

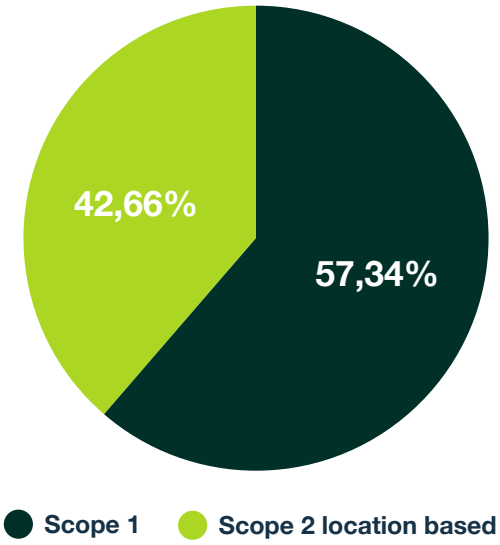
The reference standard for the GHG quantification is the “GHG Protocol Corporate Accounting and Reporting Standard” last issue. In addition, for the quantification and reporting of Scope 2 GHG emissions, the “GHG Protocol - Scope 2 Guidance” was applied.

For the quantification of Scope 3 GHG emissions, the following standards and guidance documents were used, which allow companies to assess the impact of emissions along the entire value chain and identify where to focus reduction activities: the “GHG Protocol - Corporate Value Chain (Scope 3) Accounting and Reporting Standard” and the “GHG Protocol - Technical Guidance for Calculating Scope 3 Emissions (version 1.0)”.

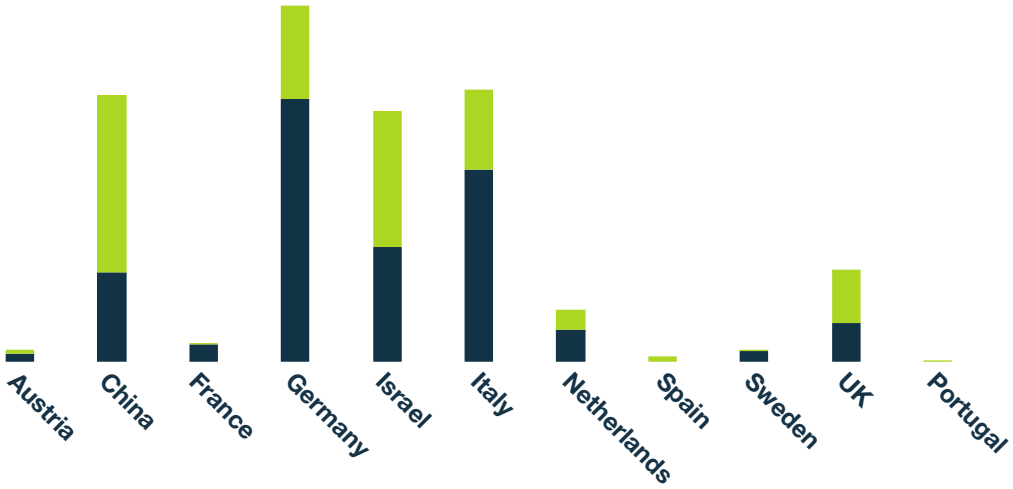
Fineline has initiated a structured process of independent third-party verification of its GHG emissions. In this context, the Scope 1, Scope 2, and Scope 3 emissions for 2025 have been subject to limited assurance by an independent external third-party.

In 2025, reported emissions for direct operations amounted to 175.93 tCO_2e from direct sources (Scope 1 emissions) and 130.87 tCO_2e from purchased energy (Scope 2 location-based emissions)[1].

Direct (Scope 1) GHG emissions and Energy indirect (Scope 2) GHG emissions location-based [%] in 2025



Direct (Scope 1) GHG emissions and Energy indirect (Scope 2-location based) GHG emissions by Country in 2025[2]



These figures reflect the current structure of the Group’s operations, where emissions are primarily associated with mobility and electricity consumption across offices.

Alongside the consolidation of Scope 1 and Scope 2 data, Fineline continues to develop its understanding of indirect emissions. The first comprehensive mapping of value chain emissions was carried out in 2023, and further refinements were introduced in 2025 to improve data consistency and transparency.

The assessment of these indirect emissions is based on a combination of internal data and information collected from suppliers and service providers. Contributions from procurement, engineering, and logistics functions support the identification of the main emission drivers, while structured data collection processes allow for a more consistent representation of activities across entities.

Overall, the progressive refinement of emissions data provides a more robust basis for understanding how different activities contribute to the Group’s footprint and supports the identification of areas where

[1] Switzerland (representative office without employees) and Ukraine (no physical office) were excluded, as no energy consumption and related emissions occur.
[2] Scope 1 and Scope 2 emissions in Germany include both Fineline Germany and IBR.

actions can be considered over time.

The most significant contribution of Scope 3 emissions is associated with purchased goods and services (Category 1), which includes impacts related to the production of printed circuit boards (PCBs) procured from suppliers.

Transport and logistics represent the second most relevant source of emissions. In particular, upstream transport and distribution (Category 4) captures emissions from the movement of goods between suppliers and Fineline, including both inbound logistics and outbound transport where the cost is borne directly by the Company. Downstream transport and distribution (Category 9), instead, includes emissions related to the delivery of products to customers where transportation is arranged and paid for by the customer, through third-party logistics providers.

Other categories contribute to a lesser extent to the overall Scope 3 profile. These include business travel (Category 6), which covers emissions from work-related travel and accommodation; end-of-life treatment of sold products (Category 12), which refers to emissions associated with the disposal and recovery of PCBs at the end of their lifecycle; employee commuting (Category 7), which includes emissions from daily travel between employees' homes and workplaces; and fuel- and energy-related activities (Category 3), which account for upstream emissions associated with the production and supply of fuels and energy consumed by the Group.

With specific reference to employee commuting, emissions are generated by the daily travel of employees between their homes and workplaces through different transport modes. To support the estimation, Fineline actively engaged employees through a Group-wide survey, collecting information on commuting patterns, including distance travelled, transport modes and frequency of office attendance. This approach not only enabled a more robust estimation of emissions, but also increased awareness of commuting-related impacts across the organisation.

Category 7 of Scope 3 emissions in tCO2e in 2025

Transport mode	tCO2e
Private car	174.88
Bus	15.19
Train	2.75
Metro	2.64
Scooter	1.66
Total	**197.12**

Total Scope 3 greenhouse gas emissions are 99.8% of total emissions (Scope 1, 2, and 3) , equating to 214 720,67 tCO2e. Category 1 (Purchased goods and services) represents the largest impact (87%) of total Scope 3 emissions. A detailed breakdown of emissions by category, together with methodological assumptions and emission factors, is provided in the Annex 2.

[3] Both location- and market-based methods.

Scope 3 emissions in tCO2e in 2025

187.107,60 - 87%

s3_01_Purchased Goods and Services

14.542,27 - 7%

s3_09_Downstream Transportation and Distribution

12.256,83 - 6%

s3_04_Upstream Transportation and Distribution

339,65

s3_12_End-of-Life Treatment of Sold Products

211,90

s3_06_Business Travel

197,12

s3_07_Employee Communiting

65,30

s3_03_Fuel and Enrgy Related Activities (No S1 or S2)

PRODUCT-LEVEL ANALYSIS: LIFE CYCLE ASSESSMENT (LCA)

In 2025, Fineline completed a Life Cycle Assessment (LCA) study, in accordance with ISO 14040-44, to evaluate the potential environmental impacts associated with 1 sqm PCB production, across key stages of their lifecycle. The analysis used a "from cradle to gate" approach plus distribution; covering phases under direct control of Fineline and the specific supplier selected for the study, i.e., raw material extraction, material transportation, production processes and distribution.

The LCA has been developed using a combination of primary data collected from suppliers and internal functions, complemented by secondary datasets where necessary. This approach improves the representativeness of the results compared to standard industry benchmarks and supports a more accurate understanding of product-level impacts.

The study provides initial insights into the main drivers of environmental impacts across the product lifecycle, highlighting the relevance of upstream processes, particularly in relation to raw materials production and energy consumption.

The outcomes of the LCA are expected to support:

- a more detailed understanding of emissions associated with PCBs;
- the identification of potential improvement areas along the supply chain;
- an increased awareness of suppliers of Fineline's efforts towards sustainability.

The methodology and scope of the analysis will continue to be refined over time, as data availability improves and further assessments are carried out.

Fineline's commitment to climate change mitigation

As part of its broader commitment to mitigating climate change, Fineline has defined a structured approach aimed at reducing greenhouse gas (GHG) emissions. To support this overarching objective, specific targets have been identified and are pursued through targeted actions. Starting in 2025, these have been translated into a set of operational initiatives initially implemented at local level, focusing on three key areas:

REDUCING EMISSIONS FROM THE COMPANY FLEET (SCOPE 1)

To address emissions generated by company vehicles, Fineline has initiated a gradual electrification of its fleet. As of 2025, 31% of the fleet consists of electric vehicles and 6% of plug-in hybrid vehicles, supporting a gradual decrease in reliance on fossil fuel-powered vehicles.

INCREASING THE USE OF RENEWABLE ENERGY (SCOPE 2)

The Company aims to progressively increase the share of electricity sourced from renewable energy in order to limit indirect emissions associated with energy consumption. In this context, a photovoltaic system was installed at the Netherlands site in 2025, while the feasibility of installing a similar system at the Bagnatica site in Italy is currently under evaluation.

REDUCING TRANSPORT-RELATED EMISSIONS (SCOPE 3)

With regard to indirect emissions from logistics activities, Fineline has introduced the use of Sustainable Aviation Fuel (SAF) on selected air freight routes. This initiative, currently implemented in Italy, represents an initial action to address emissions associated with the transportation of goods.

These goals and measures have been defined considering available implementation levers and data, and will be regularly assessed at the local level in terms of feasibility and performance.

Air and Water Pollution Monitoring

Fineline acts as an intermediary in the PCB industry and is not directly involved in production. As such, its operations do not generate air or water pollutants. However, the Group remains committed to monitoring air quality and minimising any related environmental impacts.

VOICES FROM WITHIN

What it was really like to switch to an electric vehicle?

“ When I switched from a conventional combustion-engine car to an electric vehicle, I was actually surprised by how easy the transition turned out to be. I had expected it to require major changes to my daily routine, but in reality it was mostly a matter of planning ahead and getting organized. I have not experienced any particular difficulties with charging, as there are sufficient charging stations available at our company plant, and discovered that the public charging network, both standard and fast chargers, provides good coverage, making it easy to recharge anywhere when needed. The only real limitation has been the vehicle’s range, which is around 170 km of autonomy and does not allow long journeys without preparation. However, this has not had a significant impact on my daily life, because as my previous private car this new electric company one is mainly used for travels between home and work: it is a small, practical city car that perfectly suits my everyday needs. Overall, the switch was much smoother than I had imagined, and I would happily make the same choice again. ”

Sabina Galli, *Logistic Manager (Fineline Italy)*

5.2 WASTE MANAGEMENT AND RECYCLING

Waste management remains a relevant aspect of Fineline's environmental approach, primarily linked to office activities and logistics-related operations. Actions across the Group focus on limiting waste generation, ensuring appropriate segregation, and enabling recycling in line with applicable local requirements.

Waste streams generated by Fineline are mainly non-hazardous and typical of office environments. These include paper, packaging materials, plastic bottles and cups, food waste, and other consumables. In addition, certain entities handle specific waste streams such as electronic equipment, toner cartridges, and obsolete PCBs. These materials are managed through authorised external providers to ensure compliant treatment, recovery, or disposal.

At operational level, waste sorting practices are implemented across all entities, with employees required to separate waste by material type in accordance with local collection schemes. Dedicated recycling bins and clear internal guidelines support this process, while waste handling procedures are generally aligned with municipal systems. However, data collection remains heterogeneous: while waste is tracked at entity level, complete reporting is not yet available for all locations, including Spain, Germany, Netherlands, France, and Portugal[4]. Beyond basic waste segregation, several practices are in place to limit waste generation and improve resource use. These include reducing reliance on paper through the use of digital documentation, reusing packaging materials where possible, and ensuring that IT equipment is managed through external providers that handle refurbishment or disposal at the end of the leasing period. Electronic waste is typically collected separately and treated by specialised contractors.

Employee awareness plays a role in supporting these practices. Guidance is provided through internal communications and day-to-day instructions, encouraging correct waste sorting, limited printing, and more efficient use of materials.

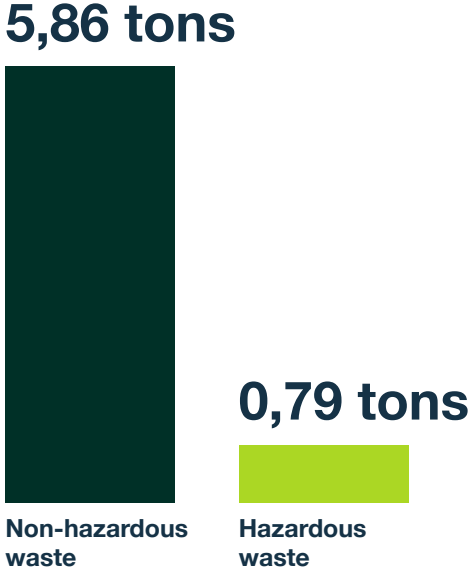
At local level, some entities have introduced additional measures:

- **Fineline China** has implemented a range of actions to reduce waste generation, particularly in office and canteen activities. These include the use of reusable tableware, the reduction of disposable items, a buffet system aimed at limiting food waste, and the promotion of paperless working practices. Waste is sorted by material type and managed by the building operator. Employees receive training and supervision to ensure proper implementation.
- **Fineline Italy** has introduced measures to reduce single-use materials in office spaces, including the distribution of reusable mugs and bottles and the use of recyclable alternatives where necessary. Additional initiatives include the provision of locally sourced products and the reuse of packaging materials in warehouse operations.
- **Fineline Nordic** has replaced disposable plastic cups with reusable alternatives and participates in national programmes for the collection and recycling of toner cartridges.

Supplier engagement in waste management

Waste management is also addressed beyond direct operations through engagement with suppliers. Fineline requires suppliers to manage waste in compliance with applicable laws and to ensure appropriate handling, storage, and disposal practices. In line with the Supplier Code of Conduct, suppliers are expected to maintain adequate records on waste-related activities and to adopt measures aimed at reducing waste generation where feasible. These expectations are part of broader sustainability requirements applied across the supply chain. Through ongoing interaction with suppliers, Fineline promotes alignment on waste management practices, recognising that a significant share of environmental impacts occurs outside its direct control.

Non-hazardous vs hazardous waste generated (tons) in 2025



5.3 WATER MANAGEMENT AND RISK ASSESSMENT

Although Fineline does not carry out manufacturing activities, the Group acknowledges the importance of water as a limited resource and manages its use within the context of office-based operations.

Water use across the Group is limited to sanitary and hygiene-related purposes, such as restrooms, office kitchens, and canteen facilities. Consequently, the volume of water withdrawn corresponds to the volume discharged after use. In this context, water is not consumed in the strict sense, as it is neither incorporated into products nor subject to evaporation or other processes that would prevent its return to the system.

At operational level, water management is supported by basic efficiency measures aimed at avoiding unnecessary use. Employees are encouraged to promptly close taps after use and to report any leaks or malfunctions. In several locations, automatic dispensing systems or controlled-flow devices have been introduced to help limit excess usage. Awareness is reinforced through internal communication, with guidance provided on good practices related to water use.

Efforts are also directed at improving overall understanding and management of water use across the Group. While water data is collected at entity level[5], it remains incomplete for some locations, including Fineline Spain, Nordic, Germany, France and Portugal[6].

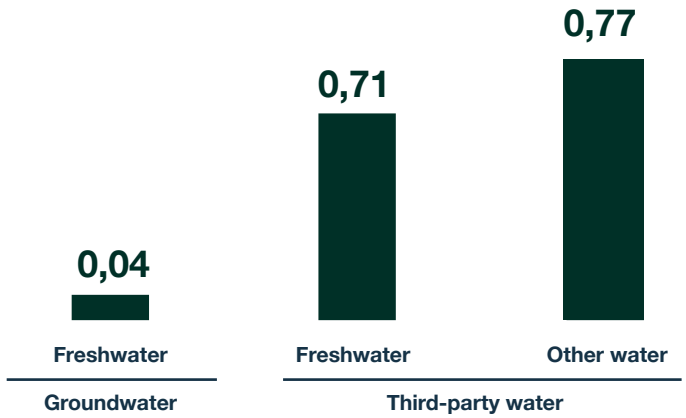
In 2025, Fineline conducted a water risk analysis to assess the level of water stress in the areas where it operates[7]. The assessment identified Israel, Shanghai, and Portugal as locations situated in regions of extremely high-water stress. However, data availability differs across these sites: for China, water data is reported at an aggregated level across multiple offices, making it not possible to isolate water withdrawal and discharge values for the Shanghai site, while for Portugal data is currently not available. For the Israel entity, total water withdrawal and discharge amounted to 0.51 ML in 2025. As water use is limited to sanitary purposes, no net consumption is associated with production or process-related activities.

Water management in the supply chain

Water-related aspects are also considered beyond direct operations through supplier engagement. Fineline requires its suppliers to comply with applicable environmental regulations, including those related to water use and discharge. As part of its broader sustainability approach, the Group encourages suppliers to monitor their water use and implement reduction measures where relevant. In some cases, this includes collaboration on research or pilot initiatives aimed at improving resource efficiency.

Through these actions, Fineline seeks to promote a consistent approach to water management across its value chain, recognising that potential impacts are primarily located outside its direct operational boundaries.

Water withdrawal (ML) in 2025



[5] Data is based on provider invoices or internal estimates derived from cost.
[6] Switzerland is a representative office without employees and therefor do not report water data. Ukraine does not have a physical office.
[8] Source: World Resources Institute, Aqueduct Water Risk Atlas.

5.4 MANAGEMENT OF ENVIRONMENTAL ASPECTS IN PRODUCTS AND MATERIALS

Printed Circuit Boards (PCBs) represent the core of Fineline's offering and are key components used across a wide range of electronic applications. Although the Group does not carry out manufacturing activities directly, it operates as an intermediary, sourcing PCBs from qualified suppliers. The products are produced using materials such as copper and fiberglass, together with resins and soldering elements, selected to meet technical and performance requirements in terms of functionality, durability, and reliability.

To address and reduce environmental aspects associated with these materials, Fineline works with its suppliers to encourage the adoption of lead-free PCBs, thereby limiting the risks associated with the presence of lead in electronic waste streams. The Group also promotes a reduced use of polytetrafluoroethylene (PTFE), a material that may present environmental concerns if not properly managed at end-of-life.

The relationship with suppliers is a central element of Fineline's approach, ensuring that products comply with applicable technical and environmental requirements. Suppliers are required to provide declarations of conformity confirming compliance with relevant regulations and the absence, or controlled presence within legal thresholds, of restricted substances. These include substances regulated under European legislation as well as other applicable international frameworks. Fineline monitors regulatory developments and works with its partners to ensure continued alignment with applicable requirements, including those relating to restricted substances and environmental compliance.

Beyond PCB materials, Fineline is also committed to improving the environmental sustainability of packaging used across its supply chain. Packaging materials currently include cardboard, plastic-based indicators, silica gel, and foam elements, which are used to ensure product protection during transport.

In line with European legislation, Fineline has undertaken an assessment of packaging composition and usage with the aim of increasing transparency. The Group promotes actions aimed at reducing overall material use, improving recyclability, and optimizing packaging volumes to limit unnecessary waste generation. Packaging solutions are designed to balance protection needs with material efficiency, while customers are provided with guidance to support appropriate disposal and recycling of packaging components.

At the same time, Fineline is engaging with suppliers to explore alternative packaging solutions, with a focus on recyclable and reusable materials. Efforts are also directed toward limiting plastic use and avoiding excessive packaging where possible.

While a fully structured system for tracking packaging materials is not yet in place, this area has been identified as a point of improvement. The Group intends to strengthen its monitoring processes, including through the planned introduction of a more structured tracking approach.

Reducing the Environmental Impact of PCBs

Fineline supports its customers in evaluating product solutions that may contribute to lower environmental impacts, including the use of lead-free and halogen-free materials, as well as lighter designs aimed at improving resource efficiency.

In addition, the Group provides technical support to help optimize design and production processes. For example, guidance on panel optimization can reduce material waste, while alternative design approaches (such as the use of aluminium substrates in place of traditional FR4 in specific applications) may support improved recyclability of base materials. These activities are intended to support more efficient use of resources within the constraints of product performance requirements.

Product Lifecycle Sustainability

Fineline also supports customers in managing product use and end-of-life aspects. PCB packaging includes storage instructions aligned with IPC 1601 standards, aimed at preserving product quality and limiting degradation prior to use. To extend product usability, the Group promotes thermal reconditioning (baking), which allows the recovery of moisture-affected circuits that would otherwise be discarded. This practice contributes to reducing waste and limiting the need for replacement. Where feasible, reworking solutions are applied to restore functionality instead of disposal.

Compliance with applicable regulations, including REACH and RoHS, is ensured for all supplied PCBs. In addition, product labelling is used to support correct handling, recycling, and recovery processes. The Group intends to further strengthen its approach to end-of-life management through enhanced collaboration with suppliers and continued support to customers.

ROHS AND REACH COMPLIANCE

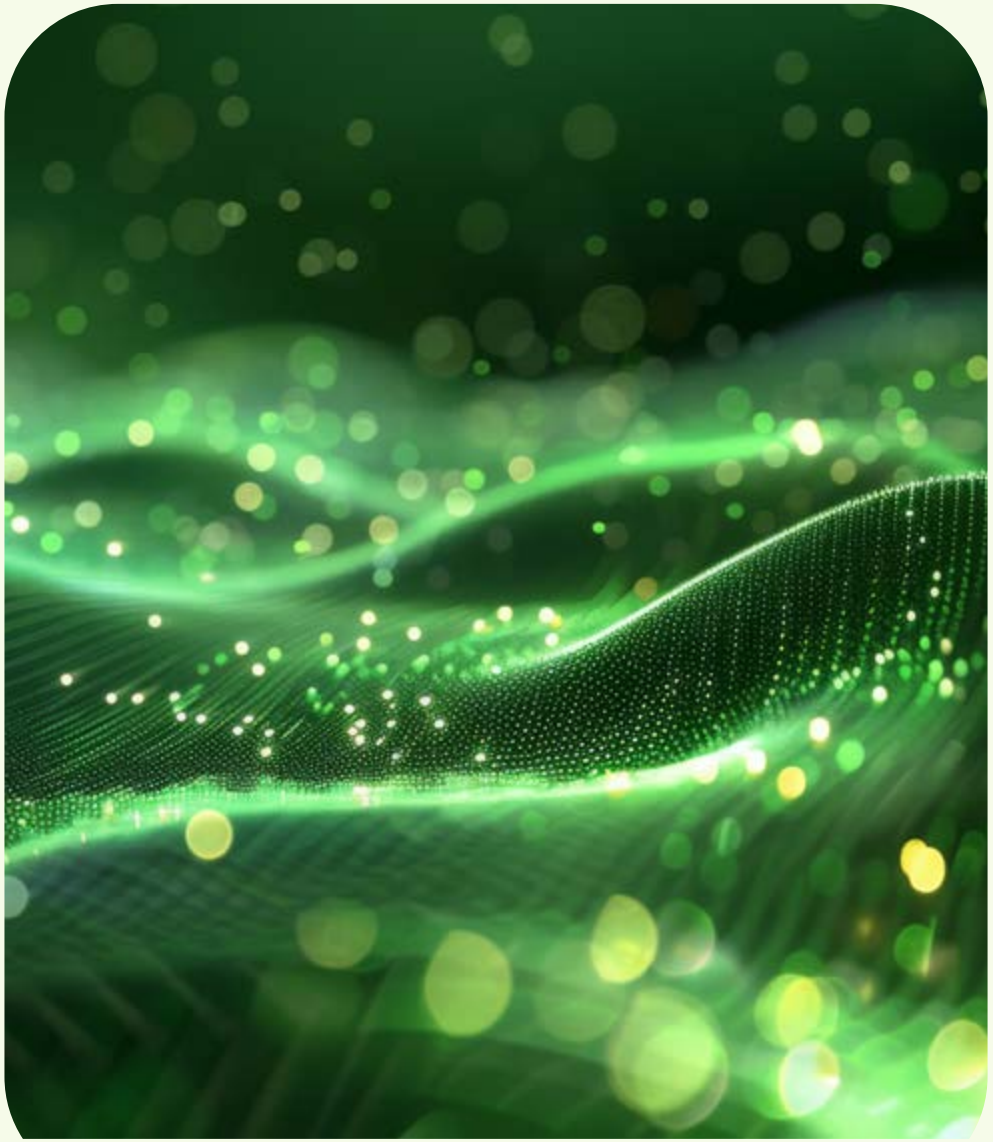
Fineline supplies printed circuit boards (PCBs) that meet the requirements of both the RoHS Directive (Restriction of Hazardous Substances) and the REACH Regulation (Registration, Evaluation, Authorisation and Restriction of Chemicals). Compliance with these frameworks is necessary to ensure market access and to manage regulatory risks linked to the use of hazardous substances.

RoHS sets limits on specific substances in electrical and electronic equipment. In the context of PCB manufacturing, this has led to the progressive phase-out of materials historically used in the industry, such as certain brominated flame retardants and lead-based components. Current RoHS-compliant production therefore requires the use of lead-free soldering processes, compliant chemical formulations, and adherence to material restrictions, including limits on substances such as hexavalent chromium. These constraints also have technical implications, as compliant PCBs must tolerate higher processing temperatures, requiring adjustments in materials and design specifications.

REACH applies more broadly, covering the use of chemical substances throughout the supply chain. Compliance depends on the availability and quality of information provided by suppliers, particularly regarding the presence of substances of very high concern (SVHCs). These may include, among others:

- carcinogenic substances
- mutagens
- substances toxic to reproduction
- persistent, bioaccumulative and toxic substances.

In practice, RoHS and REACH operate at different levels: RoHS focuses on restricting specific hazardous substances in electronic components, while REACH requires the identification and control of chemical substances used across materials and processes. Together, they define the main regulatory framework governing substance-related risks in PCB production.



5.5 BIODIVERSITY IMPACT ASSESSMENT

Driving Sustainability through Collaboration

Fineline's approach extends to cooperation with suppliers, customers, and external stakeholders. The Group works with suppliers that meet defined environmental requirements and engages in ongoing dialogue to address aspects such as the use of regulated substances and sourcing practices. In parallel, efforts continue to focus on identifying alternative materials and process improvements, with the aim of supporting resource efficiency. These include initiatives related to waste reduction, process optimization, and the use of materials with improved recyclability characteristics, within the constraints of product specifications and market requirements. In 2025, Fineline initiated a collaboration with an external partner for the development of a digital solution aimed at calculating the Product Carbon Footprint of Printed Circuit Boards (PCBs). The project involves the creation of an online platform based on the IPC-1783-CO2e standard, which defines criteria for the collection and reporting of greenhouse gas emissions data across the electronics manufacturing supply chain. During 2025, Fineline contributed by providing operational data used by the partner to test and validate the application, developed in line with the methodological approach of the IPC standard. The project, launched in 2025 and expected to be completed in 2026, is intended to make available a tool for calculating the PCF of PCBs, which can be used in response to specific customer requests.

Fineline recognizes the importance of safeguarding biodiversity and acknowledges the role that companies can play in supporting the protection of ecosystems. Nevertheless, given the nature of its activities, primarily centered on PCB trading and office-based operations, the Group does not exert a direct impact on natural habitats.

To enhance transparency, Fineline carried out an assessment of its office locations using the Key Biodiversity Areas (KBA) database[8], with the aim of identifying proximity to environmentally sensitive areas. The analysis showed that the majority of Fineline sites are not situated near protected or high-value biodiversity zones. The only exception identified is the Fineline office in Israel (Doar Na Ha'amakim, Kibbutz Hazorea), which is located close to the Jezre'el, Harod, and Bet She'an Valleys[9], an area of ecological relevance. However, as no manufacturing or land-use activities are conducted at this site, no significant impacts on local biodiversity have been identified.

Although the direct implications of Fineline's operations on biodiversity are limited, the Group remains committed to encouraging responsible site and environmental management practices throughout its value chain. In line with its Supplier Code of Conduct, business partners are required to evaluate and manage biodiversity-related risks linked to their operations, thereby supporting the reduction of environmental pressures on ecosystems.

[8] https://www.keybiodiversityareas.org/
[9] https://www.keybiodiversityareas.org/site/factsheet/8175

ANNEX 1 METHODOLOGICAL NOTES

This document presents the Sustainability Report of Fineline Global PTE. Ltd. for the 2025 reporting year. Fineline Global PTE. Ltd. is a privately held subsidiary of Shenzhen FastPrint Technology Co. Ltd., listed on the Shenzhen Stock Exchange.

The Fineline Global Sustainability Report provides an overview of the Group's strategy, operations, and sustainability performance. It describes the evolution of the business and its approach to creating long-term value for stakeholders, while addressing key environmental, social, and governance (ESG) topics. The report reflects the Group's commitment to continuously improving its environmental and social performance, guided by defined ESG objectives.

This report has been prepared with reference to the Global Reporting Initiative (GRI) Sustainability Standards, updated in 2021. The GRI Standards are issued by an independent body that sets globally recognised guidelines for non-financial reporting. Specific disclosures referenced in this report are listed in the GRI Content Index.

Although Fineline is not currently subject to the mandatory reporting requirements of the European Union Corporate Sustainability Reporting Directive (CSRD), the Group voluntarily conducted a Double Materiality Assessment (DMA) during the 2025 reporting cycle. The assessment was developed in alignment with the double materiality concept introduced by the CSRD and is used as an internal tool to strengthen the identification and prioritisation of sustainability-related impacts, risks and opportunities. The assessment considered both the impacts of Fineline's activities on people and the environment (impact materiality) and the sustainability-related risks and opportunities that may affect the Group's development, performance and position (financial materiality). The process resulted in the development of a double materiality matrix, in which sustainability topics have been mapped and prioritised according to defined relevance thresholds, in line with the European Sustainability Reporting Standards (ESRS) framework and as further detailed in Chapter 2.

While this Sustainability Report continues to be prepared with reference to the GRI Standards, the outcomes of the Double Materiality Assessment were used to support the identification and prioritisation of material sustainability topics. Where relevant, the results of the assessment were considered alongside the GRI reporting framework to ensure consistency between the materiality analysis and the sustainability information disclosed throughout this report. The 2025 edition covers the reporting period from 1 January to 31 December 2025, and includes information on the Group's economic, environmental, and social performance, aligned with its annual financial reporting. Financial statements are disclosed and audited annually. To ensure data reliability, the Group prioritises direct measurements overestimates, following best practices and relevant methodological standards.

The scope of the 2025 Fineline Group Sustainability Report covers operations in 13 countries, comprising 15 legal entities.

Compared to the previous Sustainability Report, the reporting scope for 2025 has been expanded to include the entity IBR Leiterplatten GmbH & Co. KG (Germany), which was acquired in 2024, as full-year data are now available. In addition, in 2025, Fineline Portugal acquired a physical office. Consequently, the relevant information and data have been included within the organizational boundaries. Switzerland is included for registry purposes only. The entity operates as a representative office with a registered business address but no employees and no physical operational site. As a result, no operational, environmental or social performance data are reported for Switzerland in this report.

Fineline Global employs 67 remote professionals based in Ukraine, engaged as freelancers. While no physical operational site exists in Ukraine, personnel-related data associated with these contributors are included in the report where relevant (e.g. workforce disclosures). However, environmental data are not reported for Ukraine due to the absence of physical facilities and direct operational control.

Country	Entity Name
Austria	Fuchsberger PCB & Electronics GmbH
China	Fineline China
France	Fineline France S.A.S.
Germany	Fine Line Gesellschaft für Leiterplattentechnik mbH KBL Circuits GmbH & Co KG IBR Leiterplatten GmbH & Co. KG
Israel	Fineline Israel
Italy	Fineline Italy Srl
Netherlands	Fineline QPI BV
Sweden	Fineline Nordic AB
Portugal	Fineline Portugal, Unipessoal, LDA
Spain	Fineline Spain, S.L.U.
Switzerland	Fineline Switzerland AG
United Kingdom	Fineline VAR Ltd
Ukraine	Fineline Global Ukraine LLC (Ukraine)

In adherence to the principle of materiality as a guiding reporting principle, the contents of this report were defined by the Group based on the outcomes of its double materiality assessment conducted during 2025–2026 (see Chapter 2.2 Stakeholder Engagement and Double Materiality Analysis). This process enabled the identification and prioritization of the ESG topics most significant to Fineline, considering both their impacts on the external environment and their financial implications for the Group.

The decision to carry out a double materiality analysis was undertaken on a voluntary basis, with the aim of progressively aligning the Group's reporting practices with the emerging European Sustainability Reporting Standards (ESRS).

The assessment involved the Group's affiliate companies, each contributing according to their specific operational context, and was based on the collection, analysis, consolidation, and validation of data relating to projects, key programmes, ESG-related initiatives, and stakeholder input.

While the reporting is guided by the material topics identified through this assessment, the scope of disclosure is not limited exclusively to these topics. Additional information has been included where deemed relevant to provide a comprehensive and transparent representation of the Group's sustainability performance and commitments. The material topics disclosed in this report therefore reflect the results of the updated double materiality analysis and represent a change compared to the previous Sustainability Report, which was based on a single materiality approach. As a result, the set of material topics has been revised to ensure alignment with evolving regulatory requirements and best reporting practices.

This Sustainability Report was approved by the Board of Directors, published on August 2026, and is publicly available on the Group's website under the Sustainability section. For additional information or to provide feedback, please contact: sustainability@fineline-global.com

ANNEX 2
TABLES

Governance structure and composition 2-9	
Total number of members within the board of directors	**3**
Number of independent members within the board of directors	**2**
Number of **males** within the board of directors	**2**
Number of **females** within the board of directors	**1**

Diversity of governance bodies: breakdown by age 405-1	
Total number of members within the organization's governance bodies	**36**
Number of independent board members among the total number of board members	2
Percentage of male members within organization's governance bodies	**64%**
Number of males within the organization's governance bodies	**23**
Number of males within the organization's governance bodies under 30 years old	1
Number of males within the organization's governance bodies between 30-50 years old	13
Number of males within the organization's governance bodies over 50 years old;	9
Percentage of female members within organization's governance bodies	**36%**
Number of females within the organization's governance bodies	**13**
Number of females within the organization's governance bodies under 30 years old	0
Number of females within the organization's governance bodies between 30-50 years old	9
Number of females within the organization's governance bodies over 50 years old;	4
Percentage of members under 30 years	**3%**
Percentage of members between 30-50 years old	**61%**
Percentage of members over 50 years old	**36%**

Diversity of employees: breakdown by age 405-1	
Total number of employees	**374**
Percentage of male employees	**53%**
Number of male employees	**197**
Number of male employees under 30 years old	40
Number of male employees between 30-50 years old	94
Number of male employees over 50 years old	63
Percentage of female employess	**47%**
Number of female employees	**177**
Number of female employees under 30 years old	44
Number of female employees between 30-50 years old	109
Number of female employees over 50 years old[S1.1][NF1.2]	24
Percentage of employees under 30 years	**23%**
Percentage of employees between 30-50 years old	**54%**
Percentage of employees over 50 years old	**23%**

Diversity of employees: breakdown by category 405-1	
Total number of **managers and/or directors**	**49**
Number of male - managers and/or directors	31
Number of female - managers and/or directors	18
Total number of **white collars**	**313**
Number of male - white collars	155
Number of female - white collars	158
Total number of **blue collars**	**12**
Number of male - blue collars	10
Number of female - blue collars	2

Employee turnover[1] by affiliate[2] 401-1			
	Tot. turnover (M+F)	**M**	**F**
Overall turnover	**13,42%**	**9,87%**	**17,39%**
Israel	12,66%	0,00%	18,87%
France	9,52%	13,33%	0,00%
UK	5,41%	7,69%	0,00%
Ukraine	28,36%	30,00%	27,03%
Germany	1,94%	2,94%	0,00%
IBR Germany	7,14%	13,33%	0,00%
China	26,47%	17,24%	33,33%
Netherlands	5,41%	0,00%	13,33%
Spain	7,14%	0,00%	16,67%
Austria, Italy, Portugal, Sweden	0%	0%	0%

[1] Formula = (Employees who left the organization voluntarily or due to dismissal, retirement, or death in service during the reporting period /Average employees during the reporting period)*100
[2] Affiliates without turnover: Austria, France, Spain, Sweden

Number and percentage of employees receiving regular performance and career development reviews 404-3	
Total number of employees who received a regular performance and career development review during the reporting period	**276**
Percentage of employees receiving regular performance and career development reviews	**74%**
Number of **male** employees who received a regular performance and career development review during the reporting period	128
Percentage of **male** employees who received a regular performance and career development review during the reporting period	**65%**
Number of **female** employees who received a regular performance and career development review during the reporting period	148
Percentage of **female** employees who received a regular performance and career development review during the reporting period	**84%**
Number of managers and/or directors who received a regular performance and career development review during the reporting period	**42**
Number of managers and/or directors who received a regular performance and career development review during the reporting period - **female**	20
Number of managers and/or directors who received a regular performance and career development review during the reporting period - **male**	22
Number of **white collars** who received a regular performance and career development review during the reporting period	**232**
Number of white collars who received a regular performance and career development review during the reporting period - **female**	129
Number of white collars who received a regular performance and career development review during the reporting period - **male**	103
Number of **blue collars** who received a regular performance and career development review during the reporting period	**6**
Number of blue collars who received a regular performance and career development review during the reporting period - **female**	1
Number of blue collars who received a regular performance and career development review during the reporting period - male	5

Workers who are not employees 2-8	
Total number of workers who are not employees and whose work is controlled by the organization	**17**

New employee hires and employee turnover 401-1	
Total number of new employee hires during the reporting period.	**67**
Total number of new hires under 30 - male	17
Total number of new hires under 30 - female	25
Total number of new hires from 30 to 50 - male	4
Total number of new hires from 30 to 50 - female	13
Total number of new hires over 50 - male	7
Total number of new hires over 50 - female	1
Total number of employees who left the organization voluntarily or due to dismissal, retirement, or death in service during the reporting period	**49**
Number of employees who left the organization voluntarily or due to dismissal, retirement, or death in service during the reporting period - under 30 male employees	9
Total number of employees who left the organization voluntarily or due to dismissal, retirement, or death in service during the reporting period - under 30 female employees	15
Total number of employees who left the organization voluntarily or due to dismissal, retirement, or death in service during the reporting period - from 30 to 50 male employees	6
Total number of employees who left the organization voluntarily or due to dismissal, retirement, or death in service during the reporting period - from 30 to 50 female employees	15
Total number of employees who left the organization voluntarily or due to dismissal, retirement, or death in service during the reporting period - over 50 male employees	4
Total number of employees who left the organization voluntarily or due to dismissal, retirement, or death in service during the reporting period - over 50 female employees	0

Collective bargaining and other information regarding employees 2-30	
Number of employees covered by collective bargaining agreements	65[3]
Number of disabled employees	1[4]

Employees: breakdown by type of contract 2-7	
Total number of employees with permanent contracts - men	**179**
Total number of employees with fixed-term contracts - men	18
Total number of employees with permanent contracts - women	155
Total number of employees with fixed-term contracts - women	22
TOTAL NUMBER OF EMPLOYEES BY CONTRACT	**374**
Total number of employees with full-time contracts - men	193
Total number of employees by part-time contract - men	4
Total number of employees by full-time contract - women	161
Total number of employees by part-time contract - women	16
TOTAL NUMBER OF EMPLOYEES BY TYPE	**374**

Corruption and communication 205-2	
Total number of governance body members that the organization's anti-corruption policies and procedures have been communicated to	22
Total number of employees that the organization's anti-corruption policies and procedures have been communicated to	248
Total number of managers that the organization's anti-corruption policies and procedures have been communicated to	39
Total number of white collars that the organization's anti-corruption policies and procedures have been communicated to	199
Total number of blue collars that the organization's anti-corruption policies and procedures have been communicated to	8
Total number of business partners that the organization's anti-corruption policies and procedures have been communicated to	34

[3] Country covered: Spain, Italy and France. The other Countries have different contract agreements.
[4] In Fineline Italy.

Product recalls and non-compliance incidents	
Product recalls during the reporting year	<0,01%[5]
Number of product safety incidents during the reporting year	0
Number of customer feedbacks on product safety during the reporting year	0
Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by incidents of non-compliance with regulations or voluntary codes, resulting in a warning, fine or penalty	0

Global training topics 404	**Total hours of training**
Cyber security (preventing information security breaches)	39
Environmental issue	242
Human rights policies or procedures concerning aspects of human rights that are relevant to operations such as training on diversity, discrimination and/or harassment.	0
How to safely handle and manage hazardous substances	70
Health and safety	304
Employee awareness on waste reduction & sorting	35
Career or skills related training	979
Others	1479
TOTAL	**3,183**

Supplier screening 308-1, 414-1	**n**	**%**
Number of preferred suppliers	47	-
Number of suppliers' factory audited	19	40%
Number of sustainability audit performed	19	40%
New suppliers that have been selected using social criteria	2	100%
New suppliers that have been selected using environmental criteria	2	100%
Number of suppliers for which information regarding conflict minerals is available	38	81%

[5] Only three affiliates had product recalls of 0.01 percent, but the exact number of product recalls could not be calculated.

Energy consumption within the organization by Source 302-1		
	GJ	**%**
Total	**3 873.72**	**100%**
Non-renewable sources	**3.869,06**	**99.88%**
Diesel	1 029.76	26.58%
Gasoline	1 132.19	34.86%
Natural gas	341.81	8.82%
Purchased electricity	1 350.53	29.23%
Purchased cooling	4.77	0.12%
Purchased heating	10.00	0.26%
Renewable	**4.75**	**0.12%**
Self-Genereted Solar Energy	4.75	0.12%

Energy consumption within the organization by Country 302-1		
	GJ	**%**
Total	**3 873.72**	**100%**
Austria	47.96	1.24%
China	579.79	14.97%
France	64.05	1.65%
Germany[1]	935.29	24.14%
Israel	588.15	15.18%
Italy	883.57	22.81%
Netherlands	185.22	4.78%
Portugal	112.30	2.90%
Spain	32.62	0.84%
Sweden	80.64	2.08%
United Kingdom	364.22	9.40%

Methodological notes

Energy consumption has been calculated using conversion factors from the UK Government GHG Conversion Factors for Company Reporting (2025) and https://www.sorgenia.it/guida-energia/sm3#:~:text=Viceversa%2C%20il%20metro%20cubo%20standard,%3D%201%2C0549%20Sm3). In cases where direct energy data were not fully available, consumption was estimated using consistent allocation criteria and documented assumptions, as outlined below.

Allocation of shared building consumption

For entities located in multi-tenant buildings (Fineline Italy – Bagnatica and Schio, Fineline UK, Fineline Netherlands, and Fineline Austria), total energy consumption was provided at building level and subsequently allocated to Fineline. Allocation approaches include:

- cost-based allocation, reflecting the share of energy costs borne by the company (Italy and UK);
- floor area (m^2)-based allocation, applied where consumption was distributed proportionally to occupied space (Netherlands and Austria).

Electricity consumption for Fineline Nordic was estimated based on average electricity costs over the reporting year.

Estimation of missing or incomplete data

Where primary data were unavailable or incomplete:

- Fineline France fuel consumption was estimated based on prior-year values (2024), as the fleet composition remained unchanged;
- Fineline Portugal electricity consumption was annualised based on four months of available data (September–December 2025), assuming these were representative of the full year.
- For IBR, electricity consumption is based on estimates derived from the figures for the entire building. In addition, electricity consumption for vehicles is estimated.
- For Fineline Nordic, estimated values consumption related to corporate vehicles derived from the vehicle's operational data combined with its specified technical characteristics.

Photovoltaic system (Netherlands)

Due to incomplete information on electricity flows (self-consumption vs sold to third parties), all electricity produced by the photovoltaic system was conservatively assumed to be fully self-consumed.

Cooling-related estimates and specific cases

- For Fineline Austria, purchased district cooling (in kWh) was derived from total building consumption and allocated based on occupied floor area (m^2);
- For Fineline China (Shenzhen office), electricity consumption for air conditioning was estimated using office surface area and literature-based energy intensity values (kWh/m^2).

Scope exclusions

Switzerland (representative office without employees) and Ukraine (no physical office) were excluded, as no energy consumption occurs.

[6] Energy consumption in Germany include both Fineline Germany and IBR.

Energy intensity: Energy consumption within the organization (GJ)/Revenues (M USD) 302-3	
Energy consumption within the organization (GJ)	**3 873.72**
Revenues (M USD)	**234.00**
Energy intensity (GJ/ M USD)	**16.55**

Direct (Scope 1) GHG emissions and Energy indirect (Scope 2) GHG emissions [tCO2e] 305-1, 305-2	
Total Scope 1 and Scope 2 (location-based)	**306.79**
Total Scope 1 and Scope 2 (market-based)	**347.13**
Scope 1	**175.93**
Diesel	76.69
Gasoline	79.98
Natural gas	19.25
Scope 2 (location-based)	**130.87**
Purchased electricity	130.34
Purchased cooling	0.04
Purchased heating	0.49
Scope 2 (market-based)	**171.21**
Purchased electricity	170.68
Purchased cooling	0.04
Purchased heating	0.49

Methodological notes

Fineline China

Electricity consumption related to air conditioning was not directly available, as cooling is provided at building level and not included in the electricity bills. Therefore, cooling-related electricity consumption was estimated based on the office surface area and an average energy consumption intensity for air conditioning derived from literature sources (Zhang, J., Building energy consumption analysis and measures: a case study from an administration building in Chengdu, China, Energy Inform 7, 78 (2024), https://doi.org/10.1186/s42162-024-00384-6).

Fineline Austria

Scope 2 emissions include purchased district cooling and heating. Cooling and heating consumption is based on total building data and allocated to Fineline according to occupied floor area (m^2). As direct data on the electricity required for cooling production were not available, emissions were estimated using a proxy approach, applying an average Energy Efficiency Ratio (International Energy Agency, https://www.iea.org/data-and-statistics/charts/efficiency-ratings-of-available-ac-units-by-regional-metric) and adjusting the Austrian electricity emission factor based on information provided by the district cooling supplier (https://www.wienenergie.at/blog/fernwaerme-kuehlung-wie-aus-fernwaerme-fernkaelte-entsteht/).

Emission factors

- The source of conversion and emission factors for natural gas, diesel, gasoline and purchased heating is UK Government GHG Conversion Factors for Company Reporting, 2025.
- The source of emission factors for purchased electricity (location-based method) is Ecoinvent v 3.12, IEA 2018 database, IPCC 2021 method.
- The source of emission factors for purchased electricity (market-based method) is European Residual Mixes 2025 Association of Issuing Bodies (AIB), Table 2 and, where Residual Mix is not available, Ecoinvent v 3.12, IEA 2018 database, IPCC 2021 method was used.

Scope exclusions

Switzerland (representative office without employees) and Ukraine (no physical office) were excluded, as no energy consumption and related emissions occur.

Direct (Scope 1) and Energy indirect (Scope 2-location based) GHG emissions [tCO2e] by Country
305-1, 305-2

	Total	Scope 1	Scope 2 location-based
Total	**306.79**	**175.93**	**130.87**
Austria	2.87	1.99	0.88
China	61.05	20.66	40.38
France	4.17	4.02	0.15
Germany[7]	81.45	60.01	21.44
Israel	57.21	26.25	30.95
Italy	62.33	43.95	18.37
Netherlands	11.98	7.28	4.70
Portugal	0.54	0.00	0.54
Spain	1.26	0.00	1.26
Sweden	2.90	2.67	0.23
United Kingdom	21.04	9.09	11.95

Direct (Scope 1) and Energy indirect (Scope 2-market based) GHG emissions [tCO2e] by Country
305-1, 305-2

	Total	Scope 1	Scope 2 location-based
Total	**347.13**	**175.93**	**171.21**
Austria	2.87	1.99	0.88
China	61.05	20.66	40.38
France	4.05	4.02	0.03
Germany[7]	101.38	60.01	41.37
Israel	57.21	26.25	30.95
Italy	73.20	43.95	29.25
Netherlands	11.98	7.28	4.70
Portugal	2.75	0.00	2.75
Spain	2.16	0.00	2.16
Sweden	5.15	2.67	2.48
United Kingdom	25.33	9.09	16.24

[7] Scope 1 and Scope 2 (location-based) emissions in Germany include both Fineline Germany and IBR.

Indirect (Scope 3) GHG emissions [tCO2e] 305-3	
Total	**214 720.67**
Category 1 – Purchased Goods and Services	187 107.60
Category 3 – Fuel and energy-related activities	65.30
Category 4 – Upstream Transport and Distribution	12 256.83
Category 6 – Business Travel	211.90
Category 7 – Employee Commuting	197.12
Category 9 – Downstream Transport and Distribution	14 542.27
Category 12 – End-of-Life Treatment of Sold Products	339.65

Total of Scope 1, Scope 2 location-based and Scope 3 GHG emissions [tCO2e] 305-1, 305-2, 305-3		
	tCO2e	**%**
Total	**215 027.47**	**100%**
Scope 1	175.93	0.08%
Scope 2 location-based	130.87	0.06%
Scope 3	214 720.67	99.86%

Total of Scope 1, Scope 2 market-based and Scope 3 GHG emissions [tCO2e] 305-1, 305-2, 305-3		
	tCO2e	**%**
Total	**215 067.81**	**100%**
Scope 1	175.93	0.08%
Scope 2 market-based	171.21	0.08%
Scope 3	214 720.67	99.84%

Methodological notes

Category 1 of Scope 3: for the PCBs purchased by one of the main suppliers, the LCA study performed by Fineline were used. For suppliers who provided primary data on energy and raw material consumption, this data was used to estimate the emissions associated with their finished products. A secondary data from the literature study "Winco K.C. Yung, Subramanian Senthilkannan Muthu, Karpagam Subramanian, Chapter 13 - Carbon Footprint Analysis of Printed Circuit Board, Editor(s): Subramanian, ISBN 9780128128497" was used for the remaining PCBs.

Category 3 of Scope 3: for the fuels, well-to-tank (WTT) emission factors from UK Government GHG Conversion Factors for Company Reporting, 2025 were used and for the electricity emission factors from International Energy Agency (IEA), Life Cycle Upstream Emission Factors, 2023 (Pilot Edition).

Category 4 of Scope 3: emissions were calculated based on shipment-specific reports including CO_2 emissions, or on primary data provided directly by freight forwarders using methodologies consistent with ISO 14083 (Quantification and reporting of greenhouse gas emissions arising from transport chain operations) or the EcoTransIT World tool. Where applicable, CO_2e emissions were estimated by multiplying route distances by transport mode-specific emission factors (UK Government GHG Conversion Factors for Company Reporting, 2025).

Category 6 of Scope 3: the factors used are as follows:

- US Government, Environmental Protection Agency, Supply Chain Factors Dataset v1.3., Scheduled passenger air transportation, 2022 for air transport of passengers,
- US Government, Environmental Protection Agency, Supply Chain Factors Dataset v1.3., Short line railroads, 2022 for rail transport of passengers,
- US Government, Environmental Protection Agency, Supply Chain Factors Dataset v1.3. Passenger car rental, 2022 for car rental,
- and UK government's Department for Business, Energy and Industrial Strategy (BEIS), Hotel stay, 2021 and Ministry for the Environment of New Zealand, 2023 for hotel stay.
- The 2022 emission factors were discounted to 2025 the real annual indices for energy, using "World Bank Commodity Price Data (The Pink Sheet)".

Category 7 of Scope 3: the source of emission factors for employees' personal vehicles (diesel, petrol, LPG, hybrid and electric) and for train/metro is UK Government GHG Conversion Factors for Company Reporting, 2025.

Category 9 of Scope 3:

- Where available, information provided by the freight forwarders involved in Category 4 was used; these forwarders provided an additional statement titled "customer account," containing all information related to shipments paid for by the end customer.
- UK Government GHG Conversion Factors for Company Reporting, 2025
- US Government, Environmental Protection Agency, Supply Chain Factors Dataset v1.3.

Category 12 of Scope 3: Ecoinvent v.3.11

Carbon intensity: GHG emissions of Scope 1 and Scope 2 location-based (tCO2e)/Revenues (M USD) 305-4	
GHG emissions of Scope 1 and Scope 2 location-based (tCO2e)	**306.79**
Revenues (M USD)	234.00
Carbon intensity (tCO2e/ M USD)	1.31

Water withdrawal, discharge and consumption [ML][8] 303-3, 303-4, 303-5	
Total water withdrawal	**1.53**
Groundwater	***0.04***
Freshwater	0.04
Third-party water	***1.48***
Freshwater	0.71
Other water	0.77
Total water discharge	**1.53**
Groundwater	***0.04***
Freshwater	0.04
Third-party water	***1.48***
Freshwater	0.71
Other water	0.77
Total water consumption	**0.00**

Water withdrawal, discharge and consumption by Country [ML] 303-3, 303-4, 303-5	
Total water withdrawal	**1.53**
Austria	0.01
China	0.31
Germany	0.14
Israel	0.51
Italy	0.35
Netherlands	0.04
United Kingdom	0.17
Total water discharge	**1.53**
Austria	0.01
China	0.31
Germany	0.14
Israel	0.51
Italy	0.35
Netherlands	0.04
United Kingdom	0.17
Total water consumption	**0.00**

Water withdrawal, discharge and consumption in extremely high-water stress areas [ML] 303-3, 303-4, 303-5			
	Water withdrawal	**Water discharge**	**Water consumption**
Extremely high water stress	**0.51**	**0.51**	**0.00**

[8] Water data is not available for Fineline Spain, Nordi, Germany, France and Portugal. Switzerland is a representative office without employees and there is no water data. Ukraine does not have a physical office.

Waste generated [metric ton][9] 306-3		
	Metric ton	**%**
Total	**6.65**	**100%**
Hazardous waste	**0.79**	**11.81%**
Electronic waste (expired PCBs)	0.79	11.81%
Non-hazardous waste	**5.86%**	**88.19%**
Electronic waste (customer claims)	0.01	0.15%
Electronic waste (expired PCBs)	1.73	25.99%
Kitchen garbage	0.32	4.82%
Municipal waste	0.99	14.98%
Pallet Wrap	1.00	30.12%
Paper	0.76	11.39%
Plastic	0.05	0.73%

Waste generated by Company [metric ton] 306-3			
	Total	**Hazardous**	**Non-hazardous**
Total	**6.65**	**0.79**	**5.86**
Austria	0.10	0.00	0.10
China	0.68	0.00	0.68
Germany	1.73	0.00	1.73
Sweden	0.01	0.00	0.01
United Kingdom	3.73	0.79	2.94
Israel	0.40	0.00	0.40

Waste diverted from disposal and directed to disposal [metric ton] 306-4, 306-5		
	Metric ton	**%**
Total	**6.65**	**100%**
Hazardous waste	**0.79**	**0.00%**
Waste diverted from disposal	***0.79***	***11.81%***
Recycling (offsite)	0.79	11.81%
Non-hazardous waste	**5.86**	**88.19%**
Waste directed to disposal	***0.41***	***6.17%***
Other disposal operations (offsite)	0.01	0.15%
Landfilling (offsite)	0.40	6.02%
Waste diverted from disposal	***3.73***	***56.06%***
Incineration with energy recovery (offsite)	0.94	14.20%
Recycling (offsite)	2.78	41.87%
Not available	***1.73***	***25.96%***
Not available	1.73	25.95%

Materials [kg] 301-1	
Non-renewable materials	**5 279 164**
Printed Circuit Board[6]	5 279 164

[9] Waste volume data is not available for Fineline Spain, Germany, Netherlands, France, and Portugal. Switzerland is representative office without employees and there is no waste data. Ukraine does not have a physical office. Italy has not produced any waste.

[6] PCB purchased by Fineline Group in 2025. The square metres of PCB purchased were converted into kilograms using the following source: Winco K.C. Yung, Subramanian Senthilkannan Muthu, Karpagam Subramanian, Chapter 13 - Carbon Footprint Analysis of Printed Circuit Board, Editor(s): Subramanian, ISBN 9780128128497

ANNEX 3
GRI CONTENT INDEX

Statement of use	Fineline Global PTE. Ltd has reported the information cited in this GRI content index for the period from 1st of January to 31st December 2025 with reference to the GRI Standards.
GRI used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	Methodological note
	2-2 Entities included in the organization's sustainability reporting	Methodological note
	2-3 Reporting period, frequency and contact point	Methodological note
	2-4 Restatements of information	Methodological note
	2-5 External assurance	Chp. 5 - Scope 1, Scope 2, and Scope 3 emissions for 2025 have been subject to limited assurance by an independent external third party. The assurance engagement was limited to GHG emissions data and did not cover the Sustainability Report in its entirety.
	2-6 Activities, value chain & other business relationships	Chp. 3
	2-7 Employees	Annex 2 – Tables Chp. 4
	2-8 Workers who are not employees	Annex 2 - Tables
	2-9 Governance structure & composition	Annex 2 - Tables
	2-22 Statement on sustainable development strategy	Letter to Stakeholder Chp. 2
	2-23 Policy commitments	Chp. 1,2,3,4,5
	2-25 Processes to remediate negative impacts	Chp. 1
	2-26 Mechanisms for seeking advice & raising concerns	Chp. 1
	2-27 Compliance with laws & regulations	Chp. 1
	2-28 Membership associations	Chp. 1
	2-29 Approach to stakeholder engagement	Chp. 2
	2-30 Collective bargaining agreements	Annex 2 – Tables Chp. 4

GRI STANDARD	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Chp. 2
	3-2 List of material topics	Chp. 2
	3-3 Management of material topics	Chp. 2
GRI 101: Biodiversità 2024	101-4 Identificazione degli impatti sulla biodiversità	Chp. 2
	101-5 Ubicazioni con impatti sulla biodiversità	Chp. 5
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Chp. 2
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	Chp. 1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Chp. 1
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Annex 2 - Tables
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Chp. 5
	Annex 2 - Tables	Annex 2- Tables
GRI 303: Water & Effluents 2018	303-1 Interactions with water as a shared resource	Chp. 5
	303-2 Management of water discharge-related impacts	Chp. 5
	303-3 Water withdrawal	Chp. 5 Annex 2 - Tables
	303-4 Water discharge	Chp. 5 Annex 2 - Tables
	303-5 Water consumption	Chp. 5 Annex 2 - Tables
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Chp. 5 Annex 2 - Tables
	305-2 Energy indirect (Scope 2) GHG emissions	Chp. 5 Annex 2 - Tables
	305-3 Other indirect (Scope 3) GHG emissions	Chp. 5 Annex 2 - Tables
	305-4 GHG emissions intensity	Annex 2 - Tables

GRI STANDARD	DISCLOSURE	LOCATION
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Chp. 5
	306-2 Management of significant waste-related impacts	Chp. 5
	306-3 Waste generated	Chp. 5 Annex 2 - Tables
	306-4 Waste diverted from disposal	Chp. 5 Annex 2 - Tables
	306-5 Waste directed to disposal	Chp. 5 Annex 2 - Tables
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Annex 2 - Tables
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Annex 2 – Tables Chp. 4
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Chp. 4
GRI 404: Training and education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	Annex 2 – Tables
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Annex 2 – Tables
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Chp. 1
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Annex 2 – Tables
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Chp. 1
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Chp. 1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