

SUSTAINABILITY REPORT · 2025 · VOLUNTARY BASIS ESRs/CSRD

# BERTOT S.p.A.

*Forging the future,  
one step at a time.*

REPORTING YEAR

2025

HEADQUARTERS

Ciriè (TO)

FOUNDED

1919

STANDARD

ESRS / CSRD

EDITION

2nd voluntary year

BERTOT

SINCE 1919 · VIA ROBARONZINO 41BIS · CIRIÈ (TO) · ITALY

ISO 9001 · ISO 14001 · ISO 45001  
ABS · DNV · PED · NORSOK · MOCA

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# 00 LETTER TO STAKEHOLDERS

## A commitment that knows no pause.

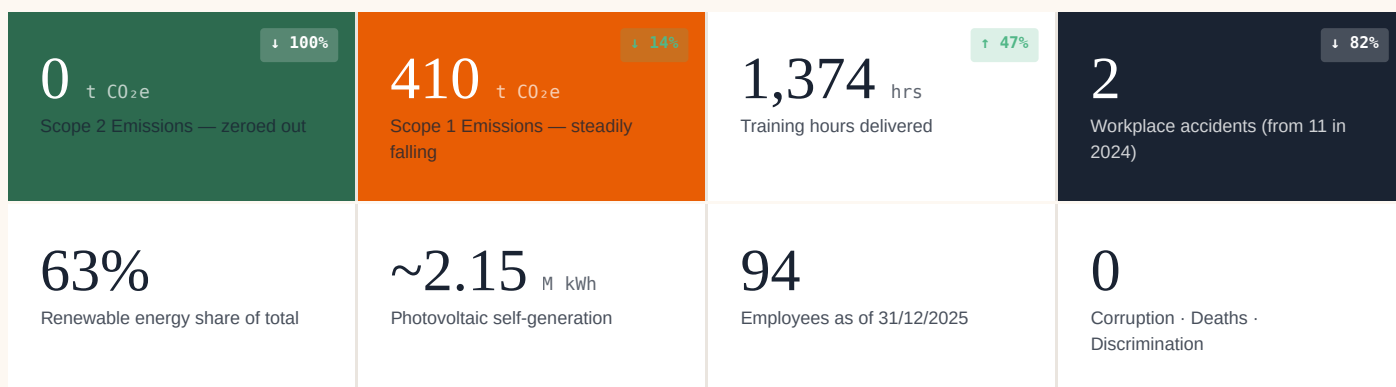
We are pleased to present Bertot S.p.A.'s sustainability report, drawn up on a voluntary basis in accordance with the new ESRS reporting criteria. Our mission is to actively contribute to the transition towards a sustainable development model, through a path of innovation and continuous improvement.

In 2025, Scope 2 emissions were **completely zeroed out** thanks to the exclusive switch to energy from renewable sources. The 1.750 MW

photovoltaic plant produced approximately 2,152,086 kWh, bringing the renewable share to 63% of the energy mix.

Workplace accidents fell from 11 to 2, with the frequency rate dropping from 8.22 to 1.33. We invested 1,374 training hours in 2025, +47% on the previous year. Our responsibility extends to local communities and the entire value chain.

Chief Executive Officer — Bertot S.p.A., April 2026



- 1919**  
 Brothers **Domenico, Pietro and Giovanni Bertot** found a hot-forging and mechanical machining business in Ciriè. Energy from a hydraulic turbine on the San Maurizio canal — an early commitment to energy sustainability.
- 1938**  
 The company already employs around twenty workers. Main markets: the railway sector and truck hardware.
- 1946**  
 Domenico leaves the company. The **2nd generation** begins with Pietro and Giovanni Bertot.
- 1996**  
 First quality certifications. The start of a journey of certified excellence leading to ISO 9001, 14001, 45001, ABS, DNV, PED, NORSOK and MOCA.
- 2023/24**  
 Installation of a **1.750 MW-peak photovoltaic plant**. In 2025 it produces ~2,152,086 kWh: 28% of energy needs self-generated.
- Today**  
**4th generation:** Umberto, Massimo, Maria Gabriella Bertot. 70,000 m<sup>2</sup>, 94 employees, anthropomorphic robots, 63% renewable energy.

### 4 GENERATIONS OF LEADERSHIP

GENERATION	MEMBERS
1st	Domenico, Pietro, Giovanni Bertot
2nd	Bartolomeo Bertot, Riccardo Berta
3rd	Giovanni e Adolfo Bertot, Piergiacomo e Domenico Berta
4th	<b>Umberto, Massimo, Maria Gabriella Bertot</b>

**105+**  
Years in business

**70,000** m<sup>2</sup>  
Floor area (from 3,800 in 1919)

### ACTIVE CERTIFICATIONS

ISO  
9001

**Quality Management**

ISO  
14001

**Environmental Management**

ISO  
45001

**Health & Safety**

ABS

**American Bureau of Shipping**

DNV

**International Naval**

PED

**Pressure Equipment Dir.**

NOR  
SOK

**Norwegian Oil & Gas**

MOCA

**Food-Contact Materials**

**COMING BY 2026**

Integration of **ISO 50001** into the integrated management system and accreditation of the in-house laboratory to **ISO/IEC 17025**.

# Governance structure and due diligence.

## BOARD OF DIRECTORS AND CONTROL BODIES

The Board of Directors comprises **4 directors**. The Board of Statutory Auditors has **5 auditors** (3 standing + 2 alternate) and **8 shareholders**. The Chairman promotes the sustainability journey in line with the company's values.

CATEGORY	MEN	WOMEN	TOTAL
Executive members	3	–	3
Non-executive members	2	2	4
<b>Board of Statutory Auditors</b>	<b>5 (3 standing + 2 alt.)</b>		<b>5</b>

### MODEL 231 – LEGISLATIVE DECREE 231/2001

An Organisational, Management and Control Model has been adopted with a **Supervisory Body (OdV)** with autonomous powers of initiative and control to prevent unlawful conduct.

### WHISTLEBLOWING – LEGISLATIVE DECREE 24/2023

A secure platform for reporting wrongdoing with guaranteed confidentiality and protection from retaliation. Accessible at [www.bertot.com](http://www.bertot.com).

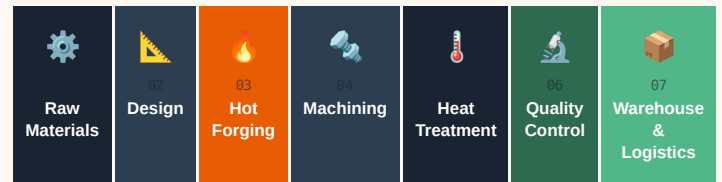
## SUSTAINABILITY DUE DILIGENCE

The ESG team works with management to monitor, update and communicate progress against ESG objectives, actively involving employees in continuous improvement decisions.

# 03







## STRATEGY & BUSINESS MODEL

### The Bertot value chain.



Anthropomorphic robots assist presses for safety and resource optimisation. Advanced digital simulations for client co-design. In-house laboratory compliant with ISO 17025.

## Forging excellence for every industry.

 <p>Chemical, Petrochemical &amp; Oil &amp; Gas</p> <p>Forged bonnets and valve bodies in carbon steel, stainless steel, duplex, super-duplex, exotic alloys and titanium.</p> <p>NORSOK Standard · PED Directive</p>	 <p>Defence &amp; Heavy Vehicles</p> <p>Chassis and transmission components, steering levers, differentials and suspension parts.</p> <p>High-precision CNC machining</p>	 <p>Marine Industry</p> <p>Engine components and transmission parts for the naval sector. Compliance with the highest maritime safety standards.</p> <p>ABS · DNV Certifications</p>
 <p>Aerial Ropeway Systems</p> <p>Fixed and movable clamps and components for the world's leading manufacturers.</p> <p>Global sector leader</p>	 <p>Railway Sector</p> <p>Rolling stock components and elements for signalling systems. Bertot's historical sector since 1919.</p> <p>Historical sector since 1919</p>	 <p>Food Industry</p> <p>Parts for food production equipment. Full compliance with MOCA (Food-Contact Materials) regulations.</p> <p>MOCA Certification</p>

## Stakeholders &amp; Double Materiality.

STAKEHOLDER	ROLE	EXPECTATIONS
Shareholders	Provide essential financial resources for growth.	Transparent, sustainable management for long-term value.
Employees	"The heart of the company", driving daily success.	Safe conditions, professional development, inclusive environment.
Clients	Industrial companies relying on quality and reliability.	Innovative, sustainable and standards-compliant solutions.
Suppliers	Strategic partners for raw materials and services.	Relationship based on quality, ethics and sustainability. ESG audits.
Local Communities	Areas of Ciriè affected by company activities.	Minimised environmental impact, contribution to local wellbeing.
Regulatory Bodies	National and international authorities setting standards.	Full compliance with current and future regulations (CSRD, NIS2).
Media	Channels disseminating information on company activities.	Transparency is fundamental for reputation and public trust.

ESRS	DESCRIPTION	TYPE	RELEVANCE	ACTION PLAN
<b>E1 Climate Adaptation</b>	Roof reinforcement, window replacement, lifelines.	Actual positive	VERY REL.	Emergency plans; process and regulatory monitoring; Model 231 preventive control.
	Thermal stress in workplaces.	Actual negative	RELEVANT	—
	Sensitivity of machine tools to high temperatures → thermal expansion and increased breakdowns.	Potential negative	LOW REL.	—
<b>E1 Climate Mitigation</b>	Suppliers mainly in Italy/EU. Furnace electrification. 100% renewable energy purchase.	Actual positive	LOW REL.	Low-emission technologies; reduction of natural gas consumption.
	Direct emissions from combustion (furnaces, heat treatments). Technological lock-in of forging process.	Actual negative	RELEVANT	Energy savings, renewables, photovoltaic plant.
	Rising raw material and gas costs (Scope 3). Productive inefficiencies.	Risk	RELEVANT	Launch GHG monitoring and set initial reduction targets.
	Reduced disposal costs. Tax incentives (50% recovery). Process electrification.	Opportunity	VERY REL.	Calculate total gross GHG emissions (Scope 3).
<b>E1 Energy</b>	CO <sub>2</sub> reduction. 100% renewable contract. 28% self-sufficiency from photovoltaic plant.	Actual positive	VERY REL.	Energy efficiency. Line revamping. Energy audit. Target: 55% renewables.
<b>E2 Pollution</b>	Metal dust emissions, NOx, CO, oily mists, penetrant vapours.	Actual negative	VERY REL.	Monitor emissions. Wastewater treatment. Limit hazardous substances.
<b>E3 Water Resources</b>	Water consumption.	Potential positive	RELEVANT	Washing machines in production with water recovery. –10% water consumption.
<b>E5 Resource Inflows</b>	Recycled steel. Material yield optimisation. Simulations before production.	Actual positive	VERY REL.	Inventory management collaboration. Optimise resources in the short term.
	Process inherently generating scrap. High material intensity. Critical supplier dependency.	Actual negative	RELEVANT	—
	Rising steel raw material costs. Price volatility.	Risk	VERY REL.	—
<b>E5 Resource Outflows</b>	High recyclability of products (metal). 100% recyclable packaging (paper, wood). Reuse of supplier packaging.	Actual positive	VERY REL.	Stakeholder collaboration on end-of-life packaging. Waste reduction policies.
	Limited direct reusability of products. Linear production (take-make-waste). Unavoidable process scrap.	Actual negative	VERY REL.	Inventory optimisation.
<b>E5 Waste</b>	Recycling of metal scrap. Material recovery. Hazardous waste reduction.	Potential positive	LOW REL.	Increase recycled waste %. Collaborate with suppliers.

## Social (S1–S4) &amp; Governance (G1)

ESRS	DESCRIPTION	TYPE	RELEVANCE	ACTION PLAN
<b>S1 Workforce</b>	Flexible hours, performance bonuses, meal vouchers, ISO 45001, accident monitoring, safety training.	Actual positive	VERY REL.	-5% turnover. 100% pay equity. Diversified, inclusive workforce.
	Increase training hours per employee.	Potential positive	RELEVANT	-5% accidents. 100% H&S training coverage.
	Adoption of Model 231.	Potential positive	RELEVANT	+10% employee satisfaction.
	High temperatures, noise, vibrations, manual handling in the forging shop.	Actual negative	VERY REL.	—
	Difficulty recruiting specialist skills and replacing experienced personnel.	Actual negative	RELEVANT	—
<b>S2 Value Chain</b>	Suppliers mainly in Italy/EU. None in high-risk areas. Regular audits.	Actual positive	VERY REL.	100% of suppliers respect human rights.
	Incomplete information on the value chain.	Actual negative	VERY REL.	Assess 100% of suppliers on ESG criteria.
<b>S3 Communities</b>	Contribution to the industrial fabric. Local economic stability.	Potential positive	RELEVANT	Lasting positive territorial impact.
<b>S4 Consumers</b>	High product reliability. Testing lab. Compliant products. MOCA recall procedure.	Actual positive	VERY REL.	90% client satisfaction for product safety (short) → 100% (medium).
	ISO/IEC 17025 accreditation to increase reliability of in-house testing.	Potential positive	RELEVANT	100% data protected. NIS 2 compliance.
	Compliance management costs for mandatory product standards.	Risk	LOW REL.	NIS 2 compliance.

ESRS	DESCRIPTION	TYPE	RELEVANCE	ACTION PLAN
<b>G1 Business Conduct</b>	Long-standing company. Protection against corporate crime. Whistleblowing. GDPR. NIS 2 compliance.	Actual positive	VERY REL.	Model 231. Anti-corruption policies in 100% of processes.
	Limited ESG culture in the supply chain.	Actual negative	VERY REL.	ESG questionnaires and audits to suppliers.
	Intellectual property damage.	Potential negative	LOW REL.	Company logo registration.

## MATERIAL TOPICS – ENVIRONMENT

E1 Climate change  
E2 Pollution  
E3 Water resources  
E5 Circular economy

## MATERIAL TOPICS – SOCIAL

S1 Own workforce  
S2 Value chain workers  
S4 Consumers

## MATERIAL TOPICS – GOVERNANCE

G1 Business conduct

## PHOTOVOLTAIC PLANT 2023/2024

1.750 MW

Peak installed capacity

~2,152,086 kWh

Self-generation 2025

28%

Energy self-sufficiency rate

DECARBONISATION PLAN – TARGETS 2023–2030 (tCO<sub>2e</sub>)

INDICATOR	2023	2024	2025	2026	2027	2028	2029	2030
Scope 1 — Total (tCO <sub>2e</sub> )	599.57	479.41	410	–	–	–	–	–
Scope 2 — Market based	899.34	672.29	0 ✓	–	–	–	–	–
Scope 1 + Scope 2	1,498.90	1,151.69	410	–	–	–	–	–
Target Scope 1 — % reduction	baseline	–20%	–25%	–30%	–35%	–40%	–45%	–50%
Target Scope 2 — % reduction	baseline	–25%	–30%	–35%	–40%	–45%	–50%	–55%

\* Scope 1 2025: –31.6% vs baseline → ahead of 2026 target · Scope 2: –100% → all targets already met

## ENERGY MIX ESRS E1-5 (MWh)

ITEM	2023	2024	2025
Natural gas (MWh)		3,308	2,645
Electricity from non-renewable sources (MWh)		1,846	1,380
<b>Total non-renewable energy (MWh)</b>		<b>5,154</b>	<b>4,025</b>
Non-renewables share of total		70%	37%
Electricity from renewable sources purchased (MWh)		2,272	1,699
<b>Total renewable energy (MWh)</b>		<b>2,272</b>	<b>3,761</b>
Renewables share of total		30%	63% ↑
<b>Total energy consumption (MWh)</b>		<b>7,426</b>	<b>6,027</b>
Electricity per unit of product (kWh/ton)		966	838
Fossil fuels per unit of product (kWh/ton)		776	582 ↓

GHG EMISSIONS – ESRS E1-6 (TCO<sub>2E</sub>)

SCOPE	2023	2024	2025
Scope 1 — Total	599	479	410
Scope 2 — Market based	899	672	0 ✓
<b>Scope 1 + Scope 2</b>	<b>1,498</b>	<b>1,151</b>	<b>410</b>

WATER RESOURCES – ESRS E3-4 (M<sup>3</sup>)

INDICATOR	2023	2024	2025
<b>Total water consumed (m³)</b>	<b>1,026</b>	<b>986</b>	<b>1,612 (+63%)</b>

Linked to production growth. Closed-circuit cooling system active. Environmental authorisation (AUA) approved.  
 Target: -10% short term - -20% long term.

WASTE MANAGEMENT – ESRS E5-5 (KG)

CATEGORY	UNIT	2023	2024	2025
<b>Non-hazardous waste</b>	<b>kg</b>	<b>1,771,810</b>	<b>1,329,010</b>	<b>1,416,420</b>
— of which recovered (R)	kg	1,771,810	1,329,010	1,416,545
<b>Hazardous waste</b>	<b>kg</b>	<b>206,440</b>	<b>257,959</b>	<b>301,833</b>
— of which disposed (D)	kg	206,440	257,959	301,833
<b>Total waste</b>	<b>kg</b>	<b>1,978,250</b>	<b>1,586,969</b>	<b>1,718,253</b>

SHORT TERM (1 YEAR)	MEDIUM TERM (5 YEARS)	LONG TERM (>5 YEARS)
<ul style="list-style-type: none"> <li>• Climate risk identification</li> <li>• Low-emission technologies</li> <li>• -10% energy/GHG consumption</li> <li>• Water resource management</li> <li>• Waste optimisation</li> </ul>	<ul style="list-style-type: none"> <li>• Climate adaptation plan</li> <li>• -40% GHG emissions vs baseline</li> <li>• +50% renewable energy</li> <li>• -10% water withdrawal</li> <li>• Circular economy across all processes</li> </ul>	<ul style="list-style-type: none"> <li>• -93% GHG → Net Zero</li> <li>• 55% renewable energy</li> <li>• -20% water withdrawal</li> <li>• Zero environmental impact</li> <li>• 100% circular resource management</li> </ul>

<p><b>94</b> Total employees as of 31/12/2025</p>	<p><b>92</b> Permanent contracts (97.9%)</p>	<p><b>2</b> <span style="float: right; font-size: 0.8em;">↓ 82%</span> Workplace accidents (from 11 in 2024)</p>	<p><b>1,374</b> hrs <span style="float: right; font-size: 0.8em;">↑ 47%</span> Training hours delivered</p>
<p><b>100%</b> Employees covered by collective agreement</p>	<p><b>100%</b> Adequate remuneration (CCNL parameters)</p>	<p><b>0</b> Discrimination · Deaths · Occupational diseases</p>	

ESRS S1-6 - EMPLOYMENT CONTRACT TYPES

CONTRACT	F 2024	M 2024	TOT 2024	F 2025	M 2025	TOT 2025
Fixed-term	0	5	5	0	2	2
Permanent	7	84	91	7	85	92
<b>Total</b>	<b>7</b>	<b>89</b>	<b>96</b>	<b>7</b>	<b>87</b>	<b>94</b>

TYPE OF EMPLOYMENT

TYPE	F 2024	M 2024	TOT 2024	F 2025	M 2025	TOT 2025
Full-Time	6	87	93	6	86	92
Part-Time	1	2	3	1	1	2
<b>Total</b>	<b>7</b>	<b>89</b>	<b>96</b>	<b>7</b>	<b>87</b>	<b>94</b>

STAFF TURNOVER

INDICATOR	2024	2025
Departures	11	9
<b>Outgoing turnover rate</b>	<b>8%</b>	<b>10%</b>

JOB TITLE (ESRS S1-6)

TITLE	F 2024	M 2024	TOT 2024	F 2025	M 2025	TOT 2025
Managers	1	1	2	1	1	2
White-collar	6	16	23	6	18	24
Blue-collar	0	72	72	0	68	68
Middle managers	0	0	0	0	0	0
<b>Total</b>	<b>7</b>	<b>89</b>	<b>96</b>	<b>7</b>	<b>87</b>	<b>94</b>

AGE GROUP (ESRS S1-9)

AGE GROUP	2024	2025
Under 30	11	11
30-50	51	47
Over 50	30	36
<b>Total</b>	<b>92</b>	<b>94</b>

PROTECTED CATEGORIES & PARENTAL LEAVE (ESRS S1-12/15)

INDICATOR	2024	2025
Protected categories	4	4
% entitled to family leave	100%	100%

ESRS S1-14 – HEALTH & SAFETY AT WORK

INDICATOR	2024	2025
Coverage of H&S management system	100%	100%
Accidents — production department	11	2
Accidents — yards	0	0
Accidents — laboratories (MFX)	0	0
Accidents — offices	0	0
Accidents — commuting	0	0
of which agency workers	0	0
<b>Total accidents</b>	<b>11</b>	<b>2</b>
Days lost to accidents	146	22
<b>Fatalities from accidents</b>	<b>0</b>	<b>0</b>
Total hours worked	133,703	149,843
Frequency rate (accidents/1M hrs)	8.22	1.33
Severity rate (days lost/1,000 hrs)	1.04	0.15
<b>Accident incidence rate</b>	<b>16.45</b>	<b>2.67</b>
Fatality incidence rate	0.00	0.00
Occupational disease cases	0	0
Occupational disease fatalities	0	0

EXTRAORDINARY IMPROVEMENT IN 2025

Frequency rate: 8.22 → **1.33** (-84%). Severity rate: 1.04 → **0.15** (-86%). Days lost: 146 → 22.

ESRS S1-13 – TRAINING (HOURS)

AREA	2024	2025	CHANGE
Health & Safety	377	288	-24%
Environment	500	342	-32%
Quality	56	517	+823%
Ethics	0	227	-
<b>Total hours delivered</b>	<b>933</b>	<b>1,374</b>	<b>+47%</b>

ESRS S1-17 – DISCRIMINATION INCIDENTS

GROUND	2024	2025
Gender	0	0
Ethnic or racial grounds	0	0
Nationality	0	0
Religion or belief	0	0
Disability	0	0
Age	0	0
Sexual orientation	0	0
<b>TOTAL DISCRIMINATION</b>	<b>0</b>	<b>0</b>

ESRS S1-8/10/11 – COLLECTIVE BARGAINING

INDICATOR	2024	2025
Employees covered by collective agreement	100%	100%
Employees receiving adequate pay	100%	100%

ESRS S2/S3/S4 – VALUE CHAIN, COMMUNITY & CONSUMERS

**S2:** Suppliers mainly in Italy, some in EU, none in high-risk areas. Regular audits. Target: 100% suppliers assessed on ESG criteria.

**S3:** Strong contribution to Ciriè's industrial fabric. Territorial economic stability. Historical ties since 1919.

**S4:** Laboratory pursuing ISO/IEC 17025 accreditation. MOCA recall procedure in place. Target: 90% client satisfaction (short) → 100% (medium).

# Ethics, Transparency & Zero Corruption.

Bertot S.p.A. has adopted a **Code of Ethics** applicable to all activities. The **Supervisory Body (OdV)** oversees the effective implementation of Model 231. The **Whistleblowing** policy (Legislative Decree 24/2023) guarantees confidentiality and protection from retaliation.

**EXPLICIT MANAGEMENT COMMITMENTS**

Zero tolerance for: corruption, extortion, fraud and money laundering. Zero child or forced labour. Zero discrimination. Freedom of association guaranteed. Strict compliance with all applicable laws and regulations.

**ESRS G1-4 – ANTI-CORRUPTION (ITALY)**

INDICATOR	2023	2024	2025
Confirmed corruption/extortion incidents	0	0	0
Employees dismissed for corruption	0	0	0
Contracts terminated for corruption	0	0	0

**ESG SUPPLIER MANAGEMENT**

Code of Ethics shared with all suppliers. 2024 audits covering environmental, social and governance compliance. Target: 100% of suppliers assessed and compliant with ESG standards.

## Contribution to the SDGs.



## How this report was prepared.

### REFERENCE STANDARDS

**CSRD** Directive (Corporate Sustainability Reporting Directive) ·  
**ESRS** Principles (European Sustainability Reporting Standards) ·  
**GHG Protocol** for greenhouse gas emissions.

### SCOPE & PERIOD

Individual · Via Robaronzino 41bis, Ciriè (TO) · Period: **1 January – 31 December 2025** · Second consecutive year of voluntary reporting.

### TIME HORIZONS (ESRS 1)

**Short-term:** reporting year  
**Medium-term:** up to 5 years  
**Long-term:** beyond 5 years

### DATA COLLECTION

Monitoring systems · Management databases · Data collection sheets · Periodic internal audit · Conservative estimates for data not directly measurable. GHG calculations according to the GHG Protocol.

### DOUBLE MATERIALITY

Analysis conducted in accordance with ESRS: assessment of internal and external context, stakeholder mapping, sector benchmarking. Despite the option to exclude E4, S1, S2, S3 and S4, the organisation chose to analyse them in full.

### FUTURE UPDATES

Document updated annually. Available at [www.bertot.com](http://www.bertot.com). Bertot is committed to continuously improving its ability to measure and communicate impacts in a transparent manner.