Sustainability Report 2025

Content Index

A message from the CEO

The Future of Gardening is Responsible

For STIGA, 2025 was a year of profound transformation. We operate at the intersection of nature and technology, a position that carries a unique responsibility. As CEO, my mission is to ensure that STIGA does not simply navigate change, but defines it. We have spent the past year strengthening our foundations and accelerating the integration of responsible business practices into every fibre of our operations, ensuring that as we grow, we do so with a lasting purpose.

While many in the industry are waiting for regulations to force their hand, we chose a different path. By voluntarily adopting the new *European Sustainability Reporting Standards* (ESRS) well ahead of the mandated timelines, we are sending a clear message: transparency is not a hurdle to clear, but a foundation of trust. This proactive alignment offers our stakeholders a comprehensive and reliable view of our impacts and risks, proving that accountability is a core driver of our corporate excellence.

Sustainability can no longer be a vague ambition; it must be measurable. This year, we formalised our commitment to the *Science Based Targets initiative* (SBTi), ensuring our decarbonisation roadmap is grounded in the scientific criteria of the Paris Agreement. We have now hard-coded these targets into our strategic planning, investment decisions and product development. By making carbon reduction a non-negotiable part of our business DNA, we are actively contributing to limiting global warming while simultaneously driving new efficiencies across our entire value chain.

Innovation is the heartbeat of our evolution. We are focusing the vast majority of our R&D investment on battery-powered technologies, demonstrating that high-performance engineering and environmental responsibility are not mutually exclusive. By prioritising electric solutions, we are proving that our customers can enjoy world-class reliability while leading the transition towards low-emission gardening. This commitment to the planet extends to the materials we use. We are accelerating our efforts to embed circular economy thinking at the design stage—prioritising recycled plastics and raw material integrity—to extend product lifecycles and minimise our environmental footprint before a tool even reaches the assembly line.

Our dedication to responsible operations is further validated by the renewal of our ISO certifications for environmental management and occupational health and safety. These are not just formal recognitions; they represent our daily commitment to protecting natural resources and ensuring a safe, healthy environment for our people. Beyond our own walls, we continue to strengthen our engagement with suppliers, promoting ethical and transparent practices that ensure our values are upheld from the first link of the chain to the last.

Sustainability is a marathon of consistency and it requires a level of ambition that matches the challenges we face. By setting science-based targets and investing in greener innovations, we are building a stronger, more resilient STIGA. I want to thank our employees for their tireless dedication and our partners and stakeholders for their continued trust. Together, we are turning our commitments into the concrete actions that will keep sustainability at the heart of our long-term success.

Sean Robinson

CEO of STIGA Group

Key Highlights 2025

€504 M

Net sales

vs €460 M in 2024

2,000

CO2 Intensity (tCO2e/M€)

vs 2,113 in 2024

1,405

Total employees

vs 1,351 in 2024

18,258

Total training hours, or 13 per employee

vs 16,987 total, or 12.6 per employee, in 2024

2

Work related injury (without high-consequences) out of 2,547,193 hours worked

vs 4 out of 2,478,875 hrs. worked in 2024

3

Recertification achieved for:

ISO 9001:2015 - Quality
ISO 14001:2015 - Environment
ISO 45001:2018 - Health & Safety

6

Audits of business-critical suppliers aimed at developing a sustainable and responsible supply chain

98%

Renewable Electricity

vs 99% in 2024

ESRS 2 General Disclosures

General Disclosures - Index

Basis for preparation

Reading Guide
To ensure transparency and ease of consultation, this report uses specific markers to indicate compliance with European Sustainability Reporting Standards (ESRS). These indicators are also included to provide a clear trail for external verifiers:

- DR (Disclosure Requirements): These represent the specific reporting obligations set by the standards. Each DR identifies a set of information (qualitative or quantitative) required to describe sustainability-related impacts, risks, and opportunities.
  - Example: E1-1 >
- DP (Data Points): These are individual items of data, whether numerical or textual, within a Disclosure Requirement. They pinpoint the granular information needed to fulfill reporting criteria.
  - Example: *DP 12 >*

These markers are placed alongside relevant paragraphs or tables, providing a direct link between the narrative content and the regulatory framework.

BP-1 > Basis for preparation of the sustainability reports

DP 5 > This is the STIGA Group's fifth Sustainability Statement. Notably, it is the first to be prepared on a voluntary basis in reference to EFRAG's (European Financial Reporting Advisory Group) Draft Simplified ESRS, published on 3 December 2025, pending their official adoption by the European Commission.

DP 4a > The 2025 Sustainability Statement has been prepared on a consolidated basis. This reporting perimeter is aligned with the scope of consolidation adopted for the Consolidated Financial Statements, ensuring that the material impacts identified are managed and reported consistently across the Group's legal structure. Accordingly, there are no differences between the reporting boundary of the Group's own operations for sustainability reporting purposes and that adopted in the Consolidated Financial Statements. The consolidation scope encompasses the parent Company's strategic and administrative functions along with all manufacturing and assembly plants. Furthermore, to provide a complete picture of our global influence, the boundary includes all commercial subsidiaries where the Group exercises control through a majority holding of more than 50% of the shares.

DP 4b > The Group also accounts for impacts occurring throughout its value chain. The Sustainability Statement provides an overview of the extent to which material impacts, risks and opportunities arising along the Group's upstream and downstream value chain are covered.

- **Upstream value chain**: this includes the environmental and social footprints of our supply chain, particularly regarding raw material extraction and the procurement of components.
- **Downstream value chain**: it extends to the distribution, use-phase and end-of-life processing of our products.

By integrating these upstream and downstream perspectives with our consolidated operational data, we ensure that our disclosure provides a comprehensive view of the sustainability matters associated with our activities across the value chain.

This document is structured into four main sections:

- **General Disclosures**: a strategic overview of the Group business model, its activities, governance structures and sustainability strategy. This section details the roles and responsibilities of the administrative, management and supervisory bodies, specifically their oversight of material impacts, risks and opportunities. It details how sustainability is embedded into corporate oversight and the role of management in identifying and mitigating ESG risks.
- **Environmental Disclosures**: detailed reporting on the Group's environmental footprint. Focusing on the Group's environmental impacts, resource

efficiency and climate-related initiatives, this section incorporates the mandatory EU Taxonomy (Regulation 2020/852) eligibility and alignment disclosures.

Social Disclosures: it focuses on the human element of the Group's operations, detailing policies regarding fair wages, gender equality, workplace safety and professional development, alongside an assessment of human rights due diligence across the supply chain. In accordance with GDR-P, this section also describes the consideration given to the interests of affected stakeholders when setting these policies.

Governance Disclosures: it outlines the Group's ethical framework, describing governance structures, risk management, compliance mechanisms and ethical standards. This includes an understanding of the undertaking internal control process and systems in relation to sustainability reporting to ensure data integrity.

DP 6 > STIGA has not applied any option or other specific provision prescribed by ESRS 1 General Requirements, except where mandatorily applicable.

Reporting period

The reporting period covers January 1 to December 31, 2025. Data from the two previous financial years is presented where available, for comparative purposes, to facilitate understanding of the Group's sustainability performance trends.

Changes in preparation and prior period errors

As this is the first report prepared according to ESRS, there are no changes in reporting methodology or corrections of errors from previous periods. Moving forward, any changes in the preparation of sustainability information or any corrections to prior-year data will be disclosed in accordance with ESRS requirements, ensuring consistency, comparability and reliability over time.

Estimates and uncertainties

For each metric, we disclose the unit of measurement, calculation methodology and significant assumptions, estimates or limitations. For more detail on Scope 1, 2 and 3 emissions, please refer to the full Carbon Footprint Methodology located on page 105.

Governance

GOV-1 > The role of the administrative, management and supervisory bodies in relation to sustainability

DP 12a > The Board of Directors (BoD) of STIGA C forms the highest decision-making body of the Group. It is composed of five directors, of which two are independent directors (40%), one is the representative of the main shareholders and two are Company managers, specifically the CEO and the CFO. The Chairman of the Board is one of the independent directors. The executives are not from under-represented social groups. Initial appointments to the Board were made in 2010, 2014, 2017 and 2019, with the most recent appointments made in 2024.

The Boards of Directors of the various Group companies are composed as follows:

- STIGA SpA (Italy): the same as STIGA C.
- Commercial Subsidiaries: CEO, CFO, SVP Sales, local Managing Director, local F&A Manager (except: Austria where the Board is composed of the CEO, CFO and two further Directors appointed by the minority Shareholder, Belgium where the Board is composed of the CEO, CFO and the local Managing Director and Norway where the BOD is composed of CEO and Local MD. Czech Republic does not have a BOD so far).
- Manufacturing Subsidiaries: CEO, CFO, COO and local Managing Director.

Monthly meetings are held with the Management Committee, composed by the CEO, the CFO, the SVP Sales, the SVP Group Legal & HR, the SVP Procurement, Supply Chain & Operations, the Vice President R&D and the Innovation Director.

The Committee implements the directives from the holding company, STIGA C, discussing improvements and deciding on specific actions to be implemented. It also reviews a set of Key Performance Indicators (KPIs) designed to measure the performance of the Group. The Committee approves capital investment projects following the Company's strategy.

The Corporate governance structure includes three additional internal and external committees with the role of overseeing specific governance matters.

- The Audit Committee is a consulting body and is appointed by the Board of Directors of STIGA C Sarl to review the accounting policies, Consolidated Financial Statements, risk management, cybersecurity activities and internal auditing activities. The Committee recommends to the Board the approval of the Consolidated Financial Statements. It is currently comprised of two Company managers and the representative of shareholders.
- The Remuneration Committee is a consulting body and supports the STIGA C Sarl Board of Directors in decisions regarding selection of managers, remuneration, salaries and bonuses. While there are currently four members, the committee can be comprised of up to five members, all of whom are also Board members.
- The Privacy Committee is in charge of overseeing activities related to data privacy and protection at STIGA SpA including adherence to the GDPR. This committee is comprised of three members, two internal and one external. The external member is a mandatory role and is appointed annually.

DP 12b >

To ensure appropriate skills and expertise are available to manage material impacts, risks and opportunities, but also to enable consistent implementation of sustainability projects, STIGA formally established a cross-functional ESG Committee that includes project leaders from all relevant departments. The ESG Committee meets on an ad hoc basis to approve key strategies and projects relevant for STIGA. This evolution from scheduled quarterly meetings reflects that ESG principles are now fully embedded into the Group's core business logic and daily operations.

DP 12c > DP 12d DP 12e

The ESG Committee, composed of the CEO, CFO, SVP Marketing, SVP HR & Legal, the ESG Director and an independent Board member, is tasked with elaborating on and proposing strategies and commitments to ESG topics and targets. It also supervises and tracks all the activities of the Sustainability Strategy and retains direct

responsibility for the oversight of all the undertaking's material impacts, risks and opportunities.. The BoD directs and approves the STIGA Sustainability Strategy upon recommendation of the ESG Committee. This committee oversees the implementation of sustainability initiatives and meets quarterly to assess project progress.

The ESG Director implements, monitors and updates the organisation's strategic sustainability plan, with a view to maximising progress from a long-term strategic perspective. In this role, the ESG Director supports the integration of material impacts, risks and opportunities into the undertaking's strategy, ensuring that progress and associated trade-offs are appropriately informed to the ESG Committee and the Board of Directors. This includes tangible and intangible benefits for the organisation's shareholders.

The ESG Strategy Project Leaders, made up of managers with experience in this area, oversee the implementation of ESG projects and report achievements to the ESG Committee according to an agreed timetable.

The Data Collectors collect data and provide comments to enable measurement of performance indicators for the various projects, following the process described in the Sustainability Path report section.

GOV-2 Integration of sustainability-related performance in incentive schemes

DP 14 In accordance with the objective of enabling an understanding of incentive schemes linked to sustainability, STIGA will formally integrate ESG targets into employee variable remuneration starting from FY 2026. This future-oriented approach will ensure that sustainability becomes a measurable component of individual performance through the Management by Objectives (MBO) framework. Specific targets will include the reduction of CO_2 emissions (Scope 1, 2 and 3), the expansion of renewable energy use and the advancement of business ethics and compliance frameworks.

GOV-3 Statement on due diligence

DP 16 In accordance with Disclosure Requirement GOV-3, the following section provides a structured overview of the undertaking's statement on due diligence. The objective is

to enable an understanding of where, within this sustainability statement, the main steps and aspects of the due diligence process, as outlined in ESRS 1 General Requirements, are reflected. This process serves as the core mechanism for identifying, preventing and mitigating material impacts, risks and opportunities across the organisation's own operations and its value chain. To support transparency and provide a coherent narrative, the undertaking has mapped its due diligence application to specific disclosures. Detailed information regarding these processes, including cross-references to the relevant reporting sections, is provided in the table below.

Content Pillar	Governance (G)	Environmental (E)	Social (S)
1. Embedding Due Diligence in governance, strategy and business model	Role of administrative, management and supervisory bodies (GOV-1); Policies related to business conduct (G1-1)	Policies related to climate change mitigation and adaptation (E1-4); Policies related to biodiversity and ecosystems (E4-2)	Policies related to own workforce (S1-1); Policies related to workers in the value chain (S2-1); Policies related to affected communities (S3-1); Policies related to consumers and end-users (S4-1)
2. Identifying and assessing negative impacts on people and the environment	Process to identify and assess material impacts, risks and opportunities (IRO-1); Functions or roles most at risk in respect of corruption or bribery (G1-1)	Identification of climate-related risks and scenario analysis (E1-2); Metrics related to biodiversity and ecosystems change - Locations in own operations (E4-5)	Engagement with own workforce - Gaining insight into perspectives (S1-2); Impacts, risks and opportunities management - Human rights incidents (S2-3, S3-3, S4-3)
3. Engaging with affected stakeholders	Interests and views of stakeholders (SBM-2)	Transition plan for climate change mitigation - Key assumptions and dependencies (E1-1)	Engagement with own workforce and workers' representatives (S1-2); Engagement with workers in the value chain (S2-2); Engagement with affected communities (S3-2); Engagement with consumers and end-users (S4-2)
4. Taking action to address negative impacts on people and the environment	Actions related to business conduct (G1-2); Integration of sustainability-related performance in incentive schemes (GOV-2)	Actions and resources in relation to climate change mitigation and adaptation (E1-5); Actions and resources related to resource use and circular economy (E5-2)	Actions and resources related to own workforce (S1-3); Actions and resources related to workers in the value chain (S2-3); Actions and resources related to affected communities (S3-3); Actions and resources related to consumers and end-users (S4-3)
5. Tracking the effectiveness of these efforts	Metrics related to corruption or bribery (G1-4); Risk management and internal controls over sustainability reporting (GOV-4)	Targets related to climate change (E1-6); Water metrics (E3-4); Resource outflows - Waste (E5-5)	Existence of channels to raise concerns and approaches to remedy (S1-2, S2-2, S3-2, S4-2); Incidents of discrimination and other human rights incidents (S1-16)

GOV-4 Risk management and internal controls over sustainability reporting

DP 18 The STIGA Group undertakes a comprehensive approach to risk management and internal controls in relation to sustainability reporting. A risk mapping process is conducted across the organisation, covering operational, strategic, health and safety, environmental, financial and other relevant risk categories. This ensures that all material risks are identified and systematically assessed.

The risk assessment process is performed at the Group level, allowing for a consistent evaluation of risks across all subsidiaries, business units and operational sites. The Internal Audit function collaborates closely with HSE managers and the QHSE management system responsible to draft and review the assessment, ensuring alignment with both organisational objectives and regulatory requirements.

Sustainability-related risks are integrated with the organisation's Due Diligence and Materiality Assessment (DMA) for ESG topics. The DMA informs the identification of actual and potential adverse impacts, which are then incorporated into the overall risk assessment framework. This integration ensures that ESG-related risks are managed with the same rigor as operational and financial risks.

To ensure the accuracy, completeness and reliability of sustainability reporting, internal controls are embedded within the risk management framework. Key controls include:

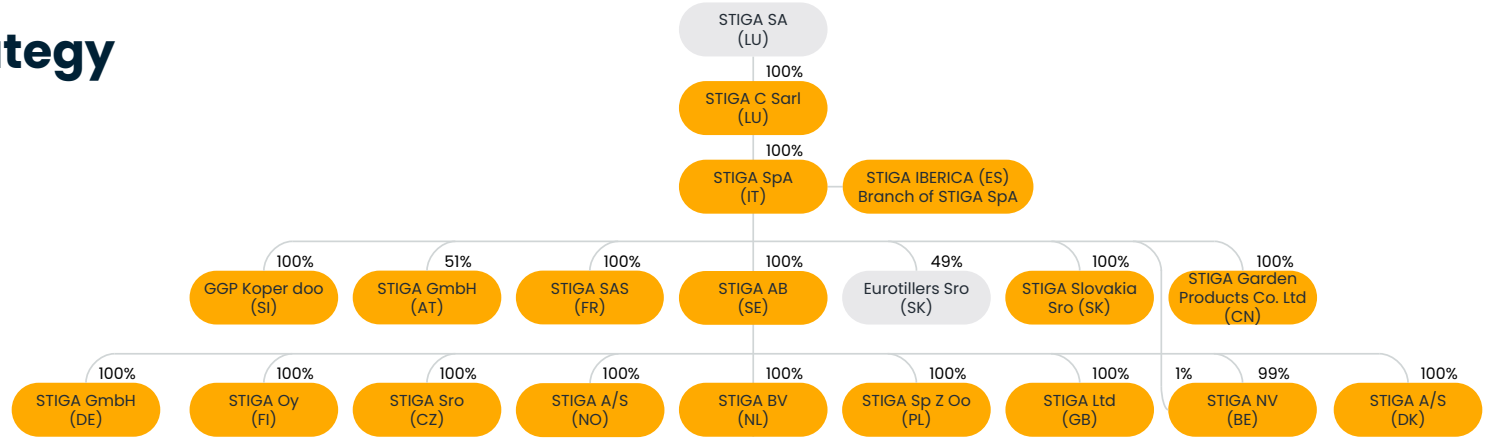
- Each risk monitored within the risk map is documented through a dedicated profile card.
- Every risk category utilises a specific framework of Key Risk Indicators (KRIs) to ensure continuous monitoring.
- The Internal Audit team performs a formal review of the risk map and all associated indicators twice per year.
- All data inputs including ESG indicators undergo a rigorous cross-functional validation process.
- Insights gathered from audits and risk assessments are directly integrated into business processes and strategic decision-making.
- The Board of Directors and the ESG committee receive regular reports regarding risk assessment outcomes and the effectiveness of internal controls.

STIGA continuously reviews and updates its risk management and internal control processes in light of emerging ESG standards, regulatory developments and internal audit findings. Corrective actions are implemented promptly to address any identified gaps or weaknesses.

The risk assessment methodology is built upon a quantitative evaluation of probability and financial impact. To determine the residual risk, this initial calculation is adjusted by accounting for existing internal mitigations, including formalised procedures, reporting structures, periodic control activities and contractual protections.

Beyond the assessment phase, the Company maintains a robust governance structure that triggers specific corrective actions based on the performance of risk indicators. Depending on the severity of the trend—moving from green to amber or red—predefined escalation protocols involve various senior leadership figures. These stakeholders collaborate to evaluate the findings and implement targeted remediation measures to address the underlying risk and stabilise performance.

Strategy



SBM-1 **Strategy, Business Model & Value chain**

DP 20a STIGA is a privately-held company, major producer and distributor of powered garden products in Europe. The Company has market leadership in the Ride-On (RO) segment and important market shares in the Front Mowers (FM) and Walk-Behind (WBH) products segments, as well as significant presence in Hand-Held (HH), Snow Throwers (ST) and other garden power-equipped categories.

In 2022, STIGA expanded its presence in the category of robot mowers (RO). STIGA is the Group's flagship brand, founded in 1934 by Stig Hjelmquist in Tranås (Sweden).

The Group's market leadership and long-standing heritage are backed by a commitment to operational excellence, as evidenced by our EcoVadis Bronze Medal.

This rating positions STIGA among the top players in our industry, validating the sustainability of our business model and the quality of our management systems.

The orange-colored companies shown in the chart above represent those included within the reporting boundary for our 2025 Sustainability Report.

These companies have been selected based on their significance to the group's overall operations and their relevance to our sustainability performance. Eurotillers Sro (SK) has been excluded from the reporting scope due to the Group's minority shareholding of 49%, as well as its relatively low materiality in the context of sustainability reporting. STIGA C Sarl is the direct owner of the Italian company STIGA SpA, which serves as the central holding entity for the group.

Through STIGA SpA, all other operating companies within the group are either directly or indirectly owned, ensuring a clear and consolidated structure for both operational and reporting purposes.

STIGA Group operates within a multi-tiered value chain, which extends from the extraction of natural resources to the management of products at the end of their useful life.

Upstream, the value chain originates with the extraction and initial processing of fossil, non-fossil and mineral raw materials. These resources are progressively refined, processed and transformed through multiple stages of industrial activity carried out by a network of suppliers before becoming the components, materials and equipment that the Group directly procures for its manufacturing activities.

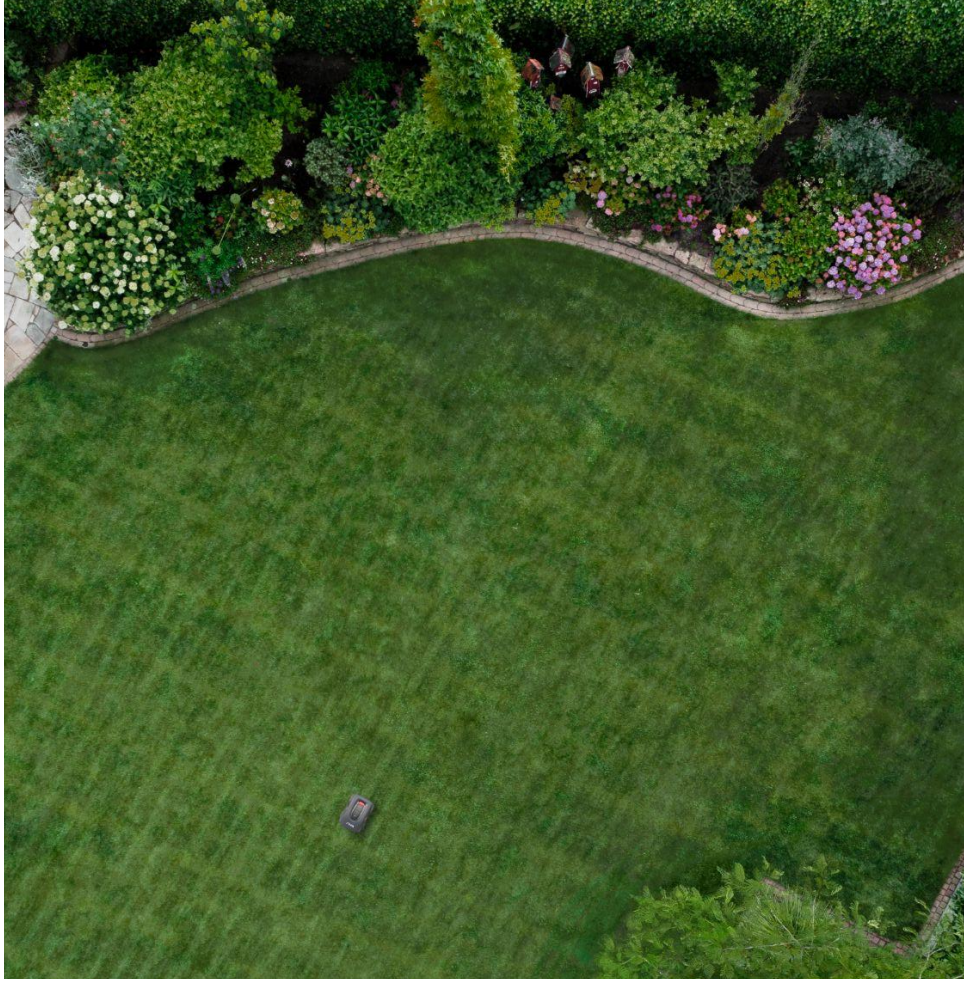
These inputs include mechanical, electronic and metallic components, plastic and chemical materials, as well as machinery and equipment used in production processes.

The upstream value chain also encompasses a range of service providers that support the Group's operational activities, including logistics and transport, information technology systems, consulting services, and facility-related services.

Downstream, finished products are placed on the market through specialised detailers and third-party operators active in the same sector, as well as directly to end users through the Group's e-commerce channel.

Once sold, products are operated by customers over their useful life. During this phase, customers may interact with the Group's after-sales infrastructure, including customer care and other support services, either directly or through authorised service partners.

At the end of their useful life, products exit the use phase and enter waste management systems. Depending on product characteristics, material composition, applicable regulations and available collection and treatment options, products are directed to recycling, disposal or other treatment pathways.



Product Portfolio

DP 20b > (i)

STIGA's product portfolio is one of the most comprehensive in the market, with tools suitable for any garden task or season. Our target consumer is the private householder, from owners of small gardens and balconies to the largest and most complex lawn surfaces.

In the shift from petrol to electric, we are equipping all product categories with batteries: from handheld applications to lawn mowers, from robot mowers to large tractors and axial mowers that are able to cover surfaces up to 20,000 sqm with one battery charge (Gyro 900e axial mower). Robot mowers now dominate the European gardening sector as the fastest-growing category across every distribution channel. Since 2023, STIGA has led this transition by launching autonomous robot models that bypass traditional physical perimeter wires, instead synthesising real-time kinematic GPS with proprietary, predictive AGS (Active Guidance System) technology. These innovations reach the market through a sophisticated multi-channel network comprising traditional trade, DIY/mass-market chains and digital retailers, alongside established Original Equipment Manufacturing (OEM) and private label partnerships. This reach is further bolstered by our direct-to-consumer e-commerce platform, stiga.com, which operates across all active European territories.

While lawn cutting and maintenance constitute STIGA's primary core business, a substantial portion of our annual turnover is driven by specialised equipment for managing trees, bushes and high-density vegetation. Our ecosystem extends further into soil cultivation and ground care, supported by a comprehensive inventory of accessories and spare parts. Every annual product cycle introduces refined solutions that merge ergonomics, integrated connectivity and advanced electronics with robust engineering to elevate the user experience. By treating the garden as a holistic, connected environment, we are shifting the focus from labor-intensive chores to a seamless smart-home integration where technology works quietly in the background.

STIGA is expanding its battery and electric-powered portfolio to provide high-performance, sustainable gardening solutions. Through rigorous recent testing, our ePower battery capacity has been successfully optimised for eco-mode operation, directly increasing the total mowing efficiency of the robotic fleet. This commitment to innovation is anchored by a deep historical legacy; 2025 marks the 50th anniversary of the Park front mower platform (1975–2025), following STIGA's 90th corporate anniversary in 2024. This longevity is matched by a forward-looking commitment to the circular economy, where product durability and a “repair-over-replace" philosophy ensure that the machines remain in the field for decades.

The STIGA story

Who we are and what we do

STIGA was founded in Sweden in 1934 by Stig Hjelmquist. A dedicated entrepreneur, he started developing tools that would enable people to enjoy living and working outdoors – from camping equipment to lawnmowers.

His passion for innovation still inspires us to this day.

Nearly 90 years on, STIGA is now a leader in designing and making a wide range of powered garden equipment, distributed across Europe and beyond.

Our green-fingered engineers are proud to create products that transform the way we garden. Designed and manufactured to the highest standards. Engineered to perform. Built to last. This is complex technology made joyfully simple to use and maintain.

That's because, in our hearts, we want every gardener to get outside, connect with nature and care for their corner of the planet, however big or small.

How we do it

To us, logic and magic go hand in hand. We bring the technical expertise, the engineering know-how and design experience and capabilities to make gardening a joy.

But that's just half the story.

To this cool rationality we add human warmth, soul and emotion. We bring the imagination to think beyond the expected. And an ethos of care and harmony that supports nature, rather than purely cutting and controlling. It's this combination – the eco and logical; imagination and innovation – that sets us apart from the competition.

Corporate Group Story

Brands & Gardening Manufacturing Foundations

1934
Stig Hjelmquist establishes the Fabriksprodukter Company, laying the foundation for the future STIGA AB. The Company launched its first products in bakelite, a material that would become known as plastic decades later.

1949
Changing the name STIGMA to the current **STIGA**.

1958
STIGA starts producing and selling **lawn mowers** that Stig discovered while travelling to the United States in the previous years.

1960
Alpina is founded and produce grass cutters.

1962
The company M.A.C. that would give rise to the future **CastelGarden** was founded.

The same year **Mountfield** is founded in the UK and it manufactures rotary lawnmowers.

1971 Castel Mac starts producing and selling **collecting lawn mowers** and **sit-on tractors**, called riders.

1974
A new STIGA factory is opened making STIGA the **largest manufacturer** of lawn mowers in northern Europe.

1975 STIGA launches the very first Park front mower: ***Park 2000***

1978
After 44 years as managing director, Stig Hjelmquist retires from his position.

1981
The **STIGA Horticulture division** is created to better reflect this company core area of business.

1985 STIGA introduces the first **mulching** lawn mower, using the Multiclip technology.

1985
Ransomes purchase G D Mountfield.

1986
Castelgarden Equipment was founded by Maurizio Ferrari on April, 1st

1991 Castelgarden launches the first garden **tractor** with **twin cut deck and collecting bag.**

1995
The Italian company Castelgarden Equipment is acquired by a group of financial investors and renamed **Castelgarden Spa**.

2000
STIGA AB acquires Mountfield and the latter is re-named STIGA UK Limited.

On November 28th, STIGA is sold to UBS Capital who form **Global Garden Products** (GGP). It incorporates STIGA, Alpina, Mountfield and Castelgarden leading manufacturers of garden machinery into one global player.

2011
GGP Group is renamed **STIGA**.

2017
GGP secures a long term licencing agreement to continue the legacy of the iconic brand ATCO.

90 Anniversary 1934 • 2024

The STIGA Group Story

Innovation Pillars

1985

STIGA introduces the first **mulching** lawn mower, using the Multiclip technology.

2016

STIGA launches the revolutionary patented **Twinclip** lawn mower with double-layered blade.

2022

Launch of STIGA Swift, the first collecting ride-on mower that runs on shareable batteries.

Launch of **Gyro**, the first joystick mower with Direct Drive technology. Introduction of **Fulcrum technology**, the first articulated handlebar on lawnmowers.

1975

STIGA launches the very first Park front mower: ***Park 2000***

2015

STIGA launches a new Park Pro front mower and a complete range of **battery** products.

2021

Launch of the new STIGA **ePower** battery generation, able to drive the smallest tool or biggest lawn mower.

2023

Launch of STIGA autonomous robot mower, protected by more than 30 patents on autonomous navigation.

2024

Launch of STIGA 300 Series hand held tools, with patented smart on board charging system on wall.

Robot autonomous range extension to smaller and bigger gardens, from 500 to 10.000 m^2.

2025

reddot winner 2025

News

Significant improvements have been made to the robot's software to maximise the robot's working area.

To further enhance the customer experience, the STIGA.GO App has been given a completely new look and feel.

Upgrade

Key customer touchpoints were **redesigned to improve comfort and control**, alongside the introduction of a new mid-price tractor with a 98 cm cutting deck.

The lawn mower ranges were rebalanced across petrol and battery models, with a **refined Fulcrum handlebar** delivered pre-assembled.

A **new hand tools collection** launches in 2025, introducing 14 precision pruning tools designed to complete every gardener's essential kit.

STIGA at a Glance

90 Anniversary 1934 • 2024

More than 90 years of expertise in cutting grass.

Since 1934, STIGA has combined engineering expertise and practical know-how to design cutting solutions that deliver reliability, performance and long-lasting quality in real garden conditions.

Europe's leading manufacturer.

STIGA is Europe's market leader in ride-on mowers and a leading manufacturer of powered garden equipment, built on industrial scale, product quality and continuous innovation.

Strong Brand Portfolio.

STIGA leads a strong portfolio of brands, supported by OEM and private label partnerships, and reaches consumers through a multi-channel model including specialist dealers, mass retail and e-commerce.

STIGA Garden care. · ALPINA · Mountfield · CASTELGARDEN · ATCO

The STIGA owned technologies.

vista STIGA Technology

The **AGS technology** allows your robot to plan mowing sessions intelligently, according to satellites signal strength, to reach every area of your garden at the proper time.

ePower

Power for the whole garden. **ePower batteries** power a full range of garden tools for every task, from mowing and edging to leaf blowing, hedge trimming and even snow clearing.

AGS Active Guidance System

STIGA's patented **AGS (Active Guidance System)** technology, equipping STIGA autonomous robotic lawn mowers, 'learns and maps' the dynamics of your garden along with the patterns of GPS Satellite blindspots as they move throughout the day.

multiclip

STIGA's iconic **Multiclip technology** takes mulching to the next level, delivering healthier, greener lawns with every cut.

Organisational model

A coordinated global structure

STIGA operates as a functional multinational, with a central HQ guiding strategy, technology and brand direction. A coordinated model **designed to ensure consistency, efficiency and long-term vision** across all markets.

Global reach, expanding markets

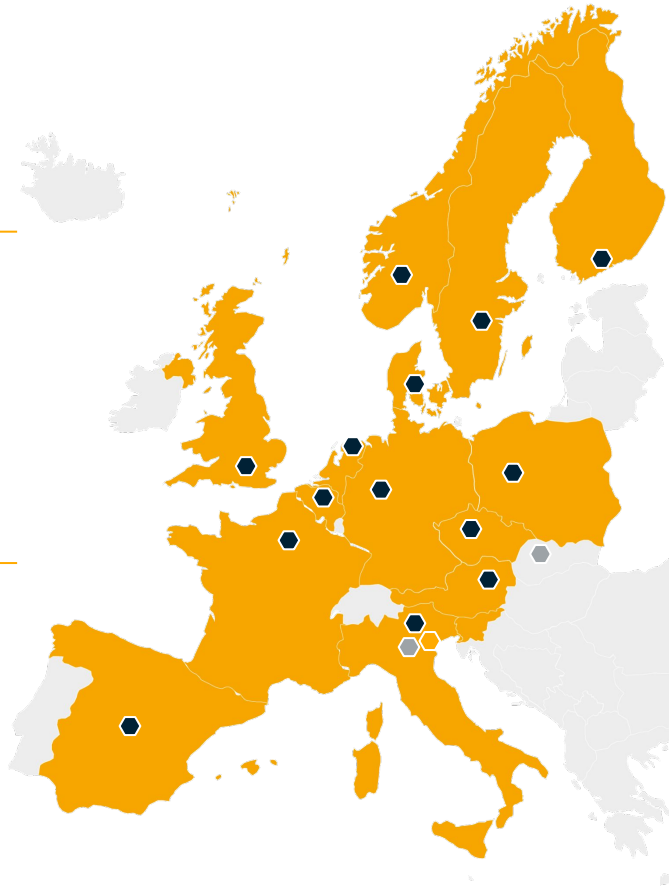
From our European base, STIGA exports worldwide across Europe and beyond. This is where we operate today and where we continue to grow, expanding our reach while staying consistent with our foundations.

Local execution, close to the market

Subsidiaries and commercial offices across Europe are **empowered to execute locally, responding to market needs** while staying aligned with the Group's strategic direction, standards and shared ways of working.

Manufacturing at the core

Production plants in Europe and China are the operational heart of the Group, where engineering expertise, quality standards and innovation come together to turn strategy into reliable, scalable products.



3 plants

Castelfranco, Italy
Poprad, Slovakia
Guangzhou, China

15 commercial offices

The STIGA HQ is located in Castelfranco Veneto (Italy). Subsidiaries and commercial offices are located in the United Kingdom, France, Germany, Belgium, The Netherlands, Italy, Austria, Spain, the Czech Republic, Poland, Slovenia, Finland, Sweden, Denmark and Norway. In the rest of Europe and in non-European countries, the Company is represented by distributors.

STIGA headquarters, commercial offices and production plants

Castelfranco, Italy

A 30,700 sqm facility dedicated to high-end garden tractors, front mowers and autonomous robots.

Poprad, Slovakia

Established in 2007, this 20,100 sqm site focuses on petrol, battery and electric lawn mowers.

Guangzhou, China

Our 19,000 sqm plant in the Nansha district has been producing lawn tractors since 2008.

SBM-2 > Interests and views of stakeholders

DP 22a > STIGA has identified its main stakeholders with reference to the key categories of affected stakeholders and other stakeholders relevant to its strategy and business model. In line with the ESRS definition, stakeholders are understood as individuals or groups whose interests are affected or could be affected by the organisation's activities.

To determine which stakeholders are most impacted by STIGA's decisions and which have the greatest influence on the Company, STIGA analysed its business activities through the DMA. As a result, the following key stakeholders have been identified:

- **Customers**: primarily third-party companies operating in the same business, retail sellers, specialised retailers and end users.
- **Own workforce**: management, administrative/office staff and workers/operators at production sites.
- **Board of Directors**: management and supervisory body.
- **Shareholders and lenders**: providers of financial and economic resources.
- **Value chain workers**: the workforce of our suppliers and customers.
- **Trade associations**: partners for the protection of industry-specific interests.
- **Governments and regulatory authorities**: national and international regulatory bodies.
- **Local communities**: residents and associations within the areas of operation.
- **Business partners**: collaborators for production and sales purposes (e.g. dealers, sales agent).
- **Media**: information dissemination and communication.
- **Local organisations and NGOs**: partners in social responsibility initiatives.
- **Certification bodies**: verification bodies for certifications.
- **Academic institutions and research centres**: research and development.
- **Suppliers**: includes various categories such as suppliers of materials and raw materials, service providers (consultancy, logistics, technical-functional, production and assembly support, cleaning and canteen, labour and technology, waste management) and suppliers/lessors of specialised equipment and vehicles.
- **Trade unions**: representatives for the protection of workers' rights.
- **Future generation**: future recipients of the impacts generated by the company.
- **Ecosystems**: combination of the physical and biological components of an environment.

STIGA values transparent and continuous communication with all its stakeholders, ensuring that both internal and external relationships are fostered effectively.

Internally, STIGA prioritises keeping employees informed about organisational changes and new procedures. Information is shared via email and the company portal (STIGA NExT), with line managers helping to reinforce key messages. Regular meetings between STIGA SpA and Trade Unions focus on training activities, safety measures, organisational changes and planning for the upcoming year. Additionally, STIGA Italy and China organise frequent events, often on a monthly basis, in partnership with local schools and universities to help identify new talent and foster knowledge exchange. The offices in Italy and China also maintain strong relationships with local community entities, collaborating on various initiatives.

Externally, STIGA actively engages with a variety of stakeholders, including consumers, customers, suppliers, media and local communities. Our LinkedIn page and other social media platforms are used to share updates on initiatives, new projects, product usage and job opportunities. Customers interact with STIGA daily through the B2B portal STIGA Connect, where they can place orders, access catalogues, view price lists and submit product claims, or connect with the customer service for product related inquiries through the STIGA GO app. Suppliers are in regular contact with STIGA via email and phone calls with our employees. Consumers who register products receive newsletters updates and can interact with STIGA through B2C platforms and dedicated contact centres.

In addition to these interactions, STIGA maintains ongoing communication with its lenders, providing detailed reports on business development. Shareholders, as members of the Board of Directors (BoD), are kept informed of key issues, which are presented, discussed and analysed in regular meetings with management.

DP 22b > Through its ongoing stakeholder engagement activities, STIGA develops an understanding of the main interests and views of its key stakeholders and considers them, where relevant, in relation to its strategy, business model and sustainability priorities. The views and interests emerging from interactions with customers, consumers, employees, trade unions, suppliers, capital providers and other stakeholders support the Group in identifying matters that may be relevant to its business development and decision-making.

DP 22c > The views and interests of key affected stakeholders, including workers' representatives where relevant, are brought to the attention of the administrative, management and supervisory bodies through the Group's internal reporting and governance processes, to support their oversight of material impacts, risks and opportunities. In addition to these interactions, STIGA maintains ongoing communication with its lenders, providing detailed reports on business development. Shareholders, as members of the Board of Directors (BoD), are kept informed of key issues which are presented, discussed and analysed in regular meetings with management.

SBM-3 IRO-1 Material sustainability topics

DP 35a > As part of the preparation of its 2025 Sustainability Statement, STIGA carried out a Double Materiality Assessment (hereafter also "DMA") structured in accordance with the European Sustainability Reporting Standards (ESRS). The DMA provides the basis for identifying and assessing the Group's **material impacts, risks and opportunities** (hereafter also "**IROs**") across its own operations and along the upstream and downstream value chain and for determining the sustainability information to be reported in this Statement.

The DMA combines two complementary dimensions: impact materiality and financial materiality. **Impact materiality** considers the actual and potential, positive and negative effects that STIGA may generate on people and the environment through its own operations and across the upstream and downstream value chain, from an inside-out perspective. **Financial materiality** considers the sustainability-related risks and opportunities that may affect the Group's development, financial position, financial performance, cash flows and access to capital, from an outside-in perspective.

In accordance with ESRS 1, the analysis considered the following time horizons:

- Short-term: 1 year from reporting period.
- Medium-term: 2 to 5 from reporting period.
- Long-term: more than 5 years from reporting period.

The assessment was structured around three main phases, described below.

Understanding and identification of impacts, risks and opportunities

DP 35a > In the first phase, STIGA analysed the context in which the Group operates in order to identify a preliminary long-list of impacts, risks and opportunities associated with its business model, operations and value chain. The assessment was organised around the three main pillars of STIGA's value chain: core operations, upstream activities, including suppliers and purchasing and downstream activities, including customers, distribution and after-sales services.

The identification of IROs was supported by a coordinated, multi-department process involving Directors, Vice Presidents and functional leaders across the Company.
In particular, STIGA engaged:

- VP Operations, VP Supply Chain, VP Commercial, VP R&D.
- Directors of Sustainability, Finance, Marketing, Customer Care, Quality.
- Compliance & Legal representatives.
- Product development leads and technical specialists.

Workshops, interviews and scoring sessions were held to consolidate views and support cross-functional ownership of the process. Through these activities, the functions involved contributed insights relating to operational realities, market trends and regulatory expectations, customer requirements, risks and opportunities across the supply chain and product life cycles and environmental footprint. Their collective expertise helped ensure that the assessment reflected both strategic relevance and real-world business exposure.

In identifying the relevant IROs, STIGA considered both internal and external sources of information. The internal context analysis included consideration of the Group's business model, value chain structure and product life cycles. The external context analysis took into account market developments, regulatory expectations, customer requirements, supply chain exposures and broader environmental and social factors relevant to the Group's activities.

DP 35c > The assessment was informed by Management inputs and by the Group's broader understanding of stakeholder expectations and market evidence relevant to the sustainability matters considered. This approach supported the identification of

IROs in a manner consistent with STIGA's business environment, strategic context and decision-making needs.

Assessment of impacts, risks and opportunities

DP 35b > The IROs identified during the mapping phase were then assessed using a methodology designed to support a consistent evaluation of both impact materiality and financial materiality.

Impact materiality

The assessment of impacts in the short, medium or long term (as defined by ESRS 1) was carried out based on both the likelihood of the impact occurring and its significance (for positive impacts) or severity (for negative impacts), using the following criteria:

- **Scale:** how severe the negative impact is or how beneficial the positive impact is for people or the environment.
- **Scope**: the extent of the impact in terms of geographical areas and involved stakeholders.
- **Irremediability** (in the case of negative impacts): the extent to which it is possible to return to the previous state or condition.

For all the criteria mentioned above, value scales ranging from 0 to 3 were used.

In the case of potential negative impacts on human rights, it was considered that the severity of the impact prevails over the likelihood of occurrence.

The impact materiality assessment is determined by the average of likelihood and significance, allowing a single value representative of the expected impact to be obtained.

Financial materiality

DP 35b > The risks and opportunities identified during the mapping phase were assessed based on the magnitude of their potential financial effects and the likelihood of occurrence.

Specifically, with regard to magnitude, the relevance assessment of risks and opportunities considered the potential financial effects in the short, medium and long term, based on scenarios and forecasts deemed likely, as well as potential effects arising from activities and liabilities not yet recognised in the balance sheet.

DP 25 > During the reporting period, STIGA also assessed the extent to which material sustainability-related risks and opportunities may have affected, or may be associated with effects on, its financial position, financial performance and cash flows. Depending on the topic concerned, such effects may relate to revenues, operating costs, capital expenditure, supply chain continuity, investment priorities and other elements relevant to the Group's business performance.

DP 26 > Where relevant, STIGA further considered whether the material risks and opportunities identified could give rise to a significant risk of material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities recognised in the related financial statements.

DP 27 > STIGA also assessed, on a qualitative basis, how its financial position, financial performance and cash flows could evolve over the short, medium and long-term considering its strategy for managing material risks and opportunities. This assessment supports an understanding of the interaction between sustainability matters, the Group's strategic direction and the resilience of its business model over time.

DP 28 DP 31 > At the reporting date, STIGA has not separately disclosed quantitative information on the current or anticipated financial effects of individual material risks and opportunities where such effects are not separately identifiable or where the level of measurement uncertainty is such that the resulting quantitative information would not be useful. In such cases, STIGA provides qualitative information on the nature of the financial effects considered most relevant and, where appropriate, on the areas of the financial statements that may be affected.

IRO-1 > IRO-2 > SBM-3 >

Definition of results

DP 35a > The average score from both impact materiality and financial materiality analyses resulted in a combined materiality rating for each topic. Any topic with a **final materiality score above 2 was considered material.**

DP 37a > The DMA allowed STIGA to identify actual and potential impacts as well as material risks and opportunities, informing the sustainability topics included in this Sustainability Statement and their connection to STIGA's operations and value chain.

DP 24 > The DMA also helped STIGA understand how material impacts arise from its business model and operations and use this information to guide priorities, actions and strategic decisions.

DP 37c > As the 2025 DMA supports STIGA's first Sustainability Statement prepared in accordance with ESRS, no changes in material impacts, risks and opportunities compared with a prior ESRS reporting period are presented, other than those that may emerge from future annual updates of the assessment.

DP 33 > The analysis also contributes to STIGA's understanding of the resilience of its strategy and business model in relation to its capacity to manage material risks and opportunities. This analysis was conducted through the DMA described above, considering the Group's core operations and its upstream and downstream value chain, and applying short-, medium- and long-term perspectives relevant to the sustainability matters assessed.

DP 35d > The DMA will be reviewed and updated periodically to reflect the evolution of the Group's business context, value chain, stakeholder expectations and regulatory environment.

DP 37d > The list of disclosure requirements addressed in preparing the Sustainability Statement, together with the indication of the sections in which the related disclosures are presented and any information incorporated by reference, is provided in the ESRS content index of this report.

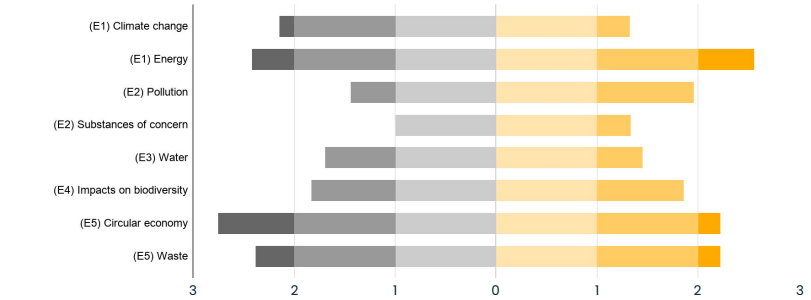
DP 37e > Any supplementary information provided in accordance with ESRS 1 General Requirements is identified separately in the relevant sections of the Sustainability Statement and, where applicable, in the accompanying ESRS content index.

DP 37g > The table of data points deriving from other EU legislation, indicating where they are addressed in the Sustainability Statement or, where assessed as not material, that they are not material, is presented in the dedicated appendix to this report.

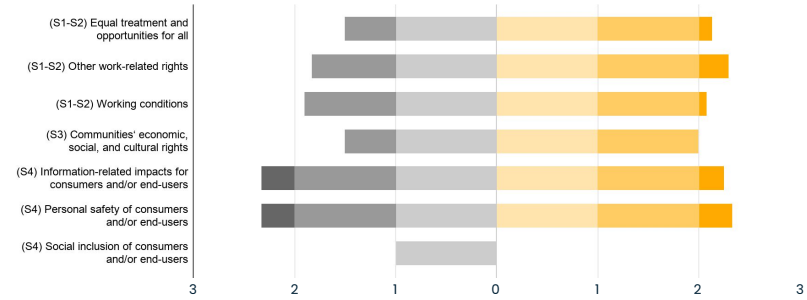
DP 37a > A summary table of the results of STIGA's Double Materiality Assessment is provided in the next pages.

Double Materiality Chart

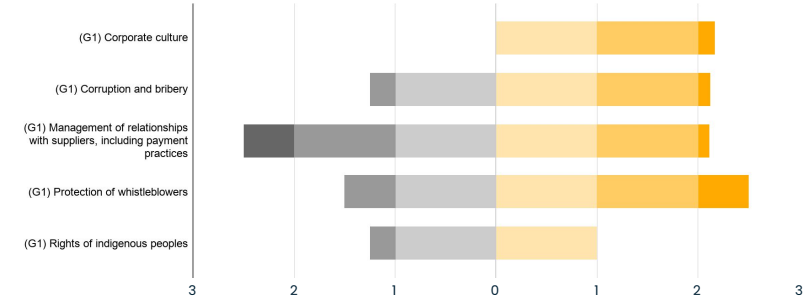
Environmental



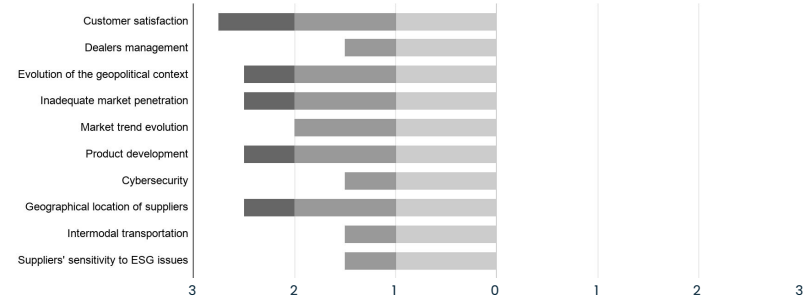
Social



Governance



Entity-Specific*



**Entity-specific disclosures are limited to financial materiality, as they address the specific risks and opportunities that influence STIGA's financial position and business performance.*

Financial **Impact**

DMA - Summary Tables

ESRS E1 - Climate Change

Subtopic	Type	IRO	Description	Value Chain Stage	Geographic Area	Time horizon
Climate change adaptation	Financial	Risk	Extreme weather events, such as floods, heavy rains but also droughts, resulting from climate change that could negatively affect operations and plants in the affected countries. This emergency situation could lead to an increase in costs (e.g. insurance costs, restoration costs) and interruptions of operating activities with consequent loss of revenues. In particular, these phenomena can affect: - the plant in Slovakia, where extreme snowfall can damage structures or undermine their stability. - the plant in Italy, where drought interspersed with heavy rains can lead to difficulties for production activities.	Own operations	IT and SK Plants	Short Term
Climate change mitigation	Impact	Negative	Scope 1 GreenHouse Gas emissions resulting from the Group's activities, such as fuel consumption, leading to an impact on overall GHG (GreenHouse Gas) concentration levels in the atmosphere and global warming.	Core	Group	Long term
			Scope 2 GHG emissions resulting from the Group's activities, such as electricity consumption, leading to an impact on overall GHG concentration levels in the atmosphere and global warming.	Core	Group	Long term
			Scope 3 GHG emissions resulting from the production of goods and services purchased by the Group, with a consequent impact on the general levels of GHG concentration in the atmosphere and global warming.	Upstream	Group	-
			Scope 3 GHG emissions resulting from the extraction, production, and transportation of the fuels used by the company, as well as from transmission and distribution losses, with a consequent impact on the general levels of GHG concentration in the atmosphere and global warming.	Upstream	Group	-
			Scope 3 GHG emissions from transportation activities in the Group's supply chain, with a consequent impact on the general levels of GHG concentration in the atmosphere and global warming.	Upstream	Group	-
			Scope 3 GHG emissions resulting from the disposal and treatment of waste by third parties, with a consequent impact on the general levels of GHG concentration in the atmosphere and global warming.	Upstream	Group	-
			GHG emissions generated by the use of products (e.g., diesel lawnmowers) and transportation activities. For example, final transportation (from hubs/warehouses to end consumers) is particularly polluting, especially when purchases are made via e-commerce.	Downstream	Group	-
	Financial	Risk	Implementation of government restrictions aimed at reducing GHG emissions during production activities, which may entail, for the companies involved, additional compliance risks and significant operational and capital expenses proportionate to the extent of direct emissions in general. This situation could limit business activities and reflect on Stiga in terms of supply disruption risk, negatively impacting the continuity of its production activities.	Upstream	Group	Short term
Energy	Impact	Negative	Energy use for production activities, such as machinery manufacturing and assembly, primarily obtained from fossil fuel combustion and the purchase of electricity from the grid.	Core	IT, SK, CN	Short term
			Intensive energy use during production activities. The use of energy primarily from fossil sources substantially contributes to the production of GHGs and thus to climate change. Examples of energy-intensive activities include the production of metallic and plastic materials, the operation of processes, and the use of certain tools in the metallurgical sector (e.g., electric arc furnaces, basic oxygen furnaces), as well as activities in the extraction industries.	Upstream	Group	-
			Energy use (electricity or fuels) during product use and transportation phases. The use of energy primarily from fossil sources (currently, battery-powered products account for a minimal share of Stiga's sales) substantially contributes to GHG production and, therefore, climate change.	Downstream	Group	-
	Financial	Risk	Risk associated with dependence on fossil resources. This risk can have significant financial impacts due to fluctuations in energy prices. Such a situation could limit business activities and impact Stiga in terms of supply disruption risk, negatively influencing the continuity of its production activities.	Own operations	Group	Long Term
			Risk associated with reliance on fossil resources and energy price fluctuations. This situation could limit business activities, reflecting on Stiga in terms of supply disruption risk and compromising its production activities.	Upstream	Group	Long term
			Risk associated with rising energy prices, particularly fossil fuels, leading to increased transportation service costs. This could affect the cost of services purchased by Stiga, putting greater pressure on profit margins and, consequently, increasing the final price of its products.	Downstream	Group	Short term

ESRS E2 - Pollution

Subtopic	Type	IRO	Description	Value Chain Stage	Geographic Area	Time horizon
Pollution of air	Impact	Negative	Air pollution caused by the movement of the workforce via the company fleet, which emits fine particulate matter (PM2.5) and other particulates that can be harmful to human health and the environment.	Core	Group	Short term
			Air emissions (critical air pollutants, volatile organic compounds (VOCs), nitrogen dioxide, sulfur dioxide, nitrogen oxides) resulting from extraction and production activities, which can have significant and localised impacts on human health and the environment.	Upstream	Group	-
			Emission of critical air pollutants, volatile organic compounds (VOCs), and pollutants resulting from transportation activities and product use.	Downstream	Group	-
	Financial	Risk	The introduction of stricter regulations on air pollutant emissions could lead to an increase in transportation service costs, for example, due to the need to upgrade fleets to less polluting vehicles. The consequences of such regulations would include higher operational costs and greater pressure on profit margins. For Stiga, this scenario could mean higher transportation service costs and, consequently, an increase in the final price of its products.	Downstream	Group	Long term
Pollution of water	Impact	Negative	Inadequate wastewater treatment and management activities through dedicated facilities before discharge, particularly in oil and gas refining operations.	Upstream	Group	-
Pollution of soil	Impact	Negative	Soil pollution/contamination caused by leaks or spills of substances (including hazardous ones) used during production activities, particularly in the extraction and production of batteries, oil, and gas (e.g., hydrocarbons, fuels).	Upstream	Group	-

ESRS E3 - Walter and Marine Resources

Subtopic	Type	IRO	Description	Value Chain Stage	Geographic Area	Time horizon
Water	Financial	Risk	Implementation of government restrictions aimed at reducing water withdrawals, which could limit consumers' gardening activities, reducing the demand for lawnmowers and other related products. As a result, Stiga could face a risk of decreased purchases and, therefore, reduced revenue.	Downstream	Group	Short term

ESRS E4 - Biodiversity and Ecosystems

Subtopic	Type	IRO	Description	Value Chain Stage	Geographic Area	Time horizon
Direct impact drivers of biodiversity loss	Financial	Risk	Exposure to stricter regulations regarding the protection and preservation of ecosystems, with potential risks in terms of operations and additional costs. This situation could limit business activities, reflecting on Stiga in terms of supply disruption risk and compromising its production activities. Some examples of additional costs that companies might incur include those related to extraction permits, particularly for companies operating in extractive industries (e.g., mining, oil and gas extraction and production).	Upstream	Group	Long term
Impacts on the state of species	Impact	Positive	Impact of the mulching technique, which helps return valuable nutrients to the lawn, acting as a natural fertiliser and promoting the development of microorganisms.	Downstream	Group	-
		Negative	Impact on biodiversity resulting from the use of lawnmowers and other gardening products, which can alter the habitats of small animals and insects, reducing local biodiversity, also due to the noise pollution generated.	Downstream	Group	-

ESRS E5 - Resource Use and Circular Economy

Subtopic	Type	IRO	Description	Value Chain Stage	Geographic Area	Time horizon
Resource inflows, including resource use	Impact	Negative	Consumption of fossil and mineral resources to support Stiga's core activities, resulting in a contribution to environmental exploitation and the depletion of these resources.	Core	IT, SK, CN	-
			Reduction in the availability of limited natural resources due to activities in upstream sectors, such as the extraction of rare earth elements for battery production.	Upstream	Group	Long term
	Financial	Risk	Market price volatility of raw materials (e.g., plastic components, chemical components) may result in significant increases in procurement costs for Stiga. These unfavorable fluctuations can impact the company's financial situation. In the case of limited availability of raw materials, procurement delays may also occur, leading to difficulties in meeting delivery deadlines.	Own operations	Group	Short Term
			Exposure to stricter environmental regulations (or bans) regarding materials that are limited in nature (e.g., rare earth elements) with the potential risk of incurring fines imposed by local or regional environmental authorities in case of exceeding established limits, increased operational costs, and activity limitations. This situation could pose a risk to Stiga in terms of supply disruption and compromising its production activities (as a user).	Upstream	Group	Medium term
Resource outflows related to products and services	Financial	Risk	Production delays due to: - Production stoppages/delays and late deliveries to customers caused by internal production scheduling errors, - Strikes/union conflicts, - Damage to internal goods handling, - Production delays due to discrepancies in materials delivered by suppliers.	Own operations	Group	Short Term
		Opportunity	Increase in recycling and material reuse practices supported by government incentives. This practice helps reduce operational costs for companies and could provide Stiga with reputational benefits in terms of reduced use of virgin raw materials.	Upstream	Group	Long term
			Opportunity linked to the positive perception of customers regarding the use of secondary raw materials/recycled materials. This could have a positive effect on the brand's reputation and, consequently, on sales. Clearly communicating the environmental and quality benefits associated with the use of these raw materials can strengthen consumer trust and improve the company's image, creating an opportunity to differentiate in the market and attract a customer base more focused on sustainability.	Downstream	Group	Medium term
Waste	Impact	Negative	Production of hazardous waste, with potential negative effects on the surrounding environment and human health.	Core	IT, SK, CN	-
			Production of hazardous waste, with potential negative effects on the surrounding environment and human health. Specifically, the following are mentioned: - Used oils, which contain chemicals and heavy metals that can contaminate soil and water if not properly managed. - Chemicals found in batteries, which, if not properly managed, can be harmful to the environment and human health.	Downstream	Group	-
	Financial	Risk	Risk associated with potential restrictions from authorities on the production of waste that is difficult to recycle and recover, as well as potential sanctions due to inadequate waste management practices.	Own operations	All	Short Term
			Exposure to stricter environmental regulations in the management of hazardous waste generated during production processes. This situation could pose a risk for companies of incurring fines imposed by local or regional environmental authorities in case of non-compliance with procedures for the proper management of hazardous waste. This could limit business activities, reflecting on Stiga in terms of supply disruption risk and compromising its production operations. Some examples of hazardous waste that could expose companies to such regulatory risk include: used oils, which contain chemicals and heavy metals that can contaminate soil and water if not properly managed; chemicals in batteries, which, if not properly handled, can be harmful to the environment and human health. Furthermore, in Europe, there are currently very few companies specialised in battery recycling, which could lead to increased disposal costs.	Downstream	Group	Medium term

ESRS S1 - Own Workforce

Subtopic	Type	IRO	Description	Value Chain Stage	Geographic Area	Time horizon
Working conditions	Impact	Negative	Creation of fixed-term contracts (to meet temporary labor needs based on projects and seasonality) lacking clauses to protect workers, who find themselves in financial uncertainty due to employment fluctuations.	Core	IT, SK, CN	-
	Financial	Risk	Risk of unavailability of personnel, particularly with regard to specific professional roles requiring specialised skills, and the inability to recruit and retain adequately trained employees.	Own operations	Group	Short Term
			Frequent turnover of personnel, due to the temporary nature of certain projects and the use of fixed-term workers, may result in additional costs for training and integrating new employees.	Own operations	Group	Medium term
			During the peak season, there may be a shortage of qualified and specialised personnel, both in terms of quantity and quality.	Own operations	Group	Short Term
			Increase in labor costs due to market trends and regulations or legal requirements.	Own operations	Group	Medium term
	Impact	Positive	Implementation of flexible working hours and/or remote working policies to support the workforce, contributing to the psycho-physical well-being of employees and a better work-life balance.	Core	Group	-
			Involvement of the workforce through consultation and feedback programs, promoting effective dialogue on sensitive issues.	Core	Group	-
			Work environment conducive to fair and transparent negotiations with trade unions, the establishment of collective bargaining standards in the sector, and the increase of collective agreements coverage to protect workers.	Core	Group	-
		Negative	Potential failure to meet labor conditions regarding fair wages, which constitutes a violation of labor rights regulations and results in hardship and difficulties for the workforce.	Core	Group	Short term
			Health and safety risks for workers, particularly for workers in production sites. Hazards include those related to the use of equipment and the assembly operations of various components. These impacts are more frequent and likely in countries with limited sensitivity to the issue, such as China.	Core	Group	-
Equal treatment and opportunities for all	Impact	Positive	Presence of recruitment policies/procedures aimed at promoting the employment and inclusion of people with disabilities beyond legal requirements.	Core	IT, SK, CN	-
		Negative	Presence of gender-based violence and racism incidents that may arise from the lack of representation of diverse identities, cultures, and genders. The emergence of discriminatory incidents can negatively affect the perception of the work environment and create discomfort during work activities.	Core	Group	Short term
Other work-related rights	Impact	Negative	Damage to the confidentiality and personal security of the workforce in case of privacy breaches and/or cyberattacks affecting company information.	Core	Group	Short term
	Financial	Risk	Possible compensation costs and/or sanctions related to GDPR in the event of the disclosure of sensitive data, with reputational consequences for Stiga as well.	Own operations	Group	Medium term

ESRS S2 - Workers in the Value Chain

Subtopic	Type	IRO	Description	Value Chain Stage	Geographic Area	Time horizon
Working conditions	Impact	Negative	Impact related to the safety of supplier or customer employees due to insufficient safety controls in activities they are involved in by Stiga.	Core	Group	Short term
			Damage to the health and safety of employees during work activities, resulting from injuries of varying severity and potential fatalities in the workplace.	Upstream	Group	Short term
Other work-related rights	Impact	Negative	Damage to the confidentiality and personal security of the workforce of suppliers or customers in case of privacy breaches and/or cyberattacks affecting company information.	Core	Group	Short term
			Damage to confidentiality in the event of personal data breaches and/or cyberattacks on the company's technological infrastructure.	Upstream	Group	Short term
			Damage to the confidentiality of employees of Stiga's client companies in the event of personal data breaches and/or cyberattacks on technological infrastructures.	Downstream	Group	Short term

ESRS S3 - Affected Communities

Subtopic	Type	IRO	Description	Value Chain Stage	Geographic Area	Time horizon
Communities' economic, social, and cultural rights	Impact	Positive	Economic development and growth (both local and national) of the countries where the company's production sites are located, resulting from increased local employment and potential investments by the company in the communities.	Core	IT, SK, CN	Medium term
			The hosting of university students/recent graduates for internships contributes to their educational growth and entry into the job market.	Core	Group	-
		Negative	Impact from the use of noisy equipment / distribution and transportation activities, which can disturb the peace of local communities, causing sleep disruptions for residents. Additionally, exhaust emissions from internal combustion engines used in lawnmowers and wheeled transportation can contribute to air pollution, with negative effects on public health.	Downstream	Group	-
	Financial	Risk	Pressures in the sector from activists, consumers, and governments due to concerns over emissions and environmental impact. These pressures may result in legal proceedings or regulatory actions, such as lawsuits challenging industry practices, demands for compensation for damages caused by emissions or spills, or requests for operational changes to mitigate environmental harm. These legal actions can have significant financial and reputational implications for Stiga.	Own operations	All	Short Term

ESRS S4 - Consumers and End-Users

Subtopic	Type	IRO	Description	Value Chain Stage	Geographic Area	Time horizon
Information-related impacts for consumers and/or end-users	Impact	Negative	Inadequacy/absence of system security updates, leading to the potential success of hacker attacks on sensitive customer data, resulting in leaks of confidential information.	Core	Group	Short term
			Impact related to the loss of sensitive data and information of customers and business partners, and the violation of their privacy.	Downstream	Group	Short term
	Financial	Risk	Non-compliance with personal data protection and/or cybersecurity requirements by Stiga's clients, resulting in the risk of privacy violations and the disclosure of sensitive data (including personal data).	Own operations	Group	Short Term
			Risk of financial losses or damages that may arise when the company fails to comply with customer data protection requirements and policies, exposing them to privacy violations. Consequences may include financial losses, reputational damage, and legal penalties.	Downstream	Group	Short term
Personal safety of consumers and/or end-users	Impact	Negative	Lack of safety/quality controls on sold products and provided services (e.g., safety risks related to lawnmowers) can lead to harm to the safety of individuals using them.	Downstream	Group	Medium term
	Financial	Risk	The introduction of non-compliant products to the market, including in terms of quality, may pose a risk to the safety of Stiga's consumers.	Own operations	Group	Short Term
			Risk of financial losses or damages arising from a threat to consumer and customer safety, with possible incidents, legal damages, and reputational harm.	Downstream	Group	Short term

ESRS G1 - Business Conduct

Subtopic	Type	IRO	Description	Value Chain Stage	Geographic Area	Time horizon
Corporate culture	Impact	Negative	Negative impact on the community due to non-compliance with regulations and ethical standards, compromising business integrity.	Core	IT, SK, CN	Short term
Protection of whistleblowers	Impact	Negative	Lack of protection for those who report misconduct or cooperate in an audit or investigation (whistleblower protection). This lack of protection weakens the ability for all stakeholders to report cases where ethical standards have been violated, due to fear of retaliation.	Core	Group	-
Management of relationships with suppliers, including payment practices	Impact	Positive	Implementation of initiatives to raise awareness within the supply chain regarding sustainability issues, to increase understanding and engagement with ESG topics.	Core	Group	Medium term
	Financial	Risk	Risk arising from dependence on a single supplier for the purchase of specific components or finished products, with potential disruptions in the supply chain that could jeopardise Stiga's financial and operational stability.	Upstream	Group	Short term
Corruption and bribery	Impact	Positive	Implementation of appropriate safeguards and internal training in supplier companies regarding risky and unethical practices (e.g., corruption and manipulation) to combat corruption and prevent intentional or voluntary participation in unethical practices that may occur, for example, in business dealings with local and governmental entities.	Upstream	Group	Short term

ES - Entity Specific

Subtopic	Type	IRO	Description	Value Chain Stage	Geographic Area	Time horizon
Inadequate market penetration	Financial	Risk	Risk associated with inaccurate estimations of market potential or/and inadequate new product strategy, which can severely compromise the company's ability to penetrate target markets. Such strategic errors can limit the company's growth and competitiveness, hindering the achievement of market objectives and long-term sustainability.	Own operations	Group	Medium term
			Risk arising from increased competition in the market, facilitated by reduced technological barriers. With easier access to advanced technologies, new competitors can enter the market more quickly and at lower costs. This can lead to greater price pressure and a reduction in market share for Stiga. Furthermore, the need to constantly innovate to maintain a competitive advantage may require further investments in research and development.	Own operations	Group	Medium term
Product development	Financial	Risk	Risk of failure to achieve project and business objectives. This risk includes failure to meet product cost targets, market launch timelines, and expected features, as well as failure to meet business plan objectives, including sales and profit targets. This can result in reduced revenue and a loss of market competitiveness.	Own operations	Group	Medium term
Evolution of the geopolitical context	Financial	Risk	The economic, social, and political evolution in the countries where the Stiga Group has commercial interests represents a crucial factor for the company's success. Changes in these areas can significantly impact operations, market strategies, and overall growth. These include: - Inflation: An increase in inflation in a country can raise production costs and reduce consumer purchasing power, negatively affecting sales. - Urbanisation: The rise in urbanisation may reduce the space available for gardening, influencing the demand for related products. - Political stability: Political instability in a country can create economic and operational uncertainties, negatively affecting business activities.	Downstream	Group	Medium term
Customer satisfaction	Financial	Risk	Customer dissatisfaction due to poor customer service management and logistics performance. This can lead to customer and sales losses, increased costs for handling complaints and returns, and potential damage to the company's reputation, which could reduce consumer trust and, consequently, future revenues.	Downstream	Group	Short term
			Risk arising from the dependency on a high percentage of sales from a limited number of clients. If one or more of these clients decide to stop their purchases or drastically reduce volumes, the company could experience a significant drop in revenue, thereby compromising its financial stability.	Downstream	Group	Medium term
Geographical location of suppliers	Financial	Risk	The geographic location of raw material and semi-finished product suppliers can lead to delays or additional costs due to weather events, geopolitical crises, and other unforeseen situations. Moreover, reliance on suppliers located in geographically distant areas can increase the vulnerability of the supply chain. This is particularly relevant for the plants in Italy and Slovakia, as supplies from China and Asia must pass through regions currently prone to geopolitical instability.	Upstream	Group	Short term

Environmental Disclosures

Environmental Disclosures - Index

STIGA

Garden care.

ESRS E1

Climate Change

E1-1 > Transition Plan for climate change mitigation

DP 12 > The Group does not currently have in place a Transition Plan for climate change mitigation (a strategic document outlining the shift from the organisation current state to a future-proofed state regarding sustainability matters) aligned with the Paris Agreement and the objectives of the European Climate Law (Regulation (EU) 2021/1119). The Group is currently assessing the feasibility of adopting such a plan in the coming years.

Although the Group has not yet formalised a Transition Plan, in 2025 it continued to implement a number of measures relevant to its transition toward a lower-carbon and more resilient economy. During the year, the Group recorded total energy consumption of 15,794 MWh (+4% vs 2024) and maintained a strategic R&D focus on electrification, with the majority of R&D CAPEX allocated to battery-powered and electric garden equipment, contributing to the gradual phase-out of combustion engines.

In parallel, the Group expanded self-generated renewable energy, which reached 1,509 MWh in 2025, supported by the full operation of solar PV installations at the manufacturing plants in Italy and China, covering almost 30% of the annual electricity demand at those facilities. In addition, STIGA's energy mix included 4,955 MWh from renewable sources. Further actions implemented during the year included lighting upgrades to LED systems across facilities, reducing baseline electricity consumption and the replacement of legacy gas boilers with newer, more efficient units, resulting in lower natural gas usage compared with previous intensity levels.

E1-2 E1-3 > Identification of climate-related risks, scenario analysis and resilience in relation to climate change

DP 14 > As described in section Material Sustainability Topics, the Group carried out a DMA, which also considered climate-related risks. The assessment considered both risks affecting the Group's own operations and those arising along the value chain. This process enabled the identification of the principal physical and transition climate-related risks and provided an overall view of their potential implications for the Group's business activities.

DP 15 > The table in the next page presents the relevant climate-related risks identified through this analysis, classified into physical and transition risks and accompanied by the relevant time horizon.

Physical risks include potential disruptions to manufacturing sites in Italy and China due to extreme weather events, while transition risks focus on regulatory shifts and the increasing costs of raw materials, such as lithium for batteries.

Material climate-related risks			
Type of risk	**Description**	**Value Chain stage**	**Time Horizon**
Physical risk	Climate change–related extreme weather events may disrupt operations and increase costs, with specific risks for the Slovakia plant due to extreme snowfall and for the Italy plant due to alternating droughts and heavy rainfall.	Own Operations	Short Term
Transition risk	Government restrictions may slow project execution, reduce revenues and increase costs (e.g. equipment upgrades).	Own Operations	Short Term
Transition risk	Dependence on fossil fuels exposes STIGA to energy price volatility and supply disruptions, potentially affecting production continuity.	Own Operations	Long Term
Physical risk	Climate change–related floods and heavy rainfall may increase costs and disrupt operations, posing risks to supply continuity and production at STIGA.	Upstream	Short Term
Transition risk	Government measures to reduce GHG emissions may increase compliance and capital costs for suppliers, potentially causing supply disruptions and affecting production continuity at STIGA.	Upstream	Short Term
Transition risk	Reliance on fossil fuels and energy price volatility may cause supply disruptions and compromise production continuity at STIGA.	Upstream	Long Term
Physical risk	Climate change–related extreme weather events may reduce gardening activities, lowering demand for lawnmowers and related products and resulting in reduced revenues for STIGA.	Downstream	Short Term
Transition risk	Government measures to reduce GHG emissions may restrict the use of fossil fuel-powered products, particularly in the U.S., potentially reducing demand and revenues for STIGA.	Downstream	Long Term
Transition risk	Rising energy prices, particularly for fossil fuels, may increase transportation costs, putting pressure on margins and potentially raise product prices for STIGA.	Downstream	Short Term
Transition risk	Energy supply disruptions affecting distributors and retailers may delay deliveries, reduce customer satisfaction and negatively impact STIGA's reputation and revenues.	Downstream	Long Term

DP 15 > DP 16 DP 18 The Group has not carried out a formal climate-related scenario analysis, nor a standalone climate change risk assessment specifically aimed at assessing the resilience of its strategy and business model in relation to climate change. Nevertheless, climate and environment related aspects are considered through other assessment and risk management processes.

ESG risks are integrated into the Group's Enterprise Risk Management (ERM) framework and are therefore included in its overall risk management approach. Within this framework, STIGA assesses physical risks by evaluating the exposure of its assets, including the main production plants in Castelfranco Veneto (Italy), Poprad (Slovakia) and Guangzhou (China), to climate-related hazards. Transition risks are assessed in relation to regulatory developments, such as the EU Battery Regulation, and market trends, including the shift from internal combustion engines to electric powertrain technology. Each identified risk is assigned a quantitative score based on its likelihood of occurrence and the magnitude of its potential financial effects.

In addition, the Group complies with applicable environmental regulatory requirements, including Environmental Impact Assessments, where required. Such procedures support the assessment of environmental risks and impacts in relation to specific activities and projects.

STIGA also considers the alignment of its business model with the transition to a more sustainable economy through its annual planning process. Although a formalised, high-level climate scenario analysis has not been conducted, the Group manages its strategic flexibility through the definition of ESG initiatives aimed at addressing market and climate-related criticalities as they emerge. By integrating these initiatives into the annual corporate strategy, the Group seeks to ensure that operational and financial planning remains responsive to relevant environmental and market developments.

E1-4 > Policies

DP 19 > STIGA manages climate-related impacts, risks and opportunities primarily through the Group's Sustainability Strategy and its Quality, Health, Safety and Environment (QHSE) Policy. These policies set out the Group's general objectives with respect to climate change mitigation and adaptation and relate to the material climate related impacts, risks and opportunities identified through the DMA.

The Group's mitigation approach includes the electrification of its product range, with a focus on the transition from internal combustion engines to battery-powered and electric gardening equipment. This approach is reflected in the allocation of the majority of R&D CAPEX to lower-emission technologies. The QHSE Policy also supports the continuous improvement of the ISO 14001:2015-certified management system applied at the manufacturing plants in Italy, Slovakia and China. In 2025, this included actions relating to energy efficiency, such as LED lighting upgrades and the replacement of legacy gas boilers, as well as the use of renewable electricity, which reached 4,955 MWh.

With regard to adaptation, as previously mentioned, the Group applies a risk-based management approach through its broader risk management processes. Climate-related hazards are considered within the Enterprise Risk Management (ERM) framework, including physical risks identified through the Double Materiality Assessment, such as the potential exposure of production sites to extreme weather events. The Group also applies climate-related requirements to parts of its upstream value chain through supplier-related requirements, including the collection of carbon footprint data and reduction-related information.

The scope of these policies covers the Group's own operations, including its manufacturing plants and international subsidiaries, and, where applicable, the upstream value chain. No material exclusions from the scope of the policies have been defined. The policies refer to recognised third-party standards and initiatives, including ISO 14001:2015. No material changes to these policies were adopted during the reporting period.

The QHSE Policy is approved by the CEO and applies to the 3 plant and 15 commercial subsidiaries. Oversight of the Group's sustainability strategy is provided by the Board of Directors, while the ESG Committee monitors indicators collected through the reporting process.

E1-5 > Action Plan & Resources

DP 20 > STIGA implemented several climate-related actions in 2025 aimed at managing its material climate change mitigation impacts and related transition risks, with the general objective of reducing greenhouse gas (GHG) emissions from its own operations and value chain.

The Group's climate-related actions cover Scope 1, Scope 2 and Scope 3 emission sources and include initiatives relating to renewable electricity, the electrification of the product portfolio and the development of battery technology and electric powertrain solutions.

The Group also considers expected market developments, including the continued shift in consumer preference from petrol-powered to battery-operated equipment, which increased from 27% of sales in 2024 to 27.2% in 2025. In this context, 92% of total R&D investments in 2025 were allocated to battery technology and cordless gardening solutions, increasing from 78% in 2024.

Actions implemented during the reporting period included the full operation of solar photovoltaic installations at manufacturing plants in Italy and China, covering almost 30% of their annual electricity demand. Additional measures comprised LED lighting upgrades and the replacement of legacy gas boilers with high-efficiency units or heat pumps, contributing to the reduction of Scope 1 and Scope 2 emissions from the Group's own operations.

A car policy providing for the replacement of internal combustion engine vehicles with electric or plug-in hybrid models is in progress and will be formalised in 2026 and an energy efficiency assessments across the main plants was initiated with a view to a potential future ISO 50001 certification. Along the upstream value chain, STIGA introduced requirements for selected suppliers to provide information on embedded CO_2 emissions of raw materials and on existing emission reduction initiatives. In addition, the Logistics Function began considering sustainability-related criteria in the selection of freight forwarders.

These actions apply primarily to STIGA's manufacturing operations in Italy, China, Slovakia and other relevant geographies, as well as to selected upstream suppliers and logistics service providers. No specific exclusions have been defined at this stage.

Resources for the implementation of these actions are allocated through the annual budgeting cycle of the relevant functions rather than through a centralised ESG fund.

Budget allocation is defined jointly by the ESG team and the relevant business functions, including Operations, R&D, Procurement and Facilities, in line with operational and investment planning processes.

DP 21a > In 2025, 92% of total R&D CAPEX was allocated to the development of battery technology and cordless gardening solutions. This allocation supports the transition of the product portfolio from petrol-driven to battery-powered equipment and addresses climate-related transition risks associated with fossil-fuel-based products.

DP 21b > The actions described contributed to GHG emission reductions, through improvements in energy consumption and energy sourcing. In 2025, renewable electricity accounted for 98% of total electricity consumption across the Group, compared with 99% in 2024 and 96% in 2023. The replacement of combustion boilers with condensing units in Slovakia and Italy also contributed to a reduction in natural gas consumption for heating purposes.

While these measures have supported a reduction in energy consumption per unit of volume produced, the achieved and expected GHG emission reductions by individual decarbonisation lever are not yet fully disaggregated at quantitative level.

E1-6 Targets

DP 22 > In 2025, STIGA submitted its commitment to the Science Based Targets initiative (SBTi). This commitment represents the Group's intention to develop and submit for validation science-based GHG emission reduction targets.

DP 23a > The Group is developing absolute GHG emission reduction targets covering Scopes 1, 2 and 3 (either separately or combined). At the reporting date, target values (absolute and, where relevant, intensity), the allocation of reductions across Scope 1, Scope 2 and Scope 3, the base year and the target year have not yet been finalised and will be disclosed once the targets are set and validated. Key focus areas under consideration include maintaining a high share of renewable electricity, which reached 98% in 2025, and continuing the transition of the product portfolio toward electric solutions to address use-phase emissions.

DP 23b > The scope of the planned targets is aligned with the Group's GHG inventory, which is monitored across all 3 production sites and 15 subsidiaries and certified under the ISO 14064-1 standard.

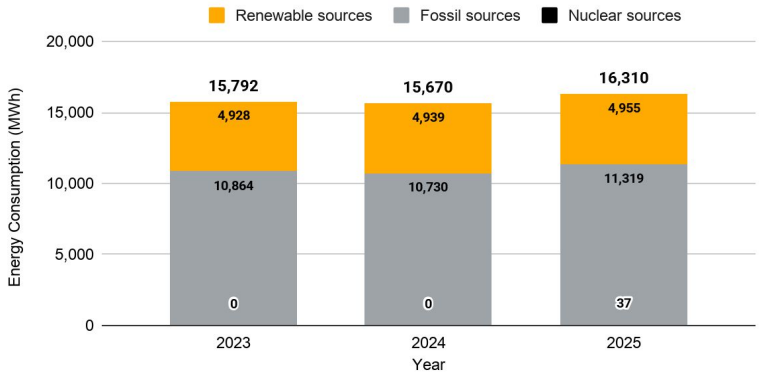
DP 23c > The Group expects its future GHG emission reduction targets to be science-based and compatible with limiting global warming to 1.5°C, subject to successful SBTi validation. The framework and methodology, including whether targets are derived using a sectoral decarbonisation pathway and the underlying climate and policy scenarios, will be disclosed upon target setting/validation.

E1-7 > Energy Consumption & Mix

DP 26 >

In line with STIGA's commitment to operational excellence and environmental responsibility, our energy strategy is aimed at reducing reliance on carbon-intensive energy sources while supporting industrial growth. In 2025, the Group experienced an increase in market demand and sales volume compared to the previous year. While this business growth led to a higher absolute energy requirement to support production, our energy intensity relative to sales volume decreased, indicating improved efficiency compared to the previous year. We managed this expansion through a continued focus on energy efficiency and by increasing the share of self-generated renewable electricity; a defining factor in our 2025 performance was the first full-year operational cycle of our photovoltaic (PV) systems in Italy and China. While the Italian system was activated mid-year in 2024, its continuous operation throughout 2025 increased the availability of on-site renewable electricity.

ESRS E1-7 - Energy consumption by source



ESRS E1-7 - Energy Consumption and Mix

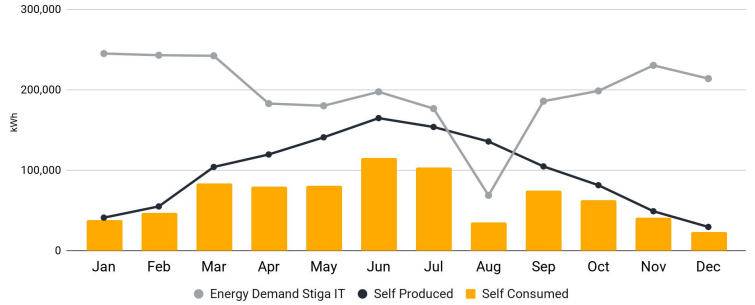
	UoM	2023	2024	2025
From fossil sources	**MWh**	**10,864**	**10,730**	**11,319**
Consumption of natural gas fuels	MWh	5,603	5,556	5,834
Consumption of crude oil and petroleum product fuels	MWh	4,564	4,615	4,868
- of which diesel consumption	MWh	3,042	2,909	2,783
- of which gasoline consumption	MWh	1,522	1,706	2,086
of which for company car fleet	MWh	1,053	1,245	1,512
of which for tests and R&D	MWh	469	462	574
Consumption of coal and coal product fuels	MWh	0	0	0
Consumption of electricity, heat, steam or cooling from fossil sources, purchased or acquired	MWh	697	560	616
- of which electricity from fossil sources (non-renewable)	MWh	197	0	0
- of which electricity for car fleet from fossil sources (non-renewable)	MWh	0	44	99
- of which district heating	MWh	500	515	517
From nuclear sources	**MWh**	**0**	**0**	**37**
From renewable sources (GO)	**MWh**	**4,928**	**4,939**	**4,955**
Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	MWh	4,689	4,180	3,908
Consumption of renewable energy not derived from fuels, self-generated	MWh	239	759	1,046
Total energy consumption	**MWh**	**15,792**	**15,670**	**16,310**
Energy production	**MWh**	**338**	**1,121**	**1,509**
From renewable sources	MWh	338	1,121	1,509
From non-renewable sources	MWh	0	0	0
Electricity from renewable sources	**MWh**	**96%**	**99%**	**98%**

DP 25 > For the 2025 reporting period, STIGA's total energy consumption related to its own operations was 15,794 MWh, an increase of 4% compared to 2024 (15,155 MWh), attributable to the growth in sales and production. This total is disaggregated into 10,802 MWh from fossil sources, primarily natural gas for facility heating and fuels for the car fleet, 37 MWh from nuclear sources, attributed to the national energy mix in Finland, where nuclear power represents a significant portion of the local grid composition, and 4,955 MWh from renewable sources, which accounts for 31% of total energy.

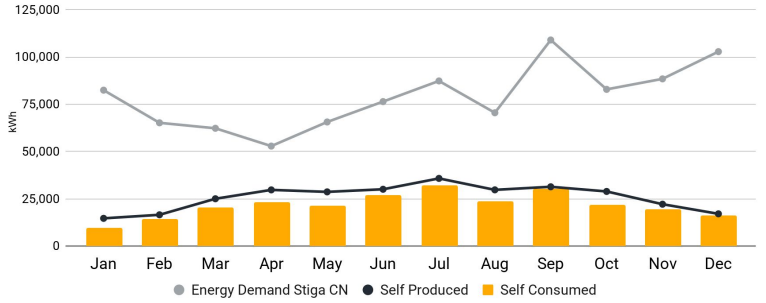
DP 27 > Our on-site renewable energy generation reached 1,509 MWh in 2025 (up from 1,121 MWh in 2024). This increase was driven by the full-year operational cycle of the existing Solar PV systems in Italy and China, rather than new capacity installations, and these systems now cover a portion of the annual electricity demand at these sites.

While we remain committed to a 100% renewable electricity procurement goal, the share of renewable electricity within our total electricity consumption decreased from 99% in 2024 to 98% in 2025. This change is attributed to the expansion of our electric and plug-in hybrid corporate car fleet; as employees increasingly use public charging infrastructure outside of STIGA's facilities, the electricity consumed is drawn from the local grid mix and is not currently covered by our centralised renewable energy certificates. At present, we do not have a direct technical solution to certify the renewable origin of electricity from diverse third-party charging stations; however, we are assessing options, including potential contracts with service providers, to increase the share of renewable electricity associated with the charging of our mobile fleet regardless of the charging location.

Energy & Photovoltaic Trend - Italy



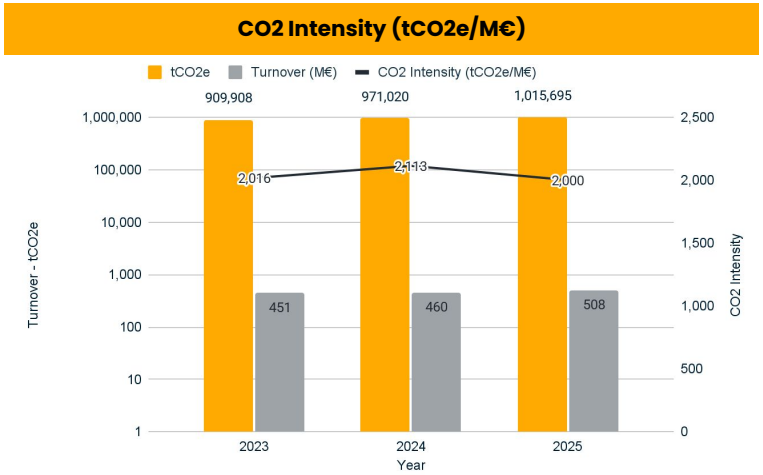
Energy & Photovoltaic Trend - China



E1-8 > GHG Emission Scope 1, 2 and 3

Our approach to climate accountability is based on maintaining a complete greenhouse gas (GHG) inventory across our operations and value chain, to support the definition of emission reduction objectives and related actions. STIGA initiated the evaluation of Scope 1 and Scope 2 emissions in 2022 and expanded the assessment to include Scope 3 emissions in 2023. In 2024, the Company decided to subject its calculation methodology to external verification by DNV. The verification process was completed in the first quarter of 2025 and STIGA obtained ISO 14064-1 certification for its GHG inventory, supporting consistency and transparency of the quantification approach.

DP 29 > For the 2025 reporting period, STIGA discloses its absolute gross GHG emissions in metric tonnes of 1,015,677 tCO2eq, prepared using an operational control boundary that encompasses the whole Group. Total absolute emissions increased by 4%



compared to the prior year , primarily reflecting higher business activity and production volumes. However, when measured by carbon intensity, calculated as the ratio of total emissions to turnover, there has been a noticeable decrease, reflecting improved operational efficiency.

DP 29a > Scope 1 gross GHG emissions amounted to 2,468 tCO2eq and originate primarily from stationary combustion for facility heating and mobile combustion from the corporate fleet. The percentage of Scope 1 emissions covered by the EU Emission Trading System (EU ETS) is 0%. The Group continued to implement measures intended to reduce emissions under its direct control, including a Group Car Policy focused on electric and plug-in hybrid alternatives.

DP 29b > Scope 2 gross GHG emissions are reported using both methodologies: location-based: 1,039 tCO2eq; market-based: 51 tCO2eq. The market-based result reflects the procurement approach applied to electricity consumption, including the Group's high share of renewable electricity coverage (98% in 2025) and the contribution of on-site photovoltaic generation in Italy and China.

DP 29c > Scope 3 gross GHG emissions amounted to 1,013,158 tCO2eq. STIGA identifies the following as significant Scope 3 categories and discloses emissions both in total and per category:

Location-based (tco2e) Scope 3 emissions

Cat.	Description	2023	2024	2025
3.1	Purchased goods and services	138,021	160,165	160,253
3.2	Capital goods	3,245	2,889	2,433
3.3	Fuel- and energy-related activities	963	755	760
3.4	Upstream transportation and distribution	23,977	33,581	21,760
3.5	Waste generated in operations	2,350	1,638	905
3.6	Business travel	355	479	370
3.7	Employee commuting	1,053	1,058	1,027
3.11	Use of sold products	725,387	754,096	814,345
3.12	End-of-life treatment of sold products	11,784	13,757	11,254
3.13	Downstream leased assets	294	287	69
	Total Scope 3	**907,429**	**968,703**	**1,013,176**

While a Group-wide strategy is being finalised following STIGA's commitment to the Science Based Targets initiative (SBTi), the Group has already initiated actions relevant to Scope 3 reduction levers, with the most important being the increase of R&D investments in battery technology and cordless solutions, supporting the transition of the product portfolio away from petrol-driven equipment and addressing use-phase emissions over time.

The GHG inventory reports gross emissions and does not deduct carbon removals or offset credits. It covers all seven Kyoto Protocol greenhouse gases (CO_2, CH_4, N_2O, HFCs, PFCs, SF_6 and NF_3), expressed as CO_2 equivalents (tCO2eq).

E1-11 > Climate-related financial effects

DP 40 > In evaluating long-term resilience, STIGA examines how material climate-related physical and transition risks are expected to influence its financial position and future performance, using a methodology that defines the scope of analysis, time horizons and key assumptions and that is intended to be aligned with the processes used to identify and assess these risks (including scenario-based considerations where applied).
This assessment supports strategic planning by linking identified climate-related risks to potential financial effects, while acknowledging methodological limitations and data constraints that may affect the precision of estimates at the reporting date.

By obtaining ISO 14064-1 certification in early 2025 and committing to certification of the 2025 inventory, the Group strengthens the consistency of its emissions data; however, this does not in itself quantify financial effects and is therefore used as an enabling input rather than as evidence of quantified impacts.

DP 39 > Regarding material transition risks, the most significant factor is the structural shift in the product portfolio. As the market moves away from internal combustion engines, STIGA monitors the potential for stranded assets and liabilities related to legacy petrol-powered technology. To mitigate this exposure, the Group has strategically reallocated more than 90% of its R&D investments toward zero-emission technologies and battery-powered equipment. At the reporting date, STIGA is not able to quantify the carrying amount of assets at material transition risk, the related net revenue at risk, or a range of estimated potential stranded assets under a scenario aligned with limiting climate change to 1.5°C; these quantitative disclosures are under development. Similarly, the Group does not yet provide a breakdown of real estate assets used as loan collaterals by energy-efficiency classes, or an estimate of potential climate transition liabilities that do not meet accounting recognition criteria at the reporting date but may have to be recognised in future periods. This proactive reallocation supports the management of transition exposure through mitigation actions, strengthening STIGA's competitive position while addressing transition-related risks.

DP 38 > Simultaneously, the Group assesses the anticipated financial effects from material physical risks, particularly those arising from extreme weather events that could disrupt manufacturing sites or the global supply chain. STIGA identifies assets exposed to material physical risk by evaluating the vulnerability of primary facilities in Europe and Asia. In line with the regulatory requirements, the Group assesses exposure before considering adaptation actions; however, at the reporting date it is not yet able to disclose the carrying amount of assets at material physical risk in monetary terms, nor the percentage of such assets addressed by adaptation actions. To safeguard operational continuity, adaptation measures have been integrated, such as infrastructure reinforcements and on-site photovoltaic systems, which enhance energy independence and operational continuity. The assessment of potential net revenue at risk is performed across short-, medium- and long-term horizons; however, the Group is not yet able to quantify the monetary amount of net revenue from its business activities at physical risk for these time horizons at the reporting date.

DP 41 > At the reporting date, the Group has identified climate-related opportunities associated with the ongoing shift towards electrified products and energy efficiency. These opportunities are considered relevant in light of market developments and the Group's continued investments in electrification and on-site renewable energy generation, including self-generation capacity of 1,509 MWh in 2025 (+35% when compared to 2024). In addition, the Group recorded a reduction in energy intensity relative to turnover compared with the previous year. However, the Group is not yet able to quantify the related assets, revenues or expected financial effects in monetary terms. Related methodologies and internal processes are under development.

STIGA

Garden care.

ESRS E2
Pollution

E2-1 Policies related to pollution

GDR-P > DP 39 Although the STIGA Group has not formalised a specific policy dedicated exclusively to air pollution, the management of environmental impacts is overseen opportunities through rigorous operational monitoring protocols and full compliance with local regulations in force in every geographic area where it operates. The Group's approach ensures that all operational sites maintain adherence to legal environmental thresholds, prioritising the prevention and control of emissions through standard operating procedures.

E2-2 Actions and resources related to pollution

DP 11 > Air quality control is a pillar of environmental compliance at STIGA's production sites, where the Group ensures constant monitoring of emissions through periodic chimney analyses with frequencies defined by national legislative requirements. In Italy, atmospheric emissions undergo annual sampling and verification, while water analyses include annual third-party accredited testing of cooling circuit discharges and voluntary annual potability checks for well water. Slovakian operations conduct emission analyses every six years in full adherence to local authority timelines, supplemented by monthly water analyses in collaboration with an external firm. In China, supported by third parties, the Group performs air monitoring every six months and water monitoring every three months, with soil monitoring deemed unnecessary due to the absence of pollution factors. Historical results confirm the effectiveness of these abatement and control systems, as no critical issues or breaches of legal limits have been recorded to date. For European commercial branches, an impact assessment confirmed that atmospheric emission monitoring is not required due to the purely administrative and logistical nature of their activities.

GDR-A > DP 45 The key actions taken during the reporting year focus on the continuous monitoring of emission sources to maintain respect for limits provided by environmental authorisations, which directly contributes to the expected outcome of ensuring ongoing regulatory compliance and will remain a core operational priority in the coming years. In 2025, the Group implemented an automated modulation system for the extraction units in the welding department. This system ensures that local exhaust ventilation is only active during the welding process, significantly reducing the volume of pollutants released and optimising energy consumption.

DP 14 > Based on the results of annual monitoring, which consistently show emission levels well below regulatory thresholds, no substantial interventions are planned for 2026. Planned activities will be limited to the routine replacement of two stacks within the painting plant to maintain optimal infrastructure integrity.

GDR-A > DP 46 Financial resources for these actions are allocated annually through a specific HSE area budget dedicated to analytical activities. Should extra activities be required, such as maintenance or plant component replacements, a specific additional budget is discussed and defined on a case- by-case basis. In line with the absence of major new initiatives during the reporting period, no significant financial resources were allocated. For 2026, planned maintenance activities will require only a minor capital expenditure (CAPEX) of €8k.

E2-3 Targets related to pollution

GDR-T > DP 52 The Company does not currently have specific, measurable outcome, oriented targets in place related to pollution. However, STIGA remains committed to monitoring its environmental footprint and continues to track the effectiveness of its current operational protocols and compliance measures to identify potential opportunities for formal target-setting in the future.

E2-4 Pollution of air, water and soil

DP 14 > STIGA reports that all emission levels from its own operations during the reporting period are substantially below the applicable regulatory thresholds. The effectiveness of our environmental management systems is evidenced by the fact that analytical results consistently yield concentrations so minimal they are frequently below the Limit of Detection of the instruments utilised. Furthermore, no environmental accidents resulting in material emissions occurred during this period.

DP 15 > In compliance with requirements concerning microplastics, the undertaking confirms that it does not manufacture, use, or intentionally add primary microplastics to its products or processes. Consequently, there are no direct releases of such substances into the environment.

STIGA

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ESRS E3
Water

E3-1 Policies related to water and marine resources

GDR-P > DP 39

The Company does not currently maintain formal policies specifically dedicated to water consumption or discharge, as these aspects were determined to be non-material following a formal impact assessment. Given the limited water withdrawal and the negligible impact of discharge processes, environmental management in this area is effectively addressed under the Group's integrated Quality, Environment, Health and Safety (QEHS) policy.

E3-2 Actions and resources related to water and marine resources

DP 11 >

GDR-A > DP 46

Key actions taken during the reporting year include the periodic monitoring of water consumption across the Group and the regular analysis of wastewater at all production plants. These actions are designed to ensure operational oversight and maintain regulatory compliance and will be a priority also in the next years. Financial resources are allocated annually through a dedicated budget to maintain these periodic monitoring activities. As no particular actions were carried out during 2025, no significant financial resources were allocated during the reporting period.

E3-3 Targets related to water and marine resources

GDR-T > DP 52

The Company has not established specific, outcome-oriented targets related to water and marine resources beyond the fundamental commitment to maintaining full compliance with all local legal limits where applicable. The effectiveness of water management continues to be tracked through the ongoing monitoring of consumption and discharge levels.

E3-4 Water metrics

DP 15 >

STIGA has implemented a strategic approach aimed at minimising the environmental impact of its industrial painting processes. This commitment is primarily reflected in the integration of advanced water purification and filtration systems within our production lines in Italy and Slovakia, which enable a high degree of resource circularity. By treating and recycling process water internally, the overall freshwater withdrawal was significantly reduced, which for the current reporting period, the first in which a direct systematic and precise monitoring of our water usage has implemented, amounted to a total of 16,311 m3. The substantial variation observed between 2023 and 2024 is primarily attributable to the 2023 consumption levels being impacted by the complete refilling of the fire-fighting storage tanks, a necessary step following extensive structural maintenance performed on those facilities.

This effort is further strengthened by our transition toward the exclusive use of non-water-based powder painting; this technical choice not only limits the presence of hazardous substances in our operations but also ensures that the chemical load within our water systems remains low, facilitating more efficient recovery. While our focus remains on closed-loop recycling, any water that can no longer be reused and must be discharged is subject to rigorous quality control protocols. We perform systematic monitoring of key environmental parameters at the point of discharge to ensure full compliance with regulatory standards and to safeguard the integrity of local aquatic ecosystems.

Regarding geographical risk, a comprehensive assessment confirms that none of our current facilities are located in water-stressed areas. While we now track our total withdrawal of water, we do not yet possess the granular metering instrumentation required to precisely quantify the specific volumes of water being recycled and reused within the system. Consequently, we are currently evaluating technological upgrades to our monitoring infrastructure to bridge this data gap in future reporting periods.

DP 15 >

ESRS E3-4 - Water Metrics

	UoM	2023	2024	2025
Water consumption				
Total water consumption	m3	20,591	5,089	4,547
Total water consumption in water-stressed areas	m3	0	0	0
Total volume of water recycled and reused	m3	0	0	0
Total volume of water stored and related variations	m3	0	0	0
Total water withdrawal	m3	53,741	29,812	16,311
Total water discharge	m3	33,150	24,723	11,764

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ESRS E4
Biodiversity and Ecosystems

E4-1 Biodiversity and ecosystems transition plan

DP 10 > STIGA is currently in the process of defining its strategic approach to nature, focusing on how its business model can best support environmental resilience. While a standalone transition plan is not yet formalised, the Group's strategy is evolving to align with the global goal of protecting biodiversity. The Company remains committed to evaluating its operational footprint to ensure its long-term strategy contributes positively to the objectives of the Kunming-Montreal Global Biodiversity Framework.

E4-2 Policies related to biodiversity and ecosystems

DP 11 > STIGA manages its environmental impacts through an integrated Quality, Environment, Health and Safety (QEHS) policy framework, which serves as the
DP 12a > foundational policy for ecological stewardship. A core component of this strategy involves ensuring the traceability of raw materials and components; STIGA monitors its Tier 1 suppliers by requesting specific declarations regarding Conflict Minerals to
DP 12b > verify that sourcing does not occur in sensitive areas. Furthermore, the Group has assessed its operational footprint and confirmed that none of its production sites or commercial branches are located within or in the immediate vicinity of protected or
GDR-P > DP 42 biodiversity-sensitive areas. This integrated approach ensures that the interests of affected stakeholders are protected by maintaining strict adherence to environmental regulations and preventing habitat degradation.

E4-3 Actions and resources related to biodiversity and ecosystems

DP 13 > STIGA's primary environmental action focuses on the promotion and development of mulching technology, supported by a multi-year research collaboration with the
GDR-A > DP 45a Agronomy Department of the University of Padova that concluded in 2024. This initiative has successfully positioned the Group as a leader in responsible lawn care,
GDR-A > DP 45b with most of lawn care products sold in 2025 being "mulch-ready." The research confirmed that mulching delivers significant environmental outcomes, including a 60% reduction in the need for chemical fertilisers, reduced watering requirements, and the elimination of grass waste disposal, which in turn reduces CO2 emissions
DP 14 > associated with waste transportation. These efforts focus exclusively on direct impact reduction and do not involve the use of biodiversity offsets.

GDR-A > DP 46 Financial resources for these actions are integrated into the standard R&D and operational budgets, ensuring the continued promotion of sustainable gardening practices that enhance soil health and nutrient recycling, but no specific significant resources were allocated.

E4-4 Targets related to biodiversity and ecosystems

DP 15 > STIGA set a permanent target starting from 2022 to ensure that "mulch-ready" products consistently represent more than 80% of its total lawn care sales, maintaining this threshold as a perpetual baseline for its product portfolio. This target is specifically designed to support the transition toward chemical-free lawn maintenance and the preservation of soil biodiversity. The value is measured as a percentage of total sales volume and is monitored on an annual basis.

GDR-T > DP 51a

GDR-T > DP 51b

GDR-T > DP 51f To scientifically validate this strategy, the Group conducted a two-year collaborative study with the University of Padua, which began in April 2022 and concluded in March 2024. This project followed a rigorous scientific methodology to demonstrate that mulching is superior to traditional grass collection in terms of soil health and nutrient cycling. The findings of this study were formally consolidated in a published scientific article, providing an evidence-based foundation for STIGA's commitment to this technology.

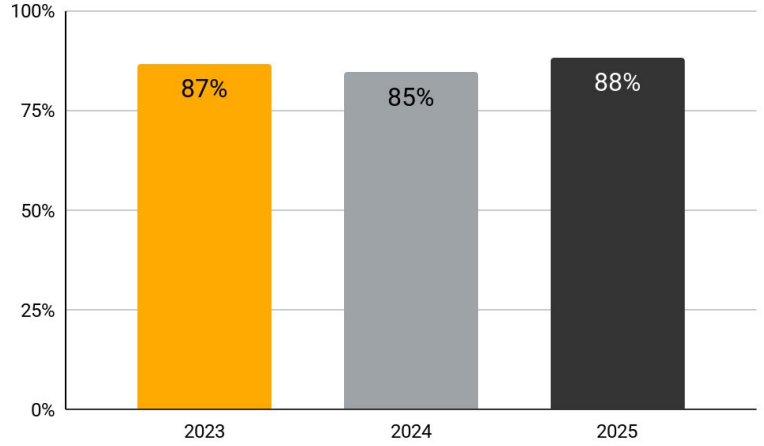
While the specific partnership with the university has concluded, the Group continues to prioritise the internal development of mulching technology. This is best exemplified by the STIGA autonomous robots, which are designed from the outset with mulching as a core functional feature. Although no specific capitalisable R&D projects are currently earmarked for mulching, the technology remains a standard pillar of the Group's product innovation.

GDR-T > DP 51c DP 52 The scope of this target encompasses all markets where the Group's lawn care products are distributed. The company tracks the effectiveness of its biodiversity-related strategy by analysing sales trends and the successful adoption of mulching technology by end-users, ensuring that operational goals align with positive environmental impacts.

E4-5 Metrics related to biodiversity and ecosystems

DP 18 > The Group tracks the environmental performance of its product range by monitoring the integration of technologies that support sustainable land management. In the reporting period, STIGA's 'mulch-ready' products reached 88% of the total Group portfolio, marking a significant milestone in our product development strategy.

ESRS E4-5: Mulch-ready lawn care products sold



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ESRS E5
Circular Economy and Resource Use

E5-1 Policies related to resource use and circular economy

DP 8 > STIGA has established a comprehensive policy framework focused on enhancing deep supply chain knowledge and actively influencing material choices by prioritising the procurement and use of low-impact, sustainable materials.

DP 9 > Furthermore, STIGA aligns its key product lines with circular economy principles and specific eco-design requirements, supported by the ongoing implementation and systematic monitoring of a reparability index.

These policies are designed to ensure that resource efficiency and circularity are embedded directly within the product development phase, allowing the Company to manage material impacts and risks by focusing on product durability and the reduction of virgin resource consumption.

E5-2 Actions and resources related to resource use and circular economy

DP 10 > The Company implements strategic key actions to manage its material impacts and risks, most notably through the "Cassette Battery" project, which involves dedicated

GDR-A > DP 45 research and development for removable battery systems in ride-on mowers. These actions prioritise modular development, allowing for the easy replacement of individual battery modules rather than requiring the disposal of an entire unit and enabling scalable use where the equipment remains operational with fewer than the maximum number of modules. The expected outcomes of these technical initiatives include a significant reduction in battery-related hazardous waste for equivalent capacity and a measurable extension of the product's overall useful life through

GDR-A > DP 45 enhanced repairability. To support the successful implementation of these actions, STIGA allocates significant capital expenditure (CapEx) for the advancement of "Cassette Battery" and "e-Ride" technologies, which are funded entirely through internal financial resources without reliance on public or external support.

E5-3 Targets related to resource use and circular economy

DP 11 > STIGA is defining measurable, time-bound and outcome-oriented targets to drive its circular economy performance and monitor progress over time. These targets will

GDR-T > DP 51 specifically address the quantitative percentage of recycled materials to be incorporated into both primary product manufacturing and all packaging formats. These objectives are strategically designed to align the company's resource use with its broader environmental goals, ensuring a reduction in the total weight of key materials used and fostering the increased use of secondary resources throughout its operations.

E5-4 > Resource inflows

DP 13 > In alignment with the European Clean Industrial Deal (2025), STIGA is undergoing a fundamental business transformation, pivoting from traditional internal combustion engines to advanced battery-powered gardening solutions. This shift aims to decouple production growth from the consumption of virgin resources by prioritising material circularity and monitoring resource inflows.

We have further refined our reporting accuracy by optimising the categorisation of purchased materials within our ESG framework; data continues to be extracted directly from SAP ERP system, ensuring consistency and traceability. This improved alignment of material categories allows for a more precise assessment of resource inflows and explains the difference in weights across the reporting periods for the same material types. However, this led to significant variances across certain material categories, most notably in steel, engine and metal or metal-plastic.

In 2025, STIGA's total material inflow reached 58,194 tonnes. The breakdown highlights 16,906 tons of steel as the primary inflow, followed by 10,763 tons of traditional engines and substantial volumes of plastics, wood, metals and carton packaging. A critical aspect of this transition is the rising volume of electric powertrain components: STIGA managed over 1,300 tons of batteries in 2025, which contain Critical and Strategic Raw Materials (CRMs) like lithium and cobalt, as regulated by EU 2024/1252. These traditional engine components are steadily being replaced by electric engines and related items. To further support circularity, STIGA is increasing its reliance on secondary resources. In 2025, 66% of carton packaging and 8% of plastics were derived from recycled sources, representing steady progress. The Group continues to collaborate with suppliers to integrate more renewable and lower-impact materials into its supply mix to meet long-term sustainability goals.

DP 13d >

ESRS E5-4 - Materials from secondary resources

	UoM	2025
Packaging - Carton	%	66%
Packaging - Plastic	%	4%
Packaging - Wood	%	15%
Product - Plastic	%	8%

DP 13b >

ESRS E5-4 - Materials used

	UoM	2023	2024	2025
Aluminium item	t	267	304	509
Batteries	t	878	1,144	1,321
Chemicals	t	2	0	0
Carton box	t	2,006	2,483	2,895
Electric engines	t	79	229	251
Electric item	t	219	350	346
Electric item large	t	625	1,431	1,212
Electric parts	t	48	51	60
Engines	t	3,967	5,985	10,763
Engine components	t	227	78	17
Fuel and Lubricants	t	99	322	571
Label	t	18	94	22
Metal-plastic	t	330	498	405
Metals	t	2,993	4,956	5,402
Other equipments	t	48	19	0
Painting	t	0	32	46
Paper	t	28	117	158
Plastic items	t	6,579	7,075	7,861
Rubber items	t	140	333	228
Steel items	t	9,798	8,787	16,906
Wheel items (tyres)	t	2,012	1,687	2,919
Wood	t	4,778	4,996	6,305
Total Weight of key materials	**t**	**35,141**	**40,970**	**58,194**

E5-4 > Resource outflows related to products and waste

DP 15a > To ensure long-term product utility, STIGA manages product durability in compliance with EU Directive 2024/825 to combat premature obsolescence and demonstrates its commitment by offering a 5-year warranty on batteries and motors, with specific
DP 15b > extensions available for the ePower and robot mower ranges. The Group further supports product longevity through a repairability index for key electric products; for the robot platform, this index reached an average score of 9.0 in 2025, reflecting an
DP 15c > improvement over the 8.9 score recorded in 2024. STIGA also manages the designed recyclability of its products and packaging in accordance with French TRIMAN and AGEC laws, which include the introduction of standardised recycling symbols for the Italian, French and Spanish markets, to facilitate correct end-of-life processing. Expanding these efforts globally, the Company completed a comprehensive mapping of all packaging suppliers in China in 2025 through a dedicated survey. Looking ahead, the assessment regarding Slovakian and Italian sites is scheduled for completion in 2026, ensuring full compliance and supply chain transparency. Currently, data regarding the percentage of recycled content is available exclusively for walk-behind models. However, we are actively working to expand our data collection to provide more comprehensive information across our full product range.

DP 15c >

ESRS E5-5 - Resource Outflows (Waste)		
Products and materials	**UoM**	**Quantity**
Designed recyclability rate of key products	%	5.8%
Designed recyclability rate of packaging.	%	23%

GDR-M > DP 49a STIGA monitors and reports waste generation through rigorous internal tracking systems across all manufacturing sites. Data collection methods vary by region to ensure full compliance with local environmental regulations:

- **Italy**: waste data is managed in alignment with the RENTRI (National Electronic Register for Waste Traceability) requirements. This digital tracking system ensures high-frequency monitoring and full traceability of waste categories and disposal routes.
- **Slovakia**: data is maintained through internal registers using the EER codes (European Waste Catalogue), ensuring a standardised classification consistent with EU environmental reporting frameworks.
- **China**: waste volumes and types are recorded in dedicated internal registers according to national environmental standards, which categorise materials based on local industrial classification and hazardous characteristics.

DP 16 > Across all regions, waste is segmented by material type and recovery method. This structured data collection allows STIGA to monitor the effectiveness of its circularity initiatives and ensure that disposal paths are optimised for material recovery over landfilling.

To better understand the waste streams here's the division by production site:

- **Italy (Castelfranco Veneto Plant)**: In 2025, the Italian site generated a total of 1,404 tons of waste, consisting of 1,396 tons of non-hazardous waste and 8 tons of hazardous waste (such as oils, batteries and painting residues). Despite the volumes, STIGA achieved a recovery rate of 99%, diverting 1,390 tons of materials from disposal. At a qualitative level, it is noted that annual variations in hazardous waste are often correlated with one-off extraordinary maintenance activities, such as the cleaning of industrial tanks, or the disposal of non-saleable prototypes derived from Research and Development (R&D) testing.
- **The Guangzhou site in China** recorded a total waste volume of 642 tons. Demonstrating a strong commitment to circular economy principles, the plant achieved a 96.09% diversion rate, with 616 tons of waste diverted from disposal through recovery and recycling processes. The waste streams and their respective management methods are detailed below:
    - Non-Hazardous Waste (627 tons): This category constitutes the bulk of the site's output. Ordinary production waste was successfully sent for recycling, while domestic waste was managed through incineration.

- Hazardous Waste (14 tons): Management of hazardous materials was prioritised based on material type. Oils, alkaline solutions, packaging materials and batteries were diverted for recycling. Conversely, paints, inks and activated carbon were processed via incineration.

- **Slovakia (Poprad Plant)**: the Slovakian site generated 1,066 tons of waste, divided into 1,018 tons of non-hazardous and 48 tons of hazardous waste. Regarding recovery efficiency, the Slovakian plant reached 95.56% of materials diverted from disposal (1,019 tons).

Based on the consolidated data, STIGA generated a total of 3,112 tons of waste in 2025. Of this, 3,042 tons are classified as non-hazardous and 71 tons as hazardous. The overall analysis highlights the Group's excellence in circular resource management: 97.2% of total waste (3,025 tons) was sent to recovery operations (primarily recycling), while only 2.8% (86 tons) was destined for final disposal (landfill or incineration). None of the plants produces radioactive waste.

DP 17 >

These results confirm STIGA's ability to minimise the environmental impact of its production outflows, maintaining waste management consistent with the Group's circular economy objectives.

DP 16 >
DP 17

ESRS E5-5 - Resource Outflows (Waste)

	UoM	2023 Q.ty	2023 %	2024 Q.ty	2024 %	2025 Q.ty	2025 %
Waste diverted from disposal	**t**	**3,081**	**96.5%**	**2,376**	**96.5%**	**3,025**	**97.2%**
Hazardous waste not intended for disposal	t	68	2.2%	62	2.6%	47	1.5%
reuse	t	12	18.0%	47	75.1%	29	61.6%
recycling	t	43	63.9%	15	24.4%	9	18.4%
other recovery operations	t	12	18.1%	0	0.5%	9	20.0%
Non-hazardous waste not intended for disposal	t	3,014	97.8%	2,314	97.4%	2,979	98.5%
reuse	t	0	0.0%	0	0.0%	0	0.0%
recycling	t	3,014	100.0%	2,314	100.0%	2,977	100.0%
other recovery operations	t	0	0.0%	0	0.0%	1	0.0%
Waste directed to disposal	**t**	**111**	**3.5%**	**86**	**3.5%**	**86**	**2.8%**
Hazardous waste intended for disposal	t	3	3.1%	10	11.5%	24	27.5%
incineration	t	0	11.7%	5	54.9%	10	41.3%
landfill	t	3	88.3%	4	45.1%	14	58.7%
other disposal operations	t	0	0.0%	0	0.0%	0	0.0%
Non-hazardous waste intended for disposal	t	108	96.9%	76	88.5%	63	72.5%
incineration	t	22	20.3%	17	21.7%	15	24.4%
landfill	t	86	79.7%	60	78.3%	47	75.6%
other disposal operations	t	0	0.0%	0	0.0%	0	0.0%
Waste for which the final destination is unknown	**t**	**0**	**0.0%**	**0**	**0.0%**	**0**	**0.0%**
Radioactive waste generated	t	0	0.0%	0	0.0%	0	0.0%
Total	**t**	**3,193**		**2,462**		**3,112**	

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EU Taxonomy

EU Taxonomy

In line with our commitment to sustainability and transparency, during 2025, we initiated an in-depth analysis for the application of the EU Taxonomy Regulation (Reg. EU 852/2020), in collaboration with specialised external partners.
This process is fundamental for objectively measuring the share of our economic activities considered environmentally sustainable.

The following disclosure also refers to:

- Delegated Regulation 2021/2139 (also referred to as the "Climate Delegated Regulation"), which introduces a list of economic activities eligible for the EU Taxonomy for the first two climate objectives and related technical screening criteria.
- EU Regulation 2021/2178 (hereinafter also referred to as the "Article 8 Delegated Regulation" or "Delegated Regulation on Disclosure").
- EU Delegated Regulation 2022/1214 as regards economic activities in certain energy sectors, amending the Climate Delegated Regulation and the Article 8 Delegated Regulation.
- Delegated Regulation 2023/2485 amending EU Delegated Regulation 2021/2139 by establishing additional technical screening criteria.
- Regulation 2023/2486 (hereinafter also referred to as the "Regulation on remaining environmental objectives"), supplementing EU Regulation 2020/852, and its technical screening criteria and amending the Article 8 Delegated Regulation.
- Delegated Regulation EU 2026/73, amending EU Regulation 2021/2178 with regard to the simplification of content and presentation of information on sustainable activities to be disclosed, and Delegated Regulations (EU) 2021/2139 and (EU) 2023/2486, regarding simplification of certain technical screening criteria.

Regarding the last point, it should be noted that the Group has chosen not to apply the materiality threshold set out in the new Delegated Regulation (equal to 10% of the denominator of the relevant KPI) to any of the three KPIs.

The process for determining eligibility

The EU Taxonomy defines as eligible any economic activities described in the Climate Delegated Regulation and in the Delegated Regulation on remaining environmental objectives. To identify STIGA's eligible activities, the Company conducted a full review of all economic activities it has conducted, determining which fall within the scope of the Delegated Regulations with reference to the six environmental objectives.

We have identified several business areas and investments that contribute to the EU Taxonomy's environmental objectives:

Economic Activities	Activity objectives for eligibility
Manufacture of batteries	CCM 3.4, CCA 3.4
Manufacturing of electrical and electronic equipment	CCM 3.6, CE 1.2
Sale of spare parts	CE 5.2
Construction of new buildings	CCM 7.1, CCA 7.1, CE 3.1
Renovation of existing buildings	CCM 7.2, CCA 7.2, CE 3.2
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3, CCA 7.3
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4, CCA 7.4
Operation of personal mobility devices, cycle logistics	CCM 6.4
Provision of IT/OT data-driven solutions for loss reduction	CE 4.1, WTR 4.1

The process for determining alignment

As of the reporting date, the Company has identified Taxonomy-eligible activities; however, none of these activities meet all applicable EU Taxonomy alignment requirements and accordingly, no activities are reported as Taxonomy-aligned at this stage. The Company expects that certain eligible activities may become Taxonomy-aligned in future reporting periods once all relevant technical screening criteria, DNSH requirements and minimum safeguards are fully met and appropriately evidenced.

KPI calculation criteria

The Key Performance Indicators (KPIs) specified in the Taxonomy cover Turnover, capital expenditure (CapEx) and operating expenditure (OpEx). In compliance with Delegated Regulation (EU) 2026/73, which amends Delegated Regulation (EU) 2021/2178 and replaces the reporting frameworks previously established in Delegated Regulation (EU) 2023/2486, KPIs are now presented in the new formats included in the annexes to Delegated Regulation (EU) 2026/73. The proportion of the Group's taxonomy eligible and aligned economic activities was calculated with respect to Turnover, CapEx and OpEx in accordance with legal requirements and the accounting criteria amended by Delegated Regulation (EU) 2026/73, which amends Annex I of Delegated Regulation (EU) 2021/2178.

Turnover

Turnover definition and reconciliation Taxonomy-eligible turnover reflects the ratio of net revenues derived from eligible activities (numerator) to total net revenues (denominator). The denominator of the Turnover KPI references the "Total Net Sales" line item in the Consolidated Income Statement for the year ending December 31, 2025, as consolidated in accordance with IAS 1.82(a).

The numerator of the Turnover KPI consists of the net revenues associated with the Group products linked to eligible activities. The allocation of net revenues to the numerator was made possible by the Group's management and financial accounting system, which made it possible to identify eligible/aligned projects and reconcile them with the activities concerned without using estimates.

CapEx

Taxonomy-eligible CapEx reflects the ratio of CapEx deriving from eligible activities (numerator) to total CapEx (denominator). The denominator of the CapEx KPI consists of increases and decreases in property, plant and equipment and intangible assets during the year before depreciation, amortisation, impairments and reversals of impairments, including those deriving from business combinations. Total CapEx can be reconciled with the Group's Consolidated Financial Statements for the year ending December 31, 2025, by reference to "Gross Capital Expenditure" item.

The eligible share of CapEx includes CapEx related to assets or processes associated with taxonomy-eligible/aligned economic activities (category A pursuant to section 1.1.2.2., Annex I to the Article 8 Delegated Regulation).

OpEx

Taxonomy-eligible OpEx reflects the proportion of eligible OpEx included in non-capitalised direct costs incurred on R&D, short-term rentals, maintenance and repairs and the cost of personnel tasked with internal maintenance of plant and equipment with respect to total OpEx for those categories.

EU Taxonomy - General table

Financial year (N)	2025														
KPI (1)	Total (2)	Proportion of Taxonomy eligible activities(3)	Taxonomy aligned activities (4)	Proportion of Taxonomy aligned activities(5)	Breakdown by environmental objectives of Taxonomy aligned activities						Proportion of enabling activities (12)	Proportion of transitional activities (13)	Not assessed activities considered non-material (14)	Taxonomy aligned activities in previous financial year (N-1) (15)	Proportion of Taxonomy aligned activities in previous financial year (N-1) (16)
					Mitigation Climate Change (6)	Adaptation Climate Change (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)					
Text	*EUR (k€)*	*%*	*EUR (k€)*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*EUR (€)*	*%*
Turnover	504,165	20.88%	-	0%	0%	0%		0%			0%	0%	0%	0%	0%
CapEx	15,645	10.40%	-	0%	0%	0%		0%			0%	0%	0%	0%	0%
OpEx	8,333	6.86%	-	0%			0%	0%			0%	0%	0%	0%	0%

EU Taxonomy - Turnover

Reported KPI		Turnover												
Financial year (N)		2025												
					Environmental objective of Taxonomy aligned activities									
Economic Activities (1)	Code (2)	Taxonomy eligible KPI (Proportion of Taxonomy eligible Turnover) (3)	Taxonomy aligned KPI (monetary value of Turnover) (4)	Taxonomy aligned KPI (Proportion of Taxonomy aligned Turnover) (5)	Mitigation Climate Change (6)	Adaptation Climate Change (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)	Enabling activity (12)	Transitional activity (13)	Proportion of Taxonomy aligned in Taxonomy eligible (14)	
Text		*%*	*EUR (K€)*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*(E where applicable)*	*(T where applicable)*	*%*	
Manufacture of batteries	CCM 3.4, CCA 3.4	0.56%	-	0%	0%	0%							0%	
Manufacturing of electrical and electronic equipment	CCM 3.6, CE 1.2	11.36%	-	0%	0%			0%					0%	
Sale of spare parts	CE 5.2	8.95%	-	0%				0%					0%	
Sum of alignment per objective					0%	0%		0%						
Total KPI (Turnover)		**20.88%**	**-**	**0%**	**0%**	**0%**		**0%**			**0%**	**0%**	**0%**	

EU Taxonomy - CapEx

Reported KPI		CapEx												
Financial year (N)		2025												
					Environmental objective of Taxonomy aligned activities									
Economic Activities (1)	Code (2)	Taxonomy eligible KPI (Proportion of Taxonomy eligible CapEx) (3)	Taxonomy aligned KPI (monetary value of CapEx) (4)	Taxonomy aligned KPI (Proportion of Taxonomy aligned CapEx) (5)	Mitigation Climate Change (6)	Adaptation Climate Change (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)	Enabling activity (12)	Transitional activity (13)	Proportion of Taxonomy aligned in Taxonomy eligible (14)
Text		*%*	*EUR (k€)*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*(E where applicable)*	*(T where applicable)*	*%*
Construction of new buildings	CCM 7.1, CCA 7.1, CE 3.1	0.88%	-	0%	0%	0%		0%					0%
Renovation of existing buildings	CCM 7.2, CCA 7.2, CE 3.2	8.47%	-	0%	0%	0%		0%					0%
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3, CCA 7.3	0.84%	-	0%	0%	0%							0%
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4, CCA 7.4	0.21%	-	0%	0%	0%							0%
Sum of alignment per objective			0		0%	0%		0%					
Total KPI (CapEx)		**10.40%**	**-**	**0%**	**0%**	**0%**		**0%**			**0%**	**0%**	**0%**

EU Taxonomy - OpEx

Reported KPI (OpEx)		OpEx												
Financial year (N)		**2025**												
					Environmental objective of Taxonomy aligned activities									
Economic Activities (1)	**Code (2)**	**Taxonomy eligible KPI (Proportion of Taxonomy eligible OpEx) (3)**	**Taxonomy aligned KPI (monetary value of OpEx) (4)**	**Taxonomy aligned KPI (Proportion of Taxonomy aligned OpEx) (5)**	**Mitigation Climate Change (6)**	**Adaptation Climate Change (7)**	**Water (8)**	**Circular Economy (9)**	**Pollution (10)**	**Biodiversity (11)**	**Enabling activity (12)**	**Transitional activity (13)**	**Proportion of Taxonomy aligned in Taxonomy eligible (14)**
Text		*%*	*EUR (k€)*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*(E where applicable)*	*(T where applicable)*	*%*
Operation of personal mobility devices, cycle logistics	CCM 6.4	1.12%	-	0%			0%	0%					0%
Provision of IT/OT data-driven solutions for loss reduction	CE 4.1, W 4.1	5.74%	-	0%			0%	0%					0%
Sum of alignment per objective							0%	0%					
Total KPI (OpEx)		**6.86%**	**-**	**0%**			**0%**	**0%**			**0%**	**0%**	**0%**

Social Disclosures

Social Disclosures - Index

Garden care.

ESRS S1
Own Workforce

S1-1 Policies

DP 9 > STIGA's management of its own workforce is anchored in a comprehensive policy framework designed to foster a positive, proactive and ethical work environment.

The interests and perspectives of our stakeholders are systematically integrated into this framework through a preliminary assessment conducted during stakeholder engagement activities and the definition of the double materiality matrix. These policies apply to all employees of the STIGA Group and are disseminated via the corporate website and intranet, covering 100% of the own workforce, and compliance is overseen by the Group Internal Audit and the ESG Committee. The core of this framework is the Group Code of Ethics, which serves as the foundational guide for behaviour, development and professional conduct. It establishes that respect for the person is a cornerstone of STIGA's operations, mandating that all HR procedures, from selection to training, be based on human values and worker rights.

Detailed operational guidelines that support these goals include:

- **Recruiting & Selection Policy**: this policy governs the hiring process, ensuring it is transparent, merit-based and free from discrimination. It mandates that HR managers avoid any form of favouritism or prejudice based on gender, age, nationality, religion, or sexual orientation.
- **Human Resources Management Procedure**: this document outlines how organisational development and training needs are identified and addressed. It ensures that personnel are trained to maintain product conformity and operational safety without discrimination based on seniority or gender.
- **Payroll Cycle Control**: this procedure establishes internal controls for an effective payroll process, ensuring that compensation is accurately calculated and that there is a strict segregation of duties regarding preparation and payment.
- **Diversity & Inclusion Framework**: reinforced by the Gender Equality Certification (UNI PdR 125/2022), STIGA's policies prohibit any distinctions based on nationality, skin colour, political membership, or health status.
- **Gifts & Benefits Procedure**: this guideline defines the responsibilities of employees regarding the receipt of gifts or benefits, setting a strict value limit to prevent corruption and ensure professional integrity.

DP 10 > STIGA explicitly addresses and prohibits the following human rights violations within its own workforce and its broader operations:

- **Child Labor**: the Group gives maximum relevance to the repression of exploitative behaviours toward minors. The use of child labour is strictly prohibited and the age of workers must never be lower than the legal minimum in each country.
- **Forced or Compulsory Labor**: STIGA does not tolerate any form of forced or obligatory labour, including human trafficking or slavery.
- **Immigration Compliance**: the Group guarantees that it does not establish employment relationships with individuals lacking a valid residence permit, nor does it facilitate illegal entry into any country.

S1-2 Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy

STIGA's strategy for engaging with its workforce is built on the principle that continuous dialogue is essential for identifying material impacts and fostering a proactive work environment. The Group's approach encompasses its entire workforce, including both employees and non-employee workers, ensuring that communication channels are accessible across all global legal entities. This engagement is designed to facilitate the exchange of information regarding working conditions, professional development and the Group's strategic goals.

DP 12 > The Group utilises a diverse range of formalised channels to interact with its workforce:

- **STIGA People & Performance Review**: this is the primary annual process for bilateral engagement, where managers and employees discuss performance achievements and behavioural alignment with the "STIGA Behaviours" leadership model.

- **Feedback Conversations**: a mandatory phase of the performance cycle where managers provide individual feedback and collaborate with employees to define personal growth and improvement areas.
- **STIGA NExT Intranet**: a central digital hub used for disseminating policy updates, organisational announcements and internal guidelines to all personnel.
- **Golden Ideas Initiative**: specialised programs, particularly in manufacturing contexts like STIGA China, allow workers to submit direct proposals for improving workplace safety and operational efficiency.
- **Meetings and Direct Communication**: information regarding quality, environmen, and health and safety is shared through face-to-face meetings, brochures and notice board communications.

DP 12a > DP 12b STIGA actively engages with specific groups to address unique needs and ensure inclusion. The Group maintains responsible and constructive relations with trade unions, respecting the right of workers to associate freely and join councils in accordance with local laws. The Human Resources Management Procedure places particular focus on the training and onboarding of atypical contracts, foreign workers and protected categories, such as disabled people and pregnant workers, to ensure their specific needs are met without discrimination. The induction process involves structured meetings and on-the-job training to verify mutual fitting and ensure new team members are fully integrated into the corporate culture. Currently, no specific outcomes or Global Framework Agreements (GFA) regarding human rights have been formally established.

DP 13 > Internal stakeholders are provided with a dedicated whistleblowing mechanism to voice concerns and needs. This system enables the organisation to address impacts promptly through three primary channels: online, telephone and mail. While the processing of reports begins immediately upon receipt, the Internal Audit department conducts a formal evaluation of the framework every six months. This review utilises specific KPIs to verify the effectiveness and integrity of the reporting process.

The Group's approach to remediation is informed by these engagement channels.

DP 14 > When issues are identified, whether through performance reviews or safety feedback, STIGA applies a structured remediation process:

- **Identification and Analysis**: root causes of non-compliance or dangerous behaviours are analysed in collaboration with department supervisors and HSE managers.
- **Corrective Action Plans**: based on feedback, the Group implements changes to technical equipment, updates operational training, or adjusts workforce policies to mitigate risks.
- **Monitoring**: the effectiveness of remediation is tracked through subsequent performance cycles and internal audits to ensure that the identified needs of the workforce have been satisfactorily addressed.

S1-3 > Actions and Resources Related to Own Workforce

DP 15 > GDR-A DP 45 STIGA manages material impacts, risks and opportunities related to its own workforce through a global action framework designed to ensure long-term employability, safety and professional excellence. The Group has institutionalised the 70-20-10 Learning Model as its primary methodology for people development, which is based on the principle that professional development is most effective when derived from a strategic split: 70% from on-the-job experience and challenging assignments, 20% from developmental relationships and coaching and 10% from formal training programs. These actions are operationally supported by formalised procedures, such as the Recruiting & Selection Policy and the Human Resources Management Procedure, which ensure that development and hiring processes remain merit-based, non-discriminatory and aligned with the Group's strategic objectives.

DP 16 > To prevent, mitigate and remediate material negative impacts, particularly regarding workplace health, safety and employee wellbeing, STIGA allocates significant human, technological and financial resources. Human resources include dedicated HSE Supervisors and Managers at manufacturing sites who oversee risk monitoring and the provision of necessary protective equipment, alongside the Group Internal Audit department, which serves as a resource for grievance resolution and ethics oversight.

Technological resources, such as the STIGA People & Performance Review online system and the STIGA NExT intranet, are utilised to track development and disseminate global safety protocols.

The Group utilises different systems to manage payroll and social security contributions accurately, while the HR Department manages dedicated budgets for training and wellness initiatives. The effectiveness of these resources is tracked through annual performance reviews.

Several regional initiatives serve as empirical examples of these actions and resource deployments in practice:

- In STIGA China, the Group addressed talent pipeline needs through record campus recruitment results and is exploring collaborative staffing solutions via the Nansha Labour Alliance to manage seasonal peaks. Digital agility was prioritised through specialised AI tool training, while wellness and inclusive culture were supported through dedicated energy management programs and cultural celebrations.
- STIGA Germany's commitment to innovation and process efficiency was underscored by the "Employer of the Future" award. The evaluation analysed key parameters, including digitalisation, innovation culture and contemporary working conditions, certifying the achievement of excellence standards.
- In STIGA Slovakia, significant wellbeing resources were deployed through a collaboration with national health authorities for medical screenings and a strategic partnership with Union Insurance to provide health parameter checks and ergonomic training for employees and their families. Activities such as the Family Day further highlight the allocation of resources to foster a supportive and family-oriented organisational culture.

GDR-A > DP 46 To date, no material financial resources have been specifically allocated to this area, as current initiatives are managed within existing operational budgets.

S1-4 Targets related to own workforce

DP 17 > GDR-T > DP 51a

STIGA sets measurable, time-bound targets to track the efficacy of its HR strategies and ensure alignment with our sustainability roadmap. A primary focus for 2025 was the expansion of our "Learning & Development" initiative, with a target to provide professional training for our employees.

GDR-T > DP 51b DP 51c

We also aim to foster local employment and youth development through our internship programs, targeting an annual intake of at least 100 interns across our global operations.

Furthermore, in alignment with evolving international regulatory frameworks- including the EU Pay Transparency Directive, STIGA is proactively preparing for the implementation of new standards regarding job grading and pay transparency. This Group-wide initiative involves a comprehensive review of our organisational structures to establish a standardised, transparent grading system. By defining clear criteria for roles and compensation, STIGA aims to strengthen internal equity, eliminate potential gender pay gaps and ensure a culture of meritocracy. This strategic alignment will ensure full compliance across all global operations, providing our workforce with greater clarity on career progression and reinforcing our commitment to fair and equal treatment as a fundamental right.

Complementing these global standards, STIGA has launched specific local initiatives in Italy to support employee holistic well-being. These include health screening programs in collaboration with LILT (Italian League for the Fight Against Cancer) and dedicated financial education workshops, reflecting our commitment to the physical and economic security of our workforce.

DP 19b >

ESRS S1-5 - Characteristics of the employees

Employment Type	Gender	Uom	2023	2024	2025
Full-time	Men	n	876.0	954.0	1,010.0
	Women	n	296.1	280.0	286.0
Total		n	1,172.2	1,234.0	1,296.0
Part-time	Men	n	67.6	67.9	65.1
	Women	n	50.1	49.4	43.7
Total		n	117.7	117.3	108.9
Total per Gender	Men	n	943.6	1,021.9	1,075.1
	Women	n	346.2	329.4	329.7
Total		**n**	**1,289.9**	**1,351.3**	**1,404.9**
Employment contract	**Gender**	**Uom**	**2023**	**2024**	**2025**
Permanent	Men	n	755.9	748.9	756.1
	Women	n	299.9	287.9	278.5
Total		n	1,055.9	1,036.8	1,034.6
Temporary	Men	n	187.7	273.0	319.0
	Women	n	46.3	41.5	51.3
Total		n	234.0	314.5	370.3
Non-guaranteed hours*	Men	n	0.0	0.0	0.0
	Women	n	0.0	0.0	0.0
Total		n	0.0	0.0	0.0
Total per Gender	Men	n	943.6	1,021.9	1,075.1
	Women	n	346.2	329.4	329.7
Total		**n**	**1,289.9**	**1,351.3**	**1,404.9**

**Non-guaranteed hours refer to employees with no contractual minimum hours, whose schedule is determined by on-call availability and variable demand.*

S1-5 Characteristics of the undertaking's employees

DP 19a > DP 19b > As of December 31, 2025, the Group's total employee number reached 1,404.9 FTE, with a gender distribution of 1,075.1 men and 329.7 women. The core of the workforce is composed of 1,034.6 FTE permanent employees, ensuring operational continuity and the preservation of institutional knowledge. To manage the seasonal nature of the gardening industry, STIGA employed 370.3 FTE temporary employees, primarily within production facilities.

In terms of employment types, 1,296 FTE work on a full-time basis, while 108.9 FTE are engaged in part-time roles. It should be noted that the Group does not currently employ staff under non-guaranteed hours contracts (defined as agreements with no contractual minimum hours, where the schedule depends on on-call availability).

DP 19c > The Group-wide employee turnover rate for the period was 44.5% (representing 624.9 departures). This rate is primarily driven by voluntary resignations (34.4%) and the natural conclusion of seasonal contracts. The total also accounts for 5 FTE retirements and a single instance (0.1%) of turnover resulting from the death of an employee, which was unrelated to the workplace or any professional activities.

DP 19c >

ESRS S1-5 - Turnover rate

	2023		2024		2025	
	n	%	n	%	n	%
Total employees at 01.01	1,489.0		1,289.5		1,349.7	
Total employees at 31.12	1,289.9		1,351.3		1,404.9	
Total New Hires	607.6	47.1%	737.1	54.5%	680.1	48.4%
Total employees who left during the period	806.0	62.5%	675.3	50.0%	624.9	44.5%
of which resignation	0.0	0.0%	0.0	0.0%	482.7	34.4%
of which termination	0.0	0.0%	0.0	0.0%	136.5	9.7%
of which retirement	0.0	0.0%	0.0	0.0%	5.0	0.4%
*of which death**	0.0	0.0%	0.0	0.0%	0.8	0.1%

**2025 event was unrelated to the workplace or any professional activities.*

S1-6 Characteristics of non-employees in the undertaking's own workforce

DP 21 > STIGA hires non-employee workers to provide the necessary flexibility for core manufacturing processes and specialised technical support. At the end of the 2025 reporting period, our workforce included 266.0 non-employee FTEs, consisting of 191.0 men and 75.0 women, typically engaged through labor agencies.

DP 21 >

ESRS S1-6 - Characteristics of the non-employees

Employment Type	Gender	Uom	2023	2024	2025
All types and contracts	Men	n	70.4	176.0	191.5
	Women	n	13.3	81.0	75.0
Total		**n**	**83.7**	**257.0**	**266.5**

S1-7 > Collective Bargaining Coverage and Social Dialogue

DP 23a > DP 23b > Globally, 47.96% of our workforce (representing 673.8 FTE) is covered by collective bargaining agreements. Within the European Economic Area (EEA), coverage reflects the diverse industrial relations models of the countries in which the Group operates. Among our major manufacturing hubs, coverage reaches 100% in Italy, where employees are protected by comprehensive national and sectoral agreements. Conversely, in other significant EEA locations such as Slovakia, no coverage is registered, as well as Outside the EEA, for our operations in China.

DP 23c >

DP 24a > DP 24b To ensure representation across its footprint, STIGA maintains active participation in European Works Councils and other social dialogue forums, ensuring employee voices are heard at a Group level regardless of local bargaining status. A significant portion of the European workforce, specifically in Italy, Sweden, Spain, France, Belgium, Finland, Denmark and Austria, continues to be covered by robust national or sectoral frameworks that provide a standardised foundation for wages and employee rights.

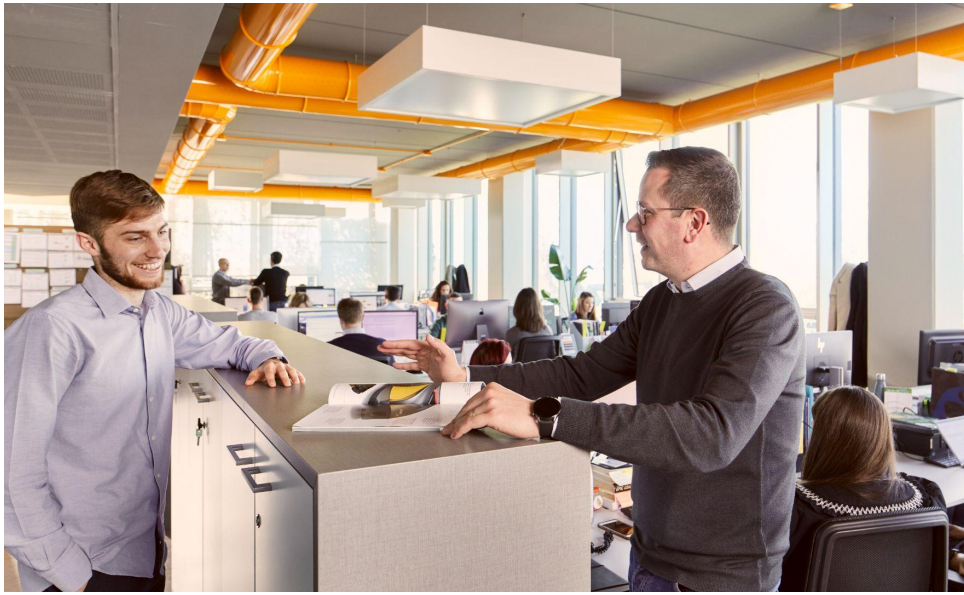
In locations where formal collective negotiations are not the norm, such as Slovakia and China, STIGA maintains its commitment to fair labor practices through alternative governance mechanisms:

- Regulatory Compliance: Strict adherence to national labor laws serves as the mandatory baseline for all employment contracts, ensuring that all statutory protections are fully respected.
- Benchmarking: Employment terms are regularly reviewed against industry benchmarks to ensure STIGA remains a competitive and fair employer in local markets.
- Internal Dialogue: In several jurisdictions, the Group engages directly with Works Councils or local representative bodies. These facilitate a structured social dialogue, allowing for employee representation and the resolution of workplace matters in a collaborative manner.

This multi-tiered approach ensures that despite the absence of a single global

DP 24a > **ESRS S1-7 - Employees covered by collective bargaining agreements**

Employment Type	Uom	2023	2024	2025
Employees covered by collective bargaining agreements	n	629.8	621.5	673.8
Total Employees	n	1289.9	1351.3	1404.9
% of total employees covered by collective bargaining agreements	**n**	**48.83%**	**45.99%**	**47.96%**



framework, all employees benefit from protections that are consistent with both local requirements and the Group's broader ethical standards.

The Group's formal workers' representation is currently concentrated in Italy, where the periodic election of Workers' Safety Representatives (RLS) ensures 100% coverage for the local workforce. In all other EEA countries of operation, no formal representative bodies are currently established, resulting in no coverage rate for those jurisdictions. This distribution reflects local statutory frameworks; however, the Group remains committed to maintaining open social dialogue and upholding the right to collective representation for all employees across its international operations.

S1-8 > Diversity metrics

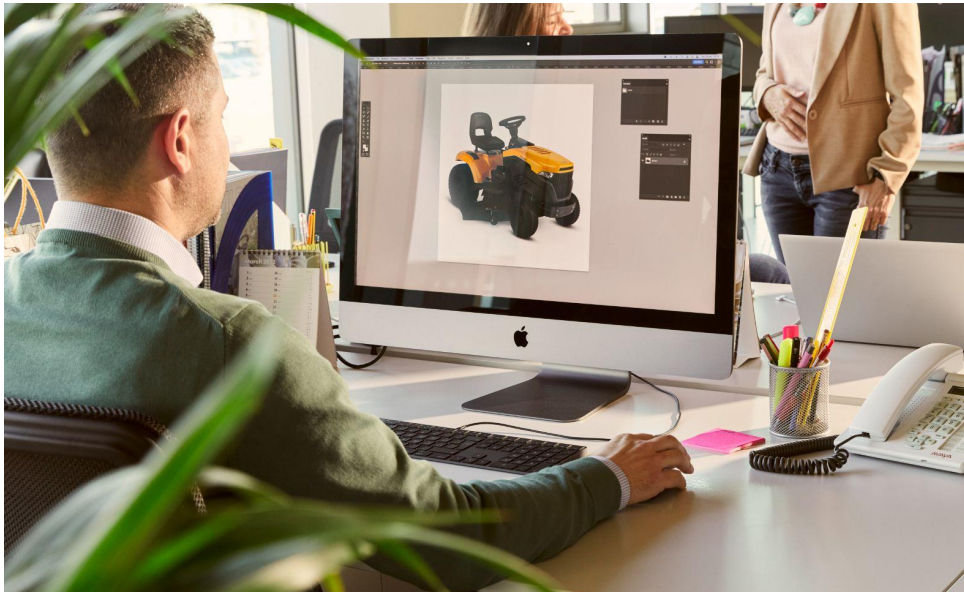
DP 26 > As of December 31, 2025, STIGA continues to monitor the diversity profile of its global workforce to ensure a balanced and inclusive organisational structure. For the purposes of this reporting, "top management" is defined as the two leadership tiers reporting directly to the Group's administrative and supervisory bodies.

The Group's current leadership composition consists of 43 individuals, with a headcount of 37 men (86%) and 6 women (14%). Recognising the necessity of addressing the historical "leadership gap" within the industry, STIGA has integrated specific internal mechanisms to foster gender parity. Central to this strategy is the STIGA Talent Map, a dedicated framework used to identify high-potential female employees ("Talents"). Once identified, these individuals are enrolled in targeted professional development programs and mentorship initiatives designed to facilitate a seamless "step-up" transition into senior management roles, thereby strengthening the Group's long-term leadership pipeline.

STIGA's age distribution is managed through a strategic lens, aiming to harmonise deep institutional experience with the digital agility required for modern innovation. As of the end of 2025, the workforce remains well-balanced across three key generational brackets:

- Under 30 years old (25.7%): reflecting the Group's commitment to attracting new talent and fostering a fresh, tech-forward perspective.
- Between 30 and 50 years old (46.3%): representing the core operational strength and mid-career expertise of the organisation.
- Over 50 years old (28%): ensuring the retention of critical industry knowledge and senior mentorship capabilities.

By maintaining this demographic variety, STIGA ensures a resilient and adaptable human capital base capable of meeting both current operational demands and future strategic challenges.



This multi-generational approach is supported by targeted Campus Recruitment initiatives, such as those in STIGA China, which successfully extended over 250 conditional offers, that is fixed-term contract internship offers, to younger vocational students in 2025 to ensure a robust talent pipeline. To support these objectives, the Recruiting & Selection Policy mandates that all hiring and promotion processes for Top Management be based strictly on merit and professional competence. This policy explicitly prohibits any form of discrimination or favouritism based on gender or age. These efforts are regularly audited by the Group Internal Audit and monitored by the Steering Committee for Gender Equality to ensure alignment with the Group's long-term sustainability and diversity commitments.

DP 26 >

ESRS S1-8 Diversity of employees

	2023		2024		2025	
	n	%	n	%	n	%
Executives	42.0	3%	41.0	3%	43.0	3%
Men	34.0	81%	35.0	85%	37.0	86%
Women	8.0	19%	6.0	15%	6.0	14%
< 30 years	0.0	0%	0.0	0%	1.0	2%
30 ≤ x ≤ 50 years	17.0	40%	12.0	29%	16.0	37%
> 50 years	25.0	60%	29.0	71%	26.0	60%
Managers	102.8	8%	99.7	7%	108.6	8%
Men	78.8	77%	75.7	76%	84.6	78%
Women	24.0	23%	24.0	24%	24.0	22%
< 30 years	2.0	2%	2.0	2%	2.0	2%
30 ≤ x ≤ 50 years	68.8	67%	61.7	62%	64.6	59%
> 50 years	32.0	31%	36.0	36%	42.0	39%
Office Staff	491.6	38%	487.7	36%	509.7	36%
Men	303.7	62%	307.7	63%	320.7	63%
Women	187.9	38%	180.0	37%	189.0	37%
< 30 years	71.3	15%	64.8	13%	74.6	15%
30 ≤ x ≤ 50 years	331.4	67%	323.6	66%	317.4	62%
> 50 years	88.9	18%	99.2	20%	117.8	23%
Production-site Workers	653.5	51%	722.9	53%	743.6	53%
Men	527.1	81%	603.5	83%	632.8	85%
Women	126.4	19%	119.4	17%	110.7	15%
< 30 years	210.5	32%	276.5	38%	283.5	38%
30 ≤ x ≤ 50 years	239.9	37%	245.3	34%	252.2	34%
> 50 years	203.1	31%	201.1	28%	207.8	28%
Total Employees	**1,289.9**		**1,351.3**		**1,404.9**	

S1-9 Adequate wages

DP 28 > STIGA confirms that for the 2025 reporting period, 100% of its own employees were paid an adequate wage. The Group defines "adequate wage" in accordance with the legal requirements and collective bargaining frameworks of the countries in which it operates. To determine wage adequacy, STIGA utilises country-level benchmarks, primarily focusing on applicable minimum wages established by national legislation and sector-specific collective bargaining agreements. The Group bases its assessment on the lowest wage paid to employees (excluding interns and apprentices). This includes the basic wage plus any fixed, guaranteed additional payments.

In Italy and Slovakia wages are governed by national collective bargaining agreements which inherently set the benchmark for adequacy within those labor markets. In other regions, such as STIGA China, the Group ensures that the lowest paid employees receive a remuneration package that is significantly above the local statutory minimum wage, supported by science-based wellness and productivity initiatives such as the "Energy Up" program.

The Group's Payroll Cycle Control ensures that all compensation—including base pay, withholdings and deductions—is accurately calculated and recorded in accordance with statutory laws and union requirements. The Accounting Department performs monthly analyses of these accounts, checked by the Accounting Supervisor, to maintain full transparency and ensure that no employee receives inadequate remuneration.

S1-10 Social protection

DP 30 > STIGA confirms that 100% of its own employees are covered by social protection through public programs or benefits offered by the Group. This coverage ensures that the workforce is protected against loss of income due to:

- **Sickness and Healthcare**: employees across all legal entities have access to healthcare services and paid sick leave in accordance with national labor laws and collective agreements.
- **Unemployment**: protection against income loss due to job loss is provided through mandatory national insurance systems in the countries where STIGA operates.
- **Work-Related Injury and Occupational Disease**: coverage for workplace accidents is managed through national social security institutions, supported by the Group's internal "Management of Non-compliance, Accidents and Dangerous Behaviour" protocols.
- **Parental Leave**: STIGA ensures that employees are protected during periods of maternity or paternity leave. In 2025, 100% of the total workforce was entitled to family-related leave.
- **Retirement and Disability**: employees are covered by national pension schemes and disability insurance as mandated by local legislation.

To enhance these protections, STIGA implements regional strategic initiatives that go beyond statutory requirements. For example, STIGA Slovakia signed a Memorandum of Cooperation with Union Insurance to grant employees and their families access to diverse health and commercial insurance benefits. In STIGA China, the Group's commitment to an inclusive and secure workplace was recognised with the "Top 10 Wellness Employer" award, highlighting initiatives that provide science-based wellbeing support.

These social protection frameworks are regularly monitored through the Payroll Cycle Control and the Personnel Administration Office to ensure all mandatory social security contributions and pension withholdings are accurately processed and recorded in accordance with established time limits.

S1-11 > Persons with disabilities

STIGA recognises that the diversity of its workforce, including the unique skills and perspectives of individuals with disabilities, is a vital asset for innovation and social responsibility. This commitment is formally integrated into the Group's Code of Ethics and Recruiting & Selection Policy, which ensure equal opportunities and prohibit discrimination based on health or disability status.

DP 32 > As of December 31, 2025, STIGA employed 52.7 FTE persons with disabilities, representing 3.8% of the total employee workforce (1,404.9 FTE). This reflects a steady increase from 2024, when the Group employed 35.4 FTE (2.6%) individuals in this category.

To ensure an inclusive environment, STIGA's Human Resources Management Procedure mandates specific attention to the training and on-boarding of disabled workers. This is supported by the Group's proactive collaboration with local job centers—particularly in Italy and China—to optimise recruitment and workplace integration. Furthermore, for employees within protected categories, the Group adheres to privacy regulations, ensuring that any personal data regarding health is processed only with explicit consent and for the purpose of establishing a work relationship.

The ESG Committee and regional HR managers continuously monitor the effectiveness of these inclusion initiatives to ensure compliance with both internal policies and national legislative requirements regarding the employment of persons with disabilities.

DP 32 >

ESRS S1-11 - Persons with disabilities

Employment Type	2023		2024		2025	
	n	%	n	%	n	%
Total employees	**1,289.9**		**1,351.3**		**1,404.9**	
Men	23.1	87%	29.8	84%	46.8	89%
Women	3.4	13%	5.6	16%	5.9	11%
< 30 years	4.0	15%	11.0	31%	13.0	25%
30 ≤ x ≤ 50 years	7.8	29%	8.6	24%	16.6	31%
> 50 years	14.7	55%	14.8	42%	23.2	44%
Total	**26.5**	**2.1%**	**35.4**	**2.6%**	**52.7**	**3.8%**

S1-12 > Training skills and development metrics

DP 34b > During 2025, STIGA intensified its commitment to professional growth, delivering an average of 13 training hours per employee, up from 12.6 hours in 2024.
To ensure the highest reporting precision, the Group has refined its data collection methodology, leading to a recalculation of the 2024 figures.
The breakdown by gender reveals that the investment in development was higher for women:

- Men: Average of 12 hours per employee.
- Women: Average of 16.2 hours per employee.

The training strategy is fundamentally linked to STIGA's strategic evolution from petrol to battery-powered products.
A significant portion of the curriculum is dedicated to technical and specialised skills, particularly regarding lithium-ion battery technology, digital applications and ergonomic production processes.
This is complemented by a robust Safety & Compliance program, the Group's largest training pillar, which ensures all workers are equipped to handle new technological risks safely.
In 2025, specific training on ESG topics was also delivered, totaling 16 sessions, involving 238 employees. This represented only the first phase of the Sustainability training project, which will continue into 2026 with its rollout across production plants and foreign branches.

Furthermore, the Group provides managerial development through the GROW coaching model and soft-skills training via digital platforms like LinkedIn Learning.

DP 34a > STIGA tracks the effectiveness of these investments through the STIGA People & Performance Review. In 2025, 45.5% of the total workforce (649 FTE) participated in a formalised performance and career development review. While this focuses heavily on office-based staff (93.9% coverage) and management (82.5% coverage), the Group is progressively extending these structured feedback cycles to production-site workers to ensure that skills development remains aligned with both individual career aspirations and the Group's "Green" transition goals.

DP 34b >

ESRS S1-12 - Average hours training

		2023		2024		2025	
	UoM	total	avg.	total	avg.	total	avg.
hours of training divided by:							
Men	h	14,385.0	**15.2**	13,967.9	**14.8**	12,909.4	**12.0**
Women	h	4,626.0	**13.4**	3,018.9	**8.7**	5,348.3	**16.2**
Executives	h	1,051.7	**25.7**	391.1	**9.5**	661.7	**15.4**
Managers	h	2,878.8	**28.9**	1,715.5	**17.21**	1,788.2	**16.5**
Office Staff	h	9,797.6	**20.1**	8,722.4	**17.9**	9,238.2	**18.1**
Production-site Workers	h	5,282.8	**7.3**	6,157.8	**8.5**	6,569.6	**8.8**
Total hours of training	**h**	**19,011**	**14.7**	**16,987**	**12.6**	**18,258**	**13.0**

DP 34a >

ESRS S1-12 - Performance and career development

		2023		2024		2025	
	UoM	n	%	n	%	n	%
Men	n	563.7	**60%**	559.5	**55%**	463.8	**43%**
Women	n	232.0	**67%**	206.8	**63%**	185.2	**56%**
Executives	n	34.0	**81%**	31.0	**76%**	28.0	**65%**
Managers	n	84.8	**82%**	82.7	**83%**	80.0	**74%**
Office Staff	n	461.7	**94%**	430.8	**88%**	392.7	**77%**
Production-site Workers	n	215.4	**33%**	221.8	**31%**	148.3	**20%**
Total	**n**	**796**		**766**		**649**	

S1-13 > Health and safety metrics

DP 36a > At STIGA, risk management and mitigation are integral to our operations, guided by our Quality, Health & Safety and Environment Policy. This reflects our commitment to employee safety, environmental protection and operational excellence.
All machinery, equipment and technical systems are maintained in compliance with local safety regulations, with standards communicated through signage, instruction manuals and training programs. Regular inspections and maintenance ensure safety, while facilities undergo ongoing design reviews to enhance workplace safety. STIGA focuses on producing small, simple equipment types, which are externally certified by accredited auditors.

Employee training is central to our safety approach. Programmes cover workplace regulations, role-specific risks, fire safety, first aid and preventive measures. Employees are thus equipped to identify, manage and mitigate risks effectively. Furthermore, all plant employees undergo initial and periodic medical examinations by a designated doctor, assessing job suitability and noting any necessary limitations. Only suitability reports are shared with HR and EHS departments, while personal medical data remains confidential.

Employees receive health and safety information through multiple channels, including on-site safety notices, plant-specific meetings, emergency training sessions and a dedicated section on the intranet for the OHS Management System. Additionally, safety is reinforced through increased visibility indicators, mandatory safety gear usage and security updates displayed on TV screens at plant entrance.

In July 2025, STIGA successfully achieved re-certification for ISO 9001, 14001 and 45001 in our production sites in Italy, China and Slovakia, reaffirming our continuous dedication to employee health and safety. This certification results in a coverage of 83.72% for employees and 99.57% for non-employees.

DP 36a >

ESRS S1-13 - Own workers (headcount) covered by the HSE management system

	UoM	2025
Total number of workers, of which:	**n.**	**1,690**
Employees	n.	1,456
Non-employee workers	n.	234
Workers covered by the HSE management system	**n.**	**1,452**
Employees	n.	1,219
Non-employee workers	n.	233
% of workers covered by the HSE management system	**%**	**0.9**
Employees	**%**	**0.8**
Non-employee workers	**%**	**1.0**

DP 36b > DP 36c STIGA remains firm in its commitment to a "Zero Harm" philosophy. Based on the 2025 consolidated reporting data, the Group registered zero demises and only one Lost Time Accident (LTA) among its employees, occurring in the Slovakia plant. In accordance with STIGA's safety protocols, an LTA is defined as a work-related injury that results in more than three days of absence (recovery period).
This result is particularly noteworthy given the Group's total of 2,265,349 hours worked and the ongoing industrial transition toward battery-powered technologies, which has introduced new technical workflows and specialised upskilling requirements.

DP 36d > DP 36e Regarding work-related ill health, the Group recorded 1 case of occupational disease during the reporting period, resulting in a total of 349 days lost (LTA included). For workers who are not employees (such as temporary staff), the Group recorded 1 injury over 281,844 hours worked, resulting in a rate of 3.55.

STIGA's safety management goes beyond tracking mandatory injury statistics by adopting a proactive, prevention-based approach. Each manufacturing plant strictly monitors "Near Misses" against defined monthly targets. These targets focus not only on the volume of reports but also on the depth of the severity analysis and the requirement to close 100% of identified corrective actions within the same month. Additionally, the Group monitors minor injuries, those resulting in less than three days of absence, as part of its internal KPIs.
These indicators are shared and reviewed every two months in dedicated meetings between all regional HSE Managers to ensure best practices are harmonised.

The rates are aligned with the ESRS standards, dividing the number of cases by the number of total hours worked by all employees, multiplied by 1,000,000.

DP 36c > **ESRS S1-13 - Employees injuries**

	2023		2024		2025	
	n	Rate	n	Rate	n	Rate
Recordable work-related injuries at 31.12	2	**0.92**	1	**0.45**	1	**0.44**
of which with high-consequence	1	**0.46**	1	**0.45**	0	**0.00**
Hours worked	**2,185,360**		**2,202,102**		**2,265,349**	

DP 36c > **ESRS S1-13 - Non-employees injuries**

	2023		2024		2025	
	n	Rate	n	Rate	n	Rate
Recordable work-related injuries at 31.12	2	**6.38**	2	**7.23**	1	**3.55**
of which with high-consequence	0	**0.00**	0	**0.00**	0	**0.00**
Hours worked	**313,443**		**276,773**		**281,844**	

DP 36d > **ESRS S1-13 - Number of occupational diseases recorded**

	Uom	2023	2024	2025
Total occupational diseases recorded among company employees	n	0	**0**	**1**

Governance of health and safety is integrated into the highest levels of management; all HSE-related KPIs, including data on waste management and energy consumption, are presented and discussed with Top Management every month during the Monthly Operation Meeting (MOM). This rigorous oversight is complemented by regional wellness initiatives, such as the Health Counseling Center in STIGA Slovakia and the "Energy Up" program in STIGA China, ensuring that employee health and productivity are maintained as core business priorities.

DP 36e >

ESRS S1-13 - Number of days missed

	Uom	2023	2024	2025
Total days lost due to accidents and illnesses	n	0	**0**	**349**

DP 36b >

ESRS S1-13 - Demises among own workforce

	UoM	2023	2024	2025
Employees				
Number of deaths during the reporting year, of which:	n	0	0	0
due to accidents at work	n	0	0	0
due to work-related illnesses	n	0	0	0
Non-employees				
Number of deaths during the reporting year, of which:	n	0	0	0
due to accidents at work	n	0	0	0
due to work-related illnesses	n	0	0	0
Total	**n**	**0**	**0**	**0**

ESRS S1-13 - Demises among workers in the supply chain

	UoM	2023	2024	2025
Number of deaths during the reporting year, of which:	n	0	0	0
due to accidents at work	n	0	0	0
due to work-related illnesses	n	0	0	0

S1-14 > Work-life balance metrics

DP 38 > STIGA tracks the entitlement of its own workforce to take family-related leave, which includes maternity, paternity, parental and carers' leave, as a key indicator of its support for employees' personal and professional well-being. According to the 2025 consolidated data, 100% of total employees (representing a headcount of 1,405 individuals) were entitled to take family-related leave. This entitlement is guaranteed to employees covered by regulations, organisational policies, contracts, or collective bargaining agreements that contain such provisions.

To foster a balanced and sustainable workplace, STIGA promotes several flexible work options and support structures across its departments. These include remote working, part-time contracts and flexible working time, which allows employees to choose their start and end times around defined core hours. These arrangements are formalised in the Smart Working and Flexible Working procedures, enabling eligible employees to better manage caring responsibilities or personal interests without compromising productivity.

The Group also provides robust parental and family support through structured maternity, paternity and adoption leave, complemented by dedicated reintegration programs to assist employees returning to the workforce. These measures are further bolstered by comprehensive wellbeing programs, including mental health support, stress management initiatives and general wellness activities. To protect the private time of its workforce, STIGA has also institutionalised the "Right to Disconnect," ensuring that employees are not required to engage in work-related digital communications outside of agreed hours, except in exceptional cases.

STIGA continuously monitors the effectiveness of these initiatives through specific metrics, including average weekly working hours, the uptake of flexible arrangements, leave utilisation rates and overall employee satisfaction regarding work-life balance collected during the annual People & Performance Review.

Looking ahead, the Company aims to further enhance these provisions by expanding flexible work options and increasing participation in wellbeing programs. By continuously assessing employee feedback and evolving its support structures, STIGA remains committed to maintaining a healthy, inclusive and future-ready organisational culture.

DP 38 >

S1-14 - Work-life balance metrics

	Uom	2023	2024	2025
Number of employees entitled to leave for family reasons	n	n.a.	n.a.	1,405
Total employees	n	1,290	1,351	1,405
Percentage of employees entitled to leave for family reasons	**%**	**n.a.**	**n.a.**	**100.00%**

S1-15 > Remuneration metrics

STIGA's remuneration policy is rooted in the principles of merit, competence and professional criteria, rejecting any form of discrimination. This commitment is validated by the UNI PdR 125:2022 Gender Equality Certification achieved for Italian operations in 2024 and confirmed in 2025.

DP 40a > The Company is refining its methodology for disclosing gender pay gap metrics to ensure accuracy and transparency. Currently, the organisation is implementing a job grading and role evaluation framework aligned with the UNI/PdR 125:2022 practice.

This strategic transition focuses on weighing organisational roles to establish "equal value" criteria, accounting for seniority, responsibilities and qualifications. While this rigorous evaluation is underway, specific pay gap percentages are not disclosed for the current period. Upon completion, this framework will enable the Company to provide a scientifically grounded, adjusted pay gap analysis in future reporting cycles, reinforcing its commitment to a truly equitable professional environment.

DP 40b > STIGA monitors remuneration inequality by disclosing the annual total remuneration ratio of the highest-paid individual to the median annual total remuneration for all other employees, excluding the highest-paid individual. This metric encompasses all employees and integrates the base salary, including guaranteed, short-term and non-variable cash compensation, as well as benefits in cash (such as bonuses and commissions), benefits in-kind (including private health insurance and wellness programs) and the total fair value of all annual long-term incentives.

For the reporting period, the ratio is derived by dividing the annual total remuneration of the highest-paid individual by the median employee annual total remuneration, resulting in an annual total remuneration ratio of 29.

S1-16 > Incidents of discrimination and other human rights incidents

DP 42a > DP 42b For the 2025 reporting period, STIGA identified zero incidents of discrimination related to gender, racial or ethnic origin, nationality, religion, disability, age, or sexual orientation and similarly recorded no other human rights incidents connected to its own workforce. *DP 42c >* In line with this, the Group recognised zero fines, penalties, or compensation for damages in its financial statements during 2025 related to such incidents.

These results reflect STIGA's ongoing commitment to a positive work environment, as explicitly outlined in its Code of Ethics, which rejects all forms of disrespectful or defamatory behaviour and upholds respect for human rights across all global operations.

DP 42 >

S1-16 - Incidents of discrimination and other human right incidents

	Uom	2023	2024	2025
Total number of reported incidents of discrimination	**n**	**n.a.**	**n.a.**	**0**
of which harassment	n	0	0	0
Total number of human rights incidents identified	**n**	**n.a.**	**n.a.**	**0**
of which: through the company's dedicated channels	n	0	0	0
of which: through national contact points	n	0	0	0
Total amount of penalties/fines/compensation due to accidents and complaints (as mentioned above) incurred during the reporting period	**%**	**0**	**0**	**0**

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ESRS S2

Workers in the Value Chain

S2-1 > Policies related to workers in the value chain

DP 11 > STIGA has formalised its commitment to protecting rights and working conditions along the supply chain through a structured procedural framework, where all active suppliers are required to sign the Company's Code of Ethics as a contractual basis for any business relationship. To verify the application of social standards, the Company has implemented a mapping system for social certifications (e.g., SA8000), which are actively promoted and integrated as fundamental KPIs within the annual Vendor Rating system.

GDR-P > DP 39 DP 43 Our operations are firmly anchored by a Code of Ethics built on rigorous international benchmarks, including ILO Conventions and UN Human Rights principles. This foundation will be further strengthened by a dedicated ESG supplier management policy, currently in the final approval stage for a May 2026 launch.

GDR-P > DP 42 DP 10 This framework explicitly covers specific categories of stakeholders who may be at higher risk of vulnerability, including production workers, migrant and temporary workers, young workers and local communities. The labour standards enforce strict age-verification protocols to prohibit child labour, maintain zero tolerance for forced labour, physical or psychological abuse and modern slavery, while demanding fair remuneration aligned with international standards, such as UN Guiding Principles, ILO Declaration and OECD Guidelines. The interests of affected stakeholders are carefully considered and integrated into strategic decision-making by demanding that suppliers actively protect workers' physical and mental health, provide safe grievance channels without fear of retaliation and undergo continuous monitoring to ensure these rights are practically realised.

S2-2 > Engagement with workers in the value chain, channels and approaches to remedy

DP 13 > The Company's general approach to supplier qualification and engagement begins with ethical code subscription, ESG certification mapping and quality audits before assigning any business to a new vendor. Direct engagement with workers in the value chain occurs primarily through the Social Audit Program, where STIGA or appointed third parties conduct direct interviews with workers during on-site audits to verify the actual application of the Code of Ethics. This engagement allows the Group to gain direct insights into the impact of its procurement policies on the workforce and identify emerging needs or risks that formal documentation might miss. Suppliers are required to maintain internal grievance channels to ensure that workers can report concerns regarding labor practices directly and safely. Furthermore, workers always have access to the Company's established whistleblowing system, as detailed in the previous sections, which serves as an additional, secure channel for reporting any potential breaches of conduct or labor standards. The approach to remedy is embedded within the annual

DP 14 >

DP 15 > contractualisation and Vendor Rating process, where ESG KPIs are shared with each supplier to promote continuous improvement, trigger dedicated ESG audits if specific risk profiles emerge and ensure the collaborative closure of any non-conformities.

S2-3 > Actions and resources related to workers in the value chain

DP 16 > STIGA manages and mitigates negative impacts on workers within its supply chain through a structured Vendor Rating Policy and rigorous audit protocols, ensuring that any identified criticalities regarding working conditions are addressed through mandatory Corrective Action Plans.

DP 17 > To ensure that these mitigation actions are effective and balance potential business pressures, a time-bound monitoring system is applied based on the supplier's risk classification. Class C suppliers (Conditional/At Risk) are subject to strict oversight and must fully complete their assigned Action Plan within a maximum of 6 months, while Class D suppliers (Critical/Non-Compliant) face a strategic disengagement process where the Company identifies and qualifies alternative vendors to replace them.

DP 18 > Our monitoring systems confirm that, to date, no health and safety or labor-related incidents have been recorded within our value chain.

GDR-A > DP 45 The effectiveness of these key actions is tracked through the re-assessment cycle, measuring the closure rate of non-conformities, conducting follow-up audits to confirm measurable improvements and tracking the number of suppliers successfully migrating from Class C to Class B or A. By proactively supporting Class C suppliers through structured action plans, the Company pursues the opportunity to foster long-term partnerships, reduce workforce turnover and enhance overall supply chain resilience and quality. Looking ahead, STIGA will maintain its commitment to protecting workers in the value chain by continuing its program of periodic supplier audits and update of the Vendor Rating. These audits serve as our primary tool for verifying compliance with labor standards and identifying potential social risks. This monitoring is complemented by our existing whistleblowing channel, which remains available for the reporting of any ethical or human rights concerns. Our strategy focuses on the consistent application of these oversight mechanisms to ensure ongoing transparency and accountability across our supply base.

GDR-A > DP 46 Currently, the Group's efforts in this area are primarily driven by dedicated internal personnel, with financial allocations focused specifically on the execution of third-party ESG audits across the supplier base. However, to accelerate the digitalisation of these processes, the Group has approved a strategic investment for 2026. This includes the launch of the new Vendor Portal project, aimed at optimising supplier management and risk tracking, with a planned capital expenditure of €140k.

S2-4 > Targets related to workers in the value chain

DP 19 > The Group has established a strategic target to enhance its 360-degree supply chain risk detection capabilities by the end of 2027, aiming to identify and address potential social and ethical risks more proactively and prevent production disruptions. This process builds upon the supply chain mapping initiated in the 2022 base year through the SEDEX platform. To achieve this measurable, time-bound target, the Group is implementing a dedicated Vendor Portal designed to standardise the qualification process, improve the speed and accuracy of real-time risk identification and enable faster intervention and recovery actions. In addition to the primary use of the SEDEX platform, the Group also accepts supplier assessments performed through Ecovadis and Synesgy to ensure broad and flexible compliance coverage. To further institutionalise these efforts, a specific procedure defining these aspects was under development in 2025; currently in the final approval phase, it is scheduled for official publication in 2026.

GDR-T > DP 51

Progress and the effectiveness of mitigation actions are monitored through specific quantitative KPIs, including the resolution rate of non-conformities within the 6-months timeframe, supplier rating progression, audit coverage and follow-up frequency, disengagement effectiveness and the data accuracy of the new digital portal. These metrics are further supported by qualitative assessments, such as direct audit feedback from worker interviews and the ongoing tracking of grievance trends, to ensure that remediation actions yield tangible improvements for workers in the value chain. These measures include all the Group's value chain within the top supplier identified in the Vendor Rating.

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ESRS S3
Affected Communities

S3-1 Policies related to affected communities

GDR-P > DP 39 While the Group has not yet formalised a standalone policy exclusively for affected communities, its commitment to social responsibility is integrated into its broader ethical framework. The Group's approach focuses on fostering deep connections with local territories and supporting health and inclusion through strategic partnerships across its global operations.

S3-2 Engagement with affected communities, channels and approaches to remedy

DP 10 > STIGA engages directly with local communities and vulnerable groups across its global operations by establishing strategic partnerships and direct collaborations with local associations, NGOs and educational institutions. This engagement is designed as a two-way dialogue, where the perspectives and specific needs expressed by local stakeholders directly inform the Company's decision-making process.

By maintaining constant communication with these partners, STIGA identifies the most pressing social and environmental challenges in each region. These insights are then integrated into the Group's periodic materiality assessments, ensuring that corporate activities and mitigation strategies are specifically aligned with the real-world expectations of affected communities.
This engagement strategy is tailored to the specific needs of each territory, ensuring that the Company's community integration efforts actively support health, social inclusio, and environmental preservation in the areas where it operates.

DP 12 > To ensure that communities can raise concerns or needs, the Company provides a public and accessible whistleblowing channel that is available to all external stakeholders. This mechanism allows STIGA to identify and address potential impacts while maintaining a transparent dialogue with the communities in which it operates. The framework is accessible through three dedicated channels: a telephone line, physical mail and an online portal. While all reports are processed immediately upon receipt, the system's performance is formally evaluated through a structured monitoring process overseen by Internal Audit department.
Key Performance Indicators (KPIs) are reviewed on a semi-annual basis to ensure the mechanism remains effective and reliable.

S3-3 Actions and resources related to affected communities

DP 14 > DP 15 During the reporting year, the Company implemented several key actions to manage its impacts on local communities, aiming to foster social inclusion and environmental stewardship in the regions where it operates. In Italy, STIGA partnered with the Cortina Mountain Guides to protect natural landscapes and collaborated with the Ca' Leido (a community-based social cooperative) social mission to foster the integration of people with disabilities into the workforce.

GDR-A > DP 45 Moreover, the Company participated in the Padua Pyjama Run alongside LILT, an event that raised over €23k for pediatric oncology and organised an employee-led collection of supplies for vulnerable families through the SERMIG charity. The expected outcome of these initiatives is the strengthening of local social safety nets and the preservation of biodiversity. These actions contribute to the Company's policy of promoting community well-being and environmental responsibility, aligning with the Group's broader ESG strategy to mitigate indirect social impacts.

In China, the team visited a local vocational rehabilitation center for the disabled to donate essential supplies. This action is intended to support the long-term social integration of marginalised groups and enhance workplace happiness. It directly contributes to STIGA's commitment to equal opportunity and its goal of maintaining a "Wellness Employer" status, ensuring an inclusive and caring work environment.

To support educational and health initiatives in Slovakia, STIGA utilised legal profit-donation provisions to allocate financial resources to the Matejovce elementary school, the Veľká kindergarten and the "Cesta von" community health program. Through these allocations, the Company expects to enhance local educational infrastructure and improve public health outcomes. This contributes to the policy of human capital development, ensuring that STIGA's operational presence yields a measurable positive impact on the community's social fabric and future talent pool.

GDR-A > DP 46 While these initiatives represent the Group's ongoing social commitment, as of the current reporting period, no significant financial resources have been specifically allocated to affected communities beyond these localised projects and ESG audit activities.

DP 16 > Furthermore, it is confirmed that no incidents related to affected communities have been recorded or identified to date.

S3-4 > Targets

GDR-T > DP 52 The Company has not currently established specific, measurable outcome- oriented qualitative or quantitative targets related to affected communities.

In the absence of formal targets, the Group tracks the effectiveness of its community related actions and policies by monitoring the outcomes of its strategic local partnerships, the impact of its charitable contributions and the feedback received through its public whistleblowing channel. This approach ensures that community engagement remains effective and aligned with the Group's broader ethical framework while providing the necessary data to consider the development of formal targets in future reporting cycles.

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ESRS S4
Consumers and End-Users

S4-1 Policies

GDR-P > DP39 STIGA does not currently maintain standalone formal policies dedicated to the management of material impacts, risks and opportunities related to consumers and end-users. However, these aspects are systematically managed by the marketing team through a comprehensive framework of internal guidelines and communication brand guidelines that govern direct interactions, particularly on social media channels, including the handling of comments and direct messages. These guidelines include rigorous rules for visual and editorial content creation, ensuring consistent respect for human representation and the natural environment.

Furthermore, the communication strategy includes an editorial stream aimed at educating consumers on the correct and responsible use of products to prevent negative environmental consequences. These practices apply to all consumers and end-users globally, ensuring an inclusive standard without distinctions or exclusions for specific demographic subgroups.

Regarding key content, the Community Management guidelines promote an ethical and constructive digital dialogue, prioritising calm and professional responses and transferring critical issues to private channels to provide dedicated support and consolidate long-term trust. The scope of these rules is designed to best support end consumers on social media channels and in responding to online reviews. There are no applicable references to specific third-party standards or initiatives. When defining content creation rules for social issues, the Company always considers stakeholder interests, focusing on the utmost respect for people and nature.

S4-2 Process for engaging with consumers and end-users

DP 9 > Customer Care interacts directly with end consumers by responding to their contacts and providing support for pre and post sales requests, as well as proactively contacting them for e-commerce order updates regarding shipping and payments. The marketing team, both at central and local levels, engages consumers through digital platforms, campaigns, corporate websites, social media and support channels. The Company obtains consumer insights by conducting structured external analyses, such as Brand Awareness and Consumer Insights and by monitoring social interactions; the collected feedback guides decisions aimed at improving communication transparency and is shared internally with the R&D department to innovate and refine products.

Although there are no engagement mechanisms dedicated exclusively to vulnerable groups, the focus on clarity, accessibility and inclusivity is seamlessly integrated into all current activities.

DP 10 > The channels available to consumers to submit requests or complaints include an omnichannel approach managed via a CRM system that centralises phone calls, live chats, web forms and emails, as well as direct interactions through the STIGA.GO app. Social platforms, Trustpilot and review functions on corporate websites are also available and are constantly monitored by the Content Team, the Activation Team and local referents. The effectiveness of these channels is regularly evaluated by monitoring the volume and nature of the feedback received, response times and recurring themes raised by consumers.

DP 11 > The general approach to remedies aims to ensure maximum customer satisfaction, managing requests in compliance with sales and warranty terms and conditions, while maintaining an additional margin of flexibility, or goodwill, in the event of disservices. If feedback identifies misunderstandings or criticalities, the marketing teams actively collaborate with internal functions to review and, if necessary, correct content and communication.

S4-3 Actions and resources related to consumers and end-users

DP 12 > DP 13 Among the key actions implemented to mitigate impacts, STIGA decided to internalise Customer Care services at the headquarters, which were previously outsourced, allowing it to leverage internal skills and ensure a more coherent and standardised management of requests. For the Content Team, key actions translate into the rigorous application of guidelines, internal review of materials and the development of educational editorial formats; should tensions arise between consumer protection and commercial pressures, the team always prioritises transparency, modifying or stopping content if necessary.

The effectiveness of the Customer Care reorganisation is tracked by measuring the quality evaluations that consumers fill out post-contact, specifically perceived quality and satisfaction with the proposed solution.

The effectiveness of the Marketing Team's mitigation actions is instead measured through structured Brand Awareness surveys and Consumer Insight surveys to validate the overall improvement in communication clarity. Notably, the reporting methodology has been updated: whereas previous assessments aggregated data across all Scandinavian countries, the current scope focuses exclusively on Sweden. Consequently, this segmentation results in a lower absolute value compared to prior periods, reflecting a more granular geographic focus rather than a decline in performance.

DP 14 > During the reporting period, no human rights incidents connected to consumers occurred or are applicable.

During 2025, the Group undertook specific initiatives such as the monthly collection of User-Generated Content (UGC) and the "Real Garden Stories" project, aimed at collecting real reviews and stories from robot mower owners; for 2026, the continuation of UGC and the extension of "Real Garden Care Stories" to other markets and products are planned. The expected outcomes of these actions consist of a better understanding of consumer needs, a reduction in the risk of misunderstandings and the construction of a more authentic and ethical communication based on real usage experience.

GDR-A > DP 45 DP 46 The financial resources allocated to support these actions consist mainly of Opex dedicated to market research and media production; these allocations follow the normal annual budget process and do not depend on specific public funding.

In 2025, financial resources amounting to approximately €68k were allocated, divided among Brand Awareness surveys for €27k, Consumer Insight surveys for €35k and media production for consumer stories for €6k, all included in the expense items for marketing services and digital production.

For the year 2026, the Company expects to maintain an indicative range of financial resources perfectly in line with the budget allocated in 2025.

S4-4 > Targets related to consumers and end-users

DP 15 > STIGA monitors its performance towards consumers through specific measurable KPIs such as the Quality Assurance Score (QA), Net Promoter Score (NPS) and Customer Satisfaction (CSAT), in addition to the evaluation of the proprietary mobile application, Trustpilot reviews and UGC volumes.

GDR-T > DP 51 The targets are directly linked to the corporate objective of improving the qualitative management of the user relationship, brand visibility, trust and community engagement.

The Company has defined absolute target values: for Customer Care, the goal is to achieve a score of 4 on a 1-5 scale for both QA and CSAT, while for the digital application, the quantitative target is an evaluation score of 4.2. Performance results indicate that the digital application successfully reached this target, achieving a score of 4.2 on iOS and 4.4 on Android. The scope of the target for Customer Care applies to internal operations related to European consumers, with the imminent inclusion of the UK and progressive extension to Nordic countries and Poland; for the mobile application, the target covers end consumers in all markets where the Company operates.

Baseline values are measured and compared on an annual basis to evaluate progress compared to the previous year; notably, the average Trustpilot score improved during the period, rising from 3.7 to 3.9.

The reference period, or timeframe, of the target is the current calendar year, without the provision of intermediate goals or milestones. The targets are established internally in consistency with the user experience improvement strategy, based on standard review ratings that outline a service perceived as "more than good" and are not determined by legal obligations. The requirement regarding scientific bases for environmental targets is not applicable, as these are exclusively focused on the social sphere of the consumer. To complement the established targets, the Group periodically monitors the effectiveness of its policies by analysing engagement on social channels and general satisfaction levels highlighted by market research.

DP 15 >

ESRS S4-4 - Targets related to End-Users and Consumers

	2023	2024	2025
Average Amazon Stars	4	3.8	3.9
Average Trustpilot Score	-	3.7	3.9

Governance and Entity-Specific Disclosures

Governance and Entity-Specific Disclosures - Index

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ESRS G1
Business Conduct

G1-1 Policies related to business conduct

DP 5 > STIGA has established a Group Code of Ethics that is shared with all primary stakeholders, including customers, suppliers and employees, and is made available via the Company Intranet and Corporate website. To ensure widespread awareness, the Group conducts mandatory training campaigns on the Code of Ethics through the LinkedIn Learning platform, and in Italy, it has implemented the "Modello
DP 6 > Organizzativo 231". While no separate anti-corruption or anti-bribery policies exist, all relevant specifications are integrated directly into the Group Code of Ethics.

A specific Whistleblowing procedure has been in place since 2023, with the latest update in 2024, providing dedicated reporting channels, guarantees of confidentiality and a strict prohibition on retaliation for good-faith reports. This procedure is disseminated through common communication channels and specialised online training. The functions identified as most at risk for corruption or bribery within the undertaking are Sales, Procurement and Logistics.

GDR-P > DP 42 The Company's corporate culture is built on three pillars—People, Products and Processes—supported by the core values of Simplicity, Unity (openness, inclusion and teamwork) and Integrity. The Code of Ethics is approved by the Board of Directors of STIGA S.p.A. and adopted by all Group subsidiaries, with ethical principles fully integrated into the 2024-2030 ESG strategy. This strategy emphasises gender equality, for which the Company holds the UNI/PdR 125:2022 certification, and the dignity of labor, alongside a commitment to maximum transparency and confidentiality regarding the strategic information of partners and suppliers.

As a tangible proof of the Company's commitment to legality, transparency and ethics, STIGA maintains a Rating of Legality, which reflects the adoption of advanced
GDR-P > DP 43 organisational models like D.Lgs. 231/01 and specific legality protocols. STIGA further commits to its human rights obligations through the strategic integration of these principles into its overarching ESG framework.

G1-2 Actions related to business conduct

DP 7 > STIGA places a strong emphasis on supply chain responsibility, noting that in 2022, 97% of material suppliers had signed the Company's Code of Ethics. Suppliers are evaluated based on ESG indicators in addition to economic criteria and the Group regularly conducts sustainability audits on "business-critical" suppliers to ensure the respect of human rights and environmental regulations across the value chain.

DP 8 > In 2025, specific training sessions on STIGA's sustainability strategy were provided to the entire staff, with further details on hours and participation available in the training chapter. Supplier engagement for ESG performance improvement is managed through onboarding activities by buyers and the use of the SEDEX platform for self-assessments. To prevent and respond to corruption or bribery, the Group's Risk Management is periodically updated by the Internal Audit department, and in Italy, periodic meetings are held with an external Supervisory Body (OdV) as required by Modello 231.

GDR-A > DP 45 To attest to the strength of its internal control systems and its commitment toward ethical business conduct in reference to ESRS G1, STIGA maintains a Rating of Legality (★★+) issued by the Italian Competition Authority (AGCM). This recognition confirms full compliance with the highest standards of legality and the implementation of
GDR-A > DP 46 protocols for corruption prevention and business integrity. However, no significant financial resources were allocated specifically for this purpose.

To ensure these safeguards remain effective and traceable, the Group is committed to institutionalising a recurring mandatory training and certification program on the Group Code of Ethics for all employees, with a specific focus on high-risk functions such as Sales and Procurement. Furthermore, the Group will maintain the requirement for 100% of material suppliers to formally sign the Code of Ethics, prioritising ethical audits for business-critical partners to proactively mitigate corruption risks within the supply chain. In line with this commitment, STIGA is currently expanding its audit scope to include service suppliers, ensuring that ethical standards are consistently upheld across all categories of procurement.

G1-3 Targets related to business conduct

DP 9 > The undertaking has set a primary business conduct target of maintaining zero
GDR-T > DP 51 reports of illicit actions and zero confirmed incidents of corruption. These targets are directly related to the policy objectives defined in the Code of Ethics, which includes specific sections on preventing illegal activities such as the prohibition of offering or accepting gifts or money to influence public officials, in accordance with national rules. STIGA recognises the fight against organised crime as a primary value.

The finality of this target is to establish a measurable benchmark for operational integrity, moving beyond simple compliance to prove that the Group's anti-corruption policies are effectively preventing illicit acts. By aiming for "zero reports," STIGA uses this as a Key Performance Indicator (KPI) to demonstrate to stakeholders and the Supervisory Body, that its ethical culture and internal controls are functioning as intended.

The Legality Rating is utilised as a Key Performance Indicator (KPI) to demonstrate that the Company does not limit itself to mere legal compliance but actively pursues excellence in transparency.

G1-4 > Metrics related to corruption and bribery

DP 11 > For the 2025 reporting period, STIGA reports that there were zero convictions or sanctions and zero total amount of fines for violations of anti-corruption and
GDR-M > DP 48 anti-bribery laws. The reporting of these metrics supports the evaluation of performance and tracks the effectiveness of management strategies regarding material business conduct matters. Methodologically, these metrics are derived from the rigorous monitoring of our internal whistleblowing channel, ensuring that all
GDR-M > DP 49 reports are captured, investigated and reflected in our final performance data. In alignment with this reporting, the Rating of Legality is utilised as a Key Performance Indicator (KPI) to demonstrate that the Company does not limit itself to mere legal compliance but actively pursues excellence in transparency and integrity. This metric serves as a tangible indicator of performance, proving that the undertaking's commitment to ethical conduct is reflected in its results and operational standards.

G1-6 > Metrics related to payment practices

DP 17a > STIGA establishes standard payment terms for its suppliers, which average 110 days.
DP 17b > These terms are applied consistently and no exception is made. During the 2025 reporting period, 100% of payments were aligned with these standard terms. This data is consistent with the Days Payable Outstanding (DPO) communicated in the undertaking's monthly financial reports, reflecting a high level of financial reliability and internal process integrity.

DP 17c > In addition to that, the undertaking reports that there are currently zero legal proceedings outstanding for late payments.

DP 11 >

ESRS G1-4 - Metrics related to corruption and bribery

	Uom	2023	2024	2025
Number of convictions and sanctions for violation of anti-corruption and anti-bribery laws during the reporting period	n	0	0	0
Total amount of fines for violation of anti-corruption and anti-bribery laws during the reporting period	n	0	0	0

DP 17 >

ESRS G1-6 - Metrics related to payment practices

	Uom	2023	2024	2025
Percentage of payments aligned with the standard term	%	100%	100%	100%
Number of legal proceedings currently outstanding for late payments	n	0	0	0

STIGA

Garden care.

ESRS ES
Entity-Specific

The following disclosures detail the material financial risks and strategic factors identified through STIGA's Double Materiality Assessment (DMA). These elements are specific to our business model and the gardening equipment industry, representing key areas where the Group is implementing targeted mitigation strategies.

In an effort to ensure maximum transparency, STIGA has voluntarily chosen to report on these additional entity-specific disclosures.
This decision is rooted in our comprehensive risk assessment framework, which is periodically updated and validated by the Internal Audit department. By integrating these insights, we ensure that our reporting remains dynamically aligned with our evolving risk profile and strategic priorities, providing stakeholders with a holistic view of the Group's resilience and commitment to long-term value creation

ES-1 Inadequate market penetration

STIGA's long-term success is inextricably linked to our ability to accurately forecast market trends and execute robust product strategies. We recognise that inaccurate estimations of market potential, particularly regarding the speed of the global transition to digital and cordless solutions, could severely compromise our growth and market competitiveness. To mitigate this risk, the Group has strategically reallocated its resources toward the most promising growth categories, mainly in the development of battery technology and cordless solutions. This deliberate shift ensures that our new product launches are not only innovative but also perfectly synchronised with the global consumer transition toward zero-emission gardening, effectively reducing the financial risk of portfolio obsolescence.

The gardening industry is currently witnessing a significant evolution where traditional technological barriers are becoming more fluid. The ease of access to advanced electronic components allows new, agile competitors to enter the market rapidly and at lower costs, creating intense price pressure. STIGA's primary defense against this commoditisation is a "race to the top" through high-end, proprietary innovation. A central pillar of this strategy is the continuous expansion of our autonomous robot range, which utilises our patented AGS (Active Guidance System) technology. By offering unique, high-tech features that solve real-world consumer problems, such as satellite signal reliability in complex, tree-covered environments, we create a competitive moat that is difficult for low-cost entrants to replicate.

ES-2 Product development

The Group's financial stability depends on the successful delivery of complex R&D projects that meet strict cost, timing and feature targets. Failure to hit these milestones can lead to reduced revenue and a loss of competitiveness. To manage this, STIGA has implemented a structured control gate process for all new product developments, ensuring rigorous quality checks at every stage, from "Pre-production (PP1)" to "Start of Production (SOP)". Furthermore, as a proactive measure to meet growing consumer demand for sustainable products and comply with evolving "right to repair" trends, we have introduced a repairability index for our key electric platforms. In 2025, our robot platform achieved an impressive score of 9.0, demonstrating our commitment to designing durable, modular and long-lasting machinery that protects our brand value and reduces long-term liabilities.

ES-3 Evolution of the geopolitical context

STIGA operates in a globalised economy where local economic and social stability directly impacts our bottom line. Factors such as inflation, shifting urbanisation patterns, and regional political instability represent crucial variables for the Group's success. To mitigate the impact of rising costs and fluctuating consumer power, we focus on operational energy self-sufficiency and efficiency.

For a detailed breakdown of our energy strategies and the impact of climate-related macroeconomic shifts, please refer to the ESRS E1 – Climate Change section.

ES-4 Customer satisfaction

We believe that high-quality service and seamless logistics are the ultimate safeguards for our brand reputation. Inefficiencies in these areas lead to immediate financial impacts through returns, complaints and lost future sales. To ensure a premium and consistent user experience, a critical strategic action was the internalisation of Customer Care services at our corporate headquarters. This allows us to maintain direct control over service quality and leverage internal product expertise.

Because the Group views the user experience as a holistic priority, the specific management of these impacts and our engagement with users is detailed extensively within the ESRS S4 – Consumers and End-Users section.

A significant portion of STIGA's revenue is generated through a limited number of high-volume commercial partners and distributors. The potential loss or reduction in volume from any of these major clients represents a material financial risk. STIGA manages this dependency through a dual approach: commercial portfolio diversification and the deepening of strategic digital partnerships. By utilising the STIGA Connect B2B portal, we provide our partners with transparent, real-time data and daily interaction capabilities. This collaborative infrastructure facilitates more accurate demand planning and fosters long-term loyalty, ensuring that our largest commercial relationships remain stable and mutually beneficial even in fluctuating market conditions.

ES-5 Geographical location of suppliers

The geographic concentration of our supply chain, particularly for raw materials and semi-finished components from Asia, exposes STIGA to risks from shipping delays and geopolitical crises. This is a critical factor for our production facilities in Italy and Slovakia.

To mitigate this, STIGA is rolling out a Responsible Supply Chain strategy, which includes ESG audit to suppliers, continuous updating of the Vendor Rating as seen in ESRS S2-3 “Actions and resources related to workers in the value chain” and ESRS G1-2 “Actions related to business conduct”.

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Annexes

List of Datapoints in cross-cutting and topical standards that derive from other EU Legislation

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Sustainability Report Section
ESRS 2 GOV-1 – Percentage of board members who are independent	–	–	Delegated Regulation (EU) 2020/1816, Annex II	–	The role of the administrative, management and supervisory bodies in relation to sustainability
ESRS 2 GOV-4 – Statement on due diligence	Indicator number 10 Table #3 of Annex 1	–	Delegated Regulation (EU) 2022/1288, Annex I	–	Statement on due diligence
ESRS 2 SBM-1 – Involvement in activities related to fossil fuel activities	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013 read in conjunction with Article 435; Commission Implementing Regulation (EU) 2024/3172 – Table 1: Qualitative information on Environmental risk and Table 2: Social risk; Template 1: Banking book – Indicators of potential climate change transition risk	Delegated Regulation (EU) 2020/1816, Annex II	–	-
ESRS 2 SBM-1 – Involvement in activities related to chemical production	Indicator number 9 Table #2 of Annex 1	–	Delegated Regulation (EU) 2020/1816, Annex II	–	-
ESRS 2 SBM-1 – Involvement in activities related to controversial weapons	Indicator number 14 Table #1 of Annex 1	–	Delegated Regulation (EU) 2020/1818, Article 12(1); Delegated Regulation (EU) 2020/1816, Annex II	–	-
ESRS 2 SBM-1 – Involvement in activities related to cultivation and production of tobacco	–	–	Delegated Regulation (EU) 2020/1818, Article 12(1); Delegated Regulation (EU) 2020/1816, Annex II	–	-
ESRS E1-1 – Transition plan for climate change mitigation	–	–	–	Regulation (EU) 2021/1119, Article 2(1)	-
ESRS E1-6 – GHG emission reduction targets	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 – Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6	–	-
ESRS E1-7 – Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1	–	–	–	Energy Consumption & Mix.
ESRS E1-7 – Energy consumption and mix	Indicator number 5 Table #1 of Annex 1	–	–	–	Energy Consumption & Mix.

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Sustainability Report Section
ESRS E1-8 – Gross Scope 1, 2, 3 GHG emissions	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 – Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)	–	GHG Emissions Scope 1, 2 and 3
ESRS E1-9 – GHG removals and carbon credits	–	–	–	Regulation (EU) 2021/1119, Article 2(1)	-
ESRS E1-11 – Exposure of the benchmark portfolio to climate-related physical risks	–	–	Delegated Regulation (EU) 2020/1818, Annex II; Delegated Regulation (EU) 2020/1816, Annex II	–	Climate-related financial effects
ESRS E1-11 – Location of significant assets at material physical risk	–	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk	–	–	Climate-related financial effects
ESRS E1-11 – Breakdown of the carrying value of its real estate assets by energy-efficiency classes	–	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172; Template 2: Banking book – Climate change transition risk: Loans collateralised by immovable property – Energy efficiency of the collateral	–	–	-
ESRS E1-11 – Degree of exposure of the portfolio to climate-related opportunities	–	–	Delegated Regulation (EU) 2020/1818, Annex II	–	-
ESRS E2-4 – Amount of material pollutants emitted to air, water and soil	Indicator number 8 Table #1; Indicator number 2 Table #2; Indicator number 1 Table #2; Indicator number 3 Table #2 of Annex 1	–	–	–	Pollution of air, water and soil
ESRS E3-1 – Water-related policies	Indicator number 7 Table #2 of Annex 1	–	–	–	-
ESRS E3-1 – Policy covering areas with water stress	Indicator number 8 Table #2 of Annex 1	–	–	–	-
ESRS E3-4 – Total water recycled and reused	Indicator number 6.2 Table #2 of Annex 1	–	–	–	Water metrics
ESRS E4-5 – Activities negatively affecting biodiversity-sensitive areas	Indicator number 7 Table #1 of Annex 1	–	–	–	-
ESRS E4-2 – Policy covering sites in or near biodiversity-sensitive areas	Indicator number 14.2 Table #2 of Annex 1	–	–	–	-
ESRS E5-5 – Hazardous waste and radioactive waste	Indicator number 9 Table #1 of Annex 1	–	–	–	Resource outflows related to products and waste
ESRS 2 IRO-2 – Risk of incidents of forced labour	Indicator number 13 Table #3 of Annex I	–	–	–	-

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Sustainability Report Section
ESRS 2 IRO-2 – Risk of incidents of child labour	Indicator number 12 Table #3 of Annex I	—	—	—	-
ESRS 2 GDR-P – Human rights policy commitments	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I	—	Delegated Regulation (EU) 2020/1816, Annex II	—	-
ESRS S1-1 – Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I	—	—	—	-
ESRS S1-1 – Occupational risk prevention policy or management system	Indicator number 1 Table #3 of Annex I	—	—	—	Policies
ESRS S1-2 – Grievance mechanism, including employee-related matters	Indicator number 5 Table #3 of Annex I and Indicator number 11 Table #1 of Annex I	—	—	—	Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy
ESRS S1-13 – Rate of work-related accidents	Indicator number 2 Table #3 of Annex I	—	Delegated Regulation (EU) 2020/1816, Annex II	—	Health and Safety metrics
ESRS S1-13 – Number of days lost to injuries, accidents, illness	Indicator number 3 Table #3 of Annex I	—	—	—	Health and Safety metrics
ESRS S1-15 – Unadjusted gender pay gap	Indicator number 12 Table #1 of Annex I	—	Delegated Regulation (EU) 2020/1816, Annex II	—	-
ESRS S1-15 – Annual total remuneration ratio	Indicator number 8 Table #3 of Annex I	—	—	—	Remuneration metrics
ESRS S1-16 – Incidents of discrimination	Indicator number 7 Table #3 of Annex I	—	—	—	Incidents of discrimination and other huma rights incidents
ESRS S1-16 – Human rights incidents	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I	—	Delegated Regulation (EU) 2020/1816, Annex II	—	Incidents of discrimination and other huma rights incidents
ESRS S2-1 – Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I	—	—	—	Policies related to workers in the value chain
ESRS S2-1 – Code of conduct	Indicator number 4 Table #3 of Annex I	—	—	—	Policies related to workers in the value chain
ESRS S3-2 – Grievance mechanism	Indicator number 11 Table #1 of Annex I	—	—	—	Engagement with workers in the value chain, channels and approaches to remedy
ESRS S2-3 – Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I	—	Delegated Regulation (EU) 2020/1816, Annex II	—	Actions and resources related to workers in the value chain
ESRS S3-3 – Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I	—	Delegated Regulation (EU) 2020/1816, Annex II	—	Actions and resources related to affected communities
ESRS S4-2 – Grievance mechanism	Indicator number 11 Table #1 of Annex I	—	—	—	Process for engaging with consumers and end-users
ESRS S4-3 – Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I	—	Delegated Regulation (EU) 2020/1816, Annex II	—	Actions and resources related to consumers and end-users
ESRS G1-1 – Policies consistent with United Nations Convention against Corruption	Indicator number 15 Table #3 of Annex 1	—	—	—	-
ESRS G1-1 – Protection of whistle-blowers	Indicator number 6 Table #3 of Annex 1	—	—	—	Policies related to business conduct
ESRS G1-4 – Convictions and Fines for violation of anti-corruption and anti-bribery laws	Indicator number 17 Table #3 of Annex 1	—	—	—	Metrics related to bribery
ESRS G1-4 – Actions to address breaches of Standards of anti-corruption and anti-bribery	Indicator number 16 Table #3 of Annex 1	—	—	—	Metrics related to bribery

Organisation Carbon Footprint Methodology

The following sections detail the methodological framework adopted for the calculation of the 2025 Organisational Carbon Footprint. This inventory has been developed to ensure a "true and fair" representation of the organisation's climate impact, balancing technical rigor with the transparency required for external assurance.

In accordance with the disclosure requirements set forth by ESRS E1 (Climate Change) under the Corporate Sustainability Reporting Directive (CSRD), this report provides a granular overview of the emission categories and sources identified. The methodology specifies the origin of data, the quantification techniques applied, and any relevant assumptions or exclusions. This approach ensures that the inventory remains transparent, comparable, and strictly aligned with the principles of the **GHG Protocol Corporate Accounting and Reporting Standard**.

The general quantification methodology is based on the fundamental principle of multiplying verified activity data by a specific, representative emission factor (EF). This is expressed through the following primary equation:

GHG Emissions = Activity Data × Emission Factor (EF)

Within this framework, the components are defined as follows:

- GHG Emissions: The total quantification of greenhouse gases emitted by a specific activity, measured in metric tonnes of CO2 equivalent (tCO2e). To ensure scientific accuracy and comparability across different gases (such as CH4 and N2O), all greenhouse gases are converted using Global Warming Potential (GWP) values derived from the most recent IPCC Assessment Reports (AR6).
- Activity Data: The quantitative measurement of a specific process or resource consumption (e.g., energy consumption, mass, or volume). Data is collected and validated in standard units including MWh, GJ, kg, m3, or liters.
- Emission Factor (EF): The conversion coefficient that determines the mass of CO2e emitted per unit of activity data. These factors are sourced from reputable, peer-reviewed databases to ensure geographical and temporal relevance.

To maximise the reliability of the inventory, a strict data hierarchy has been implemented:

- Primary Data: Priority is given to direct measurements, such as utility invoices, meter readings, and fuel records.
- Secondary Data: Where primary information was unavailable, the methodology incorporates secondary data and proxy indicators from internationally recognised databases, such as the IEA (International Energy Agency), DEFRA, or Ecoinvent.
- Conservative Estimates: In instances of data gaps, a conservative approach is adopted to avoid underestimating the carbon footprint, ensuring the integrity of the final climate disclosure.

In alignment with the GHG Protocol and ESRS E1, the methodology accounts for Biogenic CO2, which refers to carbon emissions derived from the combustion, processing, or biological decomposition of biomass and biogenic products. Unlike fossil-based emissions, which release carbon stored for millions of years into the atmosphere, biogenic carbon is part of a relatively short-term natural cycle. For this reason, the GHG Protocol requires these emissions to be reported separately from the standard Scopes.

Biogenic carbon dioxide			
Cat.	**Emission source**	**Data sources**	**Calculation Methodology/Assumptions**
1.1	**Heating fuels**	Natural gas and pellet consumption for heating; Diesel consumption for the emergency generator. Cubic meters of gas from monthly supplier invoices, kilograms of pellets and liters of diesel from supplier invoices.	If the kWh value is not available, natural gas consumption is first converted from Sm^3 to TJ using the calorific value. The LCV is used for the calculation when available from the data source and multiplied by the associated volume. This value is then multiplied by the average percentage of biogas present in the grid, thus determining only the energy fraction attributed to the biogenic component. In all other cases, since emission factors (EF) use LCV-based values, gas consumption values expressed in LCV are converted to LCV using the formula: LCV = LCV * 90% (source: IEA Statistica Manual) in accordance with the IPPC guidelines for calculating the value in relation to LCV. Assumptions: It is assumed that combustion is complete, with no other intermediate or by-products present. Based on data published by Snam, the share of biomethane injected into the grid is estimated at between 1-1.5%. For this reason, as a precaution, the biogenic component is assumed to be 1%. For diesel fuel, the value is set to 0 because it is 100% mineral and contains no fraction attributed to the biogenic component. No exclusions are declared.
1.2	**Company fleet**	Fuel type; Vehicle model and pollution class; Total liters of fuel consumed by the company fleet, as recorded from fuel invoices; Kilometers traveled, based on liters consumed compared to average fuel consumption.	GHG emissions were calculated by multiplying the liters consumed in the base year by the respective emission factors provided, considering fuels with an average biofuel blend. Gasoline contains 5% bioethanol and diesel contains 7% variable biofuel. Assumptions: If the biofuel composition of diesel fuel is unknown, an average value is used. If the fuel is unknown, the % bioethanol is used, as the probability that the electric car is a gasoline-fueled hybrid is higher, and using a lower percentage is a precautionary measure to avoid overestimation. There are no exclusions.
1.3	**Industrial processes**	Fuel type; Vehicle model and pollution class; Total liters of fuel consumed by the company fleet, as recorded from fuel invoices; Kilometers traveled, based on liters consumed compared to average fuel consumption.	The company has no industrial or production processes that directly generate greenhouse gas emissions, excluding those already accounted for in Categories 1.1 and 1.2. Emission analyses from the three existing chimneys reveal the following pollutants: TOC, Trivalent Chromium, Formaldehyde, Nitrogen Oxides, Nitric Acid, Total Particulate Matter, Chromium and Compounds, Aluminum and Compounds, Iron and Compounds, Zinc and Compounds. Therefore, no gas emissions relevant to Biogenic CO_2 were identified. No stated assumptions and exclusions are present.
1.4	**Fugitive gases**	Analysis of emissions from existing chimneys. No significant GHG emissions were found.	
1.5	**Change of land use**	Change of land use.	Biogenic CO_2 emissions were calculated by multiplying the square meters subject to change in use by the respective emission factors, considering the change in use for each individual area. No stated assumptions or exclusions.

Category 1			
Cat.	**Emission source**	**Data sources**	**Calculation Methodology/Assumptions**
1.1	**Heating fuels**	Natural gas and pellet consumption for heating; Diesel consumption for the emergency generator. Cubic meters of gas from monthly supplier invoices, kilograms of pellets and liters of diesel from supplier invoices.	If the kWh value is not available, natural gas consumption is first converted from Sm^3 to TJ using the calorific value. The LCV is used for the calculation when available from the data source and multiplied by the associated volume. In all other cases, since the emission factors (EF) use LCV-based values, gas consumption values expressed in HCV are converted to LCV using the formula: LCV = HCV * 90% (source: IEA Statistica Manual) in accordance with the IPPC guidelines for calculating the value in relation to the LCV. For diesel, the value in liters is converted to emission values directly using the DEFRA emission factors. Assumptions: For missing LCV data for "Natural Gas", the value of 40 MJ/Sm^3 is used. No exclusions are declared.
1.2	**Company fleet**	Fuel type; Vehicle model and pollution class; Total liters of fuel consumed by the company fleet, as recorded from fuel invoices; Kilometers traveled, based on liters consumed compared to average fuel consumption.	GHG emissions were calculated by multiplying the kilometers traveled in the reference year by the respective emission factors provided, considering both the type of vehicle and the type of fuel used. Assumptions: If fuel type and pollution class data are missing, an average emission factor will be used. For vehicles where fuel consumption and mileage are unknown, an average mileage calculated from the average values for the sites is considered. Where total liters consumed are not available, the value is calculated as follows: - kilometers were multiplied by a factor of 14 to obtain kilometers traveled using diesel vehicles, rather than 9 to obtain kilometers traveled by vehicles other than cars; - kilometers were multiplied by a factor of 12 to obtain kilometers traveled using gasoline vehicles. There are no reported exclusions.
1.3	**Industrial processes**	Analysis of emissions from existing chimneys. No significant GHG emissions were found.	The company does not have any industrial or production processes that directly generate greenhouse gas emissions, excluding those already accounted for in Categories 1.1 and 1.2. Emission analyses from existing chimneys reveal the following pollutants: Nitrogen oxides, total particulate matter, and sulfur oxides. Therefore, no GHG-relevant gas emissions are identified. Declared assumptions and exclusions not present.
1.4	**Fugitive gases**	F-GAS reports on existing refrigeration systems; Intervention reports on existing systems and fire prevention systems.	GHG emissions were calculated by multiplying the declared kg of gas lost and recharged in the base year by the respective emission factors, taking into account the type of gas used. No fugitive leaks were detected for 2025.
1.5	**Change of land use**	Change of land use.	GHG emissions were calculated by multiplying the square meters subject to change in use by the respective emission factors, considering both the initial and final use for each individual area. The emission factors considered are composed of two elements: - the amount of carbon absorbed or emitted by the land, reported to year 0 in the case of a reduction in green areas, or divided into 20 years in the case of an increase in green areas; - the amount of energy absorbed or emitted by the land, reported to year 0 in the case of a reduction in green areas, or divided into 20 years in the case of an increase in green areas; Both data are extrapolated from the reporting to the UNFCCC for the country of the affected site. No land-use change interventions have been carried out for 2025.

Category 2			
Cat.	**Emission source**	**Data sources**	**Calculation Methodology/Assumptions**
2.1	**Electricity drawn from the grid**	The monthly electricity consumption recorded	Electricity Methodology: Location-based Approach: To calculate greenhouse gas (GHG) emissions, consumption is multiplied by the respective energy emission factor for the specific location. Market-based Approach: If the site has purchased GO certificates for 100% of its electricity consumption, its emissions are considered zero. If less than 100% of consumption is covered by GO certificates, the remaining emissions are calculated by multiplying the remaining uncovered amount by the EF of the residual mix for the specific location.
2.2	**Imported energy other than electricity**	The monthly electricity consumption recorded	Assumptions: Charging of company electric cars within the company perimeter is already included in energy consumption. There are no declared exclusions.

Category 3			
Cat.	**Emission source**	**Data sources**	**Calculation Methodology/Assumptions**
3.1	**Upstream transport (paid by the organisation)**	Transport of goods and waste and related incoming and outgoing handling. For waste, waste identification forms are considered, and the distance considered is only that from the site to the reported destination.	Upstream transport is defined as transport paid for by the organisation, while downstream transport refers to transport paid for by customers or subcontractors. For non-exclusive transport, tonne-kilometers (tkm) are calculated by multiplying the average weight per shipment (in tonnes) by the total distance (in km). For exclusive transport, emissions are calculated based on distance (km) only, assuming exclusive use of the vehicle. Greenhouse gas (GHG) emissions associated with transport are calculated by multiplying the distance (in tkm or km) by an EF corresponding to the transport mode used. Assumptions: Distances are estimated using Google Maps. For suppliers with available TCO2e emissions declarations, the declared values were maintained, subject to validation. The available values were analysed and deemed compliant with the calculation methodology of this inventory. When the mode is indicated only as "truck," the vehicle is considered an articulated truck (>32 t) with a medium load. For waste transport, in the absence of data on the vehicles used, an average emission factor is used for rigid trucks with a capacity of 20-26 t for Italy, while a medium-load truck is considered 16-32 t. Stiga covers the cost of all deliveries and collections under its operational control, so it is not easy to distinguish what is considered "inbound" or "outbound." If this distinction is missing, all transport is assumed to be inbound. When exclusivity of transport is unknown or unavailable, road transports with an average load greater than 10 t are considered exclusive. For the BRT transporter delivering finished products to the end consumer, the distances traveled are unknown. Each delivery is assumed to be: - ebike 5 km - ferry 10 km - van 20 km - tractor and truck 100 km For the Rhenus transporter, which provides international transport services and whose route is unknown, a distance of 1,000 km per delivery is assumed. For missing weight data, the assumptions include assigning a weight for each delivery as follows: - 10 tons per container for rail transport - 20 tons per delivery for sea transport - 10 tons for road transport Exclusions: Due to the lack of data, "last mile" transport, which specifically concerns the journey made by the consumer purchasing the product from a physical distributor, is excluded from the assessment. Some emissions from the GB and SK sites are excluded due to the lack of distance and weight data from suppliers. The exclusion represents 1% of the total transportation cost in economic terms, therefore this exclusion is considered a reasonable exclusion.
3.2	**Downstream transport (paid by customers or suppliers)**		
3.3	**Commuting of employees between home and work**	Vehicle type, fuel type, kilometers traveled, and number of employee trips per day.	Emissions from road transport were calculated by multiplying the distance traveled by the respective EF specific to the means of transport, vehicle segment, fuel type, and EURO pollution class. Emissions from bicycle transport are considered zero. For emissions from remote working, the hours worked remotely are multiplied by the EF for remote working provided by DEFRA. Finally, the total value of tonnes of CO2e is extrapolated based on the total number of employees at each site. Assumptions: For unavailable transport data, the average value for the country's car fleet is used (example: for Italy, ISPRA is used). There are no exclusions.

3.4	**Transport of customers/visitors/suppliers**	The transportation data and starting addresses were obtained from Gestionale TC and Globe. The distance between the interested companies and the organisation is calculated using Google Maps.	
3.5	**Business trips**	Data on means of transport, departure and destination locations, and employee overnight stays for business trips.	GHG emissions associated with employee transportation for business trips were calculated by distinguishing the following cases: a) Business travel by air: The origin and destination airports, as well as the flight class where specified, were entered into the ICAO emissions calculation model. The assessment date is recorded and included in the EF reference, and CO2e emissions were obtained. In the case of multiple routes, the sum of the individual routes is entered directly. b) Business travel by train/car: The kilometers traveled are multiplied by the respective EFs. c) Hotel stays: The number of hotel nights spent by employees is multiplied by the destination-specific EF. Assumptions: Unless otherwise specified, business class is considered for all flights; economy class is not available. For business trips to HQ, the reference airport is assumed to be Venice Marco Polo Airport, and the departure/arrival airport is assumed to be the capital of the destination country if no specific arrival city is available. For trips not destined for HQ, if no specific departure or arrival airports are available, those of the respective country's capitals are assumed. Due to the lack of mileage data, bus trips are assumed to be 15 km. If mileage cannot be determined, a distance of 200 km is assumed for car and bus journeys, 500 km for means of transport such as ships, and 50 km for metro or local trains. For countries where the EF for overnight stays is not available, the EF for overnight stays of the reference country for the geographical area is used (e.g., Egypt/North Africa or Germany/Europe). In cases where the trip includes an overnight stay, but the destination is unknown, the trip is assumed to be at the Headquarters in Italy. If the means of transportation and mileage are unknown, a trip of 500 km by private car is assumed. For 2025, it was not possible to carry out a complete and accurate mapping of business travel for the Italian headquarters (IT); therefore, based on the distribution recorded in the previous year, an increase in emissions, processed with primary data, of 38% has been estimated. Excursions: ///

Category 4			
Cat.	**Emission source**	**Data sources**	**Calculation Methodology/Assumptions**
4.1	**Goods supplied**	Procurement of goods and merchandise. The purchased values and weights are extracted from the purchase invoices.	The methodology for calculating greenhouse gas (GHG) emissions from goods purchased by a company uses a hybrid approach, based on both expenditure and mass, depending on the robustness of the data provided. Purchased products are grouped by category and matched with emission factors (EFs) based on those categories. The EF is chosen according to the following criteria: • If the mass value of the purchased product is available, the corresponding EF based on mass is checked; • If the EF based on mass is not available in the database or is not consistent or consistent for the category, the expenditure-based approach is used; • For categories that are not yet consistent, subdivisions are performed to match the provided values, minimising uncertainties. For the mass-based approach: the weight is multiplied by the mass-based EF with units of kgCO2e/kg For the spend-based approach: the value is multiplied by the spend-based EF with units of kgCO2eq/kEuro. If the EF is not available in kEuro, it is converted using the average exchange rates provided by the European Central Bank for the year being valued. - EUR/USD exchange rate at 1.13 EUR/USD (average exchange rate for 2025 from ECB). There are no assumptions. Exclusions: Only materials and goods purchased for the production of the products are directly valued. The remaining purchased materials are reported in category 4.5.
4.1	**Water consumption**	Water consumption in cubic meters is detected from supplier invoices	The methodology for calculating greenhouse gas (GHG) emissions from goods purchased by a company uses a hybrid approach, based on both expenditure and mass, depending on the robustness of the data provided. Purchased products are grouped by category and matched with emission factors (EFs) based on those categories. The EF is chosen according to the following criteria: • If the mass value of the purchased product is available, the corresponding EF based on mass is checked; • If the EF based on mass is not available in the database or is not consistent or consistent for the category, the expenditure-based approach is used; • For categories that are not yet consistent, subdivisions are performed to match the provided values, minimising uncertainties. For the mass-based approach: the weight is multiplied by the mass-based EF with units of kgCO2e/kg For the spend-based approach: the value is multiplied by the spend-based EF with units of kgCO2eq/kEuro. If the EF is not available in kEuro, it is converted using the average exchange rates provided by the European Central Bank for the year being valued. - EUR/USD exchange rate at 1.13 EUR/USD (average exchange rate for 2025 from ECB). There are no assumptions. Exclusions: Only materials and goods purchased for the production of the products are directly valued. The remaining purchased materials are reported in category 4.5_bis.
4.1	**Fuel and energy activities not included in Categories 1 & 2**	Fuel and energy supply by use. a. Fuel consumption (category 1.1) b. Fuel consumption (category 1.2) c. Electricity consumption (category 2.1) & network losses	

4.2	**Capital goods**	The set of asset types and their annual depreciation values for the year in question, valid for the reference year.	The methodology for calculating greenhouse gas (GHG) emissions from goods purchased by a company uses a spend-based approach based on the robustness of the data provided. Purchased products are grouped by category and matched with emission factors (EFs) for those categories. The EF is chosen according to the following criteria: • If the EF for mass is not available in the database or is not consistent or consistent for the category, the spend-based approach will be used; • For categories that are not yet consistent, subdivisions are performed to match the provided values while minimising uncertainties. The spend-based approach requires that the value be multiplied by the spend-based EF in kgCO2eq/kEuro units. If the EF is not available in kEuro, it is converted based on the average exchange rates provided by the European Central Bank for the year being evaluated. - EUR to USD exchange rate at 1.13 EUR/USD (average exchange rate for 2025 from ECB). Assumptions: Exclusions: Assets for which depreciation has ended or has not yet begun are excluded from the calculation.
4.3	**Waste disposal**	Quantities of waste disposed of as reported in the waste identification forms and MUD communication for the reference year.	When calculating greenhouse gas (GHG) emissions from waste treatment proposed by the organisation, emissions are estimated by multiplying the declared mass of waste produced by the specific EF for the declared treatment. If the declarations provided by waste disposal companies regarding final treatment indicate a generic activity, the most severe treatment value applicable for the same type of waste is used. Assumptions: In the absence of data regarding the final destination of the waste, the treatment with the highest emission factor is assumed, for precautionary purposes. In the absence of specific data regarding the quantities and types of general office waste produced at commercial offices, as such waste is delivered to the competent municipal company, an estimated value of 250 g of waste for each person present at the workplace has been adopted. For the purposes of the calculation, the days of presence considered correspond to the average of days actually worked at commercial offices only. For waste 15.01.06, mixed packaging is assumed to be a mix of 50% paper and 50% plastic. There are no exclusions for this category.
4.4	**Upstream leasing assets**	The set of asset types and their annual depreciation values for the year in question, valid for the reference year.	The methodology for calculating greenhouse gas (GHG) emissions from goods purchased by a company uses a spend-based approach based on the robustness of the data provided. Purchased products are grouped by category and matched with emission factors (EFs) for those categories. The EF is chosen according to the following criteria: • If the EF for mass is not available in the database or is not consistent or consistent for the category, the spend-based approach will be used; • For categories that are not yet consistent, subdivisions are performed to match the provided values, minimising uncertainties. The spend-based approach requires that the value be multiplied by the spend-based EF in kgCO2eq/kEuro units. If the EF is not available in kEuro, it is converted based on the average exchange rates provided by the European Central Bank for the year being evaluated. - EUR to USD exchange rate at 1.13 EUR/USD (average exchange rate for 2025 from ECB). Exclusions: Administrative payroll and tax payment services are excluded from the calculation. Furthermore, all depreciation expenses already reported in other categories are excluded. There are no upstream leased goods or services for 2025.

4.5	**Other services**	The economic values of the services purchased in 2025 were obtained from the management system balance sheet.	To calculate emissions from the use of services, the total procurement value in kUSD is multiplied by the appropriate emission factor for the respective service type. The procurement value is converted from EUR to USD using the exchange rate of 1.0905. However, first, the service categories provided by SAP are matched to the emission factor (EF) categories. The purchase value of each service type is multiplied by the corresponding spend-based EF to obtain the emissions value. Service categories that are not applicable to the emissions calculation (e.g., wages and rent) or those already included in other categories (e.g., waste disposal) are excluded. Assumptions: If a cost is not attributable to a specific location, it is recognised at the headquarters (HQ).
4.5	**External works**	The external work carried out and related aspects (at least equal to the economic purchase values) for the year 2025.	To calculate emissions from the use of services, the total procurement value in kUSD is multiplied by the appropriate emission factor for the respective service type. The procurement value is converted from EUR to USD using the exchange rate of 1.0905. However, first, the service categories provided by SAP are matched to the emission factor (EF) categories. The purchase value of each service type is multiplied by the corresponding spend-based EF to obtain the emissions value. Service categories that are not applicable to the emissions calculation (e.g., wages and rent) or those already included in other categories (e.g., waste disposal) are excluded. Assumptions: If a cost is not attributable to a specific location, it is recognised at the headquarters (HQ).

Category 5			
Cat.	**Emission source**	**Data sources**	**Calculation Methodology/Assumptions**
5.1	**Product use phase**	Life expectancy (in hours) for each product model, estimated by the R&D department.	Total emissions for category 5.1 are the sum of emissions from all products sold in 2024. GHG emissions from STIGA products arise primarily from two sources: gasoline and electricity consumption. Products without engines and batteries are excluded from the calculation. (a) For products that consume gasoline: The total gasoline consumption over the product's useful life is calculated by multiplying the average consumption in liters per hour by the expected working hours over the product's useful life. Total emissions are obtained by multiplying the total consumption in liters over the useful life by the emission factor. (b) For products that consume electricity: The total kWh consumption over the useful life is calculated by multiplying the average electricity consumption per hour by the expected working hours of the product. Total emissions are obtained by multiplying the total kWh consumption over the useful life by the emission factor for electricity consumption, calculated specifically for each product group. There are no assumptions or exclusions.
5.2	**Use of leased assets**	Economic value from the rent of the company-owned warehouse, obtained from the invoices	STIGA leases the Campigo facility to another company, but energy consumption data for this facility is not available. Therefore, the economic value of the lease is multiplied by a generic emission factor for the services provided. Exclusion: registration fee
5.3	**End of life of products**	Recovery, treatment, and/or disposal operations for products sold and/or marketed by the organisation. Product data is collected from all products shipped during the year.	Material composition data is available for all the organisation's products. End-of-life emissions for products are calculated from the quantities of product deposited on the components. Assumption: The organisation does not have data to support the end-of-life scenario, so it is assumed that all products sold are collected as bulky waste and disposed of by the municipal entity. The share of emissions from products sold is calculated considering: - RIDE-ON (Petrol): 85% steel, 10% plastic, 5% electronics - RIDE-ON (Battery): 75% steel, 10% plastic, 5% electronics, 10% battery - WalkBehind (Petrol): 95% steel, 5% plastic - WalkBehind (Battery): 85% steel, 5% plastic, 10% battery - ROBOT: 5% steel, 5% plastic, 75% electronics, 15% battery - Trade (Petrol): 90% steel, 10% plastic - Trade (Battery): 60% steel, 10% plastic, 30% battery - Axial Mowers: 75% steel, 10% plastic, 5% electronics, 10% battery All mapped packaging is destined for recovery and recycling processes. There are no exclusions.
5.4	**Investments**	There are no emissions related to the category.	

STIGA

Garden care.