

A lush green garden scene featuring a pergola with a yellow chair, various flowers including tall pink ones and purple hydrangeas, and a black and yellow robotic lawn mower on a well-maintained lawn.

STIGA

Garden care.

Sustainability Summary 2025

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

Material sustainability topics

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

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.

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

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

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.

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.

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.

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.

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.

Definition of results

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**.

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.

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.

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.

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.

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.

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.

Any supplementary information provided in accordance with ESRS 1 General Requirements is identified separately in the relevant sections of the Sustainability

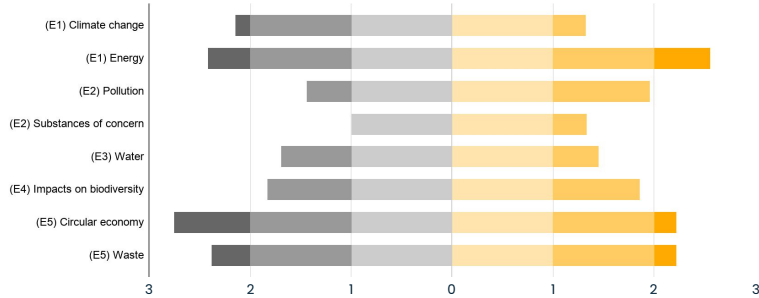
Statement and, where applicable, in the accompanying ESRS content index.

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.

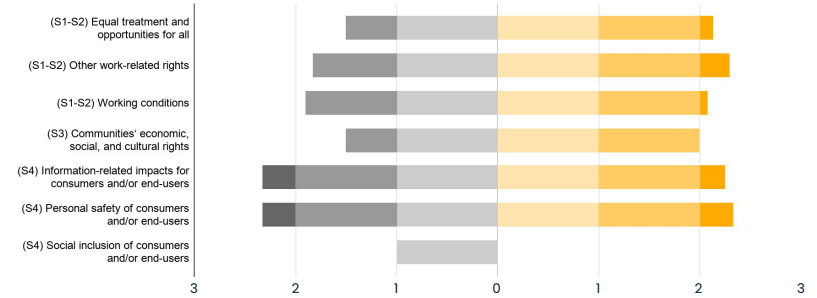
A summary table of the results of STIGA's Double Materiality Assessment is provided in the next pages.

Double Materiality Chart

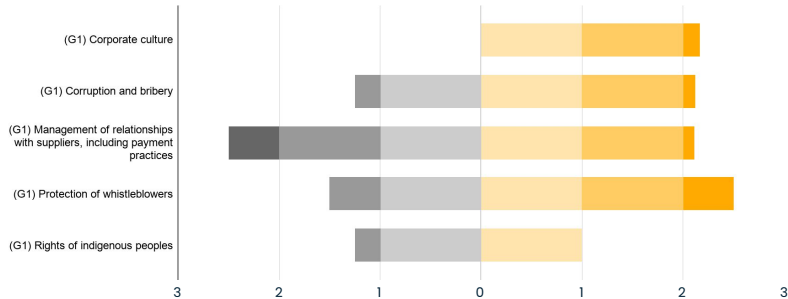
Environmental



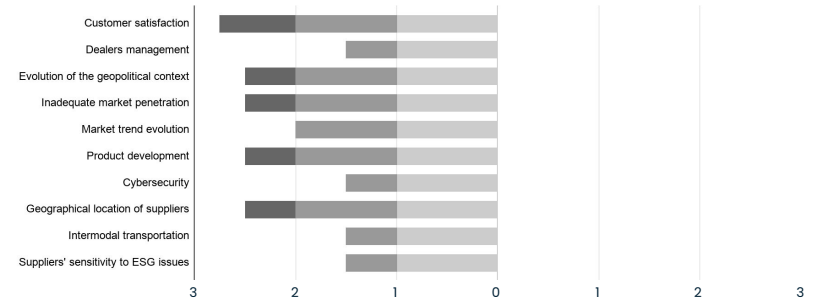
Social



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



Environmental Disclosures

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% | 0% | 0% | |
| CapEx | 15,645 | 10.40% | - | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | |
| OpEx | 8,333 | 6.86% | - | 0% | | | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | |

*Alignment identifies eligible activities that meet the Technical Screening Criteria for a substantial contribution to environmental objectives. These activities must also satisfy the "Do No Significant Harm" (DNSH) principle and comply with Minimum Safeguards.

EU Taxonomy – Turnover

| Reported KPI | | Turnover | | | | | | | | | | | | |
|--|------------------|--|---|--|-------------------------------|-------------------------------|-----------|----------------------|----------------|-------------------|------------------------|----------------------------|--|-----------|
| Financial year (N) | | 2025 | | | | | | | | | | | | |
| Economic Activities (1) | Code (2) | Environmental objective of Taxonomy aligned activities | | | | | | | | | | | Proportion of Taxonomy aligned in Taxonomy eligible (14) | |
| | | 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) | | |
| 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% |

*Alignment identifies eligible activities that meet the Technical Screening Criteria for a substantial contribution to environmental objectives. These activities must also satisfy the "Do No Significant Harm" (DNSH) principle and comply with Minimum Safeguards.

EU Taxonomy – CapEx

| Reported KPI | | CapEx | | | | | | | | | | | | |
|---|--------------------------|---|--|---|-------------------------------|-------------------------------|-----------|----------------------|----------------|-------------------|------------------------|--|----------------------------|-----------|
| Financial year (N) | | 2025 | | | | | | | | | | | | |
| Economic Activities (1) | Code (2) | Environmental objective of Taxonomy aligned activities | | | | | | | | | | Proportion of Taxonomy aligned in Taxonomy eligible (14) | | |
| | | 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) | |
| 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% | 0% | | | | | 0% |
| Renovation of existing buildings | CCM 7.2, CCA 7.2, CE 3.2 | 8.47% | - | 0% | 0% | 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% | 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% | 0% | 0% | | | | | 0% |
| Sum of alignment per objective | | | 0 | | 0% | 0% | | 0% | | | | | | |
| Total KPI (CapEx) | | 10.40% | - | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |

*Alignment identifies eligible activities that meet the Technical Screening Criteria for a substantial contribution to environmental objectives. These activities must also satisfy the "Do No Significant Harm" (DNSH) principle and comply with Minimum Safeguards.

EU Taxonomy – OpEx

| Reported KPI (OpEx) | | OpEx | | | | | | | | | | | |
|---|---------------|--|---|--|-------------------------------|-------------------------------|-----------|----------------------|----------------|-------------------|------------------------|--|----------------------------|
| Financial year (N) | | 2025 | | | | | | | | | | | |
| Economic Activities (1) | Code (2) | Environmental objective of Taxonomy aligned activities | | | | | | | | | | Proportion of Taxonomy aligned in Taxonomy eligible (14) | |
| | | 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) |
| 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% |

*Alignment identifies eligible activities that meet the Technical Screening Criteria for a substantial contribution to environmental objectives. These activities must also satisfy the "Do No Significant Harm" (DNSH) principle and comply with Minimum Safeguards.



Garden care.

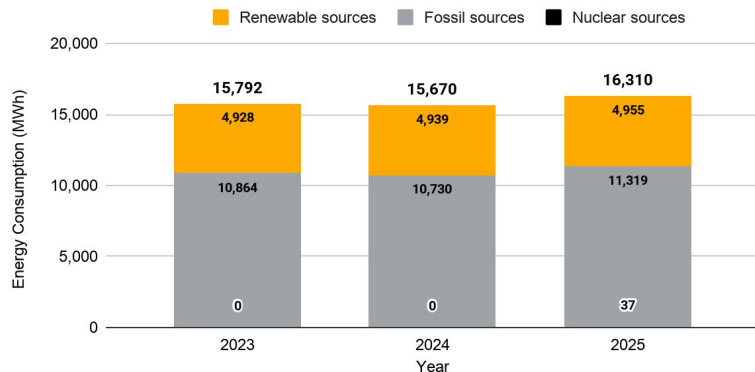
ESRS E1

Climate Change

Energy Consumption & Mix

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 EI-7 – Energy consumption by source



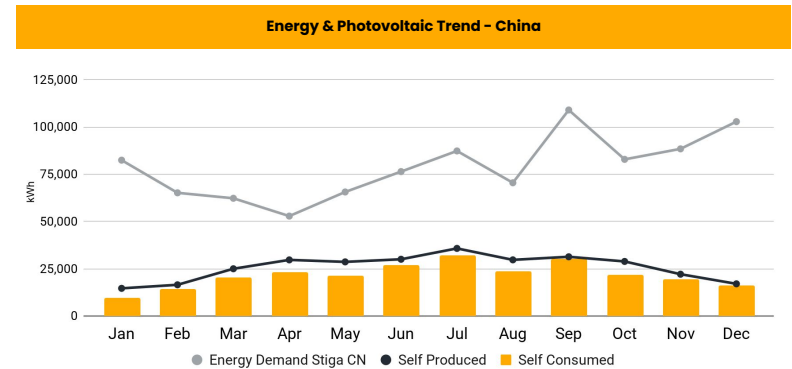
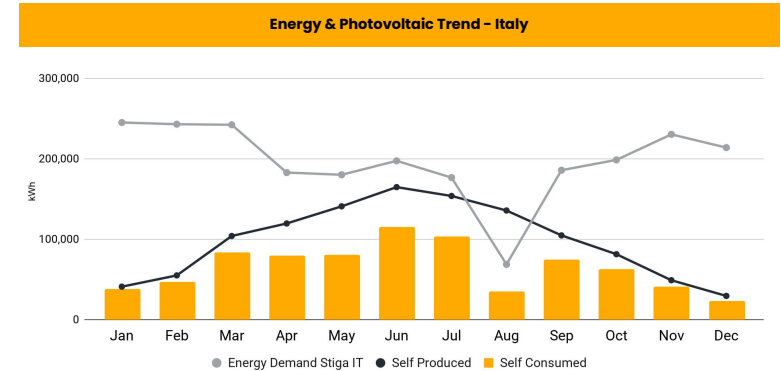
ESRS EI-7 – Energy Consumption and Mix

| | 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% |

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.

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.

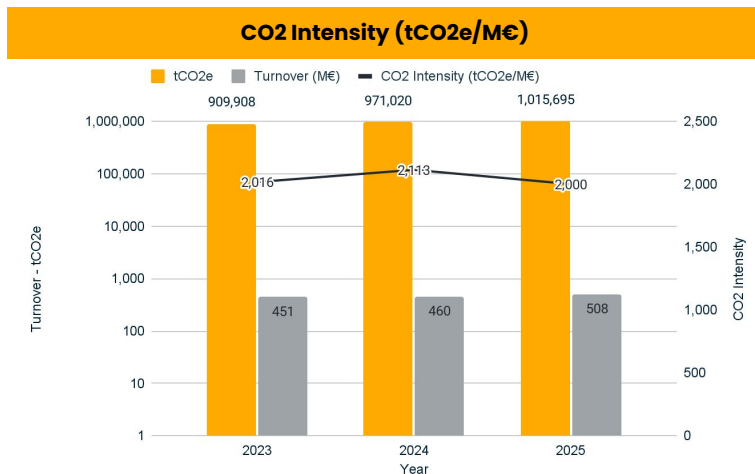
While we remain committed to a 100% renewable electricity procurement goal, the share of renewable electricity within our total electricity consumption decreased from 99% in 2024 to 98% in 2025. This change is attributed to the expansion of our electric and plug-in hybrid corporate car fleet; as employees 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.



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.

For the 2025 reporting period, STIGA discloses its absolute gross GHG emissions in metric tonnes of 1,015,677 tCO₂e, 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 gross margin, there has been a noticeable decrease, reflecting improved operational efficiency.

Scope 1 gross GHG emissions amounted to 2,468 tCO₂e 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.

Scope 2 gross GHG emissions are reported using both methodologies: location-based: 1,039 tCO₂e; market-based: 51 tCO₂e. 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.

Scope 3 gross GHG emissions amounted to 1,013,158 tCO₂e. STIGA identifies the following as significant Scope 3 categories and discloses emissions both in total and per category:

| Location-based (tCO ₂ e) 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 |



Garden care.

ESRS E5

Circular Economy and Resource Use

Resource inflows

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.

ESRS E5-4 - Materials from secondary resources

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

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 |

Resource outflows related to products and waste

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 extensions available for the ePower and robot mower ranges. The Group further supports product longevity through a reparability index for key electric products; for the robot platform, this index reached an average score of 9.0 in 2025, reflecting an 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.

| 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% |

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.

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.

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.

| ESRS E5-5 - Resource Outflows (Waste) | | | | | | | |
|---|----------|--------------|--------|--------------|--------|--------------|--------|
| | UoM | 2023 | | 2024 | | 2025 | |
| | | Q.ty | % | Q.ty | % | Q.ty | % |
| 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 | |

Social Disclosures





Garden care.

ESRS S1

Own Workforce

Targets related to own workforce

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.

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.

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.

Characteristics of the undertaking's employees

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).

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.

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

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.

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% |
| <i>of which resignation</i> | 0.0 | 0.0% | 0.0 | 0.0% | 482.7 | 34.4% |
| <i>of which termination</i> | 0.0 | 0.0% | 0.0 | 0.0% | 136.5 | 9.7% |
| <i>of which retirement</i> | 0.0 | 0.0% | 0.0 | 0.0% | 5.0 | 0.4% |
| <i>of which death*</i> | 0.0 | 0.0% | 0.0 | 0.0% | 0.8 | 0.1% |

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

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 |

Collective Bargaining Coverage and Social Dialogue

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.

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.

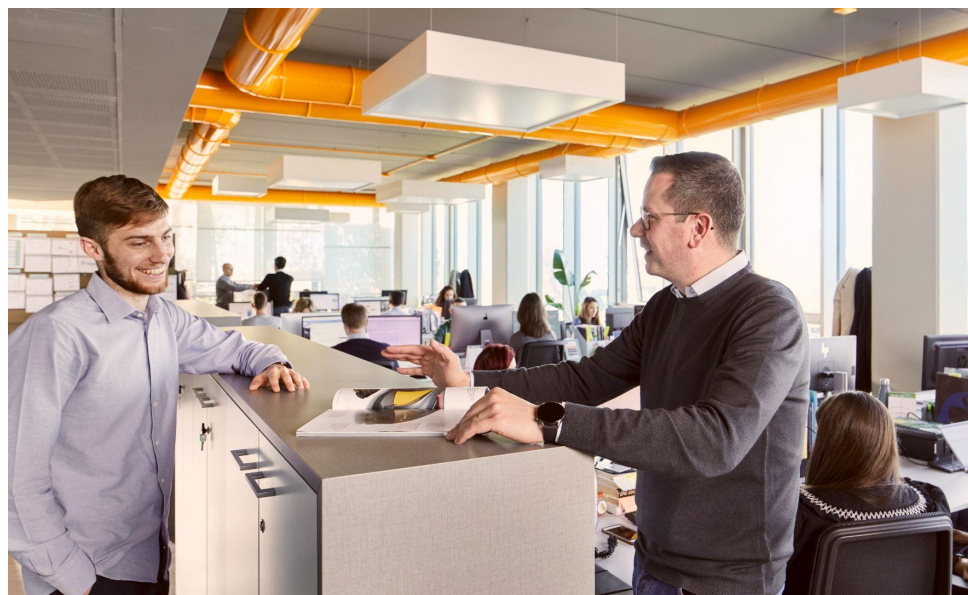
In locations where formal collective negotiations are not the norm, such as Slovakia and China, STIGA maintains its commitment to fair labor practices through alternative governance mechanisms:

- **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

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.

Diversity metrics

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.

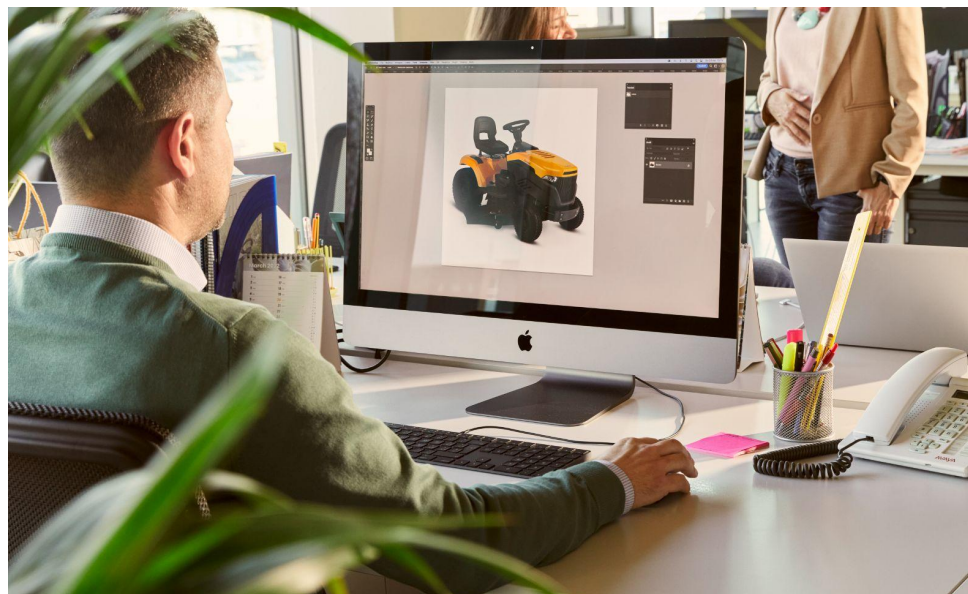
The Group's current leadership composition consists of 43 individuals, with a headcount of 37 men (86%) and 6 women (14%). Recognising the necessity of addressing the historical "leadership gap" within the industry, STIGA has integrated specific internal mechanisms to foster gender parity. Central to 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.



| 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 | |

Training skills and development metrics

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.

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.

ESRS S1-12 – Average hours training

| | UoM | 2023 | | 2024 | | 2025 | |
|--------------------------------------|----------|---------------|-------------|---------------|--------------|---------------|-------------|
| | | 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 |

ESRS S1-12 – Performance and career development

| | UoM | 2023 | | 2024 | | 2025 | |
|-------------------------|----------|------------|------------|------------|------------|------------|------------|
| | | 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 | |

Health and safety metrics

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.

| ESRS S1-13 – Own workers (headcount) covered by the HSE management system | | |
|---|-----|------------|
| | UoM | 2025 |
| Total number of workers, of which: | | |
| Employees | n. | 1,690 |
| Non-employee workers | n. | 234 |
| Workers covered by the HSE management system | | |
| Employees | n. | 1,219 |
| Non-employee workers | n. | 233 |
| % of workers covered by the HSE management system | | |
| Employees | % | 0.8 |
| Non-employee workers | % | 1.0 |



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.

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.

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 |
| <i>of which with high-consequence</i> | 1 | 0.46 | 1 | 0.45 | 0 | 0.00 |
| Hours worked | 2,185,360 | | 2,202,102 | | 2,265,349 | |

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 |
| <i>of which with high-consequence</i> | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Hours worked | 313,443 | | 276,773 | | 281,844 | |

ESRS S1-13 - Number of occupational diseases recorded

| | Uom | 2023 | 2024 | 2025 |
|--|--|------|------|------|
| | Total occupational diseases recorded among company employees | n | 0 | 0 |

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.



| ESRS S1-13 - Number of days missed | | | | |
|--|-----|------|------|------|
| | UoM | 2023 | 2024 | 2025 |
| Total days lost due to accidents and illnesses | n | 0 | 0 | 349 |

| 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 |
| <i>due to accidents at work</i> | n | 0 | 0 | 0 |
| <i>due to work-related illnesses</i> | n | 0 | 0 | 0 |
| Non-employees | | | | |
| Number of deaths during the reporting year, of which: | n | 0 | 0 | 0 |
| <i>due to accidents at work</i> | n | 0 | 0 | 0 |
| <i>due to work-related illnesses</i> | 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 |
| <i>due to accidents at work</i> | n | 0 | 0 | 0 |
| <i>due to work-related illnesses</i> | n | 0 | 0 | 0 |

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.

The Company is refining its methodology for disclosing gender pay gap metrics to ensure accuracy and transparency. Currently, the organisation is implementing a comprehensive 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.

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.

Incidents of discrimination and other human rights incidents

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. 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.

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

Policies related to workers in the value chain

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.

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.

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.

Engagement with workers in the value chain, channels and approaches to remedy

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 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.



Actions and resources related to workers in the value chain

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.

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.

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

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.

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.

Targets related to workers in the value chain

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.

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.



Governance and Entity-Specific Disclosures



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ESRS G1

Business Conduct

Policies related to business conduct

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 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.

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 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.

Actions related to business conduct

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.

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.

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 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.

Targets related to business conduct

The undertaking has set a primary business conduct target of maintaining zero 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.

Metrics related to corruption and bribery

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 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 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.

Metrics related to payment practices

STIGA establishes standard payment terms for its suppliers, which average 110 days. 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.

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



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 |

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 |

The logo for STIGA, featuring a stylized white 'S' followed by the letters 'TIGA' in a bold, sans-serif font. The background is a dark blue gradient with a curved light blue highlight.

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