

SUSTAINABILITY REPORT
2024



A D D E N D U M

TRACKING IMPACT, SHAPING THE FUTURE: RESULTS, DISCLOSURES AND REFERENCES

9.1 - REPORTING SCOPE, BOUNDARIES AND STANDARDS OF REFERENCE	03
9.2 - ESG PERFORMANCE KPIS OVERVIEW	05
ENVIRONMENTAL PERFORMANCE INDICATORS	06
<i>IMPACT INDICATORS</i>	06
<i>ENERGY</i>	07
<i>WASTE</i>	08
<i>GHG EMISSIONS</i>	09
<i>HUMAN CAPITAL</i>	10
WORKFORCE CHARACTERISTICS AND WORKING CONDITIONS	10
<i>NEW HIRES</i>	24
<i>TURNOVER</i>	29
<i>TRAINING</i>	31
<i>HEALTH & SAFETY</i>	33
9.3 - STAKEHOLDER IDENTIFICATION MAP	39
9.4 - GRI CONTENT INDEX	41



9.1 REPORTING SCOPE, BOUNDARIES AND STANDARDS OF REFERENCE



This Addendum accompanies the third edition of the CMC Group Sustainability Report and outlines the **reporting scope, boundaries, and standards applied**, with reference to GRI 2-2 and GRI 2-3. It also incorporates relevant elements of ESRS 1 and ESRS 2 – General Disclosures, particularly BP 1, BP 2 and BP 3, concerning the **basis for preparation, reporting perimeter, and consolidation scope**.

The information contained in this document refers to the **financial year 2024**, covering the period from 1 January to 31 December 2024.

The Report has been prepared **with reference to the GRI Standards: Universal Standards 2021** and reflects an effort we made to initiate a progressive alignment with the **European Sustainability Reporting Standards** ("ESRS"). Where possible, we have referenced applicable Disclosure Requirements from both cross-cutting and topical ESRS to strengthen transparency and comparability.

The reporting boundary of this Report corresponds to the financial consolidation perimeter of the CMC Group, and includes the following entities:

- **CMC Packaging Automation S.p.A. (Italy)** – parent company
- **CMC America LLC (United States and Canada)**
- **CMC Packaging Automation Netherlands B.V. (Netherlands)**
- **CMC Machinery UK Ltd (United Kingdom)**
- **C.M.C. Deutschland GmbH (Germany).**

No entities with material ESG relevance have been excluded from this perimeter. All data and narrative reflect the activities, impacts and governance of the Group's operations.

As part of our broader commitment to sustainable development, as CMC Group our strategy is inspired by the United Nations 2030 Agenda and **the Sustainable Development Goals** ("SDGs"). In particular, we identify strong thematic convergence with:

SDG 9 – Industry, Innovation and Infrastructure. At CMC Packaging Automation, sustainability-driven innovation is embedded in the DNA of our product development. Our R&D efforts are focused on enabling clients to reduce packaging waste, optimize logistics, and minimize carbon impacts through advanced automation technologies. Our commitment is twofold: to design high-efficiency packaging systems and to integrate ESG performance criteria directly into machine capabilities and customer experience. By enabling packaging on demand, our systems use only the material necessary for each shipment, enabling our clients to achieve significant material input savings – particularly cardboard, thereby significantly reducing waste and eliminating the need for void fillers (with volume savings peaking beyond 70%, depending on the technology selected). This not only supports circular economy principles but also enhances logistics efficiency by reducing package volume and optimizing transportation loads, particularly in one of the most resource-intensive sectors i.e, eCommerce. Our technologies are engineered to adapt to diverse product types while maintaining structural integrity, contributing to lower greenhouse gas emissions (between 40 and 60% emission reduction per parcel) across the packaging value chain.





SDG 12 – Responsible Consumption and Production.

As a global leader in right-sized, automated packaging solutions, our mission is to transform the packaging industry from within. We aim to enable efficiency without compromise, automation without waste, and scalability while lowering emissions, thereby meeting the evolving needs of the world's most demanding sectors, including e-commerce, retail, logistics, and consumer electronics. This year, we achieved a turnover of more than €156 million, driven by commercial acceleration particularly in the US and Europe, as well as an expanded presence in Asia. However, beyond our revenue, FY2024 was defined by deeper progress, which testifies to our concrete positive impact across our Group and our value chain: an 11% reduction in total GHG emissions, driven in particular by a remarkable 72% year-on-year reduction in Scope 2 emissions, aligning with our newly approved SBTi goals; the activation of the CMC Tech Center in Atlanta as a global hub for training, research and development, and co-engineering, reinforcing our position as the partner of choice for clients seeking both innovation and sustainability. Last but not least, by implementing CMC solutions, in 2024 our clients have achieved significant environmental benefits: they avoided more than 12 million cubic meters of plastic filler, helping reduce plastic waste and pollution, and preventing the release of more than 330 K tons of CO₂eq, supporting climate change mitigation efforts and their ESG goals. Their transition also saved more than 160 K tons of cardboard in 2024 alone, showing a commitment to resource conservation and reducing deforestation.



SDG 13 – Climate Action. CMC Packaging Automation contributes in a relevant and strategic way to SDG 13, through both its internal decarbonization efforts and the climate mitigation benefits enabled by its technologies. Our solutions help clients reduce CO₂e emissions per parcel and avoid the use of void fillers and excess cardboard, thus supporting emission reductions across the packaging value chain. These

contributions are aligned with climate mitigation and resource efficiency goals under SDG 13.

While these SDGs are not yet systematically mapped across this edition of the Report, they represent strategic reference points for future impact tracking and innovation planning.

The Report is published on an annual basis, with the previous edition referring to FY2023. The full Sustainability Report and previous editions are available in digital format on our official website: www.cmcsolutions.com/index.php/sustainability-and-impact.

To the best of our knowledge, no material omissions or exclusions affect the completeness of the information provided, unless otherwise and explicitly stated within the document.

For any further enquiries, suggestions or clarifications, please contact: contact@cmcsolutions.com



9.2 ESG PERFORMANCE KPIs OVERVIEW

With reference to GRI 2-7, 2-8; 207-4, 302-1, 302-3, 302-4, 305-1, 305-2, 305-3, 306-3, 306-4, 306-5; 401-1, 403-1, 403-2, 403-5, 403-9 and ESRS 2 (SBM 3, GOV 1), ESRS E1 6, E2 6, S1 (6, 7, 9, 13), G1 1



The tables in this sub-Section provide a structured overview of selected ESG KPIs monitored by CMC Packaging Automation for the three-year period FY2022-2024. Each KPI is referenced to GRI 2021 and ESRS 2023 standards (“with reference to”). These indicators reflect the progress achieved by our company regarding environmental performance, human capital, diversity, health & safety, and employment practices, with reference to CMC’s materiality analysis outcomes and above-mentioned reference standards.

A methodological note accompanies each table including a commentary where/as needed and essential indications regarding calculation methodology applied as well as any limitations encountered during the assessment.

ENVIRONMENTAL PERFORMANCE INDICATORS

IMPACT INDICATORS

TABLE 9.2.1 – IMPACT METRICS

GHG EMISSIONS SAVED DUE TO REDUCTION OF PAPERBOARD (METRIC TONS)			
FY2022	FY2023	FY2024	CUMULATED SAVINGS SINCE 2014
340'100	408'398	228'852	936'372

GHG EMISSIONS SAVED DUE TO REDUCTION OF PAPERBOARD (METRIC TONS) – RETROSPECTIVELY ADJUSTED				
FY2022	FY2023	FY2024	CUMULATED SAVINGS SINCE 2014	CUMULATED SAVINGS SINCE 2014
195'112.9	252'794.1	331'602	779'509	936'372

PAPERBOARD MATERIAL REDUCED (METRIC TONS)			
FY2022	FY2023	FY2024	CUMULATED SAVINGS SINCE 2014
194'220	229'175	111'275	451'353

PAPERBOARD MATERIAL REDUCED (METRIC TONS) – RETROSPECTIVELY ADJUSTED				
FY2022	FY2023	FY2024	CUMULATED SAVINGS SINCE 2014	CUMULATED SAVINGS SINCE 2014
93'833	121'838.1	160'489.2	376'160.4	451'352.8

VOID FILLER MATERIAL REDUCED (MILLIONS OF M3)			
FY2022	FY2023	FY2024	CUMULATED SAVINGS SINCE 2014
43.21	51.49	8.9	36.2

VOID FILLER MATERIAL REDUCED (MILLIONS OF M3) – RETROSPECTIVELY ADJUSTED				
FY2022	FY2023	FY2024	CUMULATED SAVINGS SINCE 2014	CUMULATED SAVINGS SINCE 2014
7.5	9.8	12.8	30.1	36.2

Methodological Notes:

The environmental impact metrics reported are based on a proprietary Impact Model developed using independently verified Life Cycle Assessment (LCA) studies for two machine families within CMC's portfolio. The Impact Model was approved by KKR and validated by a third-party auditor engaged by the Fund. Each LCA compares CMC's automated packaging technologies to conventional packaging systems across a range of reference scenarios, with assumptions held constant regarding product life cycle, usage patterns, and operating conditions. The calculations are aligned with internationally recognized methodologies, including the GHG Protocol and ISO 14040:2020 and 14044:2020 standards for Life Cycle Assessment. Given that machine usage varies across clients and applications, CMC applied a structured attribution approach at its own discretion to allocate its installed base across different usage scenarios. KPIs are derived using a weighted average of utilization rates and median LCA values for each relevant scenario, calculated since 2014 when the first machine was installed.

Please note that the Impact Model underwent significant revisions during 2024 and therefore values for each of the reporting years considered as well as cumulative values underwent changes reflected in the tables above. For each metric we propose two tables: one including values reported in previous reports as well as revised value for FY24 and one (marked as "retrospectively adjusted" in the title) including all values adjusted according to the revised methodology and reporting both the total value of each metric both for the period FY2022-2024 and since 2014, the year in which the first machine of the two families considered was installed.

It is also important to note that these estimates are likely to represent a conservative approximation of the total environmental benefit delivered. The model currently includes only two machine families and reflects impact values from installations post-investment only. When considering CMC's broader installed base, including machines deployed prior to this reporting scope, the cumulative positive contributions are significantly higher.

ENERGY

TABLE 9.2.2 – ENERGY CONSUMPTION BY SOURCE

KPI	FY2022	FY2023	FY2024	ΔYOY 22-23	ΔYOY 23-24
TOTAL ENERGY CONSUMPTION (kWh)	5'039'345	5'665'109	4'977'407	12.4%	-12.1%
SHARE OF RENEWABLE ENERGY CONSUMPTION (%)	33.8%	29.7%	32'0%	-12.2%	7.8%
TOTAL ELECTRICITY CONSUMPTION (kWh)	1'918'242	1'854'070	1'660'375	-3.3%	-10.4%
SHARE OF TOTAL RENEWABLE ELECTRICITY CONSUMPTION (%)	88.8%	90.7%	95.9%	2.2%	5.7%
RENEWABLE ELECTRICITY, TOTAL (kWh)	1'702'578	1'681'055	1'591'857	-1.3%	-5.3%
RENEWABLE SHARE PURCHASED (%)	99.6%	92.6%	93.0%	-7.1%	0.4%
RENEWABLE SHARE PRODUCED ON-SITE (%)	0.4%	7.4%	7.0%	2'005.2%	-5.0%
NATURAL GAS (kWh)	2'613'177	2'534'335	2'252'397	-3.0%	-11.1%
DIESEL (kWh)	507'926	278'866	421'856	-45.1%	51.3%
PETROL (kWh)	0	979'408	624'663	NA	-36.2%
GASOIL (L)	0	18'430	18'116	NA	-1.7%

Methodological Notes:

All energy indicators are reported with reference to GRI 302-1, 302-4 and ESRS E1-6, based on CMC's operational boundaries for FY2024.

- Total energy consumption includes all sources (electricity and fuels) used across operations.
- Electricity consumption refers to total electricity used at all sites, both purchased and produced on-site.
- Renewable electricity comprises GO-backed electricity and on-site PV generation.
- Renewable shares are calculated as:
 - ◊ Total energy: Renewable electricity / total energy consumption
 - ◊ Electricity only: Renewable electricity / total electricity consumption
 - ◊ On-site share: reflects the PV contribution only; purchased share includes certified external supply.
- Fuel data (natural gas, diesel, petrol) are reported separately and considered non-renewable.

These indicators support the monitoring of CMC's environmental performance regarding energy as well as decarbonization progress.

Please also note that:

- The FY2023 natural gas consumption value has been adjusted following the correction of a previous calculation error.
- The increase in diesel consumption observed in FY2024 (+51,3%) is primarily linked to temporary testing activities of a new machine prototype.
- The decline in on-site renewable electricity generation in FY2024 (-5%) reflects lower photovoltaic output due to weather-related factors.

TABLE 9.2.3 – ENERGY INTENSITY

YEAR	ENERGY (kWh)	ENERGY (J)	TURNOVER (€)	J/€ TURNOVER	ΔYOY 22-23	ΔYOY 23-24
FY2022	5'039'345	18'141.6	151'800'000	0.00011951	20.8%	-20,7%
FY2023	5'665'109	20'394.4	141'300'000	0.00014433		
FY2024	4'977'407	17'918.7	156'600'000	0.00011442		

Methodological Notes:

Total energy consumption includes electricity and fuel used across all operational sites (Italy and subsidiaries). Data is based on actual utility bills and internal fuel monitoring. This indicator is calculated by converting the total energy consumption from kilowatt-hours (kWh) to gigajoules (GJ), using the standard conversion factor (1 kWh = 0.0036 GJ). The resulting energy consumption in GJ is then divided by CMC's total annual turnover (in million euros) to obtain an intensity ratio (GJ/M). All data refer to the period FY2022-2024 and is collected across the full organizational perimeter, including Italian headquarters and international subsidiaries. Turnover is reported on a consolidated basis for the period. Reporting is done with reference to GRI 302-1 and 302-3, and ESRS E1-6.

In FY2024, CMC achieved a marked improvement in energy intensity, reducing consumption per unit of revenue by -20.7% year-over-year. While overall energy use decreased (-12.1%), turnover increased, indicating a positive decoupling between energy demand and business growth. This performance reflects strengthened energy efficiency practices and supports progress toward climate-related targets.



WASTE

TABLE 9.2.4 – WASTE BY DISPOSAL METHOD

DISPOSAL METHOD	2022 (kg)	2023 (kg)	2024 (kg)	ΔYOY 22-23	ΔYOY 23-24
NON-HAZARDOUS WASTE					
RECOVERY OPERATIONS					
Recycling	426'648	382'910	291'989	-10.3%	-23.7%
Composting	0	0	0	0%	0%
Incineration	0	0	0	0%	0%
DISPOSAL OPERATIONS					
Landfill	42'600	40'366	63'667	-5.2%	57.7%
Other	0	0	0	0%	0%
TOTAL NON-HAZARDOUS	469'248	423'276	355'656	-9.8%	-16%
HAZARDOUS WASTE					
Recovery	592	97'574	3'062	16'382.1%	-96.9%
Incineration	4'900	0	0	0%	0%
Landfill	0	0	0	0%	0%
Other/Unknown	45470	0	0	0%	0%
TOTAL HAZARDOUS	50'962	97'574	3'062	91.5%	-96.9%
TOTAL WASTE	520'210	520'850	358'718	0.1%	-31.1%

Methodological Notes:

Waste data refer to all hazardous and non-hazardous waste generated by CMC operations in Italy in the period 2022-2024. Recycled and landfilled quantities are based on annual waste tracking provided by authorized disposal partners. Waste categories and destination types are reported with reference to GRI 306-3, 306-4, 306-5 and ESRS E2-6.



GHG EMISSIONS

TABLE 9.2.4 – CO₂ EMISSIONS (tCO₂e) – FY2022-2024

CATEGORY	FY2022	FY2023	FY2024	ΔYOY 22-23	ΔYOY 23-24
SCOPE 1 (tCO ₂ e) – DIRECT EMISSIONS	603	858	585	42.3%	-31.8%
SCOPE 2 (tCO ₂ e) – INDIRECT (LOCATION-BASED)	532	501.5	515	-5.7%	2.7%
SCOPE 2 (tCO ₂ e) – INDIRECT (MARKET-BASED)	93	85	24	-8.6%	-71.8%
TOTAL SCOPE 1 & 2 (tCO ₂ e) (MARKET-BASED)	696	943	609	35.5%	-35.4%
SCOPE 3 (tCO ₂ e) – INDIRECT UPSTREAM/DOWNSTREAM	81'896	59'946	53'635	-26.8%	-10.5%
TOTAL GROSS EMISSIONS (1+2+3) (tCO ₂ e)	82'592	60'889	54'244	-26.3%	-10.9%
GHG INTENSITY (tCO ₂ e / €M TURNOVER)	548	434	345.3	-20.8%	-20.4%

TABLE 9.2.5 – CO₂ EMISSIONS (tCO₂e) BY SCOPE AND BY SUBSIDIARY – FY24

SITE	SCOPE 1 (tCO ₂ e)	SCOPE 1 (%)	SCOPE 2 (market- based) (tCO ₂ e)	SCOPE 2 (market- based) (%)	SCOPE 2 (location- based) (tCO ₂ e)	SCOPE 2 (location- based) (%)	SCOPE 3 (tCO ₂ e)	SCOPE 3 (%)
CMC SPA (ITALY)	525	89.7%	24	100%	493.6	95.8%	42'708	74.1%
CMC AMERICA LLC	45	7.7%	0	0%	20.7	4%	9'927	17.2%
CMC UK + DE + NL	15	2.6%	0	0%	0	0%	5'000	8.7%
TOTAL	585	100%	24	100%	515	100%	57'635	100%

TABLE 9.2.6 – SCOPE 3 EMISSIONS (tCO₂e EMISSIONS) – FY24

SCOPE 3 CATEGORY	FY2024 (tCO ₂ e)	SHARE OF TOTAL SCOPE 3 (%)
PURCHASED GOODS & SERVICES	14'327	26.7%
CAPITAL GOODS	43	0.1%
FUEL & ENERGY RELATED ACTIVITIES	262	0.5%
WASTE GENERATED IN OPERATIONS	95	0.2%
BUSINESS TRAVEL	1'346	2.5%
EMPLOYEE COMMUTING	588	1.1%
DOWNSTREAM TRANSPORT & DISTRIBUTION	314	0.6%
PROCESSING OF SOLD PRODUCTS	54	0.1%
USE OF SOLD PRODUCTS	36'599	68.2%
END-OF-LIFE TREATMENT OF SOLD PRODUCTS	6	0.01%
TOTAL SCOPE 3	53'635	100%

Methodological Notes:

GHG emissions are calculated in accordance with the GHG Protocol Corporate Standard and Scope 2 Guidance, with reference to GRI 305 and ESRS E1. Scope 1 includes direct emissions from fossil fuel use in heating systems and company vehicles. Scope 2 covers indirect emissions from electricity, reported under both market-based and location-based approaches. Scope 3 comprises upstream and downstream emissions across selected material categories, based on relevance from the company's materiality assessment.

The organizational boundary is defined using the operational control approach and is consistent with CMC's financial reporting perimeter. Site-level allocations are based on operational relevance and data availability. Emission factors, activity data and calculation assumptions were validated through a GHG inventory developed in collaboration with ERM (April 2025). While our Company's SBTi targets are officially validated, the FY2024 GHG footprint has not been subject to third-party assurance. A category-level breakdown of Scope 3 emissions has been also provided, including the share of each category on total Scope 3 emissions, for FY24.

HUMAN CAPITAL

Human capital indicators cover all permanent and fixed-term employees at year-end, across CMC Packaging Automation's operational entities. The reporting perimeter includes Italy (HQ), USA, UK, the Netherlands, and Germany. Employee headcount is disaggregated by subsidiary, gender, and age group. Gender categories include male, female and "other/prefer not to say" as self-reported or recorded in HR systems.

The HR tables reporting employee breakdown by gender and age group for each subsidiary include dual-percentage breakdowns:

- Percentages "with reference to global total" show each demographic subgroup as a share of CMC's total workforce.
- Percentages "with reference to subsidiary total" show the internal distribution within each subsidiary's local headcount.

This dual approach supports both internal equity monitoring and overall workforce structure analysis.

Training hours include both mandatory and voluntary training activities, recorded through internal learning platforms and HR tracking. Age and gender distributions are calculated as of 31 December of each reporting year.

All indicators are reported with reference to GRI 2-7, 401-1, 404-1, 405-1 and ESRS S1-6, S1-7, S1-9.

WORKFORCE CHARACTERISTICS AND WORKING CONDITIONS

TABLE 9.2.7 – TOTAL EMPLOYEES BY SUBSIDIARY

(headcount and share of the total)

TOTAL EMPLOYEES (HEADCOUNT)	FY2022	% FY2022	FY2023	% FY2023	FY2024	% FY2024	ΔYOY 22-23	ΔYOY 23-24
CMC SPA	325	63.4%	316	54.4%	298	50%	-2.8%	-5.7%
CMC AMERICA (USA + CANADA)	155	30.2%	226	38.9%	252	42.3%	45.8%	11.5%
CMC NETHERLANDS	14	2.7%	18	3.1%	25	4.2%	28.6%	38.9%
CMC UK	12	2.3%	13	2.2%	12	2%	8.3%	-7.7%
CMC GERMANY	7	1.4%	8	1.4%	9	1.5%	14.3%	12.5%
TOTAL	513	513	581	581	596	596	13.3%	2.6%



TABLE 9.2.8 – EMPLOYEES COVERED BY COLLECTIVE AGREEMENT CONTRACTS

(Share by subsidiary)

SUBSIDIARY	FY2022	FY2023	FY2024	YOY Δ (22-23)	YOY Δ (23-24)
CMC SPA	100%	100%	100%	0%	0%
CMC AMERICA (USA + CANADA)	0%	0%	0%	0%	0%
CMC NETHERLANDS	100%	100%	100%	0%	0%
CMC UK	0%	0%	0%	0%	0%
CMC GERMANY	0%	0%	0%	0%	0%

Methodological Notes:

The indicator measures the percentage of employees in each subsidiary who are formally covered by a collective bargaining agreement or national/regional collective labor contract applicable in their country of employment. The scope includes national, sectoral, or company-level contracts, whether negotiated directly or applied by default under local labor regulations.

While CMC SpA (Italy) and CMC Netherlands report full coverage (100%) across all three years (FY2022–FY2024), as all employees fall under the scope of national sectoral collective contracts, CMC America, UK, and Germany report 0% coverage, reflecting the application of voluntary employee frameworks, which are more typical in the respective labor markets.

TABLE 9.2.9 – EMPLOYEES (%) BY SUBSIDIARY ELIGIBLE TO RECEIVE BENEFITS

(e.g., vouchers, canteen, welfare, etc.)

SUBSIDIARY	FY2022	FY2023	FY2024	YOY Δ (22-23)	YOY Δ (23-24)
CMC SPA	100%	100%	100%	0%	0%
CMC AMERICA (USA + CANADA)	0%	0%	0%	0%	0%
CMC NETHERLANDS	100%	100	100%	0%	0%
CMC UK	0%	0%	0%	0%	0%
CMC GERMANY	0%	0%	100%	0%	NA

Methodological Notes:

The indicator captures the share of employees formally eligible to access company-sponsored employee benefits such as meal vouchers, subsidized canteen services, welfare platforms, or similar non-wage compensation. Please note that eligibility is based on internal HR policy design, not necessarily on actual uptake. While CMC SpA maintains 100% eligibility in all three years, which supports the presence of a mature and inclusive welfare offering as part of the Italian compensation model (incl. vouchers, healthcare coverage through Metasalute, a private health insurance fund for metal and steel processing workers in Italy, and a yearly shopping voucher), in CMC America, UK, and Netherlands no structured employee benefit program is currently in place. On the contrary, CMC Germany shows 100% starting from FY2024 as a welfare scheme was established during the last reporting year.

TABLE 9.2.10 – TOTAL EMPLOYEES BY GENDER

(headcount by subsidiary)

SUBSIDIARY	GENDER	FY2022	FY2023	FY2024	ΔYOY 22-23	ΔYOY 23-24
CMC SPA	Male	291	278	260	-4.5%	-6.5%
	Female	34	38	38	11.8%	0%
	Other/Prefer not to say	0	0	0	0%	0%
CMC AMERICA ¹	Male	152	211	235	38.8%	11.4%
	Female	2	7	5	250%	-28.6%
	Other/Prefer not to say	1	0	0	-100%	0%
CMC NETHERLANDS	Male	14	18	25	28.6%	38.9%
	Female	0	0	0	0%	0%
	Other/Prefer not to say	0	0	0	0%	0%
CMC UK	Male	11	13	12	18.2%	-7.7%
	Female	1	0	0	-100%	0%
	Other/Prefer not to say	0	0	0	0%	0%
CMC GERMANY	Male	7	8	9	14.3%	12.5%
	Female	0	0	0	0%	0%
	Other/Prefer not to say	0	0	0	0%	0%
TOTAL		513	573	584	11.7%	1.9%
TOTAL MEN		475	530	542	11.2%	2.5%
TOTAL WOMEN		37	45	43	21.6%	-4.4%
TOTAL OTHER/PREFER NOT TO SAY		1	0	0	-100%	0%

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

TABLE 9.2.11 – TOTAL EMPLOYEES BY GENDER

(share of the total, globally and referred to each subsidiary total)

SUBSIDIARY	GENDER	WITH REFERENCE TO GLOBAL TOTAL			WITH REFERENCE TO SUBSIDIARY TOTAL		
		FY2022	FY2023	FY2024	FY2022	FY2023	FY2024
CMC SPA	Male	56.7%	48.5%	44.5%	89.5%	88%	87.2%
	Female	6.6%	6.6%	6.5%	10.5%	12%	12.8%
	Other/Prefer not to say	0%	0%	0%	0%	0%	0%
CMC AMERICA	Male	29.6%	36.8%	40.2%	98.1%	96.8%	97.9%
	Female	0.4%	1.2%	0.9%	1.3%	3.2%	2.1%
	Other/Prefer not to say	0.2%	0%	0%	0.6%	0%	0%
CMC NETHERLANDS	Male	2.7%	3.1%	4.3%	100%	100%	100%
	Female	0%	0%	0%	0%	0%	0%
	Other/Prefer not to say	0%	0%	0%	0%	0%	0%
CMC UK	Male	2.1%	2.3%	2.1%	91.7%	100%	100%
	Female	0.2%	0%	0%	8.3%	0%	0%
	Other/Prefer not to say	0%	0%	0%	0%	0%	0%
CMC GERMANY	Male	1.4%	1.4%	1.5%	100%	100%	100%
	Female	0%	0%	0%	0%	0%	0%
	Other/Prefer not to say	0%	0%	0%	0%	0%	0%
TOTAL MEN		92.6%	92.1%	92.6%			
TOTAL WOMEN		7.2%	7.9%	7.4%			
TOTAL OTHER/PREFER NOT TO SAY		0.2%	0%	0%			

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

TABLE 9.2.12 – TOTAL EMPLOYEES BY AGE GROUP

(headcount by subsidiary)

SUBSIDIARY	AGE GROUP	FY2022	FY2023	FY2024	ΔYOY 22-23	ΔYOY 23-24
CMC SPA	< 30 years	39	34	33	-12.8%	-2.9%
	30 - 50 years	198	185	166	-6.6%	-10.3%
	> 50 years	88	97	99	10.2%	2.1%
CMC AMERICA ¹	< 30 years	24	36	48	50%	33.3%
	30 - 50 years	117	166	169	41.9%	1.8%
	> 50 years	14	16	23	14.3%	43.8%
CMC NETHERLANDS	< 30 years	5	8	8	60%	0%
	30 - 50 years	4	4	10	0%	150%
	> 50 years	5	6	7	20%	16.7%
CMC UK	< 30 years	NA	NA	0	NA	NA
	30 - 50 years	NA	NA	10	NA	NA
	> 50 years	NA	NA	2	NA	NA
	all	12	13	12	8.3%	-7.7%
CMC GERMANY	< 30 years	0	0	1	NA	0%
	30 - 50 years	5	6	6	40%	0%
	> 50 years	2	2	2	0%	0%
TOTAL		513	573	584	11,7%	1,9%
TOTAL < 30 YEARS		68	68	78	90	14,7%
TOTAL 30 - 50 YEARS		324	324	361	361	11,4%
TOTAL > 50 YEARS		109	109	121	133	11,0%

Methodological Notes:

Methodological note: Totals for FY22 and FY23 exclude UK as no data disaggregated by age was available for those years.

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

TABLE 9.2.13 – TOTAL EMPLOYEES BY AGE GROUP

(share of the total, globally and referred to each subsidiary total)

SUBSIDIARY	AGE GROUP	WITH REFERENCE TO GLOBAL TOTAL			WITH REFERENCE TO SUBSIDIARY TOTAL		
		FY2022	FY2023	FY2024	FY2022	FY2023	FY2024
CMC SPA	< 30 years	7.6%	5.9%	5.6%	12%	10.8%	11.1%
	30 - 50 years	38.6%	32.2%	28.4%	60.9%	58.5%	55.7%
	> 50 years	17.2%	16.9%	16.9%	27.1%	30.7%	33.2%
CMC AMERICA ¹	< 30 years	4.7%	6.3%	8.2%	15.5%	16.5%	20%
	30 - 50 years	22.8%	28.9%	28.9%	75.5%	76.1%	70.4%
	> 50 years	2.7%	2.8%	3.9%	9%	7.3%	9.6%
CMC NETHERLANDS	< 30 years	1%	1.4%	1.4%	35.7%	44.4%	32.0%
	30 - 50 years	0.8%	0.7%	1.7%	28.6%	22.2%	40%
	> 50 years	1.0%	1.0%	1.2%	35.7%	33.3%	28.0%
CMC UK	< 30 years	0%	0%	0%	NA	NA	0%
	30 - 50 years	0%	0%	1.7%	NA	NA	83.3%
	> 50 years	0%	0%	0.3%	NA	NA	16.7%
CMC GERMANY	< 30 years	2.3%	2.3%	2.1%	0%	0%	11.1%
	30 - 50 years	0%	0%	0.2%	71.4%	75.0%	66.7%
	> 50 years	1%	1%	0.3%	28.6%	25.0%	22.2%
TOTAL < 30 YEARS		13.3%	13.6%	15.4%			
TOTAL 30 - 50 YEARS		63.2%	63.0%	61.8%			
TOTAL > 50 YEARS		21.2%	21.1%	22.8%			

Methodological Notes:

Additionally to general notes reported at the beginning of the Human Capital KPIs' sub-section, please note that totals by age group for FY22 and FY23 exclude UK as no data disaggregated by age was available.

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

TABLE 9.2.14 – TOTAL EMPLOYEES BY EMPLOYMENT TYPE

(headcount by subsidiary)

SUBSIDIARY	EMPLOYMENT TYPE	FY2022	FY2023	FY2024	ΔYOY 22-23	ΔYOY 23-24
CMC SPA	Full-time	317	308	290	-2.8%	-5.8%
	Part-time	8	8	8	0%	0%
	Other	0	0	0	0%	0%
CMC AMERICA ¹	Full-time	155	218	240	40.6%	10.1%
	Part-time	0	0	0	0%	0%
	Other	0	0	0	0%	0%
CMC NETHERLANDS	Full-time	13	17	25	30.8%	47.1%
	Part-time	1	1	0	0%	-100%
	Other	0	0	0	0%	0%
CMC UK	Full-time	NA	NA	12	NA	NA
	Part-time	NA	NA	0	NA	NA
	Other	NA	NA	0	NA	NA
CMC GERMANY	Full-time	7	8	9	42.9%	-10%
	Part-time	0	0	0	0%	0%
	Other	0	0	0	0%	0%
TOTAL FULL-TIME		492	551	576	12%	4.5%
TOTAL PART-TIME		9	9	8	0%	-11.1%
TOTAL OTHER		0	0	0	0%	0%
TOTAL > 50 YEARS		492.0	551.0	576.0	12.0%	4.5%

Methodological Notes:

Please note that UK data on distribution by employment type not available for FY22 and FY23.

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

TABLE 9.2.15 – TOTAL EMPLOYEES BY EMPLOYMENT TYPE

(share of the total, globally and referred to each subsidiary total)

SUBSIDIARY	EMPLOYMENT TYPE	WITH REFERENCE TO GLOBAL TOTAL			WITH REFERENCE TO SUBSIDIARY TOTAL		
		FY2022	FY2023	FY2024	FY2022	FY2023	FY2024
CMC SPA	Full-time	61.8%	53.8%	49.7%	97.5%	97.5%	97.3%
	Part-time	1.6%	1.4%	1.4%	2.5%	2.5%	2.7%
	Other	0%	0%	0%	0%	0%	0%
CMC AMERICA ¹	Full-time	30.2%	38%	41.1%	100%	100%	100%
	Part-time	0%	0%	0%	0%	0%	0%
	Other	0%	0%	0%	0%	0%	0%
CMC NETHERLANDS	Full-time	2.5%	3%	4.3%	92.9%	94.4%	100%
	Part-time	0.2%	0.2%	0%	7.1%	5.6%	0%
	Other	0%	0%	0%	0%	0%	0%
CMC UK	Full-time	0%	0%	2.1%	NA	NA	100%
	Part-time	0%	0%	0%	NA	NA	0%
	Other	0%	0%	0%	NA	NA	0%
CMC GERMANY	Full-time	1.4%	1.4%	1.5%	100%	100%	100%
	Part-time	0%	0%	0%	0%	0%	0%
	Other	0%	0%	0%	0%	0%	0%
TOTAL FULL-TIME		95.9%	96.2%	98.6%			
TOTAL PART-TIME		1.8%	1.6%	1.4%			
TOTAL OTHER		0%	0%	0%			

Methodological Notes:

Additionally to general notes reported at the beginning of the Human Capital KPIs' sub-section, please note that totals by employment type for FY22 and FY23 exclude UK as no disaggregated data was available.

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

TABLE 9.2.16 – TOTAL EMPLOYEES BY CONTRACT TYPE

(headcount by subsidiary)

SUBSIDIARY	CONTRACT TYPE	FY2022	FY2023	FY2024	ΔYOY 22-23	ΔYOY 23-24
CMC SPA	Permanent	300	304	293	1.3%	-3.6%
	Fixed term	25	12	5	-52%	-58.3%
CMC AMERICA ¹	Permanent	155	218	240	40.6%	10.1%
	Fixed term	0	0	0	0%	0%
CMC NETHERLANDS	Permanent	13	17	24	30.8%	41.2%
	Fixed term	1	1	1	0%	0%
CMC UK	Permanent	NA	NA	12	NA	NA
	Fixed term	NA	NA	0	NA	NA
CMC GERMANY	Permanent	7	8	9	14.3%	12.5%
	Fixed term	0	0	0	0%	NA
TOTAL PERMANENT		475	547	578	15.2%	5.7%
TOTAL FIXED-TERM		26	13	6	-50%	-53.8%

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

TABLE 9.2.17 – TOTAL EMPLOYEES BY CONTRACT TYPE

(share of the total, globally and referred to each subsidiary total)

SUBSIDIARY	CONTRACT TYPE	WITH REFERENCE TO GLOBAL TOTAL			WITH REFERENCE TO SUBSIDIARY TOTAL		
		FY2022	FY2023	FY2024	FY2022	FY2023	FY2024
CMC SPA	Permanent	58.5%	52.9%	49.9%	92.3%	96.2%	98.3%
	Fixed term	4.9%	2.1%	0.9%	7.7%	3.8%	1.7%
CMC AMERICA ¹	Permanent	30.2%	37.9%	40.9%	100%	100%	100%
	Fixed term	0%	0%	0%	0%	0%	0%
CMC NETHERLANDS	Permanent	2.5%	3%	4.4%	92.9%	94.4%	96.3%
	Fixed term	0.2%	0.2%	0.2%	7.1%	5.6%	3.7%
CMC UK	Permanent	NA	NA	2.0%	NA	NA	100%
	Fixed term	NA	NA	0%	NA	NA	0%
CMC GERMANY	Permanent	1.4%	1.7%	1.5%	100%	100%	90%
	Fixed term	0%	0%	0.2%	0%	0%	10%
TOTAL PERMANENT		92.6%	95.5%	98.8%			
TOTAL FIXED-TERM		5.1%	2.3%	1.2%			

Methodological Notes:

Additionally to general notes reported at the beginning of the Human Capital KPIs' sub-section, please note that totals by employment type for FY22 and FY23 exclude UK as no disaggregated data was available.

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

TABLE 9.2.18 – TOTAL EMPLOYEES BY EMPLOYEE CATEGORY TYPE IN FY2022

(by gender, by age distribution and as share of the total, globally and referred to each subsidiary total)

SUBSIDIARY	EMPLOYEE CATEGORY	GENDER		AGE GROUP (%)			SUBSIDIARY TOTAL PER CATEGORY	SHARE OF GLOBAL TOTAL	SHARE OF SUBSIDIARY TOTAL
		MALE	FEMALE	<30	30–50	>50			
CMC SPA	Executive / Senior management	6	0	0%	66.7%	33.3%	6	1.2%	1.8%
	Middle management	7	3	0%	70%	30%	10	1.9%	3.1%
	Professionals / White-collar staff	76	26	16.7%	59.8%	13.7%	102	19.9%	31.4%
	Technical staff	0	0	0%	0%	0%	0	0%	0%
	Production / Blue-collar workers	203	4	10.6%	60.9%	28.5%	207	40.4%	63.7%
	Apprentices / Interns / Trainees (if relevant)	15	1	87.5%	12.5%	0%	16	3.1%	4.9%
CMC AMERICA ¹	Executive / Senior management	4	0	0%	40%	60%	4	0.8%	2.6%
	Middle management	6	1	0%	60%	40%	7	1.4%	4.5%
	Professionals / White-collar staff	4	0	15%	70%	15%	4	0.8%	2.6%
	Technical staff	139	1	30%	50%	20%	140	27.3%	90.3%
	Production / Blue-collar workers	0	0	40%	50%	10%	0	0%	0%
	Apprentices / Interns / Trainees (if relevant)	0	0	0%	0%	0%	0	0%	0%
CMC NETHERLANDS	Executive / Senior management	1	0	7.1%	0%	0%	1	0.2%	7.1%
	Middle management	2	0	14.3%	0%	0%	2	0.4%	14.3%
	Professionals / White-collar staff	0	0	0%	0%	0%	0	0%	0%
	Technical staff	11	0	0%	78.6%	0%	11	2.1%	78.6%
	Production / Blue-collar workers	0	0	0%	0%	0%	0	0%	0%
	Apprentices / Interns / Trainees (if relevant)	0	0	0%	0%	0%	0	0%	0%
CMC UK	Executive / Senior management	NA	NA	NA	NA	NA	0	0%	0%
	Middle management	NA	NA	NA	NA	NA	0	0%	0%
	Professionals / White-collar staff	NA	NA	NA	NA	NA	0	0%	0%
	Technical staff	NA	NA	NA	NA	NA	0	0%	0%
	Production / Blue-collar workers	NA	NA	NA	NA	NA	0	0%	0%
	Apprentices / Interns / Trainees (if relevant)	NA	NA	NA	NA	NA	0	0%	0%
CMC GERMANY	Executive / Senior management	1	0	NA	NA	NA	1	0.2%	14.3%
	Middle management	1	0	NA	NA	NA	1	0.2%	14.3%
	Professionals / White-collar staff	0	0	NA	NA	NA	0	0%	0%
	Technical staff	5	0	NA	NA	NA	5	1%	71.4%
	Production / Blue-collar workers	0	0	NA	NA	NA	0	0%	0%
	Apprentices / Interns / Trainees (if relevant)	0	0	NA	NA	NA	0	0%	0%

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

TABLE 9.2.19 – TOTAL EMPLOYEES BY EMPLOYEE CATEGORY TYPE IN FY2023

(by gender, by age distribution and as share of the total, globally and referred to each subsidiary total)

SUBSIDIARY	EMPLOYEE CATEGORY	GENDER		AGE GROUP (%)			SUBSIDIARY TOTAL PER CATEGORY	SHARE OF GLOBAL TOTAL	SHARE OF SUBSIDIARY TOTAL
		MALE	FEMALE	<30 (%)	30-50 (%)	>50 (%)			
CMC SPA	Executive / Senior management	7	1	0%	66.7%	33.3%	8	1.4%	2.5%
	Middle management	9	3	0%	70%	30%	12	2.1%	3.8%
	Professionals / White-collar staff	65	29	16.7%	59.8%	13.7%	94	16.3%	29.7%
	Technical staff	0	0	0%	0%	0%	0	0%	0%
	Production / Blue-collar workers	197	5	10.6%	60.9%	28.5%	202	35.1%	63.9%
	Apprentices / Interns / Trainees (if relevant)	21	2	87.5%	12.5%	0%	23	4%	7.3%
CMC AMERICA ¹	Executive / Senior management	3	0	0%	35%	65%	3	0.5%	1.4%
	Middle management	8	1	5%	60%	35%	9	1.6%	4.1%
	Professionals / White-collar staff	6	4	20%	65.0%	15.0%	10	1.7%	4.6%
	Technical staff	194	2	35%	50%	15%	196	34.1%	89.9%
	Production / Blue-collar workers	0	0	45%	45.0%	10%	0	0%	0%
	Apprentices / Interns / Trainees (if relevant)	0	0	0%	0%	0%	0	0%	0%
CMC NETHERLANDS	Executive / Senior management	1	0	5.6%	0%	0%	1	0.2%	5.6%
	Middle management	2	0	11.1%	0%	0%	2	0.3%	11.1%
	Professionals / White-collar staff	1	0	5.6%	0%	0%	1	0.2%	5.6%
	Technical staff	14	0	0%	0%	77.8%	14	2.4%	77.8%
	Production / Blue-collar workers	0	0	0%	0%	0%	0	0%	0%
	Apprentices / Interns / Trainees (if relevant)	0	0	0%	0%	0%	0	0%	0%
CMC UK	Executive / Senior management	NA	NA	NA	NA	NA	0	0%	0%
	Middle management	NA	NA	NA	NA	NA	0	0%	0%
	Professionals / White-collar staff	NA	NA	NA	NA	NA	0	0%	0%
	Technical staff	NA	NA	NA	NA	NA	0	0%	0%
	Production / Blue-collar workers	NA	NA	NA	NA	NA	0	0%	0%
	Apprentices / Interns / Trainees (if relevant)	NA	NA	NA	NA	NA	0	0%	0%
CMC GERMANY	Executive / Senior management	1	0	NA	NA	NA	1	0.2%	12.5%
	Middle management	2	0	NA	NA	NA	2	0.3%	25%
	Professionals / White-collar staff	0	0	NA	NA	NA	0	0%	0%
	Technical staff	5	0	NA	NA	NA	5	0.9%	62.5%
	Production / Blue-collar workers	0	0	NA	NA	NA	0	0%	0%
	Apprentices / Interns / Trainees (if relevant)	0	0	NA	NA	NA	0	0%	0%

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

TABLE 9.2.20 – TOTAL EMPLOYEES BY EMPLOYEE CATEGORY TYPE IN FY2024

(by gender, by age distribution and as share of the total, globally and referred to each subsidiary total)

SUBSIDIARY	EMPLOYEE CATEGORY	GENDER		AGE GROUP (%)			SUBSIDIARY TOTAL PER CATEGORY	SHARE OF GLOBAL TOTAL	SHARE OF SUBSIDIARY TOTAL
		MALE	FEMALE	<30 (%)	30-50 (%)	>50 (%)			
CMC SPA	Executive / Senior management	6	1	0%	42.9%	57.1%	7	1.2%	2.3%
	Middle management	6	4	0%	70%	30%	10	1.7%	3.4%
	Professionals / White-collar staff	70	29	17.2%	50.5%	32.3%	99	16.9%	33.2%
	Technical staff	0	0	0%	0%	0%	0	0%	0%
	Production / Blue-collar workers	178	4	8.8%	58.2%	33.0%	182	31.0%	61.1%
	Apprentices / Interns / Trainees (if relevant)	11	1	100%	0%	0%	12	2.0%	4.0%
CMC AMERICA ¹	Executive / Senior management	3	0	0%	30%	70%	3	0.5%	1.3%
	Middle management	8	1	5%	55%	40%	9	1.5%	3.8%
	Professionals / White-collar staff	7	2	25%	60%	15%	9	1.5%	3.8%
	Technical staff	217	2	40%	45%	15%	219	37.3%	91.3%
	Production / Blue-collar workers	0	0	50%	40%	10%	0	0%	0%
	Apprentices / Interns / Trainees (if relevant)	0	0	0%	0%	0%	0	0%	0%
CMC NETHERLANDS	Executive / Senior management	1	0	4,0%	0%	0%	1	0,2%	4,0%
	Middle management	2	0	8,0%	0%	0%	2	0,3%	8,0%
	Professionals / White-collar staff	1	0	4,0%	0%	0%	1	0,2%	4,0%
	Technical staff	21	0	0%	0%	84,0%	21	3,6%	84,0%
	Production / Blue-collar workers	0	0	0%	0%	0%	0	0%	0%
	Apprentices / Interns / Trainees (if relevant)	0	0	0%	0%	0%	0	0%	0%
CMC UK	Executive / Senior management	1	0	8.3%	0%	0%	1	0.2%	8.3%
	Middle management	3	0	17%	0%	8%	3	0.5%	25%
	Professionals / White-collar staff	1	0	8.3%	0%	0%	1	0.2%	8.3%
	Technical staff	7	0	0%	0%	58.3%	7	1.2%	58.3%
	Production / Blue-collar workers	0	0	0%	0%	0%	0	0%	0%
	Apprentices / Interns / Trainees (if relevant)	0	0	0%	0%	0%	0	0%	0%
CMC GERMANY	Executive / Senior management	1	0	NA	NA	NA	1	0,2%	11,1%
	Middle management	3	0	NA	NA	NA	3	0,5%	33,3%
	Professionals / White-collar staff	0	0	NA	NA	NA	0	0%	0%
	Technical staff	5	0	NA	NA	NA	5	0,9%	55,6%
	Production / Blue-collar workers	0	0	NA	NA	NA	0	0%	0%
	Apprentices / Interns / Trainees (if relevant)	0	0	NA	NA	NA	0	0%	0%

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.



Methodological Notes:

The tables in pages 98-100 headcount by employee category across all CMC subsidiaries for the period FY2022-2024. Gender and age disaggregation is provided where available and is based on HR records as of December 31 of each year. The mapping of roles to categories was conducted using internal job classification criteria, harmonized across geographies to ensure comparability. Percentages by subsidiary and global share enable analysis of workforce composition. All categories refer exclusively to permanent and fixed-term employees. Data is reported with reference to GRI 2-7 and ESRS S1 6. Lastly, please note that for CMC S.p.A., technical staff is accounted for under "Production / Blue-collar workers"

About cross-subsidiary comparability

- CMC S.p.A. (Italy) remains the largest employing subsidiary throughout the period, accounting for nearly 60% of the global workforce each year, with a particularly high concentration in Production/Blue-collar roles (over 60% of its own headcount). The structure is well diversified in managerial and white-collar roles, which are also the most gender-balanced, with female representation above 25% in the Professionals/White-collar category.
- CMC America is the second-largest subsidiary by headcount, with a highly technical profile. Over 85% of its workforce each year is composed of technical staff, with a limited presence of managerial roles and an absence of blue-collar functions. Gender diversity is relatively low though stable across years, which is typical for the industry as well as in relation to CMC subsidiaries overall, which relate largely to the HQ for supporting functions, though stable across years.
- CMC Netherlands displays a compact structure with a specialized profile: technical staff represent over 75% of total employees in each year, reflecting its focused operational role. Age distribution is strongly skewed toward the 30-50 segment, with limited generational variation.
- CMC Germany shows slight annual growth but maintains a relatively stable profile: the bulk of employees are technical staff, while the management categories remain minima, similarly to other subsidiaries. No data is available for gender or age breakdown.
- CMC UK was not consistently represented in the FY2022 and FY2023 HR records. A limited number of entries appear in FY2024, linked to recent formalization of reporting lines.

About time-series comparability (FY2022-FY2024):

- The overall global headcount shows steady growth, with the most notable increase observed in CMC America, driven by a rise in Technical staff (+56.4% from 2022 to 2024). This growth also leads to a rising share of CMC America in global headcount, from 30.2% in FY2022 to 40.9% in FY2024.
- CMC S.p.A.'s workforce remains largely stable in size, with marginal variation in management categories and only a slight decline in Production roles from 207 in FY2022 to 182 in FY2024.
- Gender representation among white-collar professionals at CMC S.p.A. remained relatively stable, with female shares fluctuating between 25% and 30% of that category. CMC S.p.A. has maintained a notably higher gender balance than the Group's subsidiaries over the three-year period also in consideration of the fact that the majority of white-collar supporting functions and managerial ones (traditionally showing a higher female presence) is concentrated in Italy.
- The age structure across all subsidiaries shows consistent concentration in the 30-50 age group, particularly within managerial and technical roles. Slight increases in the >50 cohort within CMC S.p.A.'s Professional/White-collar category in 2024 (up to 32.3%) may indicate either talent retention or slower turnover in senior positions.
- Data consistency has improved over the three years. Notably, missing disaggregated data for CMC UK and CMC Germany in FY2022-2023 limits time-series comparisons for these subsidiaries. However, their minor weight in global headcount (respectively 2% and 1.7%) mitigates the impact on overall trends.

Please refer also to general notes reported at the beginning of the Human Capital KPIs' sub-section.

NEW HIRES

Methodological Notes referred to New Hires'data

New hire indicators refer to permanent and fixed-term employment contracts activated in the period FY2022-2024 across all operational subsidiaries. In this respect, please note that for UK, data disaggregated by gender and by age group was not available for FY22 and FY23.

The scope includes both full-time and part-time positions, excluding interns and consultants. All data refer to headcount as of December 31 of each year considered.

The HR tables reporting new hires disaggregated by gender and age group for each subsidiary include dual-percentage breakdowns:

- Percentages "with reference to subsidiary total" show the internal distribution within each subsidiary's local population of new hires.
- Percentages "with reference to global total" show new hires' subgroups as a share of CMC's total new hires.

Data are presented with reference to GRI 2-7 and 401-1, and to ESRS S1-6 (working conditions), S1-7 (access to employment), and S1-9 (equal opportunity). Age groups and gender categories follow the structure used for the overall workforce disclosures in section 9.1.

Please refer also to general notes reported at the beginning of the Human Capital KPIs' sub-section.



TABLE 9.2.21 – TOTAL NEW HIRES BY SUBSIDIARY
(headcount and share of the total)

NEW HIRES (HEADCOUNT)	FY2022	% FY2022	FY2023	% FY2023	FY2024	% FY2024	ΔYOY 22-23	ΔYOY 23-24
CMC SPA	49	23.9%	21	12.4%	14	8.8%	-57.1%	-33.3%
CMC AMERICA ¹	143	69.8%	142	83.5%	130	81.3%	-0.7%	-8.5%
CMC NETHERLANDS	7	3.4%	4	2.4%	13	8.1%	-42.9%	225%
CMC UK	NA	NA	NA	NA	1	0.6%	NA	NA
CMC GERMANY	6	2.9%	3	1.8%	2	1.3%	-50%	-33.3%
TOTAL	205	100%	170	100%	160	100%	-17.1%	-5.9%

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

TABLE 9.2.22 – NEW HIRES BY SUBSIDIARY BY GENDER
(headcount and share of the total, globally and referred to each subsidiary total)

NEW HIRES (HEADCOUNT) BY GENDER		FY2022	% FY2022	FY2023	% FY2023	FY2024	% FY2024	YOY Δ% (2022-2023)	YOY Δ% (2023-2024)
CMC SPA	Male	42	85.7%	15	71.4%	10	71.4%	-64.3%	-33.3%
	Female	7	14.3%	6	28.6%	4	28.6%	-14.3%	-33.3%
	Other/Prefer not to say	0	0%	0	0%	0	0%	0%	0%
CMC AMERICA ¹	Male	106	74.1%	120	84.5%	124	95.4%	13.2%	3.3%
	Female	1	0.7%	6	4.2%	2	1.5%	500%	-66.7%
	Other/Prefer not to say	36	25.2%	14	9.9%	4	3.1%	-61.1%	0%
CMC NETHERLANDS	Male	7	100%	4	100%	13	100%	-42.9%	225%
	Female	0	0%	0	0%	0	0%	0%	0%
	Other/Prefer not to say	0	0%	0	0%	0	0%	0%	0%
CMC UK	Male	NA	NA	NA	NA	0	0%	NA	NA
	Female	NA	NA	NA	NA	0	0%	NA	NA
	Other/Prefer not to say	NA	NA	NA	NA	1	100%	0%	0%
CMC GERMANY	Male	6	100%	3	100%	2	100%	-50%	-33.3%
	Female	0	0%	0	0%	0	0%	0%	0%
	Other/Prefer not to say	0	0%	0	0%	0	0%	0%	0%
TOTAL		205		168		160		-18.0%	-4.8%
TOTAL MEN		161		142		149		-11.8%	4.9%
TOTAL WOMEN		8		12		6		50%	-50%
TOTAL OTHER/PREFER NOT TO SAY		36		14		5		-61.1%	-64.3%

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

TABLE 9.2.23 – NEW HIRES BY SUBSIDIARY BY GENDER
(headcount and share of the total, globally and referred to each subsidiary total)

NEW HIRES BY GENDER BY SUBSIDIARY AS % OF TOTAL (HEADCOUNT)		WITH REFERENCE TO GLOBAL TOTAL		
		FY2022	FY2023	FY2024
CMC SPA	Male	20.5%	8.8%	6.3%
	Female	3.4%	3.5%	2.5%
	Other/Prefer not to say	0%	0%	0%
CMC AMERICA ¹	Male	51.7%	70.6%	77.5%
	Female	0.5%	3.5%	1.3%
	Other/Prefer not to say	17.6%	8.2%	2.5%
CMC NETHERLANDS	Male	3.4%	2.4%	8.1%
	Female	0%	0%	0%
	Other/Prefer not to say	0%	0%	0%
CMC UK	Male	NA	NA	0%
	Female	NA	NA	0%
	Other/Prefer not to say	NA	NA	0.6%
CMC GERMANY	Male	2.9%	1.8%	1.3%
	Female	0%	0%	0%
	Other/Prefer not to say	0%	0%	0%
TOTAL MEN		78.5%	83.5%	93.1%
TOTAL WOMEN		3.9%	7.1%	3.8%
TOTAL OTHER/PREFER NOT TO SAY		17.6%	8.2%	3.1%

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

TABLE 9.2.24 – TOTAL NEW HIRES BY SUBSIDIARY BY AGE GROUP

(headcount and share of the total, referred to each subsidiary total)

NEW HIRES (HEADCOUNT) BY AGE GROUP		FY2022	% FY2022	FY2023	% FY2023	FY2024	% FY2024	YOY Δ% (2022-2023)	YOY Δ% (2023-2024)
CMC SPA	< 30 years	12	24.5%	5	23.8%	6	42.9%	-58.3%	20%
	30 - 50 years	28	57.1%	11	52.4%	7	50%	-60.7%	-36.4%
	> 50 years	9	18.4%	5	23.8%	1	7.1%	0%	0%
CMC AMERICA ¹	< 30 years	26	18.2%	30	21.1%	26	20%	15.4%	-13.3%
	30 - 50 years	103	72%	104	73.2%	101	77.7%	1%	-2.9%
	> 50 years	14	9.8%	8	5.6%	3	2.3%	0%	0%
CMC NETHERLANDS	< 30 years	3	42.9%	2	50%	3	23.1%	-33.3%	50%
	30 - 50 years	4	57.1%	1	25%	6	46.2%	-75%	500%
	> 50 years	0	0%	1	25%	4	30.8%	0%	0%
CMC UK	< 30 years	NA	NA	NA	NA	0	0%	NA	NA
	30 - 50 years	NA	NA	NA	NA	0	0%	NA	NA
	> 50 years	NA	NA	NA	NA	1	100%	NA	NA
CMC GERMANY	< 30 years	0	0%	0	0%	1	50%	0%	NA
	30 - 50 years	5	83.3%	3	100%	1	50%	-40%	-66.7%
	> 50 years	1	16.7%	0	0%	0	0%	-100%	0%
TOTAL		205		170		160		-17.1%	-5.9%
TOTAL < 30 YEARS		41		37		36		-9.8%	-2.7%
TOTAL 30 - 50 YEARS		140		119		115		-15.0%	-3.4%
TOTAL > 50 YEARS		24		14		9		-41.7%	-35.7%

Methodological Notes:

Shares for FY22 and FY23 exclude UK as no data disaggregated by age was available.

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

TABLE 9.2.25 – TOTAL NEW HIRES BY SUBSIDIARY BY AGE GROUP

(share of global total)

NEW HIRES BY AGE GROUP BY SUBSIDIARY AS % OF TOTAL (HEADCOUNT)		WITH REFERENCE TO GLOBAL TOTAL		
		FY2022	FY2023	FY2024
CMC SPA	< 30 years	5.9%	2.9%	3.8%
	30 - 50 years	13.7%	6.5%	4.4%
	> 50 years	4.4%	2.9%	0.6%
CMC AMERICA ¹	< 30 years	12.7%	17.6%	16.3%
	30 - 50 years	50.2%	61.2%	63.1%
	> 50 years	6.8%	4.7%	1.9%
CMC NETHERLANDS	< 30 years	1.5%	1.2%	1.9%
	30 - 50 years	2%	0.6%	3.8%
	> 50 years	0%	0.6%	2.5%
CMC UK	< 30 years	NA	NA	0%
	30 - 50 years	NA	NA	0%
	> 50 years	NA	NA	0.6%
CMC GERMANY	< 30 years	0%	0%	0.6%
	30 - 50 years	2.4%	1.8%	0.6%
	> 50 years	0.5%	0%	0%
TOTAL < 30 YEARS		20%	21.8%	22.5%
TOTAL 30 - 50 YEARS		68.3%	70%	71.9%
TOTAL > 50 YEARS		11.7%	8.2%	5.6%

Methodological Notes:

Shares for FY22 and FY23 exclude UK as no data disaggregated by age was available.

TURNOVER

Turnover indicators reported below were developed with reference to GRI 2-30, 401-2 and ESRS S1-12 and S1-13.

TABLE 9.2.26 – TOTAL TURNOVER (%) – CMC SPA

TURNOVER TOTAL	FY2022	FY2023	FY2024	YOY Δ% (2022-2023)	YOY Δ% (2023-2024)
CMC SpA	3.6%	8.7%	9.1%	143.8%	4.4%

Methodological Notes referred to New Hires'data

Total employee turnover is reported only for CMC SpA and was calculated as (N of employees who left at year end / average employees during the year) x 100. Even though turnover rates increased year-on-year, the rate remains below a 10% threshold which is generally considered a healthy benchmark and well below average turnover in Italy, which was 43% in 2023 as per the survey on work 2024 conducted by the General Confederation of Italian Industry (in Italian: Confederazione Generale dell'Industria Italiana), commonly known as Confindustria.

TABLE – 9.2.27 TURNOVER (%) BY SUBSIDIARY BY GENDER

NEW HIRES (HEADCOUNT) BY AGE GROUP		FY2022	FY2023	FY2024	YOY Δ% (2022-2023)	YOY Δ% (2023-2024)
CMC SPA	Men	10	27	27	170%	0%
	Men %	9.8%	-3.8%	-5.7%	-138.6%	50.2%
	Women	1	1	1	0%	0%
	Women %	1.8%	1.6%	1.0%	-14.3%	-36.4%
	Other	0	0	0	0%	0%
	Other %	0%	0%	0%	0%	0%
CMC AMERICA ¹	Men	0	77	104	NA	35.1%
	Men %	0%	2.5%	3.7%	NA	NA
	Women	4	2	4	-50%	NA
	Women %	3.8%	97.5%	96.3%	2482.9%	-1.2%
	Other	102	0	0	NA	0%
	Other %	0%	0.2%	0%	NA	-100%
CMC NETHERLANDS	Men	NA	NA	NA	NA	NA
	Men %	NA	NA	NA	NA	NA
	Women	NA	NA	NA	NA	NA
	Women %	NA	NA	NA	NA	NA
	Other	NA	NA	NA	NA	NA
	Other %	NA	NA	NA	NA	NA
CMC UK	Men	NA	NA	1.0	NA	NA
	Men %	NA	NA	8.3%	NA	NA
	Women	NA	NA	0	NA	NA
	Women %	NA	NA	0%	NA	NA
	Other	NA	NA	0	NA	NA
	Other %	NA	NA	0%	NA	NA
CMC GERMANY	Men	NA	NA	NA	NA	NA
	Men %	NA	NA	NA	NA	NA
	Women	NA	NA	NA	NA	NA
	Women %	NA	NA	NA	NA	NA
	Other	NA	NA	NA	NA	NA
	Other %	NA	NA	NA	NA	NA

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

TABLE 9.2.28 – TURNOVER (%) BY SUBSIDIARY BY AGE GROUP

TURNOVER (%) BY AGE GROUP BY SUBSIDIARY		FY2022	FY2023	FY2024	YOY Δ% (2022-2023)	YOY Δ% (2023-2024)
CMC SPA	< 30 years	4	9	1	125%	-88.9%
	< 30 years as % of total workforce	10.8%	7.9%	10.7%	-26.5%	35.7%
	30 - 50 years	5	13	23	160%	76.9%
	30 - 50 years as % of total workforce	59.4%	54.4%	48%	-8.3%	-11.8%
	> 50 years	2	6	9	200%	50%
	> 50 years as % of total workforce	26.5%	28.8%	30.2%	8.8%	4.9%
CMC AMERICA ¹	< 30 years	20	17	25	-15.0%	47.1%
	< 30 years as % of total workforce	18.9%	21.5%	23.1%	14.1%	7.6%
	30 - 50 years	74	52	76	-29.7%	46.2%
	30 - 50 years as % of total workforce	69.8%	65.8%	70.4%	-5.7%	6.9%
	> 50 years	12	10	7	-16.7%	-30%
	> 50 years as % of total workforce	11.3%	12.7%	6.5%	11.8%	-48.8%
CMC NETHERLANDS	< 30 years	NA	NA	NA	NA	NA
	< 30 years as % of total workforce	NA	NA	NA	NA	NA
	30 - 50 years	NA	NA	NA	NA	NA
	30 - 50 years as % of total workforce	NA	NA	NA	NA	NA
	> 50 years	NA	NA	NA	NA	NA
	> 50 years as % of total workforce	NA	NA	NA	NA	NA
CMC UK	< 30 years	NA	NA	0	NA	NA
	< 30 years as % of total workforce	NA	NA	0%	NA	NA
	30 - 50 years	NA	NA	1	NA	NA
	30 - 50 years as % of total workforce	NA	NA	8.3%	NA	NA
	> 50 years	NA	NA	0	NA	NA
	> 50 years as % of total workforce	NA	NA	0%	NA	NA
CMC GERMANY	< 30 years	NA	NA	NA	NA	NA
	< 30 years as % of total workforce	NA	NA	NA	NA	NA
	30 - 50 years	NA	NA	NA	NA	NA
	30 - 50 years as % of total workforce	NA	NA	NA	NA	NA
	> 50 years	NA	NA	NA	NA	NA
	> 50 years as % of total workforce	NA	NA	NA	NA	NA

Methodological Notes:

Turnover indicators refer to voluntary and involuntary employee exits that occurred during the period FY2022-2024, expressed as a percentage of the average headcount for the year. Disaggregation is provided by gender and age group, where available, for each subsidiary.

Please note that some subsidiaries did not report disaggregated turnover data for specific years; in such cases, turnover is not reported.

All data is calculated on a headcount basis and refers to permanent and fixed-term employees only. The organizational scope and methodology are consistent with those used in other human capital KPIs.

Please note that the absence of data for FY2022 on certain indicators reflects the progressive enhancement of CMC's ESG monitoring system, which was significantly expanded from FY2024 onward.

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

TRAINING

TABLE 9.2.29 – TOTAL TURNOVER (%) – CMC SPA

TOTAL HOURS BY TRAINING TYPE	2022	2023	2024	YOY Δ (22-23)	YOY Δ (23-24)
TECHNICAL (n' hours)	11'518	14'795.5	13'662	28.5%	-7.7%
TECHNICAL (average hours)	2'879.5	3'698.9	2'732.4		
ESG-RELATED (n' hours)	32	2'696	2'522	8'325%	-6.5%
ESG-RELATED (average hours)	8	674	504.4		

Methodological Notes referred to New Hires'data
Total employee turnover is reported only for CMC SpA and was calculated as (N of employees who left at year end / average employees during the year) x 100. Even though turnover rates increased year-on-year, the rate remains below a 10% threshold which is generally considered a healthy benchmark and well below average turnover in Italy, which was 43% in 2023 as per the survey on work 2024 conducted by the General Confederation of Italian Industry (in Italian: Confederazione Generale dell'Industria Italiana), commonly known as Confindustria.



TABLE 9.2.30 – TOTAL TRAINING (HOURS) BY EMPLOYEE CATEGORY BY SUBSIDIARY, INCL. BY TRAINING TYPE, AVERAGE (HOURS) BY EMPLOYEE CATEGORY BY SUBSIDIARY, AND AVERAGE (HOURS) BY TRAINING TYPE BY SUBSIDIARY

AVERAGE TRAINING BY EMPLOYEE CATEGORY	CMC SPA		CMC AMERICA¹		CMC NETHERLANDS		CMC UK		CMC GERMANY		AVG BY CATEGORY BY SUBSIDIARY
	TECHNICAL TRAININGS	ESG-RELATED TRAININGS	TECHNICAL TRAININGS	ESG-RELATED TRAININGS	TECHNICAL TRAININGS	ESG-RELATED TRAININGS	TECHNICAL TRAININGS	ESG-RELATED TRAININGS	TECHNICAL TRAININGS	ESG-RELATED TRAININGS	
FY2022											
EXECUTIVE / SENIOR MANAGEMENT	0	0	80	4	0	0	NA	NA	0	0	10.5
MIDDLE MANAGEMENT	102	0	160	4	0	0	NA	NA	40	0	25.5
PROFESSIONALS / WHITE-COLLAR STAFF	1'354	20	80	0	0	0	NA	NA	0	0	344.9
TECHNICAL STAFF	1'782	0	0	0	0	0	NA	NA	80	0	10
PRODUCTION / BLUE-COLLAR WORKERS	0	0	7'840	4	0	0	NA	NA	0	0	980.5
APPRENTICES / INTERNS / TRAINEES	0.0	0.0	0.0	0.0	0	0	NA	NA	0	0	0
TOTAL (INCL. IF BREAKDOWN IS NOT AVAILABLE)	3'238.0	20	8'160.0	12.0	0	0	NA	NA	120	0	
AVG BY TRAINING TYPE BY SUBSIDIARY	539.7	3.3	1'360.0	2.0	0	0	NA	NA	20	0	
FY2023											
EXECUTIVE / SENIOR MANAGEMENT	108	108	80	4	0	8	NA	NA	0	8	26
MIDDLE MANAGEMENT	128	88	160	4	16	0	NA	NA	16	0	35.5
PROFESSIONALS / WHITE-COLLAR STAFF	1'930	800	80	0	0	0	NA	NA	0	0	110
TECHNICAL STAFF	4'317.5	1'672	0	0	40	0	NA	NA	80	0	224
PRODUCTION / BLUE-COLLAR WORKERS	0	0	7'840	4	0	0	NA	NA	0	0	980.5
APPRENTICES / INTERNS / TRAINEES	0	0	0	0	0	0	NA	NA	0	0	0
TOTAL (INCL. IF BREAKDOWN IS NOT AVAILABLE)	6'483.5	2'668.0	8'160	12	56	8	NA	NA	96	8	
AVG BY TRAINING TYPE BY SUBSIDIARY	1'080.6	444.7	1'360	2	9.3	1.3	NA	NA	16	1.3	
FY2024											
EXECUTIVE / SENIOR MANAGEMENT	80	80	80	4	0	0	0	2	0	8	17.4
MIDDLE MANAGEMENT	170	110	160	4	0	0	0	2	16	0	29.2
PROFESSIONALS / WHITE-COLLAR STAFF	1'834	824	80	0	0	0	0		0	0	100.4
TECHNICAL STAFF	3'294	1'484	0	0	0	0	4	1	80	0	156.9
PRODUCTION / BLUE-COLLAR WORKERS	0	0	7'840	4	0	0	0	0	0	0	784.4
APPRENTICES / INTERNS / TRAINEES	0	0	0	0	0	0	0	0	0	0	0
TOTAL (INCL. IF BREAKDOWN IS NOT AVAILABLE)	5'378	2'498	8'160	12	24	0	4	5	96	8	
AVG BY TRAINING TYPE BY SUBSIDIARY	896.3	416.3	1'360	2.0	0	0	NA	NA	16	1.3	

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

HEALTH & SAFETY

TABLE 9.2.31 – CMC S.P.A. H&S INDICATORS

INDICATOR	FY2022	FY2023	FY2024	YOY Δ% (2022-2023)	YOY Δ% (2023-2024)
DIRECT WORKERS					
TOTAL HOURS WORKED	547'248	554'549	509'421	1.3%	-8.1%
WORK-RELATED INJURIES (N)	6	6	7	0%	16.7%
INJURY RATE*	11	10.8	13.7	-1.8%	27.2%
SEVERE WORK-RELATED INJURIES (N)	0	0	0	0%	0%
SEVERE WORK-RELATED INJURY RATE*	0	0	0	0%	0%
FATALITIES RESULTING FROM WORK-RELATED ACCIDENT (N)	0	0	0	0%	0%
FATALITY RATE RESULTING FROM WORK-RELATED ACCIDENT *	0	0	0	0%	0%
RECORDABLE OCCUPATIONAL ILLNESSES (N)	0	0	0	0%	0%
FATALITIES RESULTING FROM RECORDABLE OCCUPATIONAL ILLNESSES (N)	0	0	0	0%	0%
LOST DAY RATE (LDR)	91.4	79.3	192.4	-13.2%	142.5%
TRIR	10.9	10.8	13.7	-1.3%	26.9%
CONTRACTED WORKERS					
TOTAL HOURS WORKED	77'231	61'762	17'205	-20.03%	-72.5%
WORK-RELATED INJURIES (N)	25.9	32.4	0	25.02%	-100%
INJURY RATE *	2	2	0	0%	-100%
SEVERE WORK-RELATED INJURIES (N)	0	0	0	0%	0%
SEVERE WORK-RELATED INJURY RATE*	0	0	0	0%	0%
FATALITIES RESULTING FROM WORK-RELATED ACCIDENT (N)	0	0	0	0%	0%
FATALITY RATE RESULTING FROM WORK-RELATED ACCIDENT *	0	0	0	0%	0%
RECORDABLE OCCUPATIONAL ILLNESSES (N)	0	0	0	0%	0%
FATALITIES RESULTING FROM RECORDABLE OCCUPATIONAL ILLNESSES (N)	0	0	0	0%	0%
TRIR	25.9	32.4	0	25.02%	-100%

Methodological Notes:

Occupational health and safety data for CMC S.p.A. (Italy) refer to FY2024 and cover both direct and contracted workers. Indicators include total hours worked, number of injuries, severity of incidents, lost day rate ("LDR"), and any recorded occupational illnesses or fatalities. All metrics are calculated with reference to GRI 403-1, 403-2, and 403-9 and ESRS S1 13.

Injury rate, severe injury rate, fatality rate, and lost day rate are expressed per one million hours worked, based on standard formulas:

- Injury Rate (IR) = (N. of injuries / Hours worked) × 1,000,000
- Lost Day Rate (LDR) = (N. of lost working days / Hours worked) × 1,000,000

Contracted worker data is based on documented hours and site presence records. No cases of work-related illnesses or fatalities were reported in FY2024.

* The YoY increase versus FY23 is due to two incidents that did not stem from unsafe conduct or non-compliance with safety procedures during work activities. Rather, these were non-task-specific events that could reasonably have occurred outside the workplace context.

TABLE 9.2.32 – H&S INDICATORS DISAGGREGATED BY SUBSIDIARY - CMC America

INDICATOR	FY2022	FY2023	FY2024	YOY Δ% (22-23)	YOY Δ% (23-24)
DIRECT WORKERS					
TOTAL HOURS WORKED	302'100	330'630	427'527	9.4%	29.3%
WORK-RELATED INJURIES (N)	1	7	3	600%	-57.1%
INJURY RATE*	3.3	21.2	7.0	539.60%	-66.86%
SEVERE WORK-RELATED INJURIES (N)	0	0	0	0%	0%
SEVERE WORK-RELATED INJURY RATE*	0	0	0	0%	0%
FATALITIES RESULTING FROM WORK-RELATED ACCIDENT (N)	0	0	0	0%	0%
FATALITY RATE RESULTING FROM WORK-RELATED ACCIDENT *	0	0	0	0%	0%
RECORDABLE OCCUPATIONAL ILLNESSES (N)	0	0	0	0%	0%
FATALITIES RESULTING FROM RECORDABLE OCCUPATIONAL ILLNESSES (N)	0	0	0	0%	0%
LOST DAY RATE (LDR)	NA	51.4	39.8	NA	-22.6%
TRIR	NA	NA	NA	NA	NA
CONTRACTED WORKERS					
TOTAL HOURS WORKED	0	0	0	0%	0%
WORK-RELATED INJURIES (N)	0	0	0	0%	0%
INJURY RATE *	0	0	0	0%	0%
SEVERE WORK-RELATED INJURIES (N)	0	0	0	0%	0%
SEVERE WORK-RELATED INJURY RATE*	0	0	0	0%	0%
FATALITIES RESULTING FROM WORK-RELATED ACCIDENT (N)	0	0	0	0%	0%
FATALITY RATE RESULTING FROM WORK-RELATED ACCIDENT *	0	0	0	0%	0%
RECORDABLE OCCUPATIONAL ILLNESSES (N)	0	0	0	0%	0%
FATALITIES RESULTING FROM RECORDABLE OCCUPATIONAL ILLNESSES (N)	0	0	0	0%	0%
TRIR	NA	NA	NA	NA	NA

TABLE 9.2.33 – H&S INDICATORS DISAGGREGATED BY SUBSIDIARY - CMC Netherlands

INDICATOR	FY2022	FY2023	FY2024	YOY Δ% (22-23)	YOY Δ% (23-24)
DIRECT WORKERS					
TOTAL HOURS WORKED	27'552	35'424	53'136	28.6%	50%
WORK-RELATED INJURIES (N)	0	0	0	0%	0%
INJURY RATE*	0	0	0	0%	0%
SEVERE WORK-RELATED INJURIES (N)	0	0	0	0%	0%
SEVERE WORK-RELATED INJURY RATE*	0	0	0	0%	0%
FATALITIES RESULTING FROM WORK-RELATED ACCIDENT (N)	0	0	0	0%	0%
FATALITY RATE RESULTING FROM WORK-RELATED ACCIDENT *	0	0	0	0%	0%
RECORDABLE OCCUPATIONAL ILLNESSES (N)	0	0	0	0%	0%
FATALITIES RESULTING FROM RECORDABLE OCCUPATIONAL ILLNESSES (N)	0	0	0	0%	0%
LOST DAY RATE (LDR)	0	0	0	0%	0%
TRIR	NA	NA	NA	NA	NA
CONTRACTED WORKERS					
TOTAL HOURS WORKED	0	0	0	0%	0%
WORK-RELATED INJURIES (N)	0	0	0	0%	0%
INJURY RATE *	0	0	0	0%	0%
SEVERE WORK-RELATED INJURIES (N)	0	0	0	0%	0%
SEVERE WORK-RELATED INJURY RATE*	0	0	0	0%	0%
FATALITIES RESULTING FROM WORK-RELATED ACCIDENT (N)	0	0	0	0%	0%
FATALITY RATE RESULTING FROM WORK-RELATED ACCIDENT *	0	0	0	0%	0%
RECORDABLE OCCUPATIONAL ILLNESSES (N)	0	0	0	0%	0%
FATALITIES RESULTING FROM RECORDABLE OCCUPATIONAL ILLNESSES (N)	0	0	0	0%	0%
TRIR	NA	NA	NA	NA	NA

TABLE – 9.2.34 H&S INDICATORS DISAGGREGATED BY SUBSIDIARY - CMC UK

INDICATOR	FY2022	FY2023	FY2024	YOY Δ% (22-23)	YOY Δ% (23-24)
DIRECT WORKERS					
TOTAL HOURS WORKED	NA	NA	2'080	NA	NA
WORK-RELATED INJURIES (N)	NA	NA	0	NA	NA
INJURY RATE*	NA	NA	0	NA	NA
SEVERE WORK-RELATED INJURIES (N)	NA	NA	0	NA	NA
SEVERE WORK-RELATED INJURY RATE*	NA	NA	0	NA	NA
FATALITIES RESULTING FROM WORK-RELATED ACCIDENT (N)	NA	NA	0	NA	NA
FATALITY RATE RESULTING FROM WORK-RELATED ACCIDENT *	NA	NA	0	NA	NA
RECORDABLE OCCUPATIONAL ILLNESSES (N)	NA	NA	0	NA	NA
FATALITIES RESULTING FROM RECORDABLE OCCUPATIONAL ILLNESSES (N)	NA	NA	0	NA	NA
LOST DAY RATE (LDR)	NA	NA	0	NA	NA
TRIR	NA	NA	NA	NA	NA
CONTRACTED WORKERS					
TOTAL HOURS WORKED	NA	NA	0	NA	NA
WORK-RELATED INJURIES (N)	0	0	0	0%	0%
INJURY RATE *	0	0	0	0%	0%
SEVERE WORK-RELATED INJURIES (N)	0	0	0	0%	0%
SEVERE WORK-RELATED INJURY RATE*	0	0	0	0%	0%
FATALITIES RESULTING FROM WORK-RELATED ACCIDENT (N)	0	0	0	0%	0%
FATALITY RATE RESULTING FROM WORK-RELATED ACCIDENT *	0	0	0	0%	0%
RECORDABLE OCCUPATIONAL ILLNESSES (N)	0	0	0	0%	0%
FATALITIES RESULTING FROM RECORDABLE OCCUPATIONAL ILLNESSES (N)	0	0	0	0%	0%
TRIR	NA	NA	NA	NA	NA

TABLE 9.2.35 – H&S INDICATORS DISAGGREGATED BY SUBSIDIARY - CMC Germany

INDICATOR	FY2022	FY2023	FY2024	YOY Δ% (22-23)	YOY Δ% (23-24)
DIRECT WORKERS					
TOTAL HOURS WORKED	1'950	9'260	9'380	374.9%	1.3%
WORK-RELATED INJURIES (N)	0	1	1	NA	0%
INJURY RATE*	0	108	106.6	NA	-1.3%
SEVERE WORK-RELATED INJURIES (N)	NA	NA	0	NA	0%
SEVERE WORK-RELATED INJURY RATE*	NA	NA	0	NA	0%
FATALITIES RESULTING FROM WORK-RELATED ACCIDENT (N)	0	0	0	0%	0%
FATALITY RATE RESULTING FROM WORK-RELATED ACCIDENT *	NA	NA	0	NA	0%
RECORDABLE OCCUPATIONAL ILLNESSES (N)	NA	NA	0	NA	0%
FATALITIES RESULTING FROM RECORDABLE OCCUPATIONAL ILLNESSES (N)	NA	NA	0	NA	0%
LOST DAY RATE (LDR)	NA	NA	NA	NA	NA
TRIR	NA	NA	NA	NA	NA
CONTRACTED WORKERS					
TOTAL HOURS WORKED	400	0	0	-100%	0%
WORK-RELATED INJURIES (N)	400	0	0	-100%	0%
INJURY RATE *	0	0	0	0%	0%
SEVERE WORK-RELATED INJURIES (N)	0	0	0	0%	0%
SEVERE WORK-RELATED INJURY RATE*	0	0	0	0%	0%
FATALITIES RESULTING FROM WORK-RELATED ACCIDENT (N)	0	0	0	0%	0%
FATALITY RATE RESULTING FROM WORK-RELATED ACCIDENT *	0	0	0	0%	0%
RECORDABLE OCCUPATIONAL ILLNESSES (N)	0	1	1	0%	0%
FATALITIES RESULTING FROM RECORDABLE OCCUPATIONAL ILLNESSES (N)	0	0	0	0%	0%
TRIR	NA	NA	NA	NA	NA

TABLE 9.2.36 – H&S TRAINING: AVERAGE TRAINING PER EMPLOYEE (N. HOURS/EMPLOYEE)
PROFESSIONAL CATEGORY PER SUBSIDIARY IN FY2024

AVERAGE TRAINING PER EMPLOYEE (N. HOURS/EMPLOYEE) PROFESSIONAL CATEGORY PER SUBSIDIARY					
	CMC S.P.A.	CMC AMERICA	CMC NETHERLANDS	CMC UK	CMC GERMANY
FY2022					
EXECUTIVE / SENIOR MANAGEMENT	0	40	0	NA	0
MIDDLE MANAGEMENT	6	40	0	NA	4
PROFESSIONALS / WHITE-COLLAR STAFF	23	0	0	NA	0
TECHNICAL STAFF	1'062	0	0	NA	0
PRODUCTION / BLUE-COLLAR WORKERS	0	90	0	NA	0
APPRENTICES / INTERNS / TRAINEES (IF RELEVANT)	0	0	0	NA	0
TOTAL IF BREAKDOWN IS NOT AVAILABLE	1'091	170	0	NA	4
TOTAL FOR THE GROUP IN FY2022	1'265				
FY2023					
EXECUTIVE / SENIOR MANAGEMENT	0	40	8	NA	0
MIDDLE MANAGEMENT	0	40	8	NA	0
PROFESSIONALS / WHITE-COLLAR STAFF	18	0		NA	
TECHNICAL STAFF	50	0	28	NA	0
PRODUCTION / BLUE-COLLAR WORKERS	699	90		NA	
APPRENTICES / INTERNS / TRAINEES (IF RELEVANT)	0	0		NA	
TOTAL IF BREAKDOWN IS NOT AVAILABLE	767	170	44	NA	0
TOTAL FOR THE GROUP IN FY23	981				
FY2024					
EXECUTIVE / SENIOR MANAGEMENT	0	40	0	8	0
MIDDLE MANAGEMENT	52	40	0	8	0
PROFESSIONALS / WHITE-COLLAR STAFF	130	0		12	
TECHNICAL STAFF	167	0	0	12	0
PRODUCTION / BLUE-COLLAR WORKERS	639	90	0		
APPRENTICES / INTERNS / TRAINEES (IF RELEVANT)	0	0			
TOTAL IF BREAKDOWN IS NOT AVAILABLE	988	170	128	40	0
TOTAL FOR THE GROUP IN FY24	1'326				

Methodological Notes:

This table presents the average number of H&S training hours per employee by professional category and subsidiary for FY2022-2024. Values are calculated as the total number of training hours delivered in the year divided by the number of employees in the relevant category.

Data includes both mandatory (e.g., safety compliance, emergency procedures) and any voluntary H&S training sessions, tracked via internal HR platforms and local reporting systems. When breakdown is not available the total is reported.

In CMC Germany H&S training will be resumed in FY25.

Indicators are reported with reference to GRI 403-5 and ESRS S1-13.

¹ Only employees in the U.S.A. accounted for; Canada staff excluded. Please note this also reflect on reported totals.

9.3 STAKEHOLDER IDENTIFICATION MAP

CMC stakeholder groups have been identified and mapped based on their relevance to the organization's actual and potential impacts, in line with the principles set out in GRI 2-29 and informed by the materiality assessment process described in GRI 3-1.

The resulting stakeholder map is embedded within our ISO 9001-certified Quality Management System and is subject to regular review and validation by Top Management.



TABLE 9.3.1 – STAKEHOLDER IDENTIFICATION MAP

STAKEHOLDER GROUP	TYPE	RELEVANCE	ENGAGEMENT METHOD(S)	FREQUENCY OF ENGAGEMENT	OUTCOMES OF ENGAGEMENT	TOPICS OF INTEREST (OBSERVED)
EMPLOYEES (HQ & GLOBAL)	Internal	HIGH	Informal feedback, HR/EHS channels, Intranet, email communications, Biannual engagement survey	Ongoing (informal feedback), biannual (survey), regular (HR/EHS updates)	Improved internal communication, and identification of employee priorities	Well-being, working conditions, skill development, inclusion
MANAGEMENT & BOARD	Internal	HIGH	ESG Committee and Business Review Meetings	Monthly	Stronger ESG governance, risk oversight, and integration of ESG KPIs in strategic decisions	ESG risk management, reputation, compliance, business resilience
CUSTOMERS	External	HIGH	Customer Survey, account-level feedback	Biannual (survey), ongoing (account-level feedback)	Insight on satisfaction and areas of improvement; confirmed perception of CMC as a sustainable partner	Product sustainability, innovation, cost-efficiency
SUPPLIERS	External	HIGH	Audit programs, tailored improvement plans, strategic sourcing interactions	Periodic (audits and improvement plans), ongoing (strategic sourcing interactions)	Increased ESG awareness, corrective action plans, alignment on responsible sourcing	Responsible sourcing, GHG Scope 3, price stability
INVESTORS (KKR)	Internal	HIGH	ESG Committee and BRM participation, surveys, strategic reviews	Monthly (ESG Committee and BRM), annual and quarterly (surveys), ongoing (strategic reviews)	Enhanced ESG oversight, alignment of sustainability objectives with corporate strategy, and support for long-term value creation	ESG roadmap, regulatory compliance, long-term value creation
LOCAL COMMUNITIES (UMBRIA)	External	MEDIUM	Targeted sponsorships and CSR initiatives	Occasional (CSR initiatives), annual (sponsorships/ community projects)	Positive local visibility, strengthened community relations, and support for education and social well-being	Employment opportunities, environmental and social impacts, contribution to territory
INDUSTRY ASSOCIATIONS	External	MEDIUM	Membership-related initiatives incl. receiving sector-relevant communications and joining thematic workshops, seminars, and other training initiatives	Occasional, event-based	Enhanced understanding of sectoral risks and opportunities through industry insights and interactions with other members.	Circular economy, regulatory trends, innovation, business resilience, contribution to territory
PUBLIC AUTHORITIES	External	MEDIUM	Mandatory reporting, audits	Regular and event-driven (mandatory reporting and inspections as required by law)	Ensured legal compliance, updated risk management practices, and improved transparency on ESG and regulatory matters.	Environmental compliance, safety, data protection
UNIVERSITIES & TRAINING ORGS	External	LOW	Partnerships, internships, workshops and seminars, orientation and recruitment events, joint research partnerships	Event-driven (academic partnerships and joint projects), ongoing (internships and training programs)	Enhanced talent pipeline, strengthened academic collaborations, and alignment of training programs with industry needs	Employment opportunities through internship programs and scouting efforts, training partnerships
MEDIA / PRESS	External	LOW	Press Releases, targeted social media messages	Event-driven (based on corporate news, milestones or external visibility needs)	Reinforced brand positioning, improved ESG visibility, and enhanced external awareness of corporate initiatives	Brand reputation, transparency

9.4 GRI CONTENT INDEX



In preparing this Report, we have adhered to the following principles (as per GRI 1-Fundamentals 2021):

- **Comparability:** To facilitate the analysis of changes in the organization's impacts over time and in comparison with other organizations, we have systematically selected, compiled, and presented relevant information.
- **Timeliness:** We have made the information available on a regular schedule and in a timely manner, enabling users to make informed decisions.
- **Reliability:** The information presented is accurate and detailed enough to assess the organization's impacts. We have ensured completeness by providing sufficient information to evaluate the organization's impacts during the reporting period. The data has been collected, recorded, compiled, and analyzed in a manner that allows for examination of its quality.
- **Relevance:** We have presented information without bias, striving to provide a fair representation of both positive and negative impacts. Furthermore, the information has been presented in a clear and accessible manner to enhance understanding.
- **Materiality:** We have contextualized the organization's impacts within the broader context of sustainable development, presenting information that is material to our stakeholders.

TABLE 9.4.1 – GRI CONTENT INDEX

GRI STANDARD	DISCLOSURE TITLE	REPORT SECTION	COVERAGE	NOTES
GRI 2: GENERAL DISCLOSURES (2021)				
2-1	Organizational details	2, 9	Full	—
2-2	Entities in the sustainability reporting	2, 9	Full	—
2-3	Reporting period, frequency and contact	9	Full	—
2-4	Restatements of information	9	Omitted	No restatements declared
2-5	External assurance	9	Omitted	No external assurance for FY2024
2-6	Activities, value chain, and other business relationships	2, 3, 8	Full	Value chain and product logic discussed
2-7	Employees	7, 9	Full	Workforce data and employment type provided
2-8	Workers who are not employees	8, 9	Full	Service network and subcontractor model
2-9	Governance structure	2, 4	Full	Governance, roles, and sustainability oversight
2-12	Role of the highest governance body in sustainability	4	Full	Board's role and delegation model
2-13	Delegation of responsibility for sustainability	4	Full	Described ESG Governance model
2-14	Role of governance body in sustainability reporting	4	Full	Review and approval responsibilities
2-15	Conflicts of interest	4	Full	Mentioned within Code of Ethics reference
2-16	Communication of critical concerns	4, 7, 8	Full	Escalation paths, e.g., whistleblowing
2-17	Collective knowledge of the highest governance body	4	Partial	General training cited, but not detailed
2-22	Statement on sustainable development strategy	1, 3	Full	Strategy described and reaffirmed
2-23	Policy commitments	4, 7, 6	Full	Model 231, Code of Ethics, Information Security Policy; Energy, climate, waste and resource policies; working conditions related policies
2-26	Mechanisms for seeking advice and raising concerns	4, 7, 8	Full	Whistleblowing and reporting channels
2-27	Compliance with laws and regulations	3, 4, 8	Full	Explicit reference to compliance and controls
2-30	Collective bargaining agreements	7	Full	Coverage indicated, with clarification

GRI 3: MATERIAL TOPICS (2021)

3-3	Management of material topics	1, 4, 6, 7, 8	Full	Covered per each material topic
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GRI 201: ECONOMIC PERFORMANCE (2016)

201-2	Risks and opportunities due to climate change	6	Full	Risks explicitly discussed
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GRI 203: INDIRECT ECONOMIC IMPACTS (2016)

203-1	Infrastructure investments and services supported	5	Partial	Referenced in packaging innovation context
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GRI 204: PROCUREMENT PRACTICES (2016)

204-1	Proportion of spending on local suppliers	8	Full	Local sourcing emphasized
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GRI 205: ANTI-CORRUPTION (2016)

205-1	Operations assessed for risks	4, 8	Full	Ethics and supplier evaluation
205-2	Communication and training	4, 7	Full	Training coverage indicated
205-3	Confirmed incidents and actions	4	Full	Zero cases disclosed

GRI 301: MATERIALS (2016)

301-2	Recycled input materials used	5	Partial	Referenced in sustainable design context
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GRI 302: ENERGY (2016)

302-1	Energy consumption within the organization	6, 9	Full	Quantitative energy breakdown
302-3	Energy intensity	6, 9	Full	Metrics provided
302-4	Energy reduction	6	Full	Reduction efforts described
302-5	Energy reductions in products and services	5	Partial	Referenced in relation to eco-design benefits highlighted

GRI 305: EMISSIONS (2016)

305-1	Direct GHG emissions (Scope 1)	6, 9	Full	Inventory disclosed
305-2	Energy indirect GHG emissions (Scope 2)	6, 9	Full	Market- and location-based data
305-3	Other indirect GHG emissions (Scope 3)	6, 9	Full	Scope 3 data as well as considered in roadmap
305-5	Emissions reduction	6	Full	Targets and trends shared

GRI 306: WASTE (2020)

306-1	Waste generation and significant impacts	6	Full	Impacts described
306-2	Waste by type and disposal method	6, 9	Full	Quantitative and qualitative
306-3	Waste generated	6, 9	Full	Amounts shown
306-4	Waste diverted from disposal	6	Not applicable	No recovery flows
306-5	Waste directed to disposal	6	Not applicable	No detailed breakdown provided

GRI 401: EMPLOYMENT (2016)

401-1	New employee hires and turnover	9	Full	Disaggregated data
401-2	Benefits provided	9	Full	Standard and voluntary benefits

GRI 403: OCCUPATIONAL HEALTH AND SAFETY (2018)

403-1 TO 403-10	Health and safety management	7	Full	All elements addressed
403-2	Hazard identification, risk assessment	4, 7	Full	Material topic identified; Systems described
403-5	Training on health and safety	7, 9	Full	Extensive program outlined; quantitative data provided
403-9	Work-related injuries	7, 9	Full	Quantitative data provided, frequency rates included

GRI 404: TRAINING AND EDUCATION (2016)

404-1	Average hours of training	7, 9	Full	Quantitative data provided
404-2	Programs for upgrading employee skills	7	Full	Development plan referenced
404-3	Performance reviews	7	Full	Coverage confirmed

GRI 405: DIVERSITY AND EQUAL OPPORTUNITY (2016)

405-1	Diversity of governance bodies and employees	9	Full	Gender and age data reported
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GRI 406: NON-DISCRIMINATION (2016)

406-1	Incidents of discrimination and actions taken	7	Full	No incidents reported
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GRI 407: FREEDOM OF ASSOCIATION (2016)

407-1	Freedom of association and collective bargaining	7, 9	Full	Guaranteed and respected
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GRI 416: CUSTOMER HEALTH AND SAFETY (2016)

416-1	Assessment of health and safety impacts	8	Full	Product compliance ensured
416-2	Incidents of non-compliance	8	Full	No incidents occurred

GRI 417: MARKETING AND LABELING (2016)

417-1 TO 417-3	Product/service info, marketing, compliance	8	Partial	General mention only
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GRI 418: CUSTOMER PRIVACY (2016)

418-1	Substantiated complaints concerning breaches	8	Full	None reported
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