

Sustainability Report

2025

Financial Report 2024

Period from 01.01.2024 to 31.12.2024



TRAIANO
INDUSTRIAL POWER

**THE EMBEDDED CONTROL SYSTEM
VERSATILE AND ROBUST**




COSTANTINO




SIMON




ISAC
of the technology you love

COSTANTINO **TRAIANO**

ISAC ECOSYSTEM

NC, DNC and Robot Control in one single product
NORX DE Industry 4.0

Trains, the new embedded solution!

CONTOURTECH
Power tool controllability in industrial work space

NOX SYSTEM
Real-time monitoring, predictive performance and safety capabilities

MULTITOUCH
Interactive displays

ISAC

Our solutions provide openness, innovation and customization

SIMON SERIAL TWIN


Active Collision Control
Mechanical collision prevention during machining.


Accurate machining timing production
High accuracy reached with tight integration with the DNC kernel

Predictive Maintenance
Identification of aging components from online data collected by the DNC


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Letter to Stakeholders

Dear Stakeholders,

with the publication of the first Sustainability Report **2024**, ISAC confirms its commitment to a responsible growth focused on long-term continuity

of results and positive impacts. A commitment that comes from afar, since the birth of the company, made of coherent choices and active participation with stakeholders, communicated and disseminated already with the Social Report 2023.

This document is not just a reporting of the results achieved, but also represents an opportunity to share with you with whom

we build meaningful relationships every day our vision, the challenges faced and the future perspectives.

Since 2004 we have been pursuing a path of continuous improvement with determination, undergoing voluntary independent audits, in line with the principles of transparency and responsibility. Our approach has evolved to fully embrace ESG criteria

(environmental, social and governance), integrating them into corporate strategies and our daily activities.

We believe that actively listening to our stakeholders the ability to generate shared value and the constant attention to the impacts we generate are fundamental elements to guide conscious and sustainable choices. For this reason, we have adopted the principle of materiality

focusing our reporting on the aspects that really matter, both for our organization and for our stakeholders.


We firmly believe that our strength lies in the team spirit, in collaboration and in the synergies that we build every day with partners, community and territory. Through these bonds we cultivate innovation and create the foundations for a more equitable, inclusive and sustainable future.


We will continue to do our part with responsibility, commitment and passion. Thank you for being part of this journey. **The President Paolo De Nardis**




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Highlight

In this section, the company has decided to focus the attention of the readers of its first Report on the aspects that most directly relate to ESG and SDG, creating a matrix with the six assets of the company to summarize its sustainable development plan.


The report and this summary were created with the advice of Aksilia Group and thanks to the Aksilia Suite platform.




Highlight: Asset - ESG - SDGs

ESG/Asset-SDG	Forecast % Investment	Financial Capital	Productive Capital	Capital Intellectual	Human Capital	Social Capital	Natural Capital	SDG
ENVIRONMENTAL	25	-	Solutions innovative for reducing the ecological footprint	-	-	-	Green care and planting trees trees Efficiency solar panels	
SOCIAL	25	-	-	Training and valorization of people for the know-how company	Corporate welfare Platform Edenred	Dissemination of practices responsible for a more ethical, safe and sustainable supply chain	-	
GOVERNANCE	50	Expansion national and international markets Responsible leadership	Expansion application sectors Continuous improvement of Quality Ensure information security	Innovation and product development Diversification sectoral	Growth of internal well-being and health and security	Strengthen relations with the territory Responsible leadership	Innovation for the environment and impact reduction environmental negative	


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Type of Communication Selection

OPTION A: Basic Module

OPTION B: Basic Module and Complete Module X

Individual base or consolidated base Individual base

NACE Code

NACE
33.20

Legal Form of the Company: Selection

(a) Limited liability company X

Other data:

vi. country of primary operations and location of activity or of significant activities; Italy

vii. Geolocation of owned, leased or managed sites. Via Maestri del Lavoro, 30 – 56021 Cascina – Pisa

Sites	Address	Code postal	City	Country	Coordinates (geolocation)
Registered office	Via Maestri del Lavoro, 30	56021	Cascina, Pisa	Italy	Latitude: 43.6847 Longitude: 10.7713



General information

Certifications obtained and required from suppliers regarding description of sustainability

Governance:

- ISO 9001:2015
- **Legal Form of the Company** CE marking (compliance with EU requirements regarding environmental protection) UL 508 Certification - Safety standards for electrical and electronic products.
- Implementation of a Management System compliant with the requirements of ISO 27001:2022

Environment:

- EU Directive 2002/95/EC (also known as the RoHS Directive)
- ISAC has been ISO 9001:2000 certified since 2004. In 2015, the certification was adapted to UNI ES ISO 9001:2015.


The certifying body is TUV Sud. During the annual Audit, the Management Review report is presented, which, in addition to customer satisfaction and supplier evaluation, reports the status of company projects started a year earlier and those to be started for the following year.

All this, together with the risk analysis represented with the SWOT analysis (Strengths, Weaknesses, Opportunities and Threats).


Thanks to the SWOT analysis, we identify the strengths, weaknesses, opportunities and threats of a specific project or of the overall business plan.

The analysis tool helps our team to plan strategically and keep up with market trends.


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- Reference context
- Company history
- Purpose, vision and mission
- Values and ethical principles
- The business Model of the company
- Organization chart
- Annual turnover by operating units
- Governance and responsibility for sustainability



Reference context

The industrial automation sector, in which ISAC S.r.l. operates, has recorded significant growth in recent years, both globally and in Italy.

According to ABI Research, the global market for industrial automation hardware and software, which includes PLCs, HMIs and IPCs, has passed from \$38.7 billion in 2023 and is projected to reach \$64 billion by 2033, with a compound annual growth rate (CAGR) of 5.1%.

In Italy, in 2023, the industrial automation market exceeded 8 billion euros, marking a growth of 14% compared to the previous year. However, in the second half of 2023, a slowdown was observed, with forecasts of a 6% decline for 2024.

For 2025, a recovery is expected with a growth of 7.2% in Italian consumption of machine tools, robots and automation, reaching 4,070 million euros.

The sector is witnessing an increasing adoption of advanced technologies:

- Artificial Intelligence and Machine Learning (Predictive Maintenance): Used to improve operational efficiency and predictive maintenance.
- Internet of Things (IoT): Allows connectivity between machinery and systems, facilitating data collection and analysis in real time real.
- Collaborative Robotics (Cobots): Promotes safe interaction between human operators and robots, increasing flexibility productive.
- Digital Twin: Creation of digital replicas of production processes for simulations and optimizations.

Despite the growth, the sector faces some challenges:

- Shortage of Skilled Labor: The rapid technological evolution requires increasingly specialized skills.
- Cybersecurity: The increase in connectivity exposes companies to cyber risks, making advanced protection solutions necessary advanced protection.

However, these challenges also represent opportunities to offer innovative solutions and support in the digital transition of industries manufacturing.

ISAC positions itself in this competitive market by offering integrated and customized solutions, developed within the company. Its international presence and the ability to provide both hardware and software products make it a strategic partner for manufacturers of machines and for manufacturing companies that seek to improve their competitiveness through industrial automation.



Company history

ISAC: Continuous Innovation from the Heart of Tuscany

ISAC was founded in 1993, in the heart of Tuscany. It was founded by Paolo De Nardis and Marco Casini, two professionals united by the same vision: to safeguard and revive a precious heritage of skills in the world of Numerical Controls (CNC). Paolo, in particular, brings with him an important technical background, gained as technical director in a historic Florentine company that had helped write the history of CNC in Italy and abroad.

When that reality is acquired by a German giant in the 80s, radically changing its destiny, Paolo and Marco feel that it is time to build something new, something of their own. Thus ISAC was born, with the aim of responding to the new needs of the machine tool industry, which was extending the use of CNC also on materials then considered alternative: wood, glass, stone, leather, plastic.

The challenge was clear: high performance at affordable costs. ISAC responds with a CNC system that breaks the mold: flexible, scalable, with powerful software independent of the hardware, supported by simple but reliable components. The approach works: in a short time the company gains the trust of important players in the sector and begins a path of sustained growth.

The second generation and the technological leap

In 1999 Andrea De Nardis joined the company, fresh from graduating in Physics from the University of Pisa. After experiences in Italian and American research centers, Andrea chooses to leave his academic career to immerse himself in the world of numerical control and artificial intelligence. With him, ISAC strengthens its technological leadership, integrating skills in automatic regulation and AI, always maintaining a strong link with the territory and with a team made up of brilliant engineers, many of whom come from the University of Pisa.

automatic regulation and AI, always maintaining a strong link with the territory and with a team made up of brilliant engineers, many of whom come from the University of Pisa.

The great challenges of the 2000s

In the early 2000s, ISAC faced a crucial challenge: making the application software projects customized for each CNC reusable and preservable. Since a large part of the added value of the machine lies in the software that enhances its performance, the idea was born to adopt programming languages widely used and taught in universities such as ANSI C, Visual Studio and IEC61131. The goal is to simplify programming and increase the spread of skills.



Storia dell'azienda

ISAC develops custom libraries and joins the **PLCopen** consortium, helping standardize the approach to CNC programming. At the same time, it also adopts the **ISO 6983** standard for tool path programming.

Efficiency and simplification with fieldbuses

In the new millennium, the company identifies another frontier: **simplifying the connections between CNC systems and automation** in order to reduce costs and failures. The solution is the adoption of fieldbuses, which replace dozens of cables with digital communication over just two wires. The result: a leaner architecture, less prone to failures, and a shared data network that integrates all equipment. ISAC supports its customers through this technological transition, providing expertise and continuous technical support.

Robotics, CAD-CAM and Three-Dimensional Precision

Over time, the market began demanding increasingly complex machining operations and tool movements along three-dimensional paths. ISAC responded by integrating advanced robotics and automation functions into a single CNC platform, eliminating the need for separate controllers.

CAD-CAM solutions became an integral part of the system, simplifying programming and improving overall performance.


To maintain high precision without increasing costs, ISAC introduces advanced algorithms to compensate for mechanical and thermal variations in machine tools, optimizing the final results.

The era of connected CNC: Industry 4.0 and the Digital Twin


In the second decade of the 2000s, interconnection became the key concept. Integrating CNC systems with MES management systems became a strategic imperative. ISAC adopts the OPC UA standard, joining the consortium dedicated to promoting secure, interoperable, and efficient protocols. In this way, CNC establishes itself as the beating heart of the digital manufacturing ecosystem.

Within this context, the natural next step is the development of the Digital Twin: a “digital replica” capable of simulating the production process with extreme accuracy. This tool enables companies to prevent errors, optimize time, energy consumption and maintenance, test solutions before physical implementation, and anticipate future scenarios. It creates tangible value for design, production, marketing, and after-sales services.


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Reliability, safety and sustainability: the pillars of today

Quality and reliability are central to everything ISAC does. The CNC hardware is designed according to CE and UL standards, with particular attention to electromagnetic emissions (EMC) and reducing environmental impact.

All components comply with ROHS regulations and the Environmental Code, with a constant focus on sustainable management of electronic waste.

The software is developed in compliance with the highest cybersecurity standards, to ensure protection from cyber threats and ensure safe and reliable use in every industrial context.

ISAC today

Today ISAC is a technological and human point of reference, where tradition and innovation meet every day. A company that looks forward, remaining firmly rooted in its Tuscan roots.

We have invested in Training 4.0 so that the design of our products allows data collection from machines. Thanks to intelligent, flexible and increasingly connected solutions, ISAC continues to write its history in the world of CNC with passion, competence and vision.





Purpose, Vision and Mission

Purpose

Shaping the future of industrial automation, enhancing people and the territory.

We believe that true innovation comes from the meeting between technical competence, continuous improvement and attention to market needs. Every day we work to build solutions that generate real and sustainable value for businesses and the communities in which we operate.

Vision

To be the point of reference for industrial automation, recognized for the excellence of our products, the quality of solutions and the growth of people.

We imagine an industrial world in which innovation is at the service of simplicity, efficiency and sustainability. A world where technologies evolve together with people, and where the link with the territory becomes an engine of shared development.

Mission

Design high-performance industrial automation solutions, tailored to our customers. Promote a culture based on merit, responsibility and continuous improvement, investing in people and quality.

We operate with transparency, rooted in the territory, to contribute to the sustainable growth of the community and stakeholders.

Values

ISAC S.r.l. believes in and pursues the following corporate values:

Openness: Our technology is based on an architecture open that uses PC platforms compliant with standards industrial. This architecture is easily updatable, ensuring compatibility with existing products.

Modularity: Our solutions are based on a central unit to which peripherals compliant with industrial standards are connected. The software is designed to be independent of the hardware and the operating system.

Innovation: We continuously innovate our products and adopt new technologies to meet the needs of the market. Investments in research and development and the collaboration with the university allows customers to benefit from innovations while maintaining compatibility with previous products.

Personalization: The openness and modularity of the solutions allow easy application on different machines.

We offer our knowledge of processing technologies for the customization and resolution of specific problems of the customers.

Growth: Our technical and cultural growth is essential. We invest in training courses aimed at our people and customers, and in nurturing long-term relationships term for a solid growth process.

Ethical Principles

ISAC S.r.l. adopts an ethical approach based on key values that guide its operations and interactions. The company promotes the openness of its products through a technological architecture based on industry standards, facilitating updating and compatibility with existing products. The modularity of the solutions offered allows for effective customization, responding to the specific needs of customers. Innovation is continuously pursued through investments in research and development, often in collaboration with academic institutions, to integrate new technologies. ISAC values the technical and cultural growth of its staff, carefully selecting collaborators and investing in training. Furthermore, the company demonstrates a concrete commitment to social and environmental responsibility, supporting local initiatives and implementing sustainable practices having introduced a network of solar panels that self-generates energy.

The company adopts an internal regulation, which reports the expected behaviors and commitments towards:

- Energy and water saving
- Responsible waste management Sustainable mobility
- Conscious use of company materials
- Well-being and safety at work
- Gender equality and inclusion
- Ethical behavior and mutual respect
- Data protection and cybersecurity
- Correct use of company resources

The company's Business Model

Below is the business model of ISAC S.r.l. structured according to Osterwalder's Business Model Canvas, divided into nine blocks:

1. Customer Segments

- OEMs, Manufacturers of machine tools for metal, wood, glass, stone, leather and plastic processing
- OEMs, system integrators looking for advanced and customizable CNC solutions
- Companies adhering to Industry 4.0, 5.0 logics (Smart Manufacturing)

2. Value Propositions

- Flexible, scalable and high-performance CNCs with affordable costs
- Hardware and operating system independent software solutions
- Ease of programming and customization, thanks to standard languages
- Support for complete integration with robotics, CAD-CAM, MES systems and digital Twin
- Commitment to cybersecurity, hardware reliability and environmental software


3. Channels


- Direct sales through internal sales network and foreign partners
- Collaborations with technology partners and international consortia
- Participation in trade fairs and technical conferences
- Website, direct contacts and company presentations
- Training and pre/post-sales support activities


4. Customer Relationships

- Continuous technical support and personalized advice
- Long-term relationships based on trust and collaboration
- Co-development of tailor-made solutions
- Update and training programs for customers and developers
- Remote assistance and predictive maintenance
- Digital Twin


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The company's Business Model

5. Revenue Streams

- Sale of CNC and Motion packages
- Software licenses and updates
- Customization services and technical consulting
- Training courses and on-site/online training
- Advanced maintenance and continuous support services

6. Key Resources

- Highly specialized team (physicists, electronic engineers, automation engineers, software developers)
- Consolidated know-how in the CNC and automation sector
- Proprietary software architecture and application libraries
- Network of international partners and consortia in the sectors: real estate infrastructures, furniture, footwear, fashion, curtains, healthcare
- Production infrastructure and advanced technical laboratory

7. Key Activities

- Research and development, automation and digitization of processes
- Hardware and software design
- Integration with CAD-CAM, robotics and MES systems
- Training and technical support to the customer
- Regulatory and environmental compliance (CE, UL, ROHS, Cybersecurity)

8. Key Partnerships

- Universities (e.g. University of Pisa) for research collaborations and for the selection of talents to be included in the staff
- Industrial consortia for standards and interoperability
- Suppliers of strategic components certified ISO9001 (preferring products marked CE, UL, 27001)
- Customer companies involved in co-developments
- Organizations for industrial sustainability

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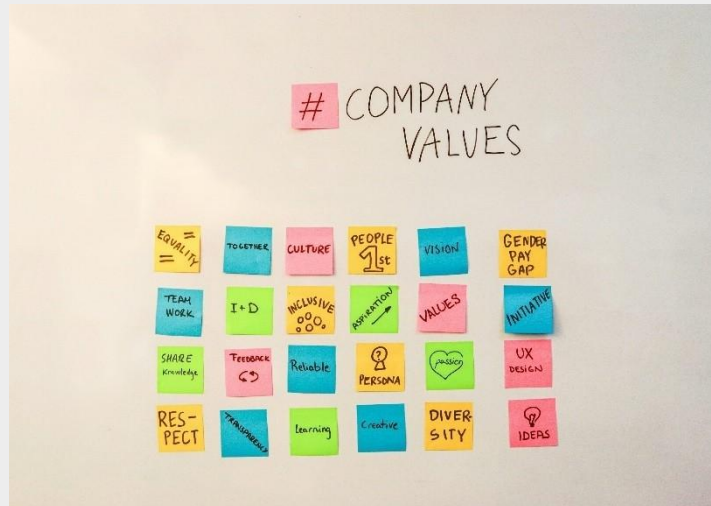
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The Company's Business Model

9. Cost Structure (Cost Structure)

- Technological research and development (hardware and software).
- Production costs.
- Certification costs (CE/EMC, UL).
- Training and customer support.
- Technical marketing and participation in industry events.



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Description of the significant groups of products and/or services offered:

ISAC's flagship product is called Costantino. The product is sold as a software license, or as a central unit of the CNC that includes it. The products can be completed with peripheral components and can be completed with the movement components for the machine tool (motion). The parent product Costantino is accompanied by various child products dedicated to specific applications. The child products derive from the experiences made with the application of CNC on machines used in manufacturing for the construction of infrastructures, of buildings, in furniture, in footwear, in fashion, in curtains, in health care. The products are summarized by the Digital Twin software, SIMON Simulator.

All ISAC products are developed using AGILE technology which includes Continuous Integration of components. The company has invested significant resources in continuous verification systems for hardware and software modules at the project level. All project management phases have defined their verification phases, from requirements to elementary components (V-model of project management). These continuous verification systems extend to the components produced: the production function performs functional verification on each component, and implements verification models in-depth on samples of batches. ISAC maintains a database with the serial numbers of all products sold for any recall actions. Furthermore, it carries out periodic reviews of the requirements, documentation and certifications that accompany the products.





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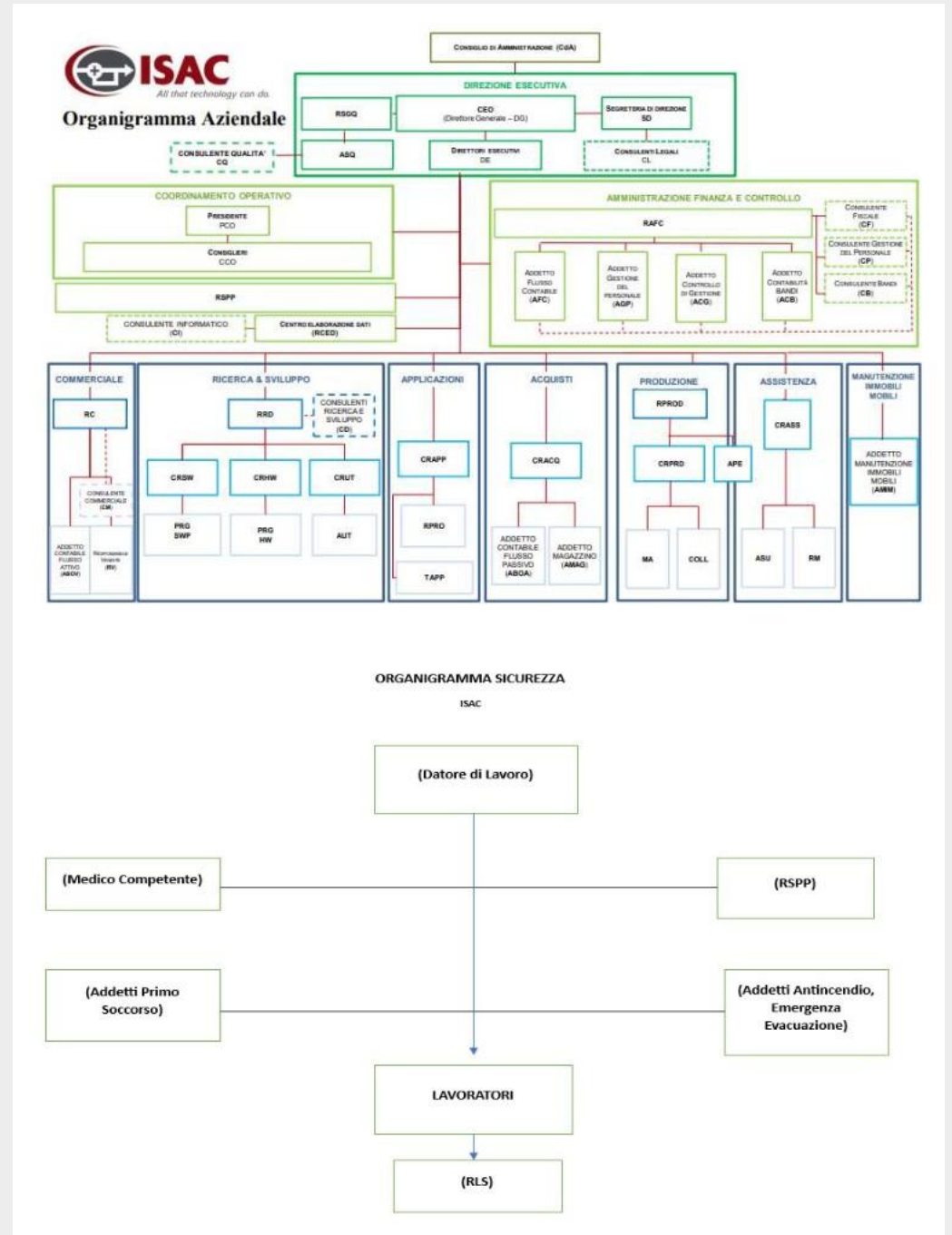
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Annual turnover of operating units

Business volume	2024	€ 3.427.349,00
Business volume	2023	€ 5.364.073,00
Business volume	2022	€ 4.226.455,00



Governance and responsibility in relation to the issues of sustainability

ISAC Governance:

The Board of Directors (BoD) of ISAC is composed of key figures who contribute to the strategic guidance of the company, ensuring operational management and fulfillment of corporate objectives in all its areas. The Board includes the CEO/General Manager (GM), who is primarily responsible for daily management and strategic decisions. The QMSM (Quality Management System Manager) is responsible for overseeing company quality processes, while the QM (Quality Manager) is responsible for ensuring that all activities comply with quality standards and regulations in force and the Sustainability Report Manager (SRM).

The Executive Directors manage the various operational areas of the company, ensuring that corporate plans are executed effectively and with the help of consultants.

Board of Directors' responsibility regarding sustainability:


The Board of Directors of ISAC is the main body responsible for integrating sustainability into the strategies of the company and in daily operations in collaboration with the SRM. Sustainability is considered a crucial element for long-term growth and the success of the company. The Board is responsible for defining corporate policies related to sustainability, ensuring that they are aligned with sustainable development goals and environmental and social regulations.


The CEO/General Manager has the task of implementing the operational sustainability strategy, constantly monitoring the progress. The QMSM and the QM are actively involved in quality control, not only from a production point of view but also with regard to energy efficiency and the environmental impact of company operations.

The SRM, who is a member of the Board, through the involvement of directors and consultants, ensures that the policies of sustainability are integrated into all levels of the company and that responsible corporate behaviors are adopted, in line with regulations, international requirements and stakeholder expectations.


The Board is responsible for sustainability reporting, monitoring progress towards sustainability goals and ensuring the transparency of information shared with stakeholders.


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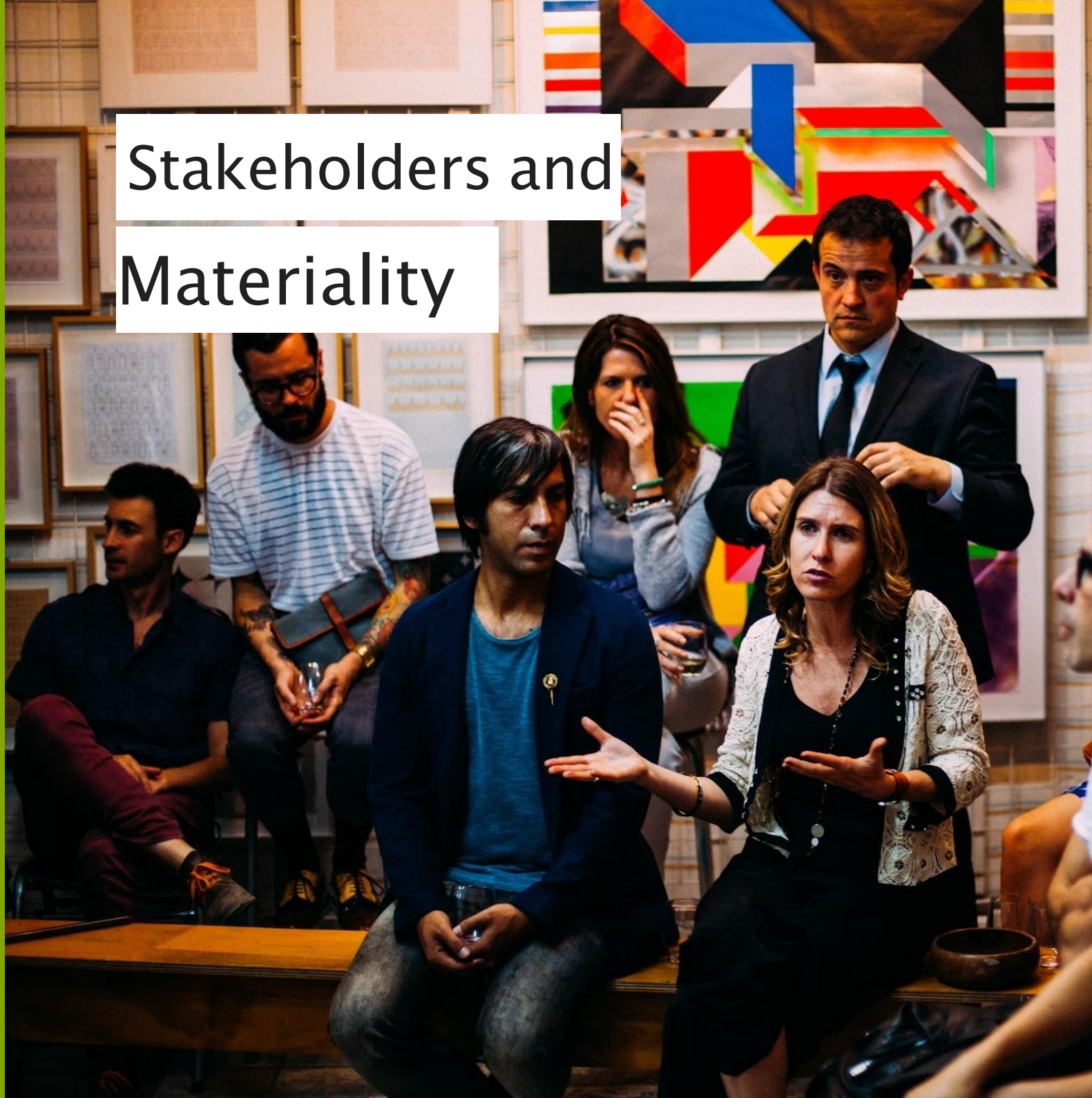
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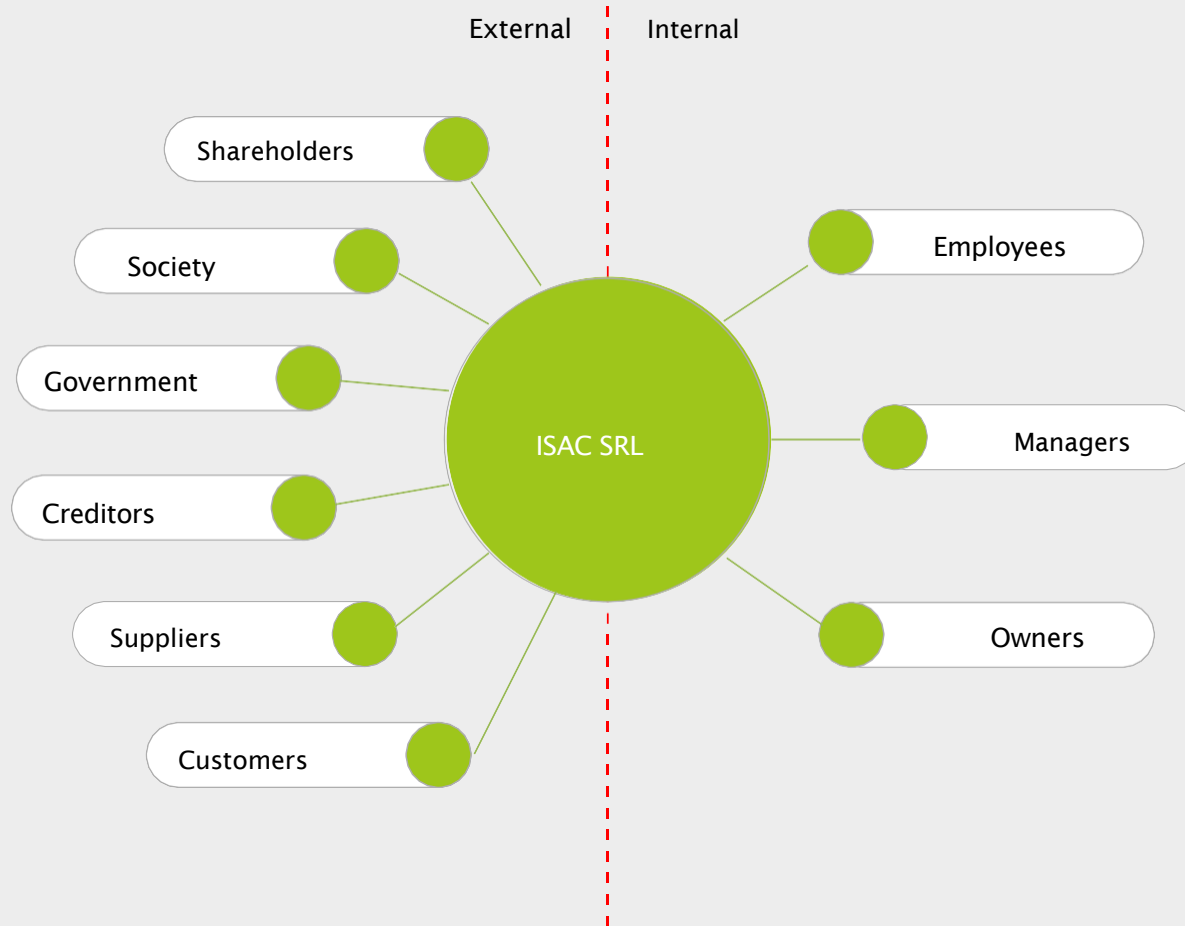
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Stakeholders and Materiality

- Map of the stakeholders
- Analysis double materiality and matrix
- Questions material sustainability issues and sustainable development goals



Stakeholder Map



For ISAC, stakeholder mapping is a strategic element in the sustainability report, as it allows to identify all the subjects – internal and external – that influence or are influenced by the company's activities, such as employees, customers, suppliers, technological partners and local communities.

Knowing the expectations of each allows ISAC to precisely define the relevant issues to be reported, strengthening dialogue and transparency. This approach helps to consolidate relationships of trust, anticipate risks and seize new opportunities, in line with the company's vision: to combine innovation and responsibility to generate shared value throughout the supply chain.

Double Materiality Analysis

Identification of potentially material topics

The company, together with external experts, identifies a list of potentially material issues following the indications of the ESRS framework, whose themes are associated with those of the VSME framework.

Assessment of double materiality

For each potentially material issue, the organization assesses the socio-environmental materiality and the materiality financial of the real impacts, risks and opportunities related to it. The materiality of an impact is calculated as the

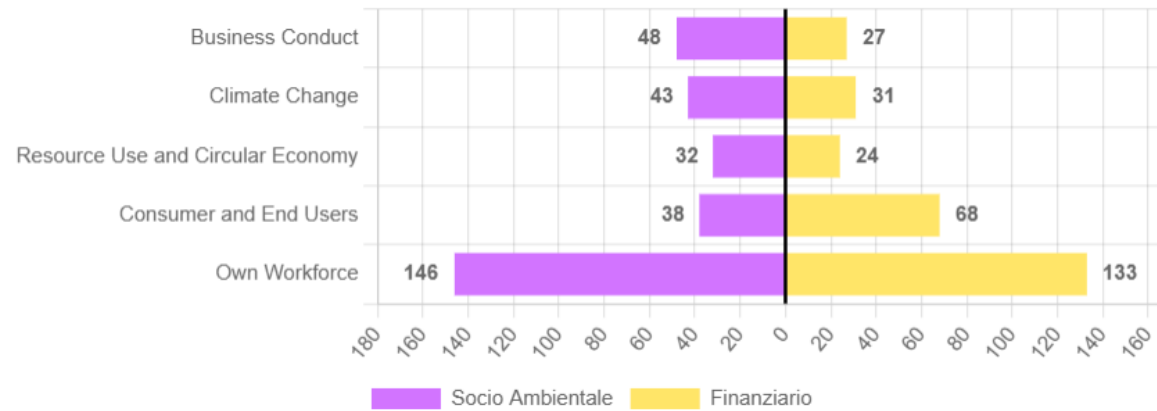
product of Probability (from 1, i.e. very unlikely, to 4, i.e. certain) and the relevance (from 1, i.e. insignificant, to 4, i.e. very significant) of the impact. The significance is calculated as the average of the scores (from 1 to 4) of the parameters of Intensity, Amplitude and Irremediability.

Impacts can be financial or non-financial, real or potential, positive or negative. In real impacts, the probability is not applicable, while potential ones have a probability from 1 to 4. Potential and negative impacts can be called risks, while potential and positive ones can be called opportunities.

Each theme has 4 materiality scores (negative socio-environmental impact materiality, socio-impact materiality - positive environmental, negative financial materiality, positive financial materiality), each of which is calculated as the sum of the impact scores related to it. For each of these values ISAC, together with ESG consultants, establishes a threshold; a theme is considered material if it exceeds even one of these thresholds. Material themes can be classified by priority by calculating their absolute materiality, which is the sum of the negative materiality scores and half of the positive materiality scores.

Materiality Matrix

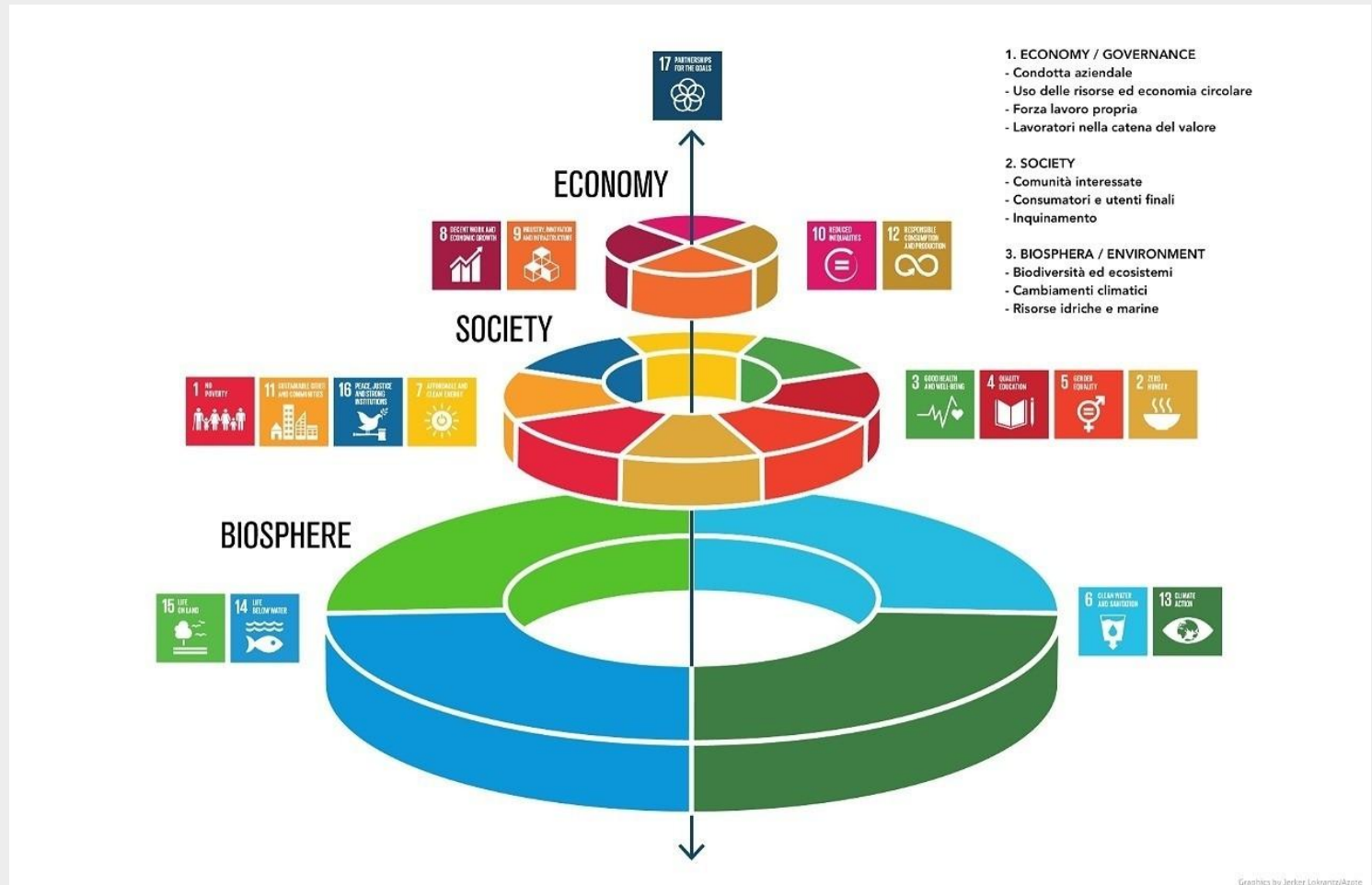
Grafico di Materialità




Matrice di Materialità


	SOCIO AMBIENTALE +	SOCIO AMBIENTALE -	FINANZIARIA +	FINANZIARIA -	SOCIO AMBIENTALE	FINANZIARIO	GRAVITÀ
BUSINESS CONDUCT	55	21	31	12	48	27	27
CLIMATE CHANGE	34	26	37	13	43	31	26
RESOURCE USE AND CIRCULAR ECONOMY	26	19	40	4	32	24	20
CONSUMER AND END USERS	47	15	83	27	38	68	39
OWN WORKFORCE	176	58	165	51	146	133	100


Material sustainability issues and development goals sustainable




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Environment

- Revenues coming from some sectors
- Energy and greenhouse gas emissions
- Physical and transition risk
- Consumption of water and Gas
- Biodiversity and ecosystem
- Circular economy and waste management
- Projects for the environment


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Revenues from certain sectors

It is declared that the company has no revenues attributable to: production or trade of controversial weapons (including anti-personnel mines, cluster munitions, chemical and biological weapons), cultivation and production of tobacco, activities in the fossil fuel sector, production of chemical products.



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Energy and greenhouse gas emissions

Total consumption energy

45.825 kWh




Renewable sources
6.600,82 kWh





Non-renewable sources
16.399,18 kWh

via maestri del lavoro 30 56021 cascina pi			Non-renewable sources				
PERIOD	CONSUMPTION	ENERGY RENEWABLE	COAL	NATURAL GAS	PRODUCTS OIL	NUCLEAR	OTHER SOURCES
1 JAN 2024	4,800 kWh	0 kWh	0 kWh	0 kWh	0 kWh	0 kWh	0 kWh
31 JAN 2024							
1 FEB 2024	4,275 kWh	2,012.24 kWh	436.05 kWh	1,532.16 kWh	67.12 kWh	68.4 kWh	159.03 kWh
29 FEB 2024							
1 MAR 2024	4,200 kWh	1,976.94 kWh	428.4 kWh	1,505.28 kWh	65.94 kWh	67.2 kWh	156.24 kWh
31 MAR 2024							
1 APR 2024	2,450 kWh	0 kWh	0 kWh	0 kWh	0 kWh	0 kWh	0 kWh
30 APR 2024							
1 MAY 2024	2,325 kWh	0 kWh	0 kWh	0 kWh	0 kWh	0 kWh	0 kWh
31 MAY 2024							
1 JUN 2024	3,225 kWh	0 kWh	0 kWh	0 kWh	0 kWh	0 kWh	0 kWh
30 JUN 2024							
1 JUL 2024	3,975 kWh	1,871.03 kWh	405.45 kWh	1,424.64 kWh	62.41 kWh	63.6 kWh	147.87 kWh
31 JUL 2024							
1 AUG 2024	2,375 kWh	0 kWh	0 kWh	0 kWh	0 kWh	0 kWh	0 kWh
31 AUG 2024							
1 SEP 2024	3,775 kWh	0 kWh	0 kWh	0 kWh	0 kWh	0 kWh	0 kWh
30 SEP 2024							
1 OCT 2024	3,875 kWh	0 kWh	0 kWh	0 kWh	0 kWh	0 kWh	0 kWh
31 OCT 2024							
1 NOV 2024	4,950 kWh	347.49 kWh	938.52 kWh	3,084.84 kWh	82.17 kWh	148.01 kWh	348.98 kWh
30 NOV 2024							
1 DEC 2024	5,600 kWh	393.12 kWh	1,061.76 kWh	3,489.92 kWh	92.96 kWh	167.44 kWh	394.8 kWh
31 DEC 2024							
Total	45,825 kWh	6,600.82 kWh	3,270.18 kWh	11,036.84 kWh	370.59 kWh	514.64 kWh	1,206.91 kWh


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Physical and Transition Risk

For a company like ISAC Srl, located in Pisa, Tuscany, which develops hardware and software solutions for automation industrial, the physical risks and transition risks related to climate change are relevant both locally and globally:

Physical Risks:

1. Risks from extreme weather events:

Floods: Increased rainfall or water management could lead to flash floods. The company's headquarters or adjacent infrastructure could be vulnerable to damage caused by extreme events such as torrential rains or river flooding, which could compromise access to the premises, damage equipment and slow down operations.

Heat waves: Rising temperatures could affect the company's production cycle. The intense heat could increase energy costs.

Storms and strong winds: The intensification of extreme weather events, such as storms and strong winds, could damage the production cycle if public energy sources were to fail.

2. Risks from long-term impacts:


Changes in energy consumption patterns: Since the company deals with hardware and software for industrial automation, changes in climate-related energy consumption patterns could affect the cost of energy. Similarly, such changes could make current and future ISAC customers less competitive in favor of realities subject to less regulation.


Transition Risks:


1. Regulatory and regulatory risks:

Adaptation to climate regulations: The company may face increasingly stringent regulations in terms of sustainability and emission reduction. For example, the introduction of laws requiring the improvement of the energy efficiency of products, or restrictions on the environmental impacts of its hardware solutions (for example, the use of recyclable or low environmental impact materials and components).


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Risks from changes in consumer behavior:

Increased demand for green solutions: Consumers, including customers in the automation industry, may be more inclined to demand more sustainable and environmentally friendly solutions. If the company does not adapt to these needs, it could lose ground in the market. Industrial customers may require technologies that reduce energy consumption or the use of ecological materials.

Change in the demand for ecological technological solutions: Market evolution could push towards more sustainable technological solutions. ISAC may be forced to adapt to this new demand, developing

industrial automation solutions designed for energy efficiency. Failure to do so could compromise competitiveness.

Risks from reputation and social responsibility:

Transition to a green economy: The growing attention to the environment by consumers and investors could lead the company to pay more attention to sustainability in daily operations. If ISAC does not respond positively to these expectations, it could suffer reputational damage, limiting its ability to attract customers or investors interested in sustainability.

Adaptation to corporate social responsibility (CSR) policies: Expectations on how the company manages its sustainability could increase, especially if competition in the sector evolves towards green practices. This could mean having to implement policies to improve transparency, reduce the ecological footprint and effectively communicate the company's commitment.

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Water and GAS consumption

Total water consumption

70,57 m³



Volume of water used
70.57 m³

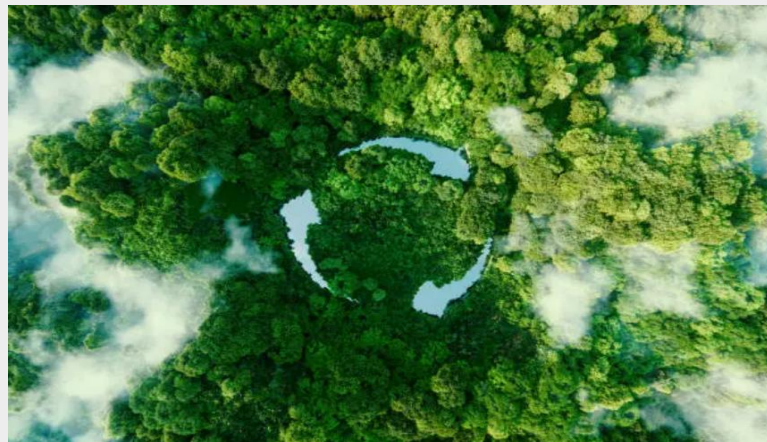


Total GAS Consumption
3,726 SMC


* Data has been proportionally recalculated based on the days of the selected reference year actually covered by the bill.


Biodiversity and ecosystems


Not applicable: Our site operates in an urban area and, therefore, is not located within or near an area sensitive to biodiversity.




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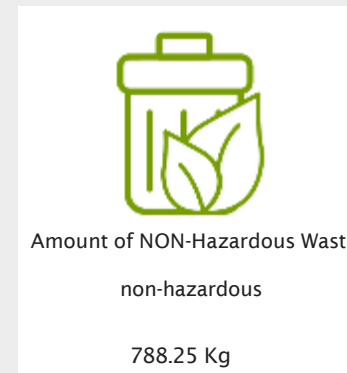
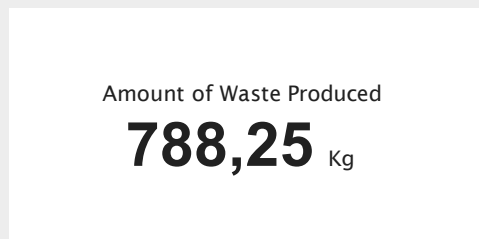
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Circular Economy and Waste Management

Resource Use, Circular Economy and Waste Management




Hazardous and/or Radioactive Waste Index


The NON-hazardous waste produced is classified as:


- a) disused equipment
- b) demolition and construction waste.

The company does not produce radioactive waste.


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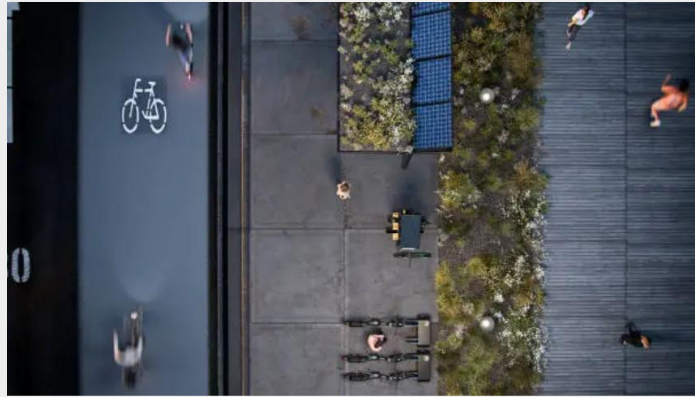
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Biodiversity and ecosystems


Not applicable: The company operates in an urban area and, therefore, is not located within or near an area sensitive to biodiversity.




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Projects for the environment: «Trees grow, ideas grow!»

Planting trees in the company's green area as a contribution to the positive impact on the environment

In the heart of our company, among cables, codes and innovation, we decided to grow something greener: trees!

Thus was born our small great planting project in the company's green area, with the aim of transforming an external space into a living, welcoming and rich place of nature.

It is not just an aesthetic matter: every tree we plant is a tangible step toward a more sustainable future. It helps reduce CO₂, improves air quality, and provides everyone — team members, visitors, and customers — with a space for well-being and inspiration.


We have chosen native, resistant and biodiversity-friendly species, and we have involved the whole team: from the choice of trees to the moment when, gloves in hand, we planted them together.


Because for us sustainability means doing our part, every day, even in small gestures, and seeing those first shoots grow.


This reminds us that even good ideas need solid roots and constant care.




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- Our corporate community
- General characteristics
- Respect for the rights of its workers
- Violation of human rights and sanctions against the company
- Health and safety
- Workforce
- Diversity and inclusion
- Projects with the community and the territory





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Policies or procedures aimed at promoting and ensuring respect for the rights of its workers


Human rights dimension	Sub-dimensions	Yes/No	Description
Working conditions	Health and safety Collective bargaining and working hours Adequate wages Work-life balance	Yes	Welfare plan on the Edenred platform
Equality of treatment and of opportunity for all	Gender equality and equal pay for equal work value Training and skills development Employment and inclusion of people with disabilities Measures against violence and harassment in the workplace Diversity	Yes	Regulation internal
Other related rights to work	Child labor Forced labor	Not applicable	Legal obligations fulfilled
Other			


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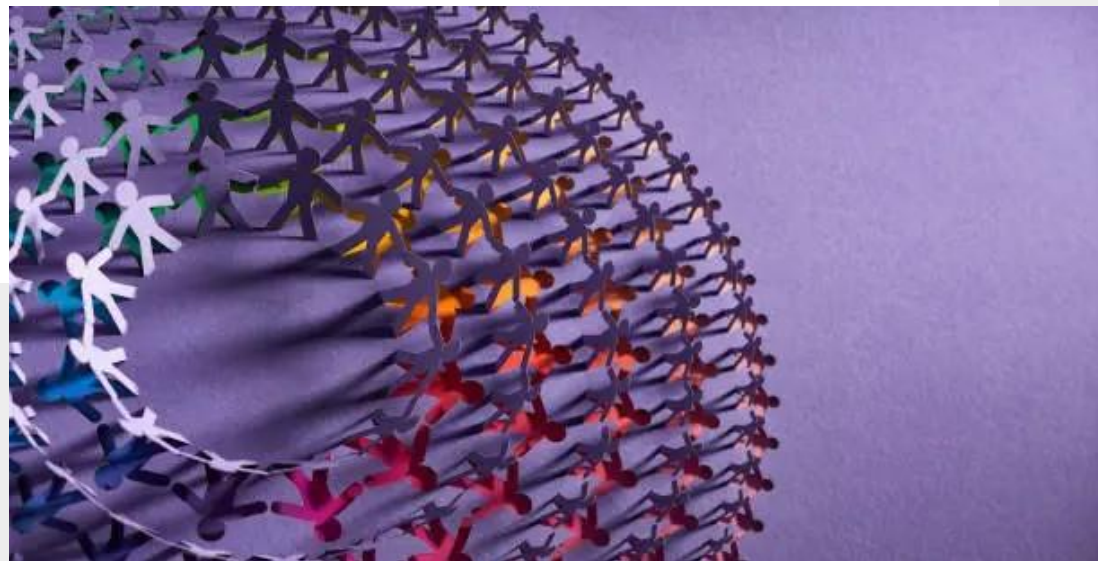
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Number of cases related to human rights violations that have led to definitive measures and the imposition of sanctions and/or compensation at the expense of the company

As required by the Quality Management System, the company and by legal obligations, the company discloses the number of incidents and/or complaints related to work and serious impacts and incidents on human rights within its workforce and the related fines or material penalties for the reference period.

For the year 2024, there are no records of cases related to human rights violations.



Political practices and future initiatives for the transition to a more sustainable economy

Labor policy

For ISAC, it is a priority to ensure that all interactions and services offered reflect a high quality standard. This commitment extends to our employees and collaborators, who are required to operate with maximum diligence, precision and professionalism, to ensure excellence in our activities. Transparency and integrity in communications are fundamental pillars for ISAC; therefore, we are committed to providing

clear and detailed information to users of our services and to all interested third parties, to transparently illustrate the reasons and objectives of our initiatives.

Fairness in treatment and non-discrimination are essential values for ISAC, both in internal and external relations to the organization. We firmly oppose any form of discrimination, guaranteeing all members of our company freedom to express their ideas and beliefs, respecting the rules and the dignity of others.

We promote a work environment based on correctness, collaboration, loyalty and mutual respect, values that also define the our approach to third parties. Collaboration and constructive dialogue between our employees and all parties that come into contact with ISAC are essential for achieving company objectives and for maintaining a climate of trust and mutual support.

Recognizing the invaluable value of individual skills for company development, ISAC actively dedicates itself to enhancing its human capital through continuous training initiatives, also taking advantage of the opportunities offered by advanced training programs advanced, as highlighted by our involvement in regional initiatives related to training 4.0.

Furthermore, ISAC insists on the need for purchasing operations, both of goods and services, carried out by its employees or collaborators, are conducted following principles of integrity, efficiency, quality and legality, always acting with the utmost responsibility and attention to collective well-being.

ISAC maintains constant and meticulous monitoring of its relationships with suppliers, favoring collaborations with Tuscan companies to establish relationships based on control, continuity and mutual loyalty. In the personnel selection process, we give priority to the correspondence between the candidates' skills and the specific needs of the organization, always ensuring fairness and equal opportunities. This assessment takes into consideration not only professional skills but also psycho-aptitude aspects, respecting privacy and personal opinions.


The hiring of personnel takes place through regular employment contracts, predominantly permanent, categorically excluding any form of irregular employment or exploitation. Upon entering the company, each employee receives detailed information regarding the role, duties, salary rights and workplace safety regulations, easily accessible at any time by consulting the Quality documentation.


Managers are responsible for valuing the commitment of employees, adapting requests to individual capabilities and promoting personalized growth plans. These programs are aimed at continuous improvement and consider both professional development and personal well-being, encouraging a cohesive and productive work environment.


ISAC is actively committed to promoting the well-being of its employees, organizing recreational activities that strengthen the sense of community and mutual trust within the teams. Furthermore, the company guarantees the confidentiality of the personal and professional information of its employees in accordance with security standards.


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Workforce - Compensation, collective bargaining and Training


Number of employees on staff: 25, of which male component n.18 people and female component n.7 people, all hired on a permanent basis.


Training hours provided in 2024 = 156 hours


The 2024 training program focused on improving business processes, in addition to 12 hours of specific training on workplace safety, in accordance with the provisions of Legislative Decree 81/2008. A 4-hour update was also dedicated to D.g.r 55 9/2008, reinforcing our commitment to the safety and continuous updating of our collaborators.





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Diversity and inclusion


The company's commitment to diversity and inclusion translates into concrete actions aimed at creating a fair, respectful and open work environment.


Promoting diversity means recognizing the unique value of each individual and ensuring equal opportunities regardless of gender, age, ethnicity, sexual orientation, disability, religious belief or any other personal characteristic.


Inclusion is understood as the organization's ability to listen to, involve and value all voices, fostering a climate of collaboration and well-being. This approach not only reflects our values, but also represents a key element for innovation and business competitiveness.





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Gender diversity report in the governing body


The composition of the governing body is entirely male, with a gender representation of 100% men and 0% women.





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Health and safety

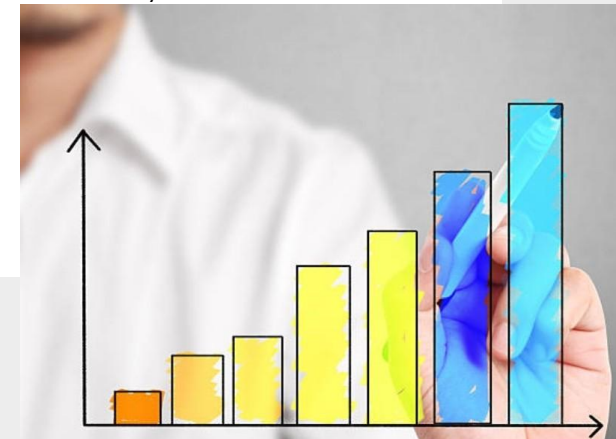
N° work-related accidents 0,00 #

Within the scope of current legislation, ISAC is committed to adopting all necessary measures to protect the physical and moral integrity of its workers.


In particular, the Company undertakes to ensure that:


- compliance with current legislation on the safety and health of workers is considered a priority;
- risks to workers are, as far as possible and guaranteed by the evolution of the best technique, avoided also choosing the most suitable and least dangerous materials and equipment, and the working methods least linked possible to checks in the machine;
- unavoidable risks are correctly assessed and adequately mitigated through appropriate collective and individual safety measures; collective and individual;
- information and training of workers is widespread, updated and specific with reference to the task performed;
- consultation of workers on health and safety in the workplace is guaranteed;
- any needs or non-conformities in terms of safety that emerge during working activities or during checks and inspections are dealt with quickly and effectively;
- course of work activities or during checks and inspections;
the organization of work and the operational aspects of the same are carried out in such a way as to safeguard the safety and health of workers, third parties and the places in which the Company operates.
and the health of workers, third parties and the places in which the Company operates.


To pursue the aforementioned purposes, ISAC allocates sufficient organizational, instrumental and economic resources to guarantee full compliance with current accident prevention regulations and the continuous improvement of the health and safety of workers in the workplace and related prevention measures. Employees, each within their own area of competence, are required to ensure full compliance with the laws and any other internal provision provided to guarantee the protection of the safety and health of workplaces.




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Projects with the Community and the Territory

Partnership

The company has established strategic partnerships with some local Professional Institutes and the University of Pisa, becoming a pole attractive for students interested in carrying out curricular, extra-curricular internships and participating in school-work alternation programs.

Furthermore, ISAC supports university students by hosting graduates for the realization of their master's thesis in areas related to our lines of research.

ISAC supports local entities and associations, such as the Misericordia and the Public Assistance, actively contributing to the well-being of the community.

In the international field, our company promotes humanitarian initiatives, making regular donations to non-profit organizations of transnational scope, including UNICEF, to support aid and global development projects. Acknowledgments


ISAC has distinguished itself in the industrial automation landscape thanks to its innovative approach, receiving important awards. For example, the Pisa Chamber of Commerce awarded it the Innovation Award, as evidence of the constant commitment in the search for cutting-edge solutions.


To this prestigious milestone is added the consolidated trust of customers, including leading companies in the production of machinery for the processing of aluminum, wood and metals. In particular, ISAC was named "Strategic Supplier", a recognition attributed to it for its ability to guarantee continuity in supplies even in the most critical moments of the post-pandemic period, marked by a strong shortage of electronic components and automation systems.


These testimonials of esteem confirm ISAC's excellence and reliability, strengthening its role as an international reference for quality, resilience and innovation in the sector.





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- Our ethical conduct
- The value chain
- Monitoring compliance and violation management



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Our ethical conduct

The Company Regulations of ISAC S.r.l. is an internal document that aims to regulate in a clear and detailed manner the modes of behavior and the operating rules to which the company's employees must adhere. It does not replace laws or the national collective agreement (CCNL), but supplements them with specific provisions of the organization.

In summary, the document regulates:

Personnel management: working hours, attendance recording, absences, holidays, permits, financial treatment.

Workplace behavior: use of telephones, equipment, cleaning, clothing, safety regulations and accident prevention.

Ethics and responsibility: environmental, social and governance (ESG) commitments, confidentiality, respect for colleagues, management of data and documents.

Use of company resources: IT systems, vehicles, materials and protective devices.

Privacy and security: management of paper documentation, data breach and correct use of IT systems.


Internal relations: open door policy for dialogue with management.


It also contains POI (internal operating procedures) on:


- management of paper documentation (Annex A)
- management of data security incidents (data breach – Annex B)
- correct use of company IT systems (Annex C)

In practice, it is an operational guide for the correct company operation, aimed at protecting both the company and the workers.


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The value chain


ISAC Srl's value chain represents the set of activities that, from design to after-sales, generate value for the customer and competitive advantage for the company.


The efficiency of the value chain directly affects competitiveness, innovation and the ability to respond quickly and flexibly to customer needs.


Below is a table of the main activities of the value chain and their description:





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The value chain


ACTIVITY	DESCRIPTION
Inbound logistics	<ul style="list-style-type: none">• Procurement of hardware components and software licenses for the products, selecting the suppliers in compliance with ISO 9001• Control of deliveries and incoming material quality• Design and development of hardware for all products sold• Design and development of software and firmware• Customer training on products sold• Customer support for the application of products on machines
After-sales services (related to design)	<ul style="list-style-type: none">• Configuration and commissioning of machine prototypes, ensuring integration with automation components supplied by third parties.• Support in migrating from previous systems to new solutions provided.• Assembly and integration of components.• Functional and quality tests to ensure optimal performance.
Outbound logistics	<ul style="list-style-type: none">• Use of eco-sustainable packaging systems• Respect for delivery dates and agreements for shipment


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The value chain

Marketing and Sales

- Analysis of the needs of machines used in sectors such as woodworking, stone, metals, glass, sheet metal, fabrics and leather.
- Offering dedicated solutions for machines including other automation components such as servomotors, servodrivers and inverters.
- Participation in trade fairs and practical demonstrations to present the solutions.
- Lead generation and customer relationship management activities.


After-sales services (technical assistance and training)


- Technical assistance via hotline, ticketing and remote or on-site maintenance.
- Software and firmware updates for products to keep solutions up to date with innovations.
- Training of customer personnel on the optimal use of products.
- Offering maintenance contracts to ensure operational continuity.


Company infrastructure

- Administrative and financial management of the company.
- Implementation of IT governance and cybersecurity systems in accordance with ISO 27001:2022
- Maintaining quality certifications, such as UNI EN ISO9001.
- Introduction of the Sustainability Report Manager figure


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The value chain


Management of human resources	Research and selection of qualified figures in the company's strategic sectors. Continuous training programs on new technologies and methodologies. Corporate welfare initiatives and strategies for talent retention.
Development technological (R&D)	Continuous innovation on industrial hardware and software Experimentation of new technologies in collaboration with university and research centers. Participation in research projects
Procurement	Collaboration with suppliers of industrial components to guarantee the quality of products. Efficient management of costs and procurement times. Qualification of suppliers according to required industrial standards.
Design	Adherence to standards Compatibility with products already on the market Concreteness in the introduction of innovations Improvement of the validation system (Woper) and therefore of the qualitative standard Risk Assessment with the introduction of new products or with the modification of existing ones
Production	Control and Maintenance of production and testing systems Continuous verification of production capacity to satisfy orders


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Monitoring compliance and management of violations

ISAC protects and promotes the value and development of its human resources, also as an important success factor for the company, in so as to encourage the

full professional fulfillment. Loyalty, ability, professionalism, seriousness, preparation and dedication of staff represent values and determining conditions for achieving the objectives of the Company. ISAC is actively committed to providing the resources necessary for efficient management of business processes, aiming at achieving the set objectives. Particular attention is paid to training, information and training of personnel, considered key elements for everyone's contribution to the development of the company and the complete satisfaction of customers. During the year, ISAC invested 156 hours in training programs focused on business processes, as well as 12 hours of specific training on safety in the workplace, in accordance with the provisions of the

Legislative Decree 81/2008. An update of 4 hours was also dedicated to D.g.r 559/2008, strengthening our commitment to the safety and continuous updating of our employees.

During the year 2024, there were no episodes of occupational diseases or unsuitability for work. No problems were detected related to the freedom to strike and trade union participation, and no complaints were received from staff regarding the






remuneration or any situations of social injustice, testifying to the effectiveness of our personnel management policies and our commitment to a fair and safe working environment.

Convictions and penalties for active and passive corruption

0 €

Amount of fine due from a conviction
No convictions or fines


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Objectives and strategies

- Practices for the transition towards a more sustainable economy
- Plan of transition for the mitigation of climate changes


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Practices for the transition to a more sustainable economy

A look at the future: ISAC's vision and ambitions

ISAC looks forward with energy and determination, ready to face new challenges and seize all the opportunities that a constantly evolution has to offer. Our growth path is based on respect for people, attention to the environment and a constant drive towards innovation.

In the coming years, we want to do even more, and do it better: we aim to improve the quality and reliability of our products, putting always at the center the needs of customers and careful listening to the market. The well-being of the people who work with us will remain a priority, because we believe that a healthy, collaborative and motivating work environment is the key to any lasting success.


We are committed to continuous training and the value of every internal talent, to grow skills and new ideas. At the same time, we want to involve our network of customers in this path, spreading a corporate culture made of ethics, safety and sustainability.


Our commitment to reducing environmental impact and ensuring safe workplaces translates into concrete actions and the constant search for innovative solutions.


And then, the gaze widens: we are ready to explore new markets, in Italy and abroad, opening the way to new collaborations and opportunities. The internationalization and diversification of the sectors in which we operate represent for ISAC the natural evolution of a path made of growth, vision and courage.




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Strategic plan for the transition to a more sustainable

FINANCIAL CAPITAL

- Expansion in national and international markets: ISAC aims to strengthen its presence both in Italy and abroad, opening new markets and diversifying application sectors to increase resilience and economic-financial solidity.
- Responsible leadership: The consolidation of ISAC's role as a reference player in innovation and sustainability strengthens the trust of investors, customers and stakeholders, contributing to the stability and growth of economic capital.

PRODUCTIVE CAPITAL

- Continuous quality improvement: The commitment to enhancing the quality and reliability of products translates into more effective production processes, able to respond to market needs with increasingly performing and safe solutions.
- Innovation for the environment and customer safety: Constant research into technologies and organizational solutions that reduce environmental impact and increase product safety.
- Guaranteeing IT security as required by law: entry into force of the Cyber Resilience Act and the new Machinery Regulation in 2027

INTELLECTUAL CAPITAL

- Training and development of people: ISAC invests in knowledge and skills, promoting programs of continuous training and the development of internal know-how, both individually and as a team.
- Sector diversification: The exploration of new application and technological areas enriches the intellectual heritage and promotes strategic innovation.


HUMAN CAPITAL


- Growth of internal well-being: Promotion of a positive, inclusive and well-being-oriented working environment people, attentive to listening, health and employee satisfaction.
- Training and development: Structured paths to increase skills, involvement and motivation of staff, with positive effects on performance.


SOCIAL CAPITAL


- Dissemination of the culture of sustainability: ISAC actively involves suppliers and customers in sharing responsible practices along the entire supply chain, helping to build an ethical and collaborative network.
- Responsible leadership: Promotion of trust relationships with stakeholders and communities, strengthening corporate reputation and consistency between declared values and adopted practices.


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Strategic Plan for the Transition to a More Sustainable


Natural Capital


- Innovation for the Environment: Development and implementation of low environmental impact solutions, aimed at protecting natural resources, reducing emissions and the sustainability of production processes.





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Methodological note on drafting

This Sustainability Report is the result of a process started in the company last January with the support of Aksilia Group, a consulting company that provides business services such as strategic solutions, governance and management, tax and legal, software development and training, through the Aksilia Suite platform. The ESG approach is a service line

cross-cutting that includes guidance for the design and implementation of a path towards corporate sustainability.

Therefore, the drafting of the Sustainability Report represents a further step in this path, which will be followed by a constant commitment linked to energy efficiency, decarbonization, the circular economy and compliance with national and European directives. In summary, we will try to satisfy the ESG issues associated with the VSME standard, with a view to


improving sustainability performance in line with the Sustainable Development Goals defined by the UN.


In light of the new Sustainability Dialogue between SMEs and banks, proposed by the MEF, this document integrates what established by the VSME with the standard points provided for by the Dialogue.







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In collaboration with



A background image showing a group of people from a high-angle perspective, all holding their smartphones. The phones are in various colors: yellow, black, and blue. The people are wearing different types of clothing, including sweaters, blouses, and jackets. The lighting is bright, creating a high-key effect.

Thank you for reaching the end of reading our report! This document is the result of the first pilot work to implement transparency on the issues of sustainable development of the company. We therefore ask our stakeholders to provide a contribution in terms of appreciation and/or improvement of the document by writing to us at: isacsrl@isacsrl.it