

SUSTAINABILITY REPORT 2025 SUMMARY

MASTERING
THE SCIENCE
OF METALS



1. STRATEGIC OVERVIEW AND ESG APPROACH

In 2025, FOMAS Group further strengthened the integration of ESG topics into its corporate strategy, reinforcing governance, introducing ESG KPIs into incentive systems (MBO), and developing its first ESRS-aligned sustainability report.

SUSTAINABILITY IS STRUCTURED AROUND FIVE STRATEGIC PILLARS



MASTERING THE SCIENCE OF METALS
Ethical Governance



EMBRACING THE CHANGE WITH OUR PARTNERS



PEOPLE-CENTRIC



CREATING SHARED VALUE FOR THE COMMUNITY



AWARENESS AND COMMITMENT FOR THE PLANET

2. DOUBLE MATERIALITY KEY RESULTS

2.1 METHODOLOGY

The analysis was conducted in accordance with ESRS, combining:

- **Impact materiality (inside-out)**
- **Financial materiality (outside-in)**

It is based on:

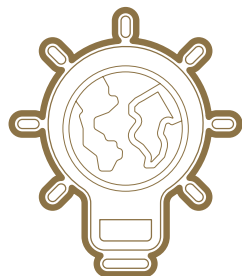
- business and value chain analysis
- identification of IROs (impacts, risks, opportunities)
- final assessment through a materiality heatmap

2.2 IDENTIFIED MATERIAL TOPICS

Topic		Sub-topic	Impact Materiality	Financial Materiality
Environmental topics	E1 – Climate change	Mitigation	Very relevant	Very relevant
	E3 – Water	Water consumption	Very relevant	Relevant
	E5 – Circular economy	Materials, waste	Very relevant	Relevant
	E2 – Pollution	Air, water, soil	Relevant	Not relevant
Social topics	S1 – Workforce	Working conditions, health and safety	Relevant	Relevant
	S1 – Equal opportunities	Equality, inclusion	Relevant	Not relevant
	S2 – Workers in the value chain	Working conditions in the supply chain	Relevant	Relevant
Governance topics	G1 – Business conduct	Ethics, anti-corruption	Relevant	Relevant
	G1 – Supplier management	Procurement practices	Relevant	Relevant
	Cybersecurity	Entity-Specific	Relevant	Very relevant

2. DOUBLE MATERIALITY KEY RESULTS

2.3 KEY DRIVERS AND IMPACTS, RISKS, AND OPPORTUNITIES (IROs)



MAIN IMPACTS

- GHG emissions across the entire value chain
- water consumption (including upstream)
- use of non-renewable materials
- impacts on health and safety
- working conditions in the supply chain

MAIN RISKS

- **climate-related risks (transition and regulatory – ETS/CBAM)**
- increasing energy and raw material costs
- water scarcity
- reputational and compliance risks
- cybersecurity

OPPORTUNITIES

- energy efficiency
- access to low-carbon markets
- reputational and competitive benefits

3. KEY INDICATORS
AND TARGETS
(ESRS-ORIENTED)

3.1 ENVIRONMENTAL INDICATORS 2025

GHG EMISSIONS – FOMAS GROUP

Scope 1
~99, 569 tCO₂eq

Scope 3
282,761 tCO₂eq

Scope 2 (market-based)
33,959 tCO₂eq

Total (market-based)
416,288 tCO₂eq

ENERGY

Total consumption
615,635 MWh

Renewable energy share
13%

WATER

Total consumption
171,456 m³

Water intensity
336.9 m³/M€

CIRCULAR ECONOMY

Total waste
34,023 ton

Non-recycled waste
8%

3. KEY INDICATORS
AND TARGETS
(ESRS-ORIENTED)

3.2 ENVIRONMENTAL TARGETS FOR 2030

-30%

Scope 1+2
emissions

-10%

Scope 1+2+3
emissions

100%

Renewable
electricity

Additional targets:

Water index:
reduction from

2,43 m³/t > 1,4 m³/t

Waste
to landfill

≤4%

3.3 PROGRESS IN 2025

-24%

Scope 1+2
vs 2022

-9%

Scope 1+2+3
vs 2022

40%

Renewable
energy



4. DECARBONIZATION FOCUS

4.1 STRATEGY

Decarbonization is the core pillar of the ESG strategy, integrated into:



INDUSTRIAL
PLANNING



GOVERNANCE



INCENTIVE
SYSTEMS



RELATIONSHIPS WITH
SUPPLIERS AND CUSTOMERS

Include:



Monitoring of
Scope 1, 2 and 3
emissions, verified
by third parties



Climate
scenario
analysis



Integration into
decision-making
processes



Product carbon
footprint
analysis



4. DECARBONIZATION FOCUS

4.2 KEY LEVERS FOR EMISSIONS REDUCTION

Scope 1

- process electrification
- use of biogas
- plant efficiency improvements
- low-carbon technology R&D

Scope 2

- renewable energy (PPAs, GOs)
- energy efficiency

Scope 3

- supplier engagement (steelmakers)
- increased use of recycled materials
- logistics optimization



4. DECARBONIZATION FOCUS

4.3 TRANSITION PLAN

Main actions include:

- plant revamping
- consumption optimization
- renewable energy expansion
- supply chain engagement

4.4 RISKS AND CHALLENGES

- **dependence on natural gas furnaces**
(hard-to-abate assets)
- high transition costs
- lack of mature technological alternatives
- exposure to ETS, carbon pricing, and CBAM

4.5 OPPORTUNITIES

- access to new markets
(renewables, hydrogen)
- energy cost reduction
- public incentives
- improved competitiveness





FINAL REMARKS

- Double materiality confirms **climate and people as top priorities.**
- The Group has a clear **decarbonization strategy**, although significant technological challenges remain.
- **ESRS KPIs** are defined and consistent, with solid progress in 2025.
- Strong integration of ESG in **governance, supply chain and industrial decision-making.**



FUTURE PRIORITIES

- Improvement of Scope 3 data.
- More structured definition of green CAPEX/OPEX.
- Potential validation of Science Based Targets.





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