SABAF GROUP
Policy for Managing Dialogue with Stakeholders

Introduction

The Sabaf Group (hereinafter also "Sabaf" or the "Group") recognizes dialogue with its stakeholders as an essential element of its governance model in pursuing sustainable success. The Group believes that open, transparent and ongoing relationships with stakeholders foster a better understanding of mutual expectations, strengthen relationships of trust and help guide corporate decisions towards responsible and sustainable growth.

This Policy, to be read in conjunction with the Charter of Values, defines the principles and methods through which Sabaf promotes and manages dialogue with its stakeholders. Through a structured, consistent and transparent approach, the Group aims to foster constructive and ongoing engagement with stakeholders and to take their views into account in decision-making processes, thereby contributing to the identification of matters relevant to the strategy and to long-term sustainable value creation.

In addition to this Policy, the Group has adopted a "Policy for the Management of the Dialogue with the Investors" for matters requiring contact with the Board of Directors on issues falling within its remit. This Policy is available on Sabaf's website, www.sabafgroup.com, in the "Investors" section.

Definition and identification of stakeholders

For the purposes of this Policy, stakeholders are all groups of individuals, including persons, organizations and communities, that directly influence the Company's activities or are directly or indirectly affected by them.

Considering the characteristics of its business model and the context in which it operates, the Group identifies the following stakeholder categories:

- employees;
- customers;
- suppliers;
- environment;[1]
- shareholders;
- communities and Public Administration;
- lenders;
- competitors.

[1]With reference to the "Environment" stakeholder, the relevant counterparts include public supervisory authorities, certification bodies and experts from the scientific community.

Principles and scope of dialogue

Engagement with stakeholders is based on the principles of honesty, integrity, fairness and impartiality, transparency and propriety, efficiency and effectiveness, so as to ensure full compliance with applicable regulations and with national and international best practices in governance and sustainability.

Dialogue concerns matters relating to the Group's performance and develops with particular reference to environmental, social and governance aspects, consistently with the corporate strategy, sustainability objectives and developments in the relevant context.

Communication and engagement methods

Sabaf communicates and interacts with its stakeholders on an ongoing basis through various channels, including: the website, www.sabafgroup.com, the publication of press releases and documents, the Shareholders' Meeting and social media channels (LinkedIn, Facebook and Instagram).

The Sabaf Group also promotes periodic stakeholder engagement activities using differentiated methods defined according to the stakeholder category, the topics under discussion and the objectives pursued.

Engagement may be carried out through various tools and dialogue channels, including, by way of example, employee satisfaction surveys and organizational climate analyses, meetings with employees and trade unions, meetings with suppliers and customers, customer satisfaction surveys, engagement with current and potential investors, lenders and financial analysts, relations with representatives from academia and schools, and relations with representatives of institutions.

Stakeholder engagement is also one of the fundamental stages of the double materiality assessment. When updating this assessment, Sabaf involves key stakeholder categories in order to gather their input in assessing the impacts associated with sustainability matters.

The Group ensures appropriate communication of the main stakeholder engagement activities and their outcomes through the Consolidated Sustainability Statement.

Roles and responsibilities

The implementation of this Policy involves all corporate functions of the Sabaf Group, according to their respective areas of responsibility.

Each function is responsible for promoting relationships based on the principles set out in this Policy, in order to foster transparent, fair and constructive dialogue with the relevant stakeholders, as well as for collecting and sharing relevant information and feedback in support of the Group's decision-making processes.

Each corporate function operates in compliance with applicable regulations, the Charter of Values, the Corporate Governance system and the Group's internal procedures, contributing, within its area of responsibility, to the continuous improvement of dialogue.

Reporting channel

Every Sabaf Group stakeholder is required to promptly report cases of suspected non-compliance with this Policy through the channels provided by the individual Group Companies. In any event, the whistleblowing channel adopted by Sabaf S.p.A. may be used through the dedicated tool available on the corporate website www.sabaf.it.

Sabaf guarantees the confidentiality of the identity of the person making the report.

Information to the Board of Directors

In line with the recommendations of the Corporate Governance Code, the Chair ensures that the Board of Directors is adequately informed about the development and significant contents of the dialogue.

For these purposes, the Chair and the Chief Executive Officer, within their respective areas of responsibility, report to the Board of Directors on the dialogue that has taken place.

Approval, review and publication of the Policy

Following review by Sabaf's Sustainability Committee, the Policy was approved by the Board of Directors on 8 September 2026.

The Board of Directors monitors the proper application of this Policy and periodically assesses its adequacy in light of developments in laws, regulations, self-regulatory provisions and relevant best practices, reviewing it whenever deemed necessary.

This Policy is made available to all stakeholders on Sabaf's website, www.sabafgroup.com , in the "Investors" and "Sustainability" sections.

Approved by the Board of Directors of Sabaf S.p.A. on 8 September 2026

Firmato digitalmente da:
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