

SUSTAINABILITY REPORT · BENEFIT CORPORATION · VSME OPTION B

Creating value for **Planet, People and Company.**

Financial year 1 January – 31 December 2025 · VSME Option B Standard (Basic + Comprehensive)

-81%

GHG EMISSIONS
MARKET-BASED

97%

WASTE SENT
FOR RECOVERY

151

PEOPLE WHO
MAKE WONDER

SUMMARY

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STRATEGY

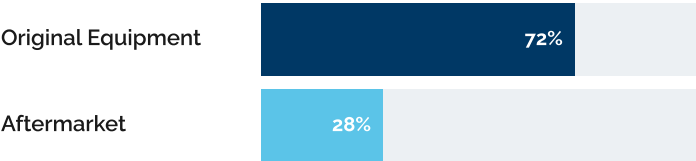
Who we are and what we do

Wonder SpA is an Italian manufacturing company with its headquarters and sole production plant in Cremona, specialised in the production of tyre valves, valves for air suspension and air conditioning, pressure gauges and accessories for the automotive sector.

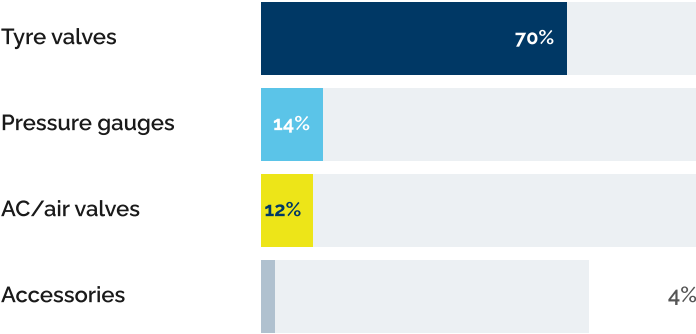
Thanks to constant investment in research, technology and quality, Wonder has developed know-how that allows it to **co-design components** with the leading global car manufacturers. Over **70% of revenue by value** comes from the original equipment market (OEM), complemented by an aftermarket business that ensures counter-cyclical resilience.

The Benefit Corporation legal form, adopted at the end of 2022, turns into a statutory commitment the belief that profit, people and planet are complementary goals, not alternatives.

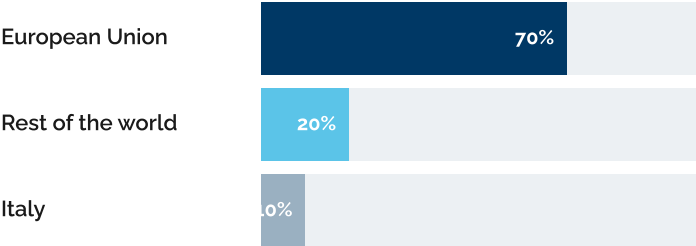
REVENUE BY SEGMENT



PRODUCTS BY REVENUE



GEOGRAPHIC MARKETS



COMPANY DATA

Company Profile

COMPANY NAME Wonder SpA · Benefit Corporation	
HEADQUARTERS AND PLANT Cremona, Via Boschetto 10	ATECO CODE 28.12 – Valves and accessories
LEGAL FORM Joint-Stock Company – Benefit Corporation	SHARE CAPITAL € 6.000.000
2025 REVENUE € 38,2 M	EMPLOYEES AS AT 31/12/2025 151
OPERATING SITES Headquarters and production: Via Boschetto 10 · Local Unit 1 (warehouse): Via De Berenzani — both in Cremona	WEBSITE wonder.auto

CURRENT CERTIFICATIONS

IATF 16949:2016	ISO 9001:2015	ISO 14001:2015	ISO 45001:2023	UNI-PDR 125:2022
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PRODUCTS

Tyre valves · Air suspension valves · Air conditioning valves · Pressure gauges · Inflation guns (Michelin lic.) · Extensions and accessories

REPORTING SCOPE

Wonder SpA – no subsidiaries. Period: 1 January – 31 December 2025. Standard: VSME Option B (Basic + Comprehensive Module), EFRAG December 2024.

BENEFIT CORPORATION

Our three Statutory Purposes

01

PURPOSE 1

Minimising environmental impact

Reducing emissions, energy efficiency, circular economy, protection of biodiversity and water resources.

02

PURPOSE 2

Wellbeing of employees and collaborators

Gender equality, safety, training, fair wages and professional development for Wonder's 151 people.

03

PURPOSE 3

Culture and community development

Support for art, culture, sport, education and social inclusion in the Cremona area and beyond.

RELEVANT SUSTAINABLE DEVELOPMENT GOALS (SDGS)

- SDG 3 – Health

SDG 4 – Education

SDG 5 – Gender equality

SDG 7 – Clean energy

SDG 8 – Decent work

SDG 9 – Industry and innovation

SDG 11 – Sustainable communities

SDG 12 – Responsible production

SDG 13 – Climate action

SDG 17 – Partnership

PURPOSE 1 — ENVIRONMENT

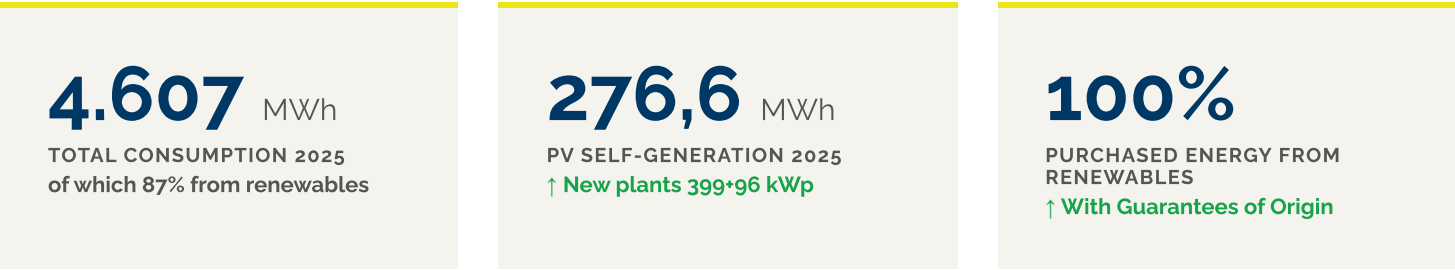
Energy, Climate and Circularity

In 2025 Wonder has already passed the SBTi 1.5°C threshold: 254 t CO₂eq actual (market-based) versus the ~850 t threshold for 2033. 97% of production waste is sent for recovery.

B3

Energy and Greenhouse Gas Emissions

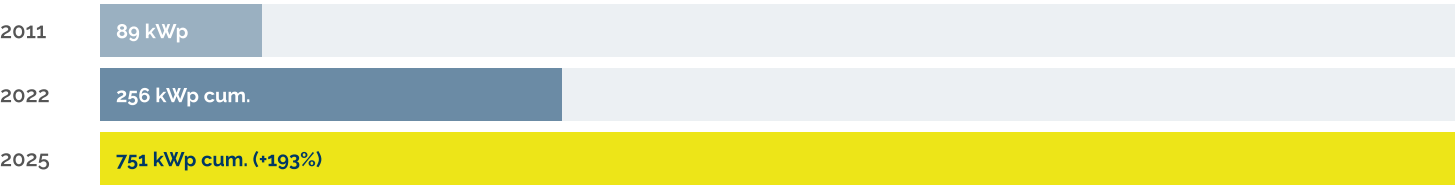
Wonder acts on three structural levers for energy decarbonisation: photovoltaic self-generation, purchase of 100% renewable energy certified with Guarantees of Origin, and replacement of civil heating systems with air-to-water heat pumps.



INSTALLED PHOTOVOLTAIC PLANTS



INSTALLED PHOTOVOLTAIC CAPACITY — CUMULATIVE GROWTH (kWp)



ENERGY CONSUMPTION 2025 (MWH)

ENERGY SOURCE	RENEWABLE (MWH)	NON-RENEWABLE (MWH)	TOTAL (MWH)
Electricity – Self-generated (photovoltaic)	276,6	–	276,6
Electricity – Purchased with GO	3.714,9	–	3.714,9
Electricity subtotal	3.991,5	–	3.991,5
Natural gas	–	432,0	432,0
Petroleum products (fleet)	–	183,0	183,0
TOTAL	3.991,5	615,0	4.606,5

B3

CO₂eq Emissions — 2024/2025 Comparison

254 t

TOTAL MARKET-BASED GHG 2025

↓ -81% vs. 2024

0 t

SCOPE 2 MARKET-BASED 2025

↓ -100% (GO since 2024)

32,9

T CO₂EQ PER €M REVENUE

Location-based GHG intensity

EMISSIONS ITEM	2024 (T CO ₂ EQ)	2025 (T CO ₂ EQ)	VAR. YOY
SCOPE 1 — Direct emissions			
Stationary combustion	202,98	196,76	↓ -3%
Mobile combustion (fleet)	55,63	48,65	↓ -13%
Direct process emissions	—	—	—
Fugitive greenhouse gas emissions	7,98	8,35	↑ +5%
Total Scope 1 [†]	266,59	253,75	↓ -5%
SCOPE 2 — Indirect energy emissions			
Scope 2 – Market based	1.050	0	↓ -100%
Scope 2 – Location based	917	1.003	↑ +9%
TOTAL (market-based)	1.317	254	↓ -81%
TOTAL (location-based)	1.184	1.257	↑ +6%



[†] The 2024 Scope 1 emissions and energy consumption were revised relative to those published in the prior Impact Report (financial year 2024), following a correction of the natural gas quantities invoiced by the supplier. The figures shown here represent the corrected data and constitute the consistent comparison basis for the 2025 financial year.



CONTINUOUS IMPROVEMENT · LEAN MANUFACTURING

Efficiency as an **environmental lever**

The 5S methodology and continuous-improvement processes reduce waste, resource consumption and environmental impacts along the entire production chain.

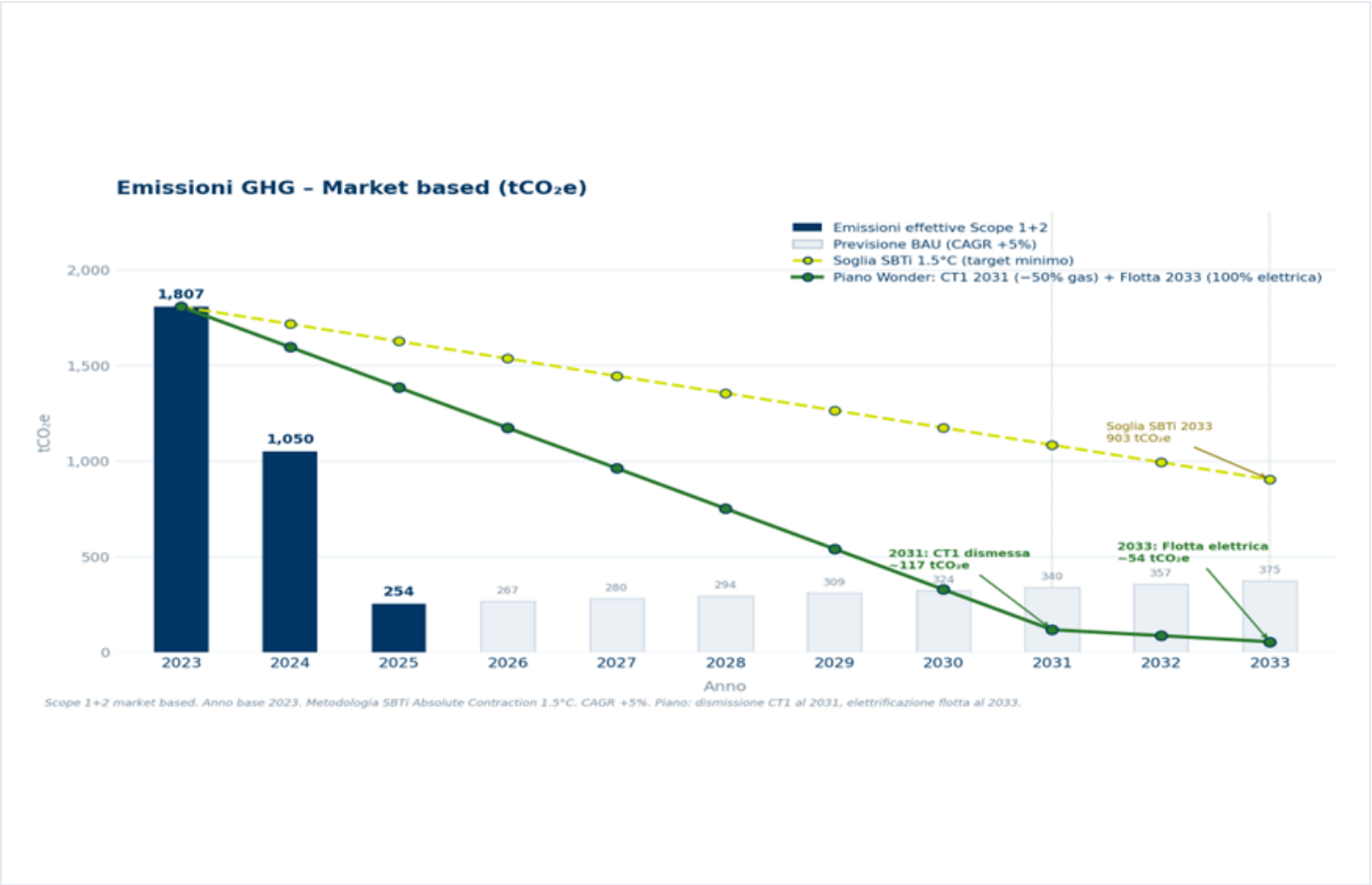
C3

GHG Reduction Targets and Climate Transition

Wonder's climate strategy is based on the **Absolute Contraction 1.5°C (SBTi)** methodology, with 2023 as the base year and a 2031 horizon. Wonder has **already passed the SBTi threshold in 2025**: 254 t actual (market-based) vs. the ~850 t threshold for 2033.

PARAMETER	VALUE
Methodology	Absolute Contraction 1.5°C (SBTi)
Scope	Scope 1 & 2 (market-based)
Base year / Target year	2023 / 2031
Estimated company CAGR	+5,00%
Scope 2 target	Reduction to zero
Scope 1 target by 2031	50% reduction vs. 2023
Wonder 2031 target (CT1 decommissioned)	~117 t CO ₂ eq (–93% vs. 2023)
Wonder 2033 target (100% el. fleet)	~54 t CO ₂ eq (–97% vs. 2023)
SBTi 1.5°C minimum threshold 2033	~850 t CO ₂ eq — Wonder already below since 2025

MARKET-BASED EMISSIONS PROJECTION 2023–2033



C3

Decarbonisation Action Plan 2031

The reduction actions are broken down by emission category, with quantitative targets for 2031 (CT1 decommissioning) and 2033 (100% electric fleet) relative to the 2023 base year.

CATEGORY (SCOPE)	BASE YEAR 2023 (T)	TARGET (T)	REDUCTION	PLANNED ACTION
Electricity (Scope 2)	1.997	0,0	↓ -100%	Purchase of 100% GO-certified renewable energy
Fleet (Scope 1)	63	0,0	↓ -100%	Full electrification of company fleet (by 2033)
Heating gas (Scope 1)	91	45	↓ -50%	Decommissioning of Thermal Plant 1 (CT1) + heat pumps
Gas leaks (Scope 1)	8,6	6,8	↓ -21%	Monitoring of fugitive emissions
Combustion / Process	0,0	0,0	—	No action required
TARGET 2031 (CT1 decommissioned)	~2.160	~117	↓ -93%	
TARGET 2033 (el. fleet)	~2.160	~54	↓ -97%	

ALREADY ACHIEVED

Scope 2 = 0

Purchase of 100% renewable energy with GO since 2024

IN PROGRESS

Fleet electrification

Progressive replacement of company vehicles with EVs

PLANNED

CT1 decommissioning

Replacement of gas thermal plant with heat pumps



2033 TARGET

100%

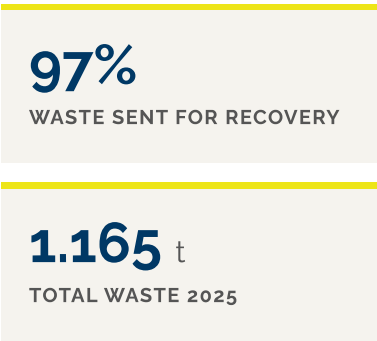
electric fleet

Fleet electrification will eliminate Scope 1 emissions from mobile fuels, contributing to the final target of ~54 t CO₂eq by 2033.

B7

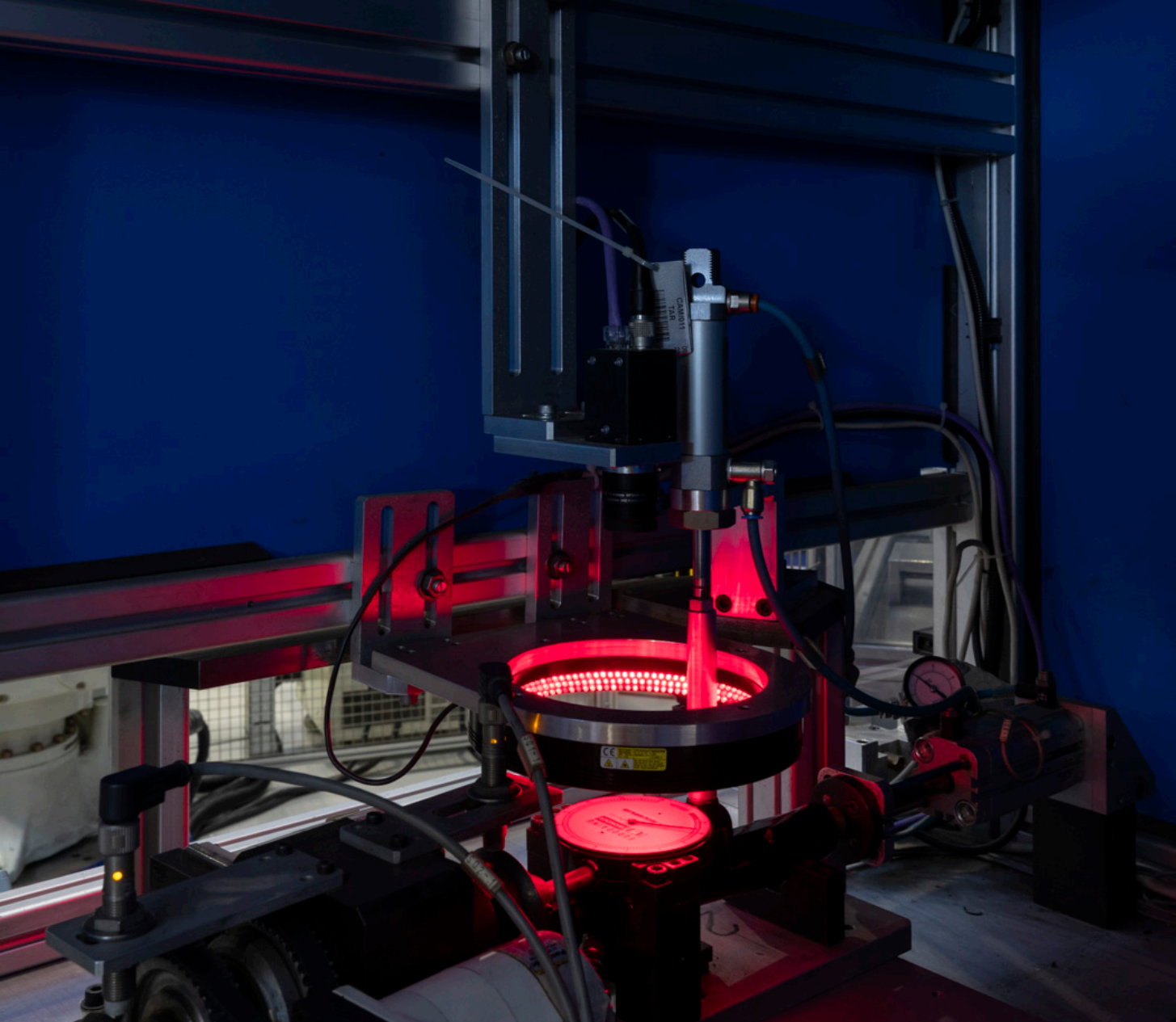
Circular Economy and Waste Management

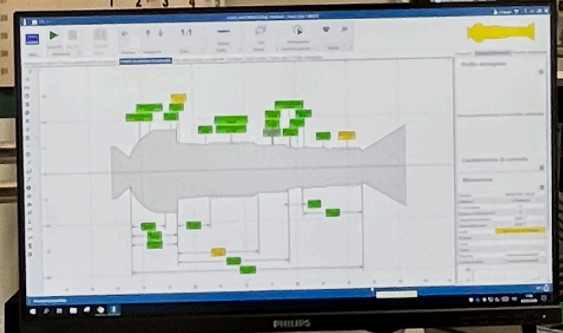
Almost 100% of the brass and aluminium scrap from machining is recovered. The metal chips are **de-oiled by centrifugation, shredded and returned to the foundries** to be re-melted and re-processed into semi-finished products.



WASTE TYPE	2024 (T)	2025 (T)
Non-hazardous waste	927,6	1.017,7
Hazardous waste	118,8	146,6
TOTAL	1.046,4	1.164,2
of which to recovery	1.014,1 (97%)	1.124,8 (97%)
of which to disposal	32,2 (3%)	39,4 (3%)

The increase in hazardous waste (+23%) is linked to higher production; the recovery rate remains constant at 97%. This figure will be monitored in the next financial year.





QUALITY CONTROL · CREMONA

Precision measured and certified

Dimensional inspection with accurate metrology systems ensures every component complies with the IATF 16949 standards required by the automotive sector.

B7

Consumption of Material Resources

RESOURCE	2024 (T)	2025 (T)
Metal semi-finished products (brass/aluminium)	1.486	1.358
Synthetic rubber	40	53
Natural rubber	45	46
Vegetable oils (lubrication)	56	49
Mineral oils	18	8





AUTOMATION AND INNOVATION

Autonomous AGV robots supporting the processes

The Cremona plant integrates advanced automation solutions, including AGV robots for internal material handling, improving ergonomics and safety.

B5

Biodiversity and Land Use

No site is located near biodiversity-sensitive areas.

SITE	AREA (M²)	PROTECTED AREA	LAND USE	2024 (M²)	2025 (M²)
Registered office and production – Via Boschetto 10, Cremona	27.358	No	Sealed area	29.778	32.718
Local Unit 1 – Via De Berenzani, Cremona (unmanned warehouse)	2.570	No	Nature-oriented area	2.713	2.713
			Total	32.491	35.431

B4

Air Pollution — 2025 Emissions

POLLUTANT	HEATING (KG/YR)	IND. PROCESSES (KG/YR)	VEHICLES (KG/YR)	TOTAL (KG/YR)
NMVOC/VOC	35,8	878,3	14,7	928,8
NH ₃ – Ammonia	–	371,9	7,6	379,5
NO _x – Nitrogen oxides	115,3	–	11,4	126,7
CO – Carbon monoxide	45,2	–	39,3	84,5
TSP – Total particulates	–	27,0	n/a	27,0

B6

Water Resources

WATER CONSUMPTION	2023	2024	2025
Withdrawals (m³)	8.934	9.240	11.292
Discharges (m³)	2.273	3.690	3.403
Net consumption	6.661	5.550	7.889

Closed-loop approach

Wonder has eliminated open-type industrial cooling systems, investing in a centralised closed-loop system to minimise net water withdrawals and impacts on the water service



PURPOSE 2 — PEOPLE

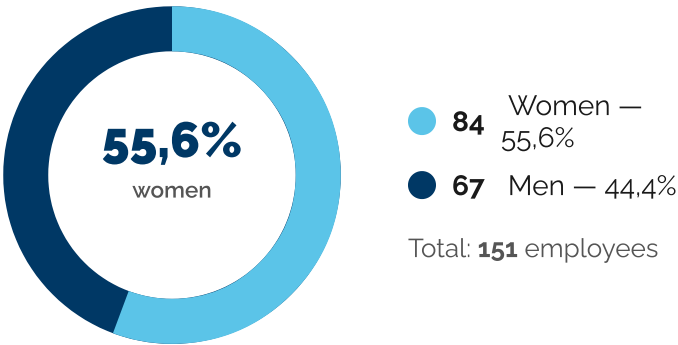
**Our team.
Our value.**

151 professionals who build Wonder every day. Gender equality, safety and continuous training are our priority.

B8

Workforce: General Characteristics

GENDER DISTRIBUTION — 2025



GENDER	2024	2025	VAR.
Female	85	84	↓ -1
Male	66	67	↑ +1
TOTAL	151	151	= Stable



CONTRACT TYPE	2024	2025	VAR.
Permanent	145	145	= Stable
Temporary	6	6	= Stable
TOTAL	151	151	= Stable

TURNOVER	2024	2025	VAR.
Contracts terminated during the year	6	11	↑ +83%
Average number of employees	151	151	= Stable
Turnover rate	4,00%	7,28%	↑ +3,28 pp



STRUCTURAL COMMITMENT

Gender Equality and Parenthood

Ensuring equal opportunities for men and women is not only an ethical imperative: it is a competitive strategy. Wonder has obtained UNI-PDR 125:2022 certification and supports A.I.D.A., the anti-violence centre of Cremona.

COMPANY POLICIES

- Zero tolerance towards any form of discrimination, including gender and sexual orientation
- Equal opportunities in hiring and career progression
- Active promotion of paternity and parental leave for men
- Protection of parenthood: part-time offered to new parents of both sexes until the child is 3 years old
- UNI-PDR 125:2022 Certification** — gender equality in organisations

EMPLOYEES BY GENDER — 2025 SNAPSHOT

55,6%
of staff are women

Note on the pay gap

The 2025 gender pay gap is 19%. However, in line with the VSME definition, this is a general hourly average that does not take into account levels, categories and other indicators needed to compare remuneration correctly



PRECISION MACHINING

The operator at the centre of the process

Excellence comes from the union of technology and human expertise.



B9Occupational Health and Safety

Wonder firmly pursues the goal of zero injuries. It has obtained ISO 45001:2023 certification and adopts a stop-work policy that empowers every worker.

O

FATALITIES FROM INJURY
OR ILLNESS 2025
= Confirmed

ISO
45001

SAFETY CERTIFICATION
↑ Obtained 2023

INDICATOR	2024	2025	VAR. YOY
Total recordable incidents	0	2	↑ +2
Total hours worked	231.933	233.430	↑ +0,6%
Incident rate (per 200,000 hours)	0,00	1,71	↑ +1,71
Fatalities from injury	0	0	= Unchanged
Fatalities from illness	0	0	= Unchanged

KEY SAFETY INITIATIVES

Structured risk assessment

Periodic and systematic assessment and compliance verification processes

Stop Work Policy

Any worker can stop a dangerous activity without fear of retaliation

Technological innovation

Continuous investment in increasingly safe and ergonomic machines, plants and processes

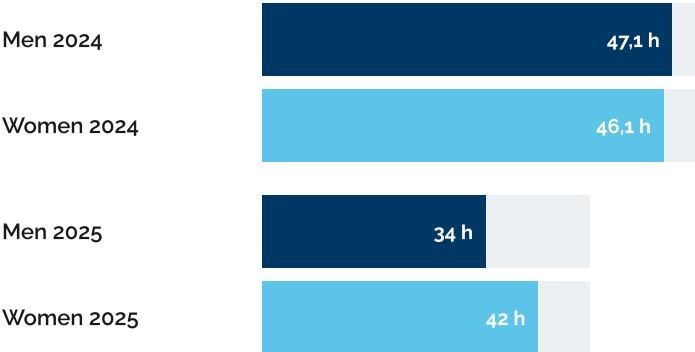
B10

Remuneration, Collective Bargaining and Training

REMUNERATION	2025
Avg. male hourly pay	€ 21 /h
Avg. female hourly pay	€ 17/h
Pay gap	19%

COLLECTIVE BARGAINING	VALUE
Minimum wage compliance	Yes – CCNL
Collective bargaining coverage	80–100%
Total employees covered	151

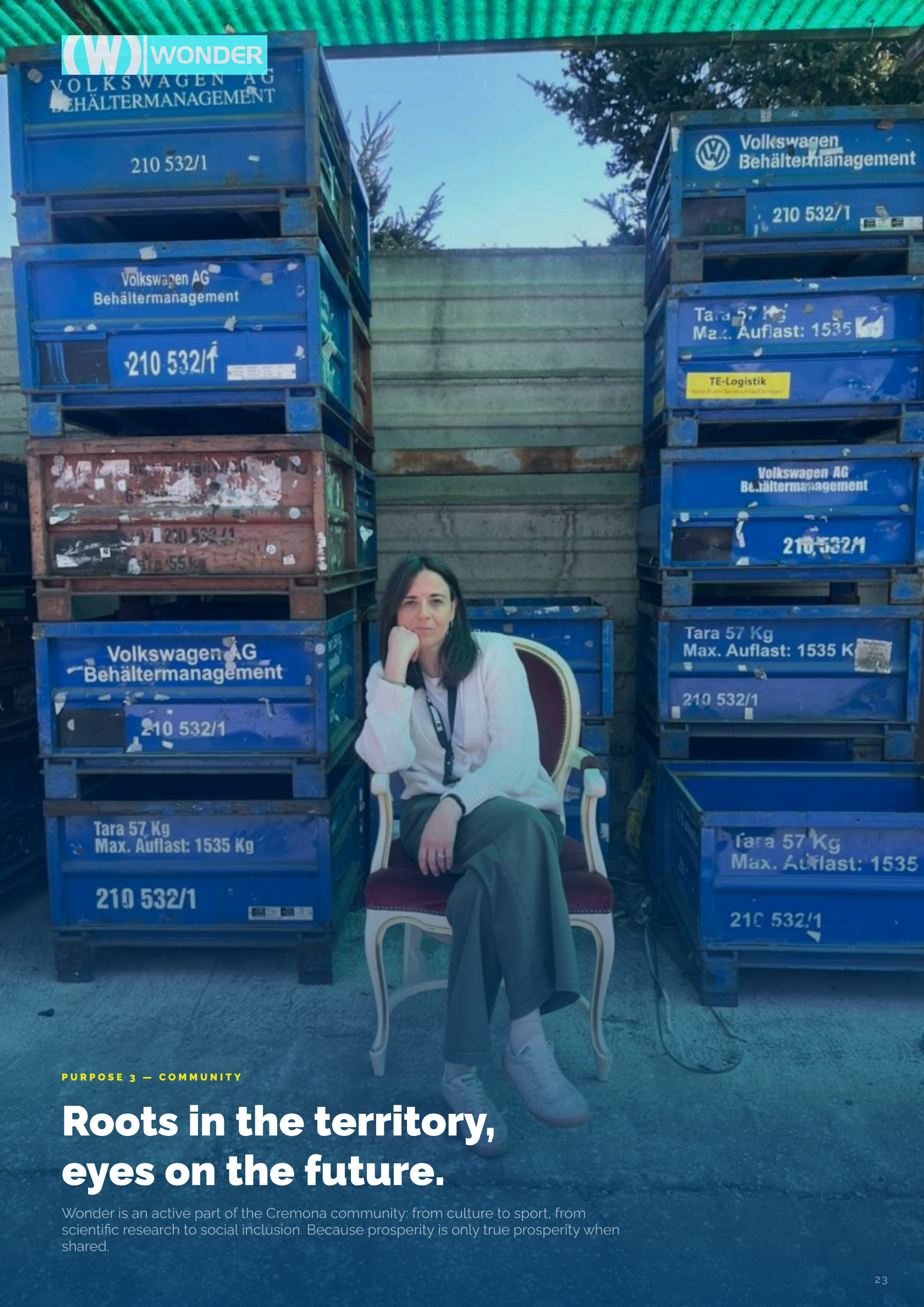
AVERAGE TRAINING HOURS PER EMPLOYEE



Key training topics 2025

English language · IT tools · Problem solving and automotive risk management · Worker safety · Personal growth





PURPOSE 3 — COMMUNITY

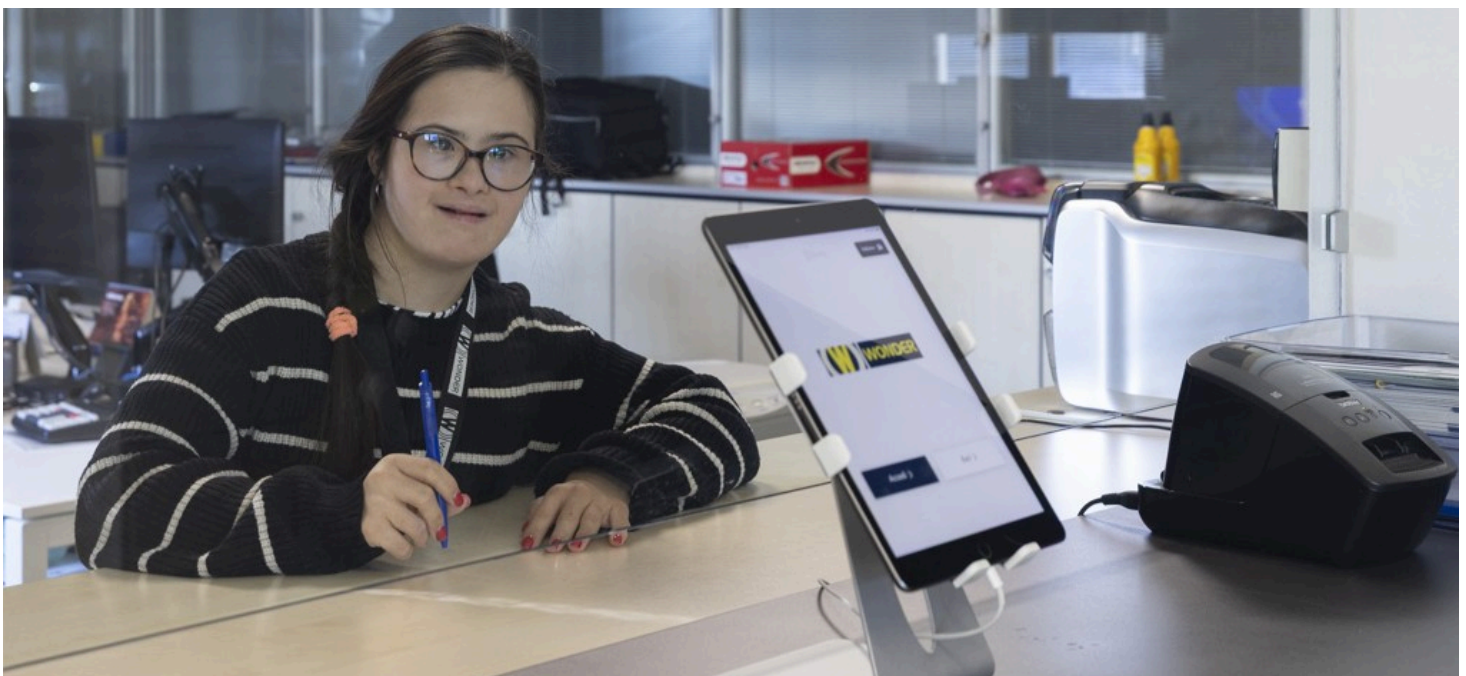
Roots in the territory, eyes on the future.

Wonder is an active part of the Cremona community: from culture to sport, from scientific research to social inclusion. Because prosperity is only true prosperity when shared.

INCLUSION AND SOLIDARITY

Social Area and Inclusion

All the organisations mentioned are supported by Wonder through donations and/or sponsorships. The goal: to support the most vulnerable and build a truly inclusive community.

**Fondazione Occhi Azzurri Onlus**

Committed to supporting children and families affected by rare genetic diseases and neurodevelopmental disabilities. It operates through educational, rehabilitative and social-healthcare support services, aiming to foster autonomy, inclusion and quality of life. Wonder renews its contribution every year.

A.I.D.A. – Anti-Violence Centre of Cremona

An association active since 2001 in combating male violence against women. It offers a listening service, psychological and legal support, and pathways towards independence. Wonder's support is consistent with its UNI-PDR 125:2022 gender-equality certification journey.

UP – Disability Association (Gruppo Up)

Supports people with Down syndrome and their families throughout their lives. It promotes social inclusion, educational pathways, personal autonomy and integration in school and work.

I Bambini delle Fate

A social enterprise that funds inclusion projects for children and young people with autism and other disabilities. The model ensures project continuity and involves businesses and communities, fostering a stable and measurable social impact.

CULTURE AND PARTICIPATION

Culture, Theatre and Civic Life

EMERITUS MEMBER

Teatro Amilcare Ponchielli

Wonder is an emeritus member of the Foundation that runs one of Italy's leading traditional theatres, actively contributing to the promotion of Cremona's cultural and artistic activities.

2025 CAMPAIGN

Adopt a Seat

150 historic pieces (chairs and stools) made available to employees. The unreserved furnishings were donated to local associations.



TEDxCremona

Wonder stands alongside TEDxCremona to promote a culture of open, accessible and multidisciplinary innovation.

Tanta Robba Festival

A music and culture festival that enlivens Cremona, engaging thousands of young people and promoting sustainability and inclusion.

Art Week Cremona

Promoting contemporary art and widespread creativity: exhibitions, events and moments open to the public.

SPORT PROMOTION

Supporting local sport

Supporting local sports clubs helps build a healthy, dynamic and cohesive community — values consistent with the wellbeing of Wonder's employees.



SPORTS CLUB	DISCIPLINE	LEVEL
U.S. Cremonese	Football	Serie A
Guerino Vanoli Basket / Vanoli Padel	Basketball / Padel	Serie A1
JuVi Cremona Basket 1952	Basketball	Serie A2
U.S. Esperia Volley	Volleyball	Serie A2 and youth
Sansebasket	Youth basketball	Dilettantistico
Club Ciclistico Cremonese	Cycling	Dilettantistico
Canottieri Baldesio	6-a-side football	Dilettantistico

EDUCATION, HEALTH AND RESEARCH

Investing in human capital

Wonder supports universities, foundations and research initiatives, convinced that lasting economic prosperity can only be built with a culturally rich and technologically advanced territory.

**Politecnico di Milano**

In 2025 Wonder supported a Master's in Artificial Intelligence and established a three-year English-language scholarship (Process Engineering) for an out-of-town student.

Fondazione Next Generation 3C

Promoted by the Cremona Industrialists' Association. Wonder is represented on its governing bodies. Goal: to nurture young talent and encourage them to stay in the area.

Fondazione ITS Made in Italy

Higher technical education in mechatronics and chemistry. Wonder sits on the governing bodies to bridge the gap between school and business.

AIRC · Lilac Week

Support for cancer research and national initiatives on mental health and eating disorders.

2025 IMPACT REPORT

Looking ahead,
with strong roots.

Wonder SpA will continue to pursue its purposes as a Benefit Corporation, guided by the belief that lasting economic prosperity can only be built together with people, the community and in respect of the planet.

HEADQUARTERS

Wonder SpA
Via Boschetto 10
26100 Cremona
Italy

CONTACTS

wonder.auto
Capitale sociale € 6.000.000
ATECO 28.12

STANDARD

VSME Option B
Basic + Comprehensive
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Financial year 2025