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To Our Stakeholders

This marks our third Global Sustainability Report, demonstrating our ongoing commitment to responsible actions that promote the wellbeing of our employees, communities, customers, and suppliers.

As a global manufacturer with 25 facilities around the world, we acknowledge our responsibility to care for the people we work and live with and the environment we share. This report details the actions we took in 2025, building on our recent progress in waste reduction, our shift to cleaner energy, and our ongoing support for the communities where we do business.

At Nelson Global, we are committed to ongoing improvement — from our products and processes to our pursuit of sustainability. There are always more ways to increase efficiency, reduce waste, use water more responsibly, and improve the lives of those around us. We’re eager to keep delivering innovative solutions for our customers and partners while finding better ways to support the world we share.

Sincerely,
Nelson Global Leadership Team



Our greatest impact comes from the collective effort of the entire Nelson Global team. With more than 3,000 employees worldwide, our people continue to find meaningful ways to reduce waste, improve efficiency, and support the communities where we live and work. Together, these everyday actions — both large and small — create meaningful progress and strengthen our commitment to a more sustainable future.

Steve Sogalski, Chief Executive Officer

Our History and Today



Our history dates back to 1939, when our company was founded as Nelson Muffler. We quickly grew into one of the leading providers of muffler and exhaust components in the U.S., and we've continued to evolve ever since. Over the decades, we have expanded from a single manufacturing facility in Wisconsin to a global manufacturing footprint encompassing 25 facilities worldwide. Today, we provide more than 25,000 custom solutions each year in air & fluid conveyance, acoustics, noise, vibration & harshness (NVH), thermal management, and accessories & fabrications across a range of applications and end markets.

Our services include top-tier engineering, manufacturing, distribution, and robust aftermarket support. As a key provider for major OEMs across a wide variety of industries such as on-highway commercial vehicles, power generation, agriculture, construction & forestry, electric vehicles, powersports, marine, military, and railway, we are dedicated to the success of our customers. That includes examining our environmental, social, and governance performance, continually seeking opportunities to improve, and implementing forward-thinking changes so that all of us can share a better world.

Our Mission

We engineer and manufacture custom solutions for key industries across the globe, enabling our customers to help the world grow, share, and prosper while delivering a sustainable future.

Our Vision

Be the preferred partner to provide technologies that bridge the needs of a constantly improving world, from innovation through a renewable product lifecycle.

Nelson Global

Principles of Operation



We Prioritize Safety

The health and safety of our team members is essential to our success. We mandate extensive training, protocols, and auditing to create a highly protective work environment that allows employees to return home safe at the end of every workday.



We Stand by Our Commitments

We cultivate long-term relationships with customers who know we always deliver on our promise to provide custom solutions that exceed quality, durability, and efficient performance.



We Champion Sustainability

We are committed to protecting our planet’s future by relentlessly identifying and eliminating waste, developing and distributing highly efficient products, and conserving water and energy at our plants.



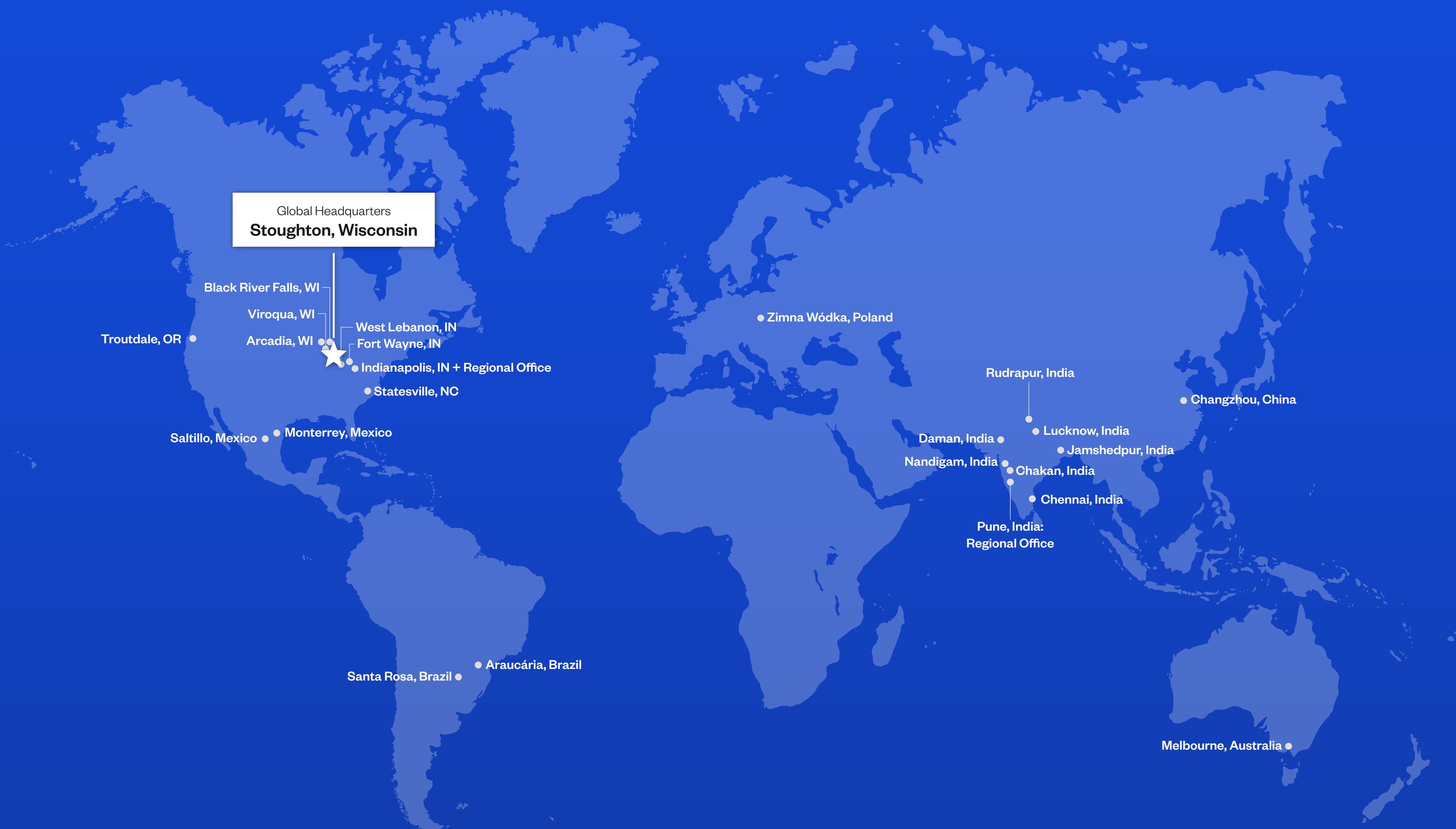
We Serve Our Communities

With facilities in seven countries and a global market, Nelson Global actively supports our communities by engaging with local nonprofits and volunteer organizations.



We Foster Partnerships

We have strong partners in our customers and suppliers, who also share our passion in developing products and services aimed at preserving our natural resources.



Global Footprint

Nelson Global operates 25 facilities in seven countries, including two engineering technical centers, seven purchasing offices, and eight global sales offices.

25
FACILITIES

7
COUNTRIES

2
ENGINEERING
TECHNICAL CENTERS

7
GLOBAL
PURCHASING OFFICES

8
GLOBAL SALES OFFICES

Ambition and Commitment

Committed to Doing Better, Every Day

Nelson Global is committed to raising the bar in every part of our business, every day. In 2025, we added environmental, social, and governance (ESG) projects to our Continuous Improvement program with the intent of raising awareness of these issues among our employees and other stakeholders.

As we continue to innovate and optimize our processes, we’re redefining our best practices and pushing ourselves to accomplish more. We recognize there are always opportunities to become better stewards of our shared resources. Our partners can count on us to continue reaching for higher environmental, social, and governance targets, resulting in greater impact, growth, and resilience for all.



Environmental Statement

As a responsible member of society whose task lies in the preservation of the global environment, Nelson Global will make every effort to contribute to human health and the preservation of the global environment in each phase of its corporate activity. Only in this way will we be able to count on a successful future not only for our company, but also for the entire world.

Our Environmental, Social, and Governance Ethos

 Environmental

We believe in protecting the planet’s vital resources by minimizing waste and developing efficient systems that contribute to a worldwide culture of sustainability.

We seek to use water and energy responsibly, recycle and reuse materials whenever possible, and minimize waste in our manufacturing processes.

 Social

We believe in promoting the health, safety, purpose, and financial well-being of our end users, our employees, and the communities that provide us with a home.

We add value to local communities by creating jobs, modeling workplace safety, and participating in volunteer and outreach events.

 Governance

We believe that facilitating effective, visionary, and prudent management processes leads to delivering long-term success.

We create a structure of policies, procedures, and global governances that keep our actions aligned with the best interests of people and the planet.



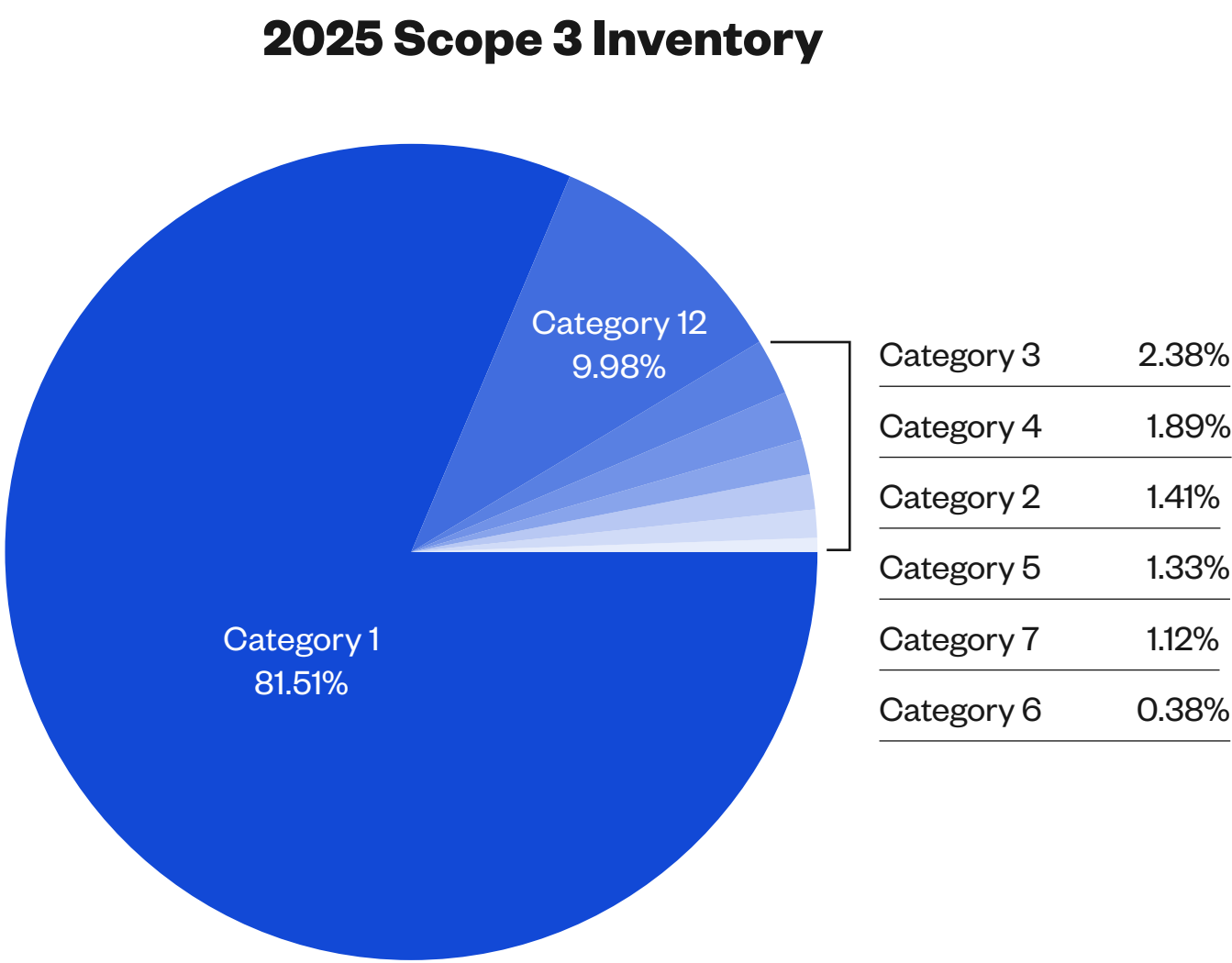
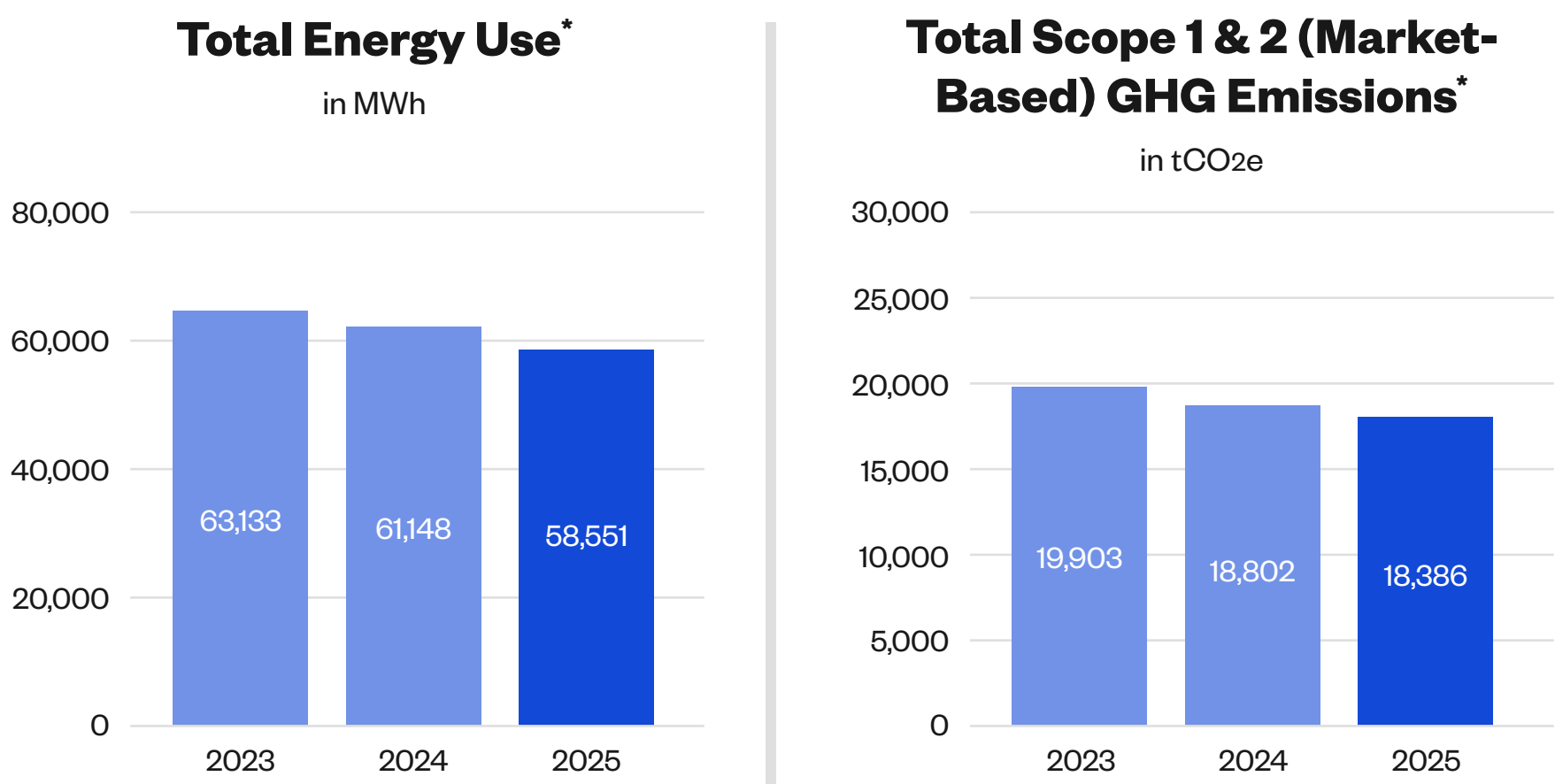
Environment

Our care for the environment begins with recognizing our responsibility to protect the planet's limited resources. As a company, we take steps to conserve those valuable resources for future generations. We seek ways to identify waste and use materials more efficiently, including recycling and reuse of materials.

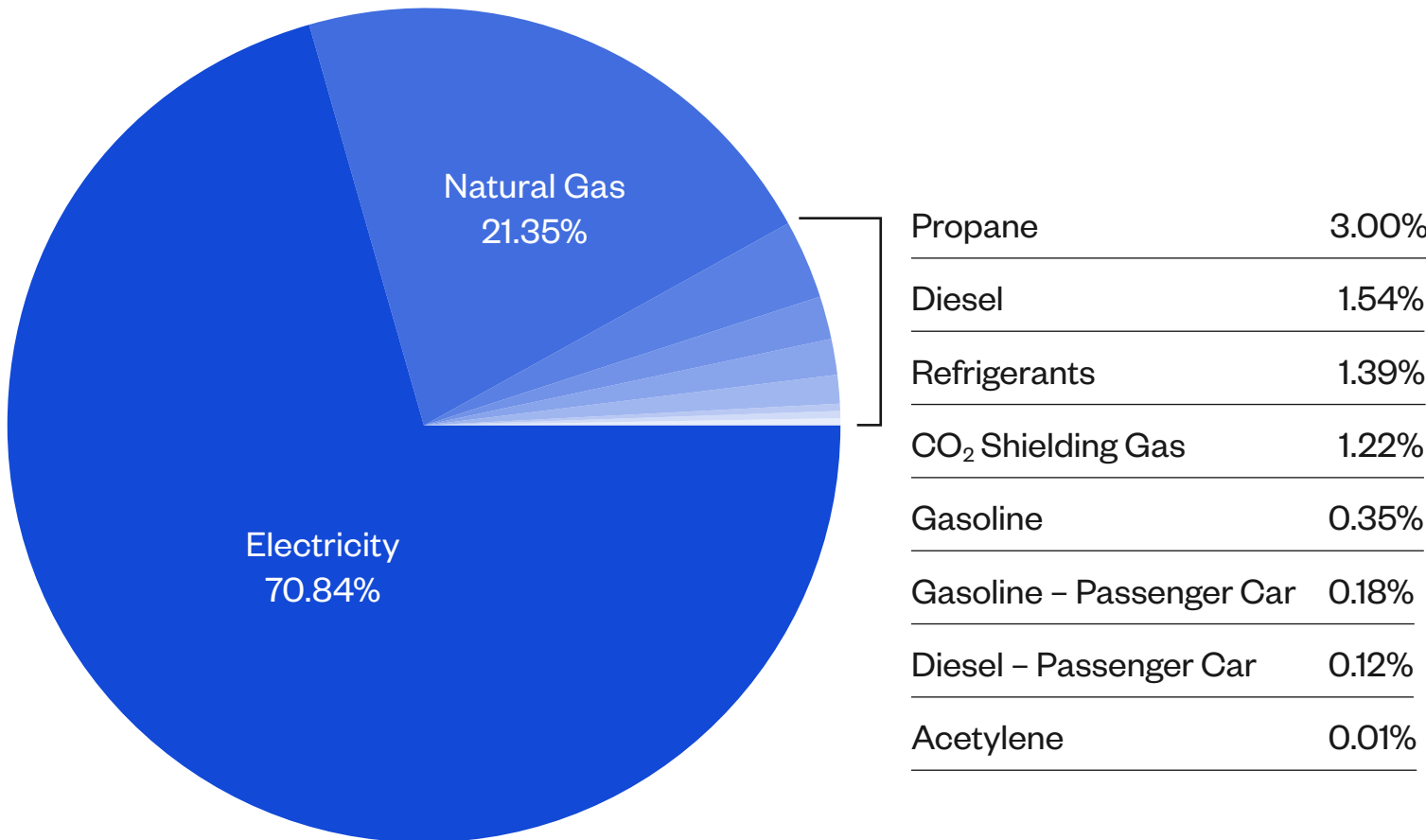
Greenhouse Gas & Energy

This year brought us closer to our goal of sourcing 30% of our total electricity from renewable sources by 2027.

To better understand our impact and guide future decisions, we continue to gather data on Scope 1 (direct), Scope 2 (indirect), and Scope 3 (upstream and downstream) emissions. We paired operational efficiency initiatives with smarter energy procurement to achieve a 2.21% reduction in market-based Scope 1 & 2 GHG emissions in 2025.



2025 Scope 1 and 2 (Market-Based) Emissions Breakdown by Activity



Scope 3 Categories	tCO2e
Category 1 – Purchased Goods & Services	144,454.46
Category 12 – End-of-Life Treatment of Sold Products	17,681.95
Category 3 – Fuel & Energy Related Activities	4,226.24
Category 4 – Upstream Transportation & Distribution	3,342.20
Category 2 – Capital Goods	2,502.48
Category 5 – Waste Generated in Operations	2,364.23
Category 7 – Employee Commuting	1,978.82
Category 6 – Business Travel	677.05
Total	177,227.44

* Changes in previously reported figures are due to refinements in calculation methods and the use of more complete source data

Clean Energy in Action

Shifting to cleaner energy is a coordinated, global effort across all of our facilities. We are committed to reducing our carbon footprint and energy consumption through solar, wind, and renewable energy certificates (RECs).

Poland

After achieving 100% green energy certification in 2024, employees at our Poland facility were inspired to pursue greater energy savings. For the plant’s HVAC system, they replaced a liquefied natural gas pump with a full electric unit, powered by the same nearby nine-acre solar farm that supplies renewable energy for the rest of the facility. This switch resulted in an annual usage reduction of 75% for the HVAC system.

603

TONS OF CO₂
SAVED IN 2025

India

In April 2020, our Daman plant installed a 25-kW solar energy system that connects to the incoming grid at the plant. Since its installation, the system has generated an average of 19,800 kWh annually.

12.58

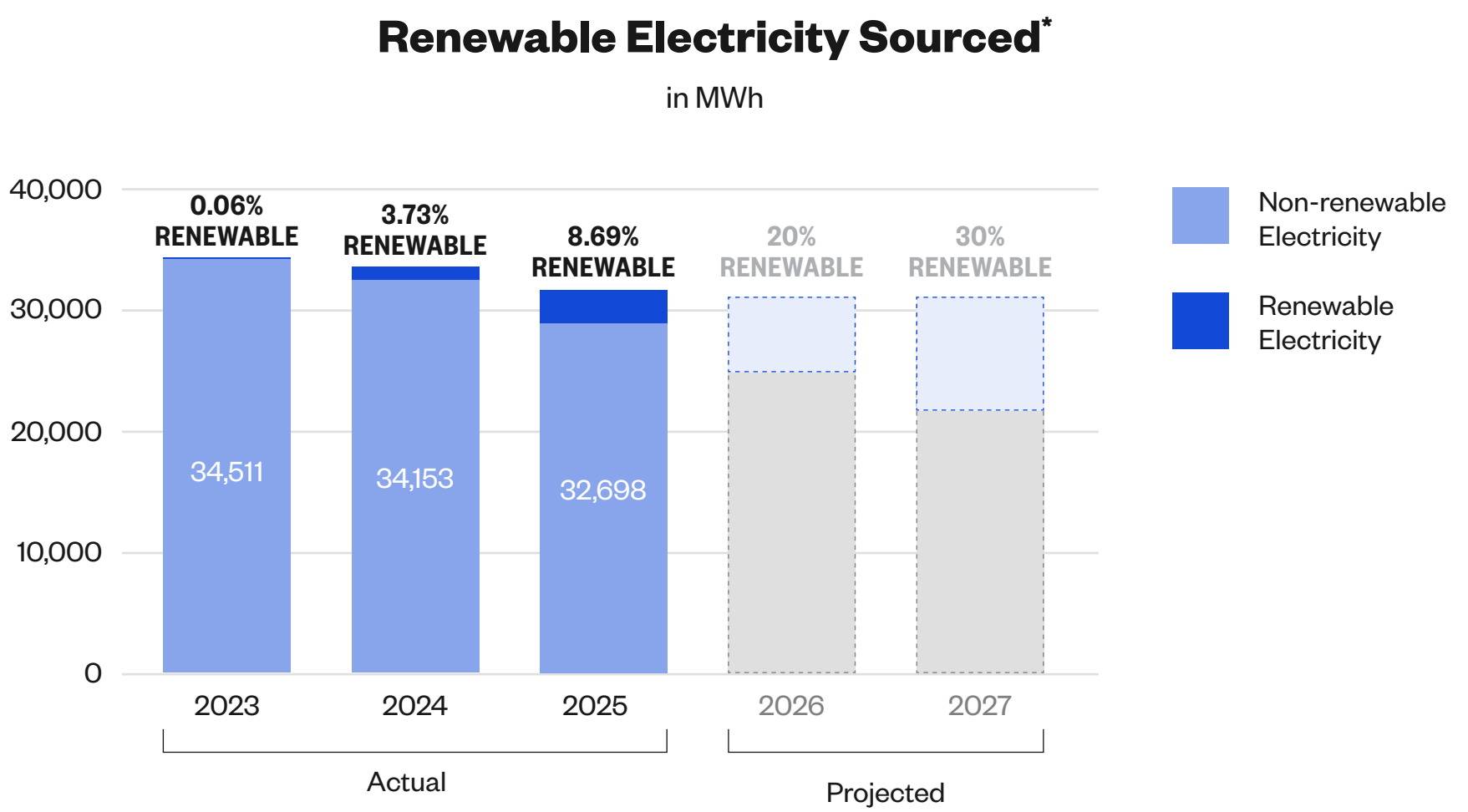
TONS OF CO₂
SAVED IN 2025

Brazil

Both of our Latin American sites continued to source 100% renewable energy from contracts signed in 2024.

2,220

TONS OF CO₂
SAVED IN 2025



* Changes in previously reported figures are due to refinements in calculation methods and the use of more complete source data

Impact through Innovation and Teamwork

Our most effective innovations and upgrades often begin with our employees. We collaborate globally with colleagues in other regions to share energy solutions, and individual teams take the initiative to seek out opportunities to use resources more responsibly. Notable actions this year include:

Building on Best Practices

Monterrey, Mexico

Our teams collaborate across the globe to bring consistency to our product offerings and working systems. When a client requested highly-customized hydraulic pipes from our Monterrey, Mexico facility, workers there reached out to our team in Santa Rosa, Brazil, which had handled a similar project. The Brazil team shared their processes for welding, assembly, and coating, providing guidance to validate the project’s technical parameters. They also provided practical training and virtual monitoring, along with process documentation and other operational best practices. By leveraging expertise from across our global operations, the teams streamlined implementation, reduced rework, and brought established best practices to customers around the world.

More Efficient Packaging

Melbourne, Australia

Progress happens when the whole team invests in uncovering solutions. In 2025, employees at our plant in Melbourne, Australia, led efforts to reduce the overall amount of packaging materials used and ultimately sent to landfill. After gathering feedback from customers and shipping partners, they identified several opportunities for improvement. Their first step was to pack more components into each carton, reducing the overall number of cartons needed. Next, they optimized carton loading on each pallet to send fewer pallets in each shipment. Finally, they cut back on “package in package” wrapping to eliminate unnecessary plastic and reduce waste. By implementing all three solutions, the team contributed to reducing packaging sent to landfill.

Innovation with a 3D Printer

Santa Rosa, Brazil

In 2025, we installed a 3D printer in our Santa Rosa, Brazil, plant to support prototyping and sample development. With this new equipment, the plant no longer relies on external suppliers for prototypes, models, support devices, and customized parts. Having greater technical autonomy gives the plant the freedom to innovate as needed, making it faster and more efficient to test solutions while reducing waste and rework throughout the process. It also yields significant savings: each internal project is estimated at one-twelfth the cost of outsourcing the same work. This new capability allows our team to more quickly develop new products and process improvements, supporting our commitment to continuous improvement and sustainable growth.

Reducing Wastewater

Changzhou, China

Responsible water use is key to more sustainable operations. To support this effort, our plant in Changzhou, China, installed a four-tank cleaning machine that allows wastewater to be reused in the facility. Since its installation in October, the plant has saved six tons of water per month and eliminated 12 tons of wastewater disposal in November and December — all while providing the consistent water quality needed to deliver exceptional products to our customers, enhancing our environmental performance and maintaining trust throughout our supply chain. Moving forward, the team plans to further reduce water consumption through additional water quality monitoring records.



We're invested in the health, safety, and well-being of our team members and the communities where we do business. Protecting and empowering our team members is a top priority. We're also committed to supporting the communities where we operate, acting as a good neighbor around the world.

Community Outreach

We strive to be good corporate citizens by supporting the communities where our team members live and work. Throughout the year, Nelson Global supports food and clothing drives, scholarships, senior centers, and other projects that give back to our neighbors.

In 2025, we donated over \$50,000 to community groups across the U.S. alone. Many Nelson Global team members also volunteer their time at local non-profits and events to enhance their communities. The following pages highlight some of the meaningful ways we’ve connected with and supported our neighbors throughout the past year.



Youth Apprenticeship Scholarship

In Arcadia, Wisconsin, our plant awarded a welding program scholarship to a high school student, who combined his studies with work in our welding department through the Trempealeau Valley Co-Op’s Youth Apprenticeship Program.



Wheelchair Rugby Donation

Our Troutdale, Oregon, plant empowered athletes with disabilities by supporting its local wheelchair rugby team, the Portland Pounders, with aluminum flat stock and tubing, which volunteers fabricated into wheel guards for the players' wheelchairs.



Winter Clothing Drive

Employees at our Santa Rosa, Brazil, facility collected over 400 winter items, including clothing, blankets, and shoes, for a community organization that helps keep children in need safe and warm.



Community & Highway Clean-up

Employees from our Black River Falls, Wisconsin, plant joined other volunteers to clean up neighborhood yards and windows and worked with the Adopt-A-Highway program to clean up a 1.3-mile stretch of State Highway 54 near their plant.



Student Safety Visit

For the second year, our facility in Santa Rosa, Brazil, invited professionals training for Brazil's NR-12 safety standard to observe our programs, learn from our compliance practices, and see how we keep our people safe.



Community Donations

Our Indianapolis, Indiana plant gathered blankets, word puzzles, gloves, hats, and other items for a local senior living community, while Nelson Global employees in Poland also collected donations for a local family in need.



Earth Day

To celebrate Earth Day, our Poland team spent a day cleaning up trash, debris, and overgrown vegetation, and planting flowers to promote our commitment to protecting and enhancing the environment.



Food Drives

Our Arcadia, Wisconsin team collected more than 1,000 pounds of food for a neighborhood pantry, while our corporate team in Stoughton organized a food drive for their community during a holiday breakfast with Santa.

Health and Safety

When it comes to the well-being of our people, we’re proactive in ensuring the safest possible environment for our employees.

We equip all new hires with mandatory safety training and schedule regular huddles and refresher courses to ensure safety knowledge, skills, and protocols are up to date. We also run safety checklists and mandate physical inspections of machinery before operation. All employees are empowered to call a safety alert at any time if they suspect a problem. Our personal protective equipment also undergoes frequent inspections to ensure the best possible protection for our team members. Together, these steps prevent accidents, document regulatory compliance, and support our safe workplace milestones.

Enhancing Safety with Emergency Simulations

As part of our Emergency Action Plan (EAP), our Santa Rosa, Brazil, plant conducted an Emergency Drill in November 2025. While the EAP details the roles, responsibilities, and procedures for an emergency response, this drill provided an invaluable opportunity to practice and coordinate those actions in realistic scenarios. The plant teamed with the local military fire department, which supported the external rescue and medical response phase. Teams drilled on several emergency scenarios outlined in our EAP. We also simulated an initial fire-fighting response and full evacuation of the facility. The drill demonstrated our commitment to safety, preparedness, and community engagement, enhanced the skills and confidence of our internal emergency response team, and added another layer of protection for our valuable employees.



By partnering with community first responders to simulate emergency scenarios at our plant, we were able to rehearse the crucial steps needed to protect them in an emergency.

— Vinicios Lampert, Safety Manager, Nelson Global Brazil



Enhancing Safety through Accident Prevention Week

To strengthen a culture of workplace safety, both of our Brazil facilities celebrated Accident Prevention Week in 2025. Teams in Araucária and Santa Rosa focused on enhancing physical and emotional well-being through knowledge and preventative actions. Key activities included workshops on safe habits and risk perception, along with guest speakers on stress management, safe habits, and balancing physical and mental health.

In addition, employees and their families took part in more than 400 hours of physical activity, reinforcing the company’s commitment to prioritizing safety and supporting overall well-being.



Daman, India
One Year Safety Milestone



Santa Rosa, Brazil
500 Day Safety Milestone



West Lebanon, Indiana
One Million Hours Safety Milestone



Global Safety Achievements in 2025

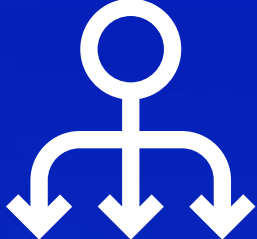
We are proud to say that many of our locations reached significant safety milestones in 2025.

12 facilities
without a recordable safety incident in 2025

5 years
without a recordable injury in Lucknow and Jamshedpur, India

2 years
without a recordable injury in Fort Wayne, Indiana

6 plants
achieved 1 year without a recordable injury



Governance

We've put systems in place to keep our leaders accountable across all areas of our business. These structures ensure that we uphold our commitments to employees, customers, suppliers, communities, and the environment. By keeping their best interests at the heart of our business strategy, we can continue to deliver long-term growth sustainably.

Business Governance

Our ESG Executive Committee is comprised of a Chief Executive Officer, Chief Financial Officer, three global Vice Presidents, and our European General Manager, who meet on a semi-annual basis. Our CEO directs all company strategies, operations, and performance metrics while ensuring our decisions and actions align with the mission, goals, and values of our global Corporate Social Responsibility statement.

Our ESG Executive Committee provides guidance and oversight to our ESG program. They review each facility’s resource consumption and carbon emissions to guide responsible expansion.

Our Board of Directors, composed of both internal and external members, also meets on a quarterly basis. It is tasked with approving the company’s annual operating plan, overseeing the Audit Committee, and reviewing Compensation Plans. The accuracy of all financial reporting and internal controls is reviewed by external auditors, in accordance with U.S. GAAP.



Inaugural ceremony for our new manufacturing facility in Nandigam, India, opened in 2025 to expand our global manufacturing footprint. The facility produces tubular assemblies for on-highway, power generation, agriculture, and construction applications and is located near our Daman plant to support regional collaboration and efficiency.

Ethics Policy

Nelson Global is committed to following our Ethics Policy across all business practices. We conduct business in an open, honest, and ethical manner to build trust among our customers, suppliers, and business partners.

In 2025, 100% of our part-time and full-time employees completed training on our Ethics and Code of Conduct policies. This practice clarifies our expectations for ethical practice around the world, details each employee’s responsibilities, and supports compliance with legal and regulatory guidelines.

All processes are also checked through internal accounting, administrative, and operational controls, and we safeguard financial transactions via a documented system of checks and balances. We maintain an anonymous hotline where employees can report suspected violations of company policy or local laws, and we follow a zero-tolerance policy for breaches of applicable laws or internal regulations.

Supply Chain Expectations

We value all our working partners and aim to be a trustworthy and reliable supplier.

Our Business Code of Conduct details our expectations for fairness, honesty, lawfulness, safety, environmental stewardship, social consciousness, and respect for human rights. In 2023, we formalized our Global Sourcing Principles to share these standards with our suppliers. As of 2025, 100% of our top suppliers accounting for 80% of our total spend have signed off on these principles. We continue to update our supply chain program documents, which include our Business Code of Conduct, Supplier Delivery Manual, Supplier Business Practice Manual, and Supplier Quality Manual.



100% of
employees
have completed training on our
Ethics and Code of Conduct policies

100% of
top suppliers
accounting for 80% of our
total spend signed off on our
Global Sourcing Principles

2025 Recognition

Our partners have recognized our ongoing commitment to quality and performance with several prestigious industry awards.

Santa Rosa, Brazil



Caterpillar
Top Performance Quality Award



Top Performing Supplier
CNH Latin America’s 2025 Supplier Excellence Awards

India



Ashok Leyland
Silver Award for Superlative Performance in Agility



Tata Motors
Supplier Excellence in Non-Vehicle Business

Chennai, India



Tenneco
First Prize in Tenneco Customer Quality Month Kaizen Competition

Rudrapur Plant Earns Kaizen Award for Waste-Free Packaging Solution

Rudrapur, India

In October, our Rudrapur plant was honored with the Global Award in the 18th National Competitiveness & Cluster Summit Kaizen Contest. Organized by the non-profit Confederation of India Industry (CII), the award recognized the plant’s efforts to implement a more sustainable packaging system.

While seeking ways to reduce waste in the facility, team members brainstormed alternatives to the single-use corrugated boxes they’d been using to deliver components. They replaced the packaging with metal trolleys that could be returned to their warehouse, refilled, and reused repeatedly, eliminating 57,331 pounds of packaging waste in 2025.

57,331

POUNDS OF
PACKAGING WASTE
ELIMINATED IN 2025



Before
Single-use corrugated boxes



After
Metal trolleys that can be returned, refilled, and reused repeatedly



This recognition is a testament to our team’s commitment to innovation, sustainability, and continuous improvement. Our Kaizen initiatives not only enhance operational efficiency but also reflect our dedication to environmentally responsible practices.

Santosh Joshi, Vice President/General Manager

Certifications and Transparency

Nelson Global partners with the following third-party organizations to monitor and improve our performance across the board.

EcoVadis
Since 2007, EcoVadis has been recognized as the world’s largest and most trusted provider of business sustainability ratings. It helps more than 130,000 companies around the world identify strengths and areas for improvement in their corporate social responsibility (CSR) efforts.

Nelson Global score: Nelson Global has continued to increase its score every year since completing its first EcoVadis survey in 2022.

ISO 9001
A seven-principled standard covering relationship management, customer focus, leadership, engagement of people, process approach, improvement, and evidence-based decision-making.

Certified facilities: 9

CDP
The Carbon Disclosure Project (CDP) has become the gold standard of environmental reporting. Its global survey is aimed at greater understanding and transparency around GHG emissions. Nelson Global is committed to accurate analysis and actionable steps to improve our impact.

Nelson Global score: C

ISO 14001
A framework for systematic management of an organization’s environmental footprint, focused on reducing impact, complying with regulations, and improving overall environmental performance.

Certified facilities: 8

IATF 16949:2016
The automotive industry’s most widely used international standard for quality management systems focuses on continuous improvement, defect prevention, and reducing variation and waste in the automotive supply chain.

Certified facilities: 18

ISO 45001
A set of guidelines to improve employee safety, reduce workplace risks, and create better, safer working conditions.

Certified facilities: 3

☰ GRI Index

GRI Index

GRI STANDARD	DISCLOSURE	LOCATION / RESPONSE
GRI 2: General Disclosures 2021	2-1 Organizational details	Nelson Global Products, Inc.
	2-2 Entities included in the organization’s sustainability reporting	This report encompasses all 25 locations of Nelson Global, including the various brands under our umbrella: Aftermarket, GT-Silex, and Tru-Flex.
	2-3 Reporting period, frequency and contact point	Calendar Year 2024, Annual, Joe Freeman: Joe.Freeman@NelsonGP.com
	2-4 Restatements of information	Not Available
	2-5 External assurance	Not Available
	2-6 Activities, value chain and other business relationships	Our History and Today
	2-7 Employees	3,400
	2-8 Workers who are not employees	34%
	2-9 Governance structure and composition	Business Governance
	2-10 Nomination and selection of the highest governance body	Business Governance
	2-11 Chair of the highest governance body	Business Governance
	2-12 Role of the highest governance body in overseeing the management of impacts	Business Governance
	2-13 Delegation of responsibility for managing impacts	Business Governance

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GRI STANDARD	DISCLOSURE	LOCATION / RESPONSE
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	Business Governance
	2-15 Conflicts of interest	Ethics Policy
	2-16 Communication of critical concerns	Ethics Policy
	2-17 Collective knowledge of the highest governance body	Business Governance
	2-18 Evaluation of the performance of the highest governance body	The Annual Performance Management process is used to maintain accountability and support of the ESG program.
	2-19 Remuneration policies	Nelson Global will provide our associates with competitive wages that allow each person to support themselves and their families in a dignified lifestyle. Employees are compensated for every hour worked, including overtime hours. These hours are reviewed each pay cycle by their supervisor and approved prior to payment. We seek to provide a reasonable work/life balance which includes four-day work weeks to increase time with family and leisure activities and a reduction in overtime to normalize work hours.
	2-20 Process to determine remuneration	Nelson Global offers competitive base pay using specific, industry-relevant salary surveys with a goal of matching the market in each country at the 50th to 75th percentile. Market surveys are completed at least once every two years.
	2-21 Annual total compensation ratio	See GRI 2-19 & GRI 2-20

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GRI STANDARD	DISCLOSURE	LOCATION / RESPONSE
GRI 2: General Disclosures 2021	2-23 Policy commitments	Ambition and Commitment
	2-24 Embedding policy commitments	Ambition and Commitment
	2-25 Processes to remediate negative impacts	Ambition and Commitment
	2-26 Mechanisms for seeking advice and raising concerns	Ethics Policy
	2-27 Compliance with laws and regulations	Ethics Policy
	2-28 Membership associations	Human Resources Management, North American Manufacturing Association, Association of Manufacturing Excellence, Katowice Special Economic Zone (KSSE) (Poland), Cluster Automotriz de Nuevo Leon AC (Mexico)
	2-29 Approach to stakeholder engagement	Supply Chain Expectations
	2-30 Collective bargaining agreements	We believe that maintaining an environment for dialogue between associates and management will deepen free, open-minded, and two-way communication, making it possible to build a stronger relationship of mutual trust. In addition, associates will, in accordance with local laws, have the right to associate freely and join — or choose not to join — labor unions or workers’ councils.

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GRI STANDARD	DISCLOSURE	LOCATION / RESPONSE
GRI 3: Material Topics 2021	3-1 Process to determine material topics	In 2023, we collaborated with a third-party consulting firm to conduct a comprehensive review of our business activities, industry trends, and stakeholder expectations. The firm facilitated workshops and interviews with key internal stakeholders, helping us identify and prioritize the most significant environmental, social, and governance issues that could affect our business and stakeholders. This process ensured a thorough and impartial assessment, guiding us in focusing our priorities effectively.
	3-2 List of material topics	Energy Management, Greenhouse Gas Emissions, Product Design & Lifecycle Management, Waste & Hazardous Materials Management, Employee Engagement, Diversity & Inclusion, Employee Health & Safety, Human Rights & Community Outreach, Labor Practices, Management of the Legal & Regulatory Environment, Materials Sourcing & Efficiency, Supply Chain Management, and Business Ethics
	3-3 Management of material topics	Ambition and Commitment
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	\$420,000,000
	201-2 Financial implications and other risks and opportunities due to climate change	Nelson Global acknowledges the significant risks presented by climate change, including heightened regulatory demands for reduced emissions, escalating costs of raw materials driven by resource scarcity, and the potential for disruptions caused by extreme weather events. However, these challenges also open doors to new opportunities for innovation, such as the development of lighter, more sustainable materials, the increasing demand for electric vehicles and their components, and the potential to enhance energy efficiency in manufacturing processes.

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GRI STANDARD	DISCLOSURE	LOCATION / RESPONSE
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	Nelson Global offers a compensation and benefits package that is competitive with leading companies within our industry. We offer a complete compensation package to allow our associates to seek a healthy work/life balance while providing a living wage within the community. Retirement and benefits programs are consistent with local country-mandated regulations. In the U.S., a 401(K) plan is available with employer matching up to three percent of the associate's contributions.
	201-4 Financial assistance received from government	None
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Nelson Global provides equal pay based on responsibilities and regardless of gender. See GRI 2-19 & GRI 2-20.
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Social Section
	203-2 Significant indirect economic impacts	Social Section
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	With operations on five continents and purchasing offices in the U.S., Brazil, China, India, and Mexico, we ensure cost-efficient and environmentally-conscious delivery to our partners worldwide, leveraging regional relationships for scalable, low-cost material sourcing.

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GRI STANDARD	DISCLOSURE	LOCATION / RESPONSE
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Ethics Policy
	205-2 Communication and training about anti-corruption policies and procedures	Ethics Policy
	205-3 Confirmed incidents of corruption and actions taken	Nelson Global has never received a complaint of this nature.
	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Nelson Global has never received a complaint of this nature.
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Our key product materials include stainless steel, carbon steel, aluminized steel, and aluminum. Product material weight and volume can vary significantly based on product type.
	301-2 Recycled input materials used	We have many products where we use recycled materials, but the percentage of this material can vary significantly based on product type.
	301-3 Reclaimed products and their packaging materials	Impact through Innovation and Teamwork
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Clean Energy in Action
	302-2 Energy consumption outside of the organization	All energy consumed was within the organization.
	302-3 Energy intensity	Nelson Global uses Net Sales as an energy intensity metric.
	302-4 Reduction of energy consumption	Clean Energy in Action

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GRI STANDARD	DISCLOSURE	LOCATION / RESPONSE
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Nelson Global recognizes that water is a scarce natural resource in many parts of the world; as such, we are always working to enhance the efficiency of our water use across all our facilities. Within our facilities, water is utilized primarily for employee needs, building maintenance, and cleaning parts to remove metal fragments, degreasers, and lubricants.
	303-2 Management of water discharge-related impacts	While we are not actively tracking our usage, Nelson Global's operations and maintenance teams ensure all facilities are in compliance with all water use and discharge regulations in the countries, states, and municipalities in which they operate.
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Nelson Global does not own, lease, or manage any sites within or adjacent to protected areas, or areas of high biodiversity value outside protected areas, as defined by the International Union for Conservation of Nature (IUCN) Protected Area Management Categories, Ramsar Convention, or national legislation.
	304-2 Significant impacts of activities, products and services on biodiversity	Nelson Global recognizes the importance of biodiversity and complies with all applicable laws and regulations regarding land, forest, and water rights in countries where we operate.
	304-3 Habitats protected or restored	Nelson Global employees have volunteered their time for environmental clean-ups and tree planting activities. See Community Outreach.

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GRI STANDARD	DISCLOSURE	LOCATION / RESPONSE
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Greenhouse Gas & Energy
	305-2 Energy indirect (Scope 2) GHG emissions	Greenhouse Gas & Energy
	305-3 Other indirect (Scope 3) GHG emissions	Greenhouse Gas & Energy
	305-4 GHG emissions intensity	Nelson Global uses Net Sales as an emissions intensity metric.
	305-5 Reduction of GHG emissions	Greenhouse Gas & Energy
	305-6 Emissions of ozone-depleting substances (ODS)	Nelson Global is not a manufacturer of ozone-depleting substances (ODS).
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Nelson Global is not a manufacturer of Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions.
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	At Nelson Global, we are continuously looking for ways to minimize and reduce waste from our operations and the production of our products. We understand the importance of making efforts to preserve human health and the global environment and are committed to doing our part to ensure that the company as a whole acts responsibly. Additionally, we have 8 facilities certified to ISO 14001.
	306-2 Management of significant waste-related impacts	Our largest waste stream is scrap metal from the manufacturing of our products, which is recycled at every opportunity.

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GRI STANDARD	DISCLOSURE	LOCATION / RESPONSE
GRI 306: Waste 2020	306-3 Waste generated	While we are not currently tracking our waste generation metrics, we are continuously looking for opportunities to reduce the volume of waste we produce.
	306-4 Waste diverted from disposal	Impact through Innovation and Teamwork
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supply Chain Expectations
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Nelson Global requires a minimum of one pay period notification prior to any change in working hours or shift changes that will be implemented for an extended period of time.
	403-1 Occupational health and safety management system	Safety is a deeply held value at all levels of Nelson Global. We foster a culture of safety, where proper equipment, training, and accountability are paramount. Safety and care of our most important asset — our people — are priority number one, resulting in the most sustainable future for our business and those who choose to invest careers with us. Our Global Health, Safety, and Environmental Program policies comprehensively address every facet of safety within our facilities. This includes clearly defined responsibilities for supervisors and employees, detailed reporting procedures, accident investigations, the use of personal protective equipment, and strict safety accountability. We are unwavering in our commitment to the ongoing improvement of these policies.
GRI 403: Occupational Health and Safety 2018		

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GRI STANDARD	DISCLOSURE	LOCATION / RESPONSE
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	All injuries are meticulously tracked and reported to the CEO and VP of HR. Following any incident, a thorough investigation is conducted using the A-3 Problem Solving format. To ensure continuous improvement and safety, we internally share these incidents and accidents globally, allowing best practices and key learnings to be disseminated across all our facilities and among our employees. If an injury or incident is a result of hazardous materials, we immediately implement our Hazardous Materials Policy.
	403-3 Occupational health services	All of our full-time employees are eligible to participate in our employer-sponsored health insurance plan. Additionally, many of our facilities offer regular on-site health events, such as annual flu shots, hearing tests, wellness fairs, and biometric screenings. Lastly, safety huddles are part of our regular work day and include discussions around both work and personal good health practices to not only prevent injury or illness in the workplace but at home.
	403-4 Worker participation, consultation, and communication on occupational health and safety	Safety is our number one priority, underpinning every function across the organization. While supervisors and management are directly accountable for the safety and well-being of their teams, we believe that the responsibility for safety is shared by everyone within the company. To further support this commitment, each facility has a Plant Safety Manager and a Plant Safety Committee dedicated to assisting management in developing and maintaining a robust safety program. These committees are focused on identifying and mitigating safety hazards, enhancing awareness, and prioritizing prevention.

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GRI STANDARD	DISCLOSURE	LOCATION / RESPONSE
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	Safety training is an integral part of Nelson Global's onboarding process, ensuring that every employee is equipped with the knowledge to maintain a safe work environment from their first day. Additionally, employees receive regular safety training updates tailored to their specific workplace, which includes annual training requirements, daily toolbox safety topics, skills training, and Job Safety Analysis (JSA).
	403-6 Promotion of worker health	See GRI 403-3.
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Nelson Global is committed to providing a safe, healthy, and inclusive work environment for everyone who enters our facilities. We ensure that all visitors are informed of any potential hazards in the areas they will visit and make sure appropriate protective measures are in place at all times. Before entering our facilities, visitors are required to complete a brief safety training presentation and must be accompanied by a host while on the premises.
	403-8 Workers covered by an occupational health and safety management system	In addition to our comprehensive Global Health, Safety, and Environmental Program policies, which apply to all locations in our portfolio, three of our facilities have also achieved ISO 45001 certification.

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GRI STANDARD	DISCLOSURE	LOCATION / RESPONSE
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	Our safety programs are designed to ensure our associates can return to work as quickly and as safely as possible. We also provide our associates the ability to return in other functions so to allow for an earlier return while ensuring a safe recovery. In 2025, we recorded a Total Case Incident Rate (TCIR) of 0.66, significantly surpassing our goal of under 1.0 for the year.
	403-10 Work-related ill health	See GRI 403-3.
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Nelson Global has required training for every employee in the company which includes topics related to safety practices, business ethics, hearing conservation, personal protective equipment (PPE), handling waste and hazardous materials, and job skill training. As a minimum, this equates to 15 hours per year.
	404-3 Percentage of employees receiving regular performance and career development reviews	Nelson Global has a performance management program that reviews performance annually and includes 100% of our full-time associates. For our production associates, testing and qualifications for advancement are communicated and based on demonstrated skills and length of service.

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GRI STANDARD	DISCLOSURE	LOCATION / RESPONSE
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Our company philosophy concerning diversity in the workplace is reflected in the following statement: “Equality among colleagues is expressed in recognizing, respecting and valuing individual differences in each other, treating each other fairly and creating equal opportunities for everyone.” Nelson Global recognizes that diversity and inclusion are critical to our business operations. Diversity in our workforce and supply base helps foster the kind of innovation, sensitivity and vitality that enables us to dream big dreams and create products and technologies that make people’s lives better. We embrace diversity across all levels of our business, and among our associates, suppliers, dealers, and the communities in which we do business.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Harassment or discrimination in any form will not be tolerated. One case was reported in 2025 and was dismissed.
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Nelson Global is dedicated to its mission to be a responsible company and community partner. As part of our global effort to embody this ideal, we have charted an approach to conducting business that seeks to uphold principles and responsibilities of good corporate citizenship that comply with or go beyond laws and regulations. At Nelson Global, we maintain long-lasting partnerships with our suppliers built on respect and trust. All suppliers are encouraged to sign and adhere to our Global Sourcing Principles which specifically allows associates to, in accordance with local laws, have the right to associate freely, and join, or choose not to join, labor unions or workers’ councils.

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GRI STANDARD	DISCLOSURE	LOCATION / RESPONSE
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	We will not hire children who do not reach the legal age for work in each country and region where we have operations, which is 18 years of age. This precludes children being subjected to hazardous work which jeopardizes their physical, mental, or moral well-being as well as being exposed to extended working hours or multiple shifts. All locations must abide by local regulations which determine what processes will be used to identify anyone below the minimum required age. Additionally, Suppliers must agree and conform to this same requirement.
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	No form of human trafficking or forced, bonded, or compulsory labor shall be used. Each year, all global locations are audited to ensure this practice is enforced and in compliance with all country-specific standards.
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Nelson Global does not use security forces. However, we will ensure that any private or public security forces we may need to employ will adhere to strict human rights standards. The use of force should be strictly limited to situations where it is necessary and proportionate to protect people and property following applicable laws and regulations.
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Nelson Global has never received a report of violation in regards to indigenous peoples.

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GRI STANDARD	DISCLOSURE	LOCATION / RESPONSE
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Both the Corporate budget and Local Plant budgets make accommodations for providing financial support to our local communities. Our associates also commit personal time to support local community opportunities such as working at food banks and shelters, walks/runs to support various diseases, community clean-ups, and blood donation.
	413-2 Operations with significant actual and potential negative impacts on local communities	Whether supporting the health, safety, and satisfaction of our own team members, coming to the aid of our fellow community members, or taking action to improve the neighborhoods near our facilities, we strive to be good corporate citizens.
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Supply Chain Expectations
GRI 415: Public Policy 2016	415-1 Political contributions	We shall establish transparent and fair relationships with government entities and public officials. Nelson Global does not engage in political contributions of any kind.
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Nelson Global is committed to providing our customers with products that support safe and healthy environments. From our legacy leadership in acoustics to our expertise in thermal and fluid management, structural systems, and NVH, our products remain the ideal solutions to help our business partners provide safe and reliable equipment.
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Nelson Global has not received any notices of violation regarding the health and safety of our products.

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GRI STANDARD	DISCLOSURE	LOCATION / RESPONSE
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	As a supplier to many Original Equipment Manufacturers (OEMs), we are required to implement a numbered tracking system to ensure supply chain traceability in the event of equipment malfunction or recall. Accordingly, each of our parts is assigned a unique tracking number and barcode, indicating the location of its manufacture.
	417-2 Incidents of non-compliance concerning product and service information and labeling	Zero
	417-3 Incidents of non-compliance concerning marketing communications	Nelson Global has never received a complaint of this nature.
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Nelson Global has never received a complaint of this nature.

