



**2023**

# **2023 Sustainability Report**

**DBA Group S.p.A.**

# General corporate information

## MASTER DATA

LEGAL NAME: DBA GROUP S.P.A.  
REGISTERED OFFICE: VIALE FELISSENT N. 20/D VILLORBA TV  
SHARE CAPITAL: 3.243.734,48  
FULLY PAID-UP SHARE CAPITAL: YES  
CCIAA CODE: TV  
VAT REGISTRATION NUMBER: 04489820268  
FISCAL CODE: 04489820268  
REA REGISTRATION NUMBER: 354338  
LEGAL STATUS: JOINT STOCK COMPANY  
MAIN SECTOR OF BUSINESS ACTIVITIES (ATECO): 701000  
COMPANY IN LIQUIDATION: NO  
COMPANY WITH SOLE SHAREHOLDER: NO  
COMPANY SUBJECT TO THE MANAGEMENT AND COORDINATION ACTIVITIES  
PERFORMED BY OTHER ENTITIES: YES  
LEGAL NAME OF THE COMPANY OR ENTITY EXERCISING MANAGEMENT AND  
COORDINATION ACTIVITIES: DB HOLDING S.R.L.  
PART OF A GROUP OF COMPANIES: YES  
LEGAL NAME OF THE PARENT COMPANY: DB HOLDING S.R.L.  
COUNTRY OF THE PARENT COMPANY: ITALY

# Summary

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# Letter to Stakeholders

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Dear Stakeholders,

It is with great pleasure that we present the second Sustainability Report of the DBA Group, representing an additional step forward within our commitment to a more sustainable future. Since the publication of the first report, we have continued to consolidate and reinforce our sustainability initiatives, integrating Environmental, Social, and Governance (ESG) principles into our business practices. Starting from our roots and our history, which have always been mindful of the issues of environmental sustainability, corporate social responsibility, ethics and transparency, as well as attention to human resources, we have decided to adopt a sustainability policy that ensures the achievement of the strategic objectives of the Group through choices of sustainable development in compliance with meeting the expectations and requirements of the market.

Over the past year, we have faced several challenges and we have worked hard to improve our environmental and social performance while maintaining operational excellence and solid corporate governance. We firmly believe that sustainability is not only an ethical choice but also a key driver of innovation and long-term competitiveness.



**Sustainability has always been part of our DNA. Legality, fairness and transparency are the essential and core principles for the economic and social development of the DBA Group. At the same level, human capital is our strength. We are engaged in driving technological innovation applied to the life cycle of infrastructures in order to enhance productivity and increase the efficiency and safety of the projects of our clients and the markets they serve.**



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The awareness with respect to issues related to sustainability for the DBA Group is embodied in the following areas:

- **Environment:** considering the environmental impact of our activities and projects, minimising pollution and promoting low-impact solutions that help protect local ecosystems.
- **Social responsibility:** promoting diversity and inclusion, respecting human rights and the rights of the workforce in order to enhance the quality of people's lives.
- **Circular economy** is applied to the management of the life cycle of a work or infrastructure, from its conception to its decommissioning or revamping, including the operational and maintenance stages.
- **Sustainable innovation** by incorporating new technologies or design approaches that support sustainability, the use of renewable energy and efficient energy solutions.
- **Accountability:** monitoring and measuring the impact of activities that support the management and operation of the business (energy consumption, fleet, staff) and publishing the information in an open and transparent manner.
- **Stakeholder engagement:** actively involving the various stakeholders (Clients, local communities, public Authorities and Organisations) as well as listening to their observations and opinions.
- **Education and raising awareness:** investing in the training and promotion of sustainability issues among our staff and fostering a corporate culture that emphasises the principles of sustainability in daily work activities.

We will continue to work with passion and determination to create a sustainable future for the generations to come.

By taking a forward-looking approach to its sustainability strategies, the DBA Group has made an effort to identify and capture the dynamics and demands dictated by the process of decarbonisation and by the objectives of sustainable development. The DBA Group positions itself as an “enabler and integrator of innovation” for services that support the energy transition, applied to the life cycle of infrastructures, also through a direct commitment to the research and development of sustainable engineering, technical and technological solutions, also with the aim of minimising environmental impact and emissions; DBA also focuses on integrating a new sustainable paradigm along the entire value chain of the services provided in the territories where it operates, a plan that also involves its suppliers, with an interaction based on the ESG lens.

This Sustainability Report therefore represents continuity on the path we have taken, while at the same time setting targets for continued development and improvement of ESG parameters.

Villorba (TV), 18 luglio 2024  
The Legal Representative  
Francesco De Bettin  
DBA Group S.p.A.



# 1. ABOUT US

## 1.1 The DBA Group

**WE DESIGN THE INFRASTRUCTURES OF THE FUTURE: SERVICES TO SUPPORT THE LIFE CYCLE MANAGEMENT OF MISSION-CRITICAL WORKS AND INFRASTRUCTURES**

The DBA GROUP is an independent holding Company specialising in engineering and architecture services as well as ICT solutions that focus on the life cycle management of mission-critical works and infrastructures. The Group participates, supervises, organises, coordinates, exploits synergies and fosters the development of operating companies active in the provision of all technical and technological services useful to market operators managing the life cycle of physical or digital infrastructures for their mission.

More than 30 years of enterprise have “passed” since the original Professional Studio to the current diversified and multidisciplinary activities of the Group. The “consistent” diversification and expansion along external lines, also achieved through Merger and Acquisition operations both in Italy and abroad, have enabled the Group to become a Company that can compete in its reference markets.

### Highlights

**112,1**  
REVENUES

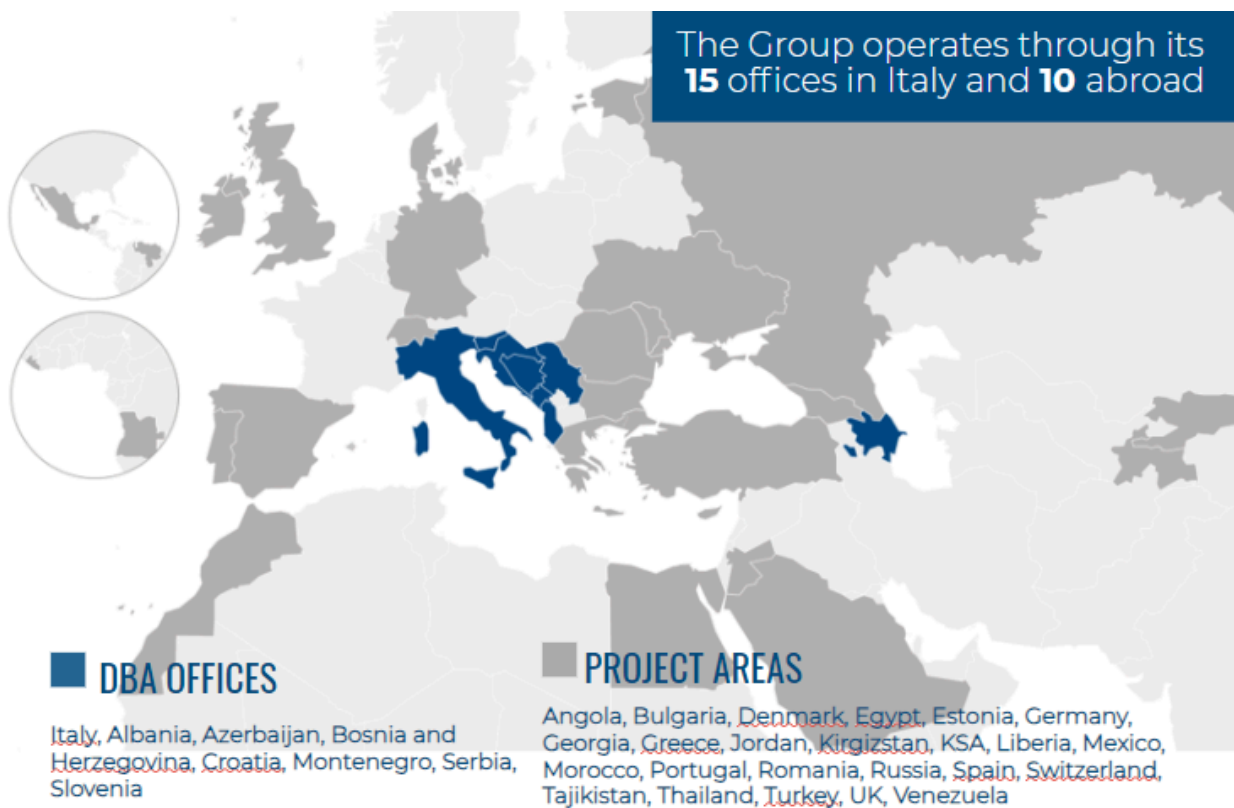
**400+**  
ACTIVE CLIENTS

**950+**  
SKILLED  
PROFESSIONALS

**8**  
COUNTRIES

**33**  
YEARS OF  
EXPERIENCE

The DBA Group is active with 14 branches in Italy and 10 in international countries:



The reference markets:

<b>TELCO &amp; MEDIA</b>	Telecom Networks	Fixed and mobile telecommunications infrastructure
	Central Offices	Central Offices, PoP
	Mission Critical Infr.	Mission Critical Infrastructure, Campus Data Centres, HPC & Hyperscale Data Centres, Edge Data Centres.
<b>BUILDINGS</b>	Real Estate & Retail	Office, Commercial, Residential, Tourist-Recreational and Public Buildings
	Pharma & Healthcare	Real estate for industrial and production in the pharmaceutical sector, hospitals, laboratories, diagnostic centres, RSAs.
	Roads & Airports	Tunnels and Roads, Airports
<b>TRANSPORT &amp; LOGISTICS</b>	Ports & Dryports	Maritime Engineering and Digitalisation for Smart Ports
	Energy & Utilities	Transformation, transport and distribution of energy and other utilities (water)
<b>ENERGY</b>	Sustainable Mobility	Energy distribution networks for mobility: hydrogen, electricity and traditional fuels.
	Generation & Storage	Energy production from renewable sources, energy communities and distributed self-consumption, Hydrogen and battery storage
<b>PUBLIC &amp; GOVERNMENT</b>	Ministries	Ministries, Governmental institutions, public associations
<b>INDUSTRIAL</b>	Industries	Industrial sites, production factories, financial institutes, insurance and banks, IT companies

# MISSION

## TECHNOLOGICAL INNOVATION AND PROFESSIONAL EXCELLENCE

Not only creativity and ingenuity made in Italy, but also technological innovation, professional excellence, sustainability and social responsibility. These are the pillars upon which the mission of the DBA Group is firmly built. We provide a wide range of consultancy, design and project management services, as well as developing software solutions for the management of mission-critical infrastructure. An integrated approach that ensures we can manage complex projects and provide support for the strategic decision-making of our Clients. This is made possible by highly qualified teams of specialists with the highest level of expertise in their field and the continuous training of our staff, which are key factors in guaranteeing high-quality services and solutions.

By working hand-in-hand with our Clients to best understand their specific challenges and objectives, we build long-lasting partnerships and relationships based on trust and shared success.

Innovation and the monitoring of the trends in the market are the main levers that drive the Group to adopt the best technical solutions for the design, management and maintenance of the infrastructures of our Clients.

DBA Group is committed to staying at the forefront of innovative technologies and methodologies in the fields of engineering, architecture, project management and Information and Communication Technology (ICT).

A multidisciplinary approach, continuous training and in-house cooperation mean that the DBA Group is able to tackle complex projects and stand as a single point of contact for services and solutions in the fields of Engineering, Architecture and Project Management.

# VISION

## OUR VISION OF THE FUTURE

We are ready to embrace change and to support the evolutions and dynamics of the markets in which we operate, dealing with technological innovation and the digital future applied to the life cycle of infrastructures in order to increase productivity and increase the efficiency and safety of the projects of our Clients.

In order to anticipate and respond to the challenges of the future, we aim to be the “enablers and integrators of innovation” in services supporting the energy transition applied to the life cycle of infrastructures, including through a direct commitment to research and development of sustainable technical, engineering and technological solutions.

By operating as a single point of contact for our Clients, while providing a multidisciplinary approach, we deliver specific services for the management of all phases of the life cycle of an infrastructure, ensuring its safety, reliability and efficiency.

By establishing partnerships and collaborations with organisations that share our business objectives, we reaffirm our commitment to the professional development of our people, providing them with ongoing training programmes and developing the skills required to drive innovation in our target markets.

We are committed to meeting the demands of our Clients with flexibility and customisation, in compliance with the highest standards, reflecting the commitment of our Company to high-quality services, client satisfaction and regulatory compliance.

# VALUES

## OUR COMMITMENT

Legality, honesty, fairness and transparency are the fundamental and essential principles for the economic and social development of the DBA Group and, more generally, for sustainable and balanced economic development.

People are our strength, and our vision has always been to provide everyone with a secure and stable outlook for the future, enabling them to meet their needs and provide for the livelihoods and well-being of their families with dignity.

Corporate social responsibility is a core value for us and we seek to make an active contribution to the well-being and growth of the communities and the territories in which we operate.



## 1.2 Sustainability in the view of the DBA Group.

### 1.2.1 Our solutions

Climate change and the growth of the global population present new challenges to both society and the planet. The DBA Group is determined to play an active role in the ecological transition through its commitment to digital and energy transitions aimed at decarbonisation and sustainable development.

Its wealth of technological and engineering expertise positions the DBA Group at the forefront of digital, energy and ecological transitions.

### 1.2.2 Awareness, culture, teamwork

#### Awareness

Considering the long-term implications on the environment, society and the economy (both as individuals and as part of an organisation) means contributing to the responsible growth of our communities and the world around us.

The awareness with respect to issues related to sustainability for the DBA Group is embodied in the following areas:

- Environment: considering the environmental impact of our activities and projects, minimising pollution and promoting low-impact solutions that help protect local ecosystems.
- Social responsibility: promoting diversity and inclusion, respecting human rights and the rights of the workforce in order to enhance the quality of people's lives.
- Circular economy applied to the management of the life cycle of a work or infrastructure, from its conception to its decommissioning or revamping, including the operational and maintenance stages.
- Sustainable innovation by incorporating new technologies or design approaches that support sustainability, the use of renewable energy and efficient energy solutions.
- Accountability: monitoring and measuring the impact of activities that support the management and operation of the business (energy consumption, fleet, staff) and publishing the information in an open and transparent manner.
- Stakeholder engagement: actively involving the various stakeholders (Clients, local communities, public Authorities and Organisations) as well as listening to their observations and opinions.
- Education and raising awareness: investing in the training and promotion of sustainability issues among our staff and fostering a corporate culture that emphasises the principles of sustainability in daily work activities.

#### Culture

Many sustainability challenges extend well beyond geographical boundaries and cut across multiple industry sectors. This requires systemic changes that go over and above the capabilities of individual companies. Activating comprehensive and specific partnerships as well as associative participation, boosts our impact in the areas in which we operate as a Company, which in turn accelerates positive change. Partnerships and memberships in national and international organisations play a strategic role for our Company. The exchange stemming from these partnerships has a significant impact on the success of our efforts towards achieving the goals of the 2030 Agenda.

#### Teamwork

The ability to engage and coordinate all members of the organisation to work together cohesively to achieve the defined objectives of sustainability is essential to address the complex challenges associated with these issues and to develop innovative, environmentally responsible, socially and economically sustainable solutions. For the DBA Group, it is essential to have a common vision, supported by our corporate values, in order to work towards shared sustainable goals. The team is expected to be open to the ideas and concerns of all members: active listening fosters an environment where everyone feels involved and valued. Setting clear and quantifiable sustainability targets that are aligned with business strategies and the Global Sustainable Development Goals also helps to maintain focus and identify areas for improvement for all members of the organisation.

### 1.2.3 The evolution of our sustainability strategy

The sustainability strategy of the DBA Group, which has been developed over the past few years based on the five guiding principles – **Environment, People, Innovation, Community and Governance** – continued on the path towards the achievement of the key ESG targets in the year 2023. By taking a forward-looking approach in its sustainability strategies, the DBA Group has made an effort to identify and capture the dynamics and demands dictated by the process of decarbonisation and by the objectives of sustainable development.

The DBA Group aims to be the “enabler and integrator of innovation” in services supporting the energy transition applied to the life cycle of infrastructures, including through a direct commitment to research and development of sustainable technical, engineering and technological solutions which also have the goal of minimising environmental and emission impacts. Research and development in the area of innovative and sustainable technological solutions, including proprietary solutions, will continue to attract significant and increasing direct investments in the coming years. The DBA Group aims to introduce a new sustainable paradigm along the entire value chain of the services it provides in the territories in which it operates. This includes the relations with its suppliers, which are therefore based on the ESG lens.

The sustainability strategy is fundamental to the value system of the DBA Group, both in terms of ethics, corporate social responsibility and the economic sphere. ESG topics are embedded in the industrial strategy of the Group, guiding the actions of People towards the achievement of the objectives associated with them. The vision focused on materiality, based on an impact assessment in line with the latest Global Reporting Initiative (GRI) guidelines, and implemented with significant commitment in terms of both staff and external stakeholders, supports the focus of sustainability initiatives to become increasingly results-oriented.





# 2 NOTE ON THE METHODOLOGY

## 2.1 Standards applied

In conformity with the resolution approved by the Board of Directors of DBA Group S.p.A. on 4 August 2022, the Company has produced, for the second consecutive year, the Group Sustainability Report as of 31 December 2023.

This document, which is separate from the Consolidated Financial Statements of the DBA Group, presents information on issues relevant to sustainability to the extent necessary to ensure an understanding of the activities of the Group, as well as the relevant performance, the results and the impact achieved.

The non-financial reporting in the Sustainability Report reflects the principle of materiality or relevance, an element required by the applicable regulations and which is a characteristic principle of the GRI Standards. The topics covered in the Sustainability Report are defined as those that, following an analysis and assessment of materiality, are considered relevant because they reflect the social and environmental impacts of the activities of the Group or that influence the decisions of its stakeholders.

This document therefore describes the main policies, management models and results achieved by the DBA Group in 2023 in relation to the environment, social issues, human resources, respect for human rights and the fight against active and passive corruption, as well as the main risks identified, generated or suffered in relation to the above issues and how they are managed. In order to provide data comparability over time, the comparison with data from 2022 is also reported. In addition, to present a true and fair view and to ensure the reliability of the data, the use of estimates has been limited as far as possible and, where used, is appropriately highlighted in the document.

Downstream from the materiality analysis, “governance” and, more generally, compliance and economic performance issues have been considered as prerequisites and have therefore been reported in a separate section of this document, although they are not explicitly mentioned in any of the relevant topics of materiality.

More specifically, the purpose of this Sustainability Report is to transparently communicate the sustainability strategies of the DBA Group relating to environmental, social and governance performance.

The premise of the report is “integrated thinking,” exemplified by a process of integrating reporting processes to best meet all stakeholder requirements for more comprehensive, transparent, complete and accountable corporate reporting. This is aimed at ensuring a more in-depth view of the activities, performance and objectives of the Company.

This annual Sustainability Report has been produced in compliance with the latest version (2021) of the Global Reporting Initiative (GRI) “Global Reporting Initiative Sustainability Reporting Standards”, using the “with reference to” approach.

The data and information included in this Sustainability Report originated from corporate information systems as well as a non-financial reporting system specifically implemented to fulfil the requirements of the GRI Sustainability Reporting Standards.



In order to assist the reader in tracing the information within the document, the GRI Content Index is provided at the end of this Sustainability Report, highlighting the GRI indicators associated with each topic that has been identified as part of a materiality index. References to other corporate documents are provided in the same GRI Content Index and within this document.

These topics were determined based on the impacts generated by the Company. The non-financial reporting presented reflects the principle of materiality or relevance, an element required by the applicable regulations and which characterises, in addition to other requirements, the new GRI Universal Standards (2021).

The topics covered in the Sustainability Report are defined as those that, following an analysis and assessment of materiality, are considered relevant because they reflect the environmental, social and governance impacts of the activities of the DBA Group or that influence the decisions of its stakeholders. During 2023, in fact, the DBA Group implemented an activity of alignment of the materiality analysis to the requirements of the new GRI Universal Standards (2021), starting from the identification and prioritisation of the impacts, both positive and negative, and both current and potential, related to its business activities, in compliance with "GRI 3: Material Topics 2021".

Please also note that the DBA Group has defined a Sustainability Plan integrated into the 2026 Strategic Plan, in line with the Sustainable Development Goals (SDGs), with the aim of integrating sustainability issues into the strategies of the Group, also thanks to the work performed by the Sustainability Steering Committee and the Board of Directors. The section "Sustainable Development Objectives and Priorities for the DBA Group," which is part of this document, outlines the results of a mapping of the SDGs, to which the Group may also contribute with its own activities.

For the status of the targets and commitments reported in the 2023 Sustainability Report, please refer to the relevant chapters in this document.



sustainable  
cities and  
communities

zero  
hunger

peace, justice,  
and strong  
institutions

ucing  
quality

SDG

clean  
water  
and  
sanitation

partnerships  
for  
the goals

quality  
education

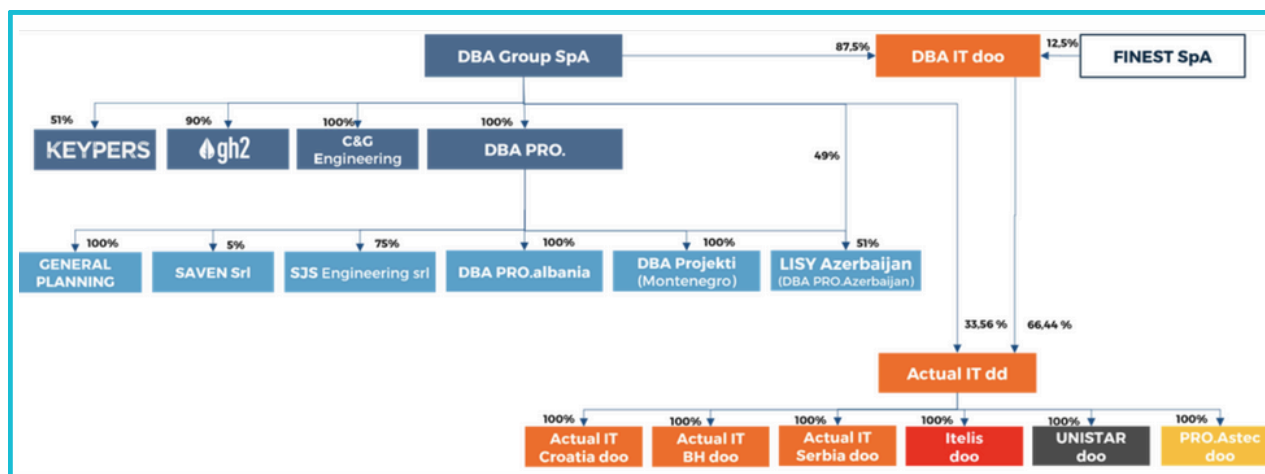
industry,  
innovation  
and  
infrastructure

climat  
action



# 3. SCOPE OF THE SUSTAINABILITY REPORT

This Sustainability Report includes the data of the Parent Company (DBA GROUP S.p.A.) and of the main subsidiaries and fully consolidated companies. In the interest of providing comprehensive information, the corporate structure of the Group as of 31 December 2023 is presented below:



Specifically, for reporting purposes, the scope of consolidation for non-financial information is the same as that used for financial information according to the global integration method, except for the following companies:

- DBA Projekti d.o.o, with its registered office in Podgorica (Montenegro) and a share capital equal to EUR 1, 100% owned by the Parent Company indirectly through DBA PRO. S.p.A. – excluded due to an insufficient number of staff members and a limited operational structure;
- DBA Informacijshe I.T. Doo, with its registered office in Koper (Slovenia) and a share capital equal to EUR 3,200,000, 87.5% owned by the Parent Company – excluded due to an insufficient number of staff members and a limited operational structure;
- KEYPERS Srl, with its registered office in Milan and a share capital equal to EUR 50,000, 51% owned by the Parent Company – excluded because it is an operating company with no staff members and its value of production is not significant;
- GH2 Srl, with its registered office in Villorba and a share capital equal to EUR 50,000, 100% owned by the Parent Company – is excluded because it is an operating company with no staff members and its value of production is not significant;
- PROASTEC, with its registered office in Ljubljana (Slovenia) and a share capital equal to EUR 7,500, 100% owned by the Parent Company indirectly through ACTUAL I.T. dd – excluded due to non-significant production value;
- Actual I.T. Doo, with its registered office in NoviSad (Serbia) and a share capital equal to EUR 75,484, 100% owned by the Parent Company indirectly through Acutal I.T. dd – excluded due to non-significant production value;
- Actual B.H. Doo, with its registered office in Bosnia and a share capital equal to EUR 209,464, is 100% owned by the Parent Company indirectly through Acutal I.T. dd. – excluded due to non-significant production value;
- Actual I.T.d.o.o., with registered office in Žminj (Croatia) and a share capital equal to EUR 19,770, 100% owned by the Parent Company indirectly through Acutal I.T. dd – excluded due to non-significant production value;
- Saven Srl and LISY Azerbaijan because both companies are not included in the consolidated financial statements.

The scope of the reporting of non-financial information was expanded to include GENERAL PLANNING, a company newly acquired by the subsidiary DBA PRO. S.P.A. Any additional limitations of scope, with reference to the data presented for specific indicators, are expressly identified in the text and footnotes of this document.

Reference is made to the Consolidated Financial Statements of the Group for additional information on significant events that occurred during the year 2023.



## 4. THE REPORTING PROCESS

The non-financial reporting process of the DBA Group is outlined below, to ensure the high quality of the reporting and guide the definition of the content with accuracy, balance, clarity and reliability.

The non-financial reporting process takes place annually and the Sustainability Report is subject to review, analysis and approval by several different subjects.

The data and information collection and processing activities are managed by the Sustainability Steering Committee, supported by the relevant corporate departments, through the preparation of data collection forms sent to the Managers of the corporate departments involved and of the subsidiaries falling within the scope of consolidation.

The President of the Sustainability Steering Committee is responsible for coordinating all of the activities aimed at preparing the Sustainability Report:

- defining the work plan;
- preparation of material elements useful for the purposes of conducting the materiality analysis, conducting stakeholder engagement activities and drafting and updating the materiality matrix based on the data collected;
- receiving the approval of the Materiality Matrix by the Board of Directors, subject to the recommendation of the Sustainability Steering Committee;
- starting the process of collecting data and non-financial information, as detailed in the data collection sheets;
- preparing the draft of the Sustainability Report;
- supporting the auditor in the correct performance of the activities of verification related to the Sustainability Report, being available, with the support of the Data Owners, and providing any documentary evidence if requested;
- receiving the approval of the Sustainability Report by the Board of Directors, subject to the recommendation of the Sustainability Steering Committee;
- publishing the Sustainability Report on the corporate website, in order to make it accessible and easily available to all the stakeholders of the organisation.

The designated party authorised to perform a Limited Assurance Engagement audit of this Sustainability Report (according to the criteria indicated by the ISAE 3000 Revised standard) is PWC Business Services S.r.l., which, upon completion of its work, issues an audit report on the conformity of the information provided in the Sustainability Report to the requirements of the GRI standards applied in the production of the document.

## 5. THE MATRIX OF MATERIALITY OF THE DBA GROUP

The DBA Group has always considered Social Responsibility to be an integral part of its values and Group strategy, as well as a fundamental pillar on which to build trust and credibility with its stakeholders.

The Group also recognises the importance of identifying issues that are relevant to its stakeholders and, for the purposes of providing information in this Sustainability Report, ensuring an understanding of the activities undertaken, their performance, results and impacts, also taking into account the GRI Standards principles of relevance, inclusiveness, sustainability context and completeness. For this reason, the Group performs an annual materiality analysis process in order to identify the areas in which its activities may have the greatest impact on the territory in which it operates, as well as on the well-being of local communities, people and all its stakeholders.

In order to identify strategic priorities in the area of sustainability and to define the content of the Sustainability Report, the DBA Group updated the materiality analysis process in 2023 to determine and prioritise - in application of the Reporting Standards issued by the Global Sustainability Standard Board of the Global Reporting Initiative (GRI) - material topics, defined as those issues of economic, social and environmental relevance to the DBA Group and its stakeholders that have a significant impact on the economic, social and environmental performance of the Company.

This process, which has resulted in the updating of the materiality matrix of the Group, has been coordinated by the President of the Sustainability Steering Committee with the involvement of both Management and an external group of Stakeholders, by means of an online survey, which has made it possible to analyse the external and internal perception of the several identified topics in terms of materiality.

Based on an internal analysis of the corporate documentation (Code of Ethics, Annual Financial Report, Business Plan, the Model in compliance with Italian Legislative Decree 231/2001, etc.), with specific reference to the documentation relating to the risk management system, and on an evaluation of the external documents on the evolution of the changing context and the evaluation questionnaires of the sustainability rating companies, the economic, social and environmental impacts of the business activities of the DBA Group have been prioritised in relation to the relevant topics of materiality which had been already identified last year.

In the process of updating the materiality analysis, the Company also identified and involved all priority stakeholders for its activities and business relations and made sure to include any person or group with whom it does not have a direct relation, but whose interests are or may be affected by the activities of the Company.

In addition, the criteria for involving stakeholders are focused on inclusion, transparency, fairness, attention to ethical, environmental and social considerations, as well as consistency with the activities of the Group.

In fact, the DBA Group considers stakeholder involvement as one of the pillars of its corporate structure: through its dedicated departments, it adopts a proactive approach towards its stakeholders and constantly interacts with them, recognising their requirements and adopting diversified and flexible involvement practices in response to the different characteristics and specific needs of all the parties involved.

As a listed Company, dialogue with shareholders has become a priority for DBA Group S.p.A. and its subsidiaries over the years, with the primary objective of ensuring that the investment community and, more generally, all stakeholders have full access to the commercial and business information necessary to assess the state of the organisation.

With the aim of ensuring understanding of its business activities, their performance, results and impact through the disclosure of information in the areas of (i) environment, (ii) human rights, (iii) human resources management, (iv) social impacts, and (v) active and passive anti-corruption, the DBA Group has completed several analyses to identify issues which are considered to be relevant, in other words “material,” to the Group and its main stakeholders.

The aspects that can reflect the significant economic, environmental and social impacts of the activities of the Group and that may substantially influence the assessments and decisions of stakeholders are considered “material.” These aspects are also important for risk management and for strategy and are the foundation of non-financial reporting.

The stakeholder categories and dialogue and engagement activities carried out in the year 2023 are outlined below, in addition to the stakeholder engagement activities specifically carried out to update the materiality analysis, which is presented in the next section.

CATEGORIES OF EXTERNAL STAKEHOLDERS	COMMITMENTS AND ACTIVITIES	METHODS OF INVOLVEMENT AND COMMUNICATION	STAKEHOLDER EXPECTATIONS
Shareholders/Investors/Financial Analysts	The Group is constantly in contact with investors, ensuring a transparent, clear, accurate and timely dialogue. One of the main objectives of the Group is to guarantee the sustainable success of the business, also to create added value for its shareholders. In this context, the Group constantly establishes the best Investor Relations practices with its shareholders	Periodic financial reports, Shareholder Meetings, the annual results presentation Event, participation in Investor Conferences with investors who follow the shares on the Stock Exchange, organisation of corporate meetings, and the compilation of sustainability questionnaires	Transparency in relation to financial and non-financial performances; Continuous improvement in the ESG field;  Growth in shareholder value; Transparency in relation to financial and non-financial performance.
Government institutions	The Group interacts with government agencies and Public Administrations with the highest degree of integrity and fairness, based on the principles, roles and responsibilities identified in compliance with the current regulations, in order to maintain a constructive collaborative relationship that serves the interests of the community.	Conventions, dedicated meetings.	Compliance with existing regulations; The active and passive fight against corruption; Prevention of offences in compliance with Italian Legislative Decree 231/2001; Seriousness and transparency towards the requirements of public administrations.
Supervisory and control authorities	The Group interacts with the supervisory and control authorities with the maximum degree of integrity and fairness.	Technical tables, specific meetings, inspections, and audits.	Compliance with the required regulatory requirements; Compliance with existing regulations; Seriousness and transparency towards these authorities.

Clients and Business Partners	The Group is focused on delivering client satisfaction by anticipating the requirements of current and prospective business partnerships to create value in the short, medium and long term.	Company website, dedicated meetings, brochures.	Quality and safety of products and materials; Constant support and consultancy; Product information and training.
Suppliers and sub-contractors	The Group encourages a dialogue aimed at creating and maintaining stable and long-lasting partnerships and promotes ethical, socially and environmentally responsible conduct towards its suppliers and workforce.	Company website, dedicated meetings.	Fulfilment of all the terms and conditions of contracts; Uninterrupted and continuous supply requests; Fair and non-discriminatory treatment.
Media	The Group maintains an ongoing relationship with the media through interviews, presentations and special events. In addition, the Group is committed to contributing to the promotion of information campaigns on sustainable innovations, new circular trends, industry news or any action taken in favour of the community and the environment.	Social networks, press releases, interviews.	Timely and truthful communication of the performance of the Group and the main market innovations that have been introduced; Presentations of the social, cultural and environmental initiatives undertaken; Presentations of the innovations developed and trends in the field of sustainability
The academic sphere	The Group promotes a collaborative dialogue with universities, training institutions and national and international research centres also with the objective of sharing our passion and expertise in our industry with the next generation. Moreover, the Group aims to inspire and stimulate a passion for studying STEM subjects and disciplines in young people.	Collaborations, conventions, dedicated meetings.	Promotion of youth and female employment in the field of research and development; Development of relevant activities with the active involvement of student participants.
Professional and Trade Associations	The Group maintains constructive relations with trade associations, also to promote an understanding of market demands and trends, to foster mutual dialogue and to contribute to sustainable development.	Conferences, working tables, events, workshops and dedicated meetings	Compliance with the requirements of participation and active involvement of the Group in dialogue and promoted events and/or activities; Sharing of sector-relevant insights; National and international collaborations and initiatives.
Local communities	The Group pursues its activities with great care for the necessities of the territories in which it operates, with the aim of extending the positive external benefits of its activities to the local communities.	The organisation of events, and partnerships.	The implementation of business practices that protect the territory and promote local development.



The stakeholder engagement activities undertaken specifically for the preparation of the materiality matrix therefore provide an opportunity for a two-way dialogue that is useful for understanding satisfaction levels and gathering useful ideas for improving services and operating and management models, particularly with regard to ESG issues.

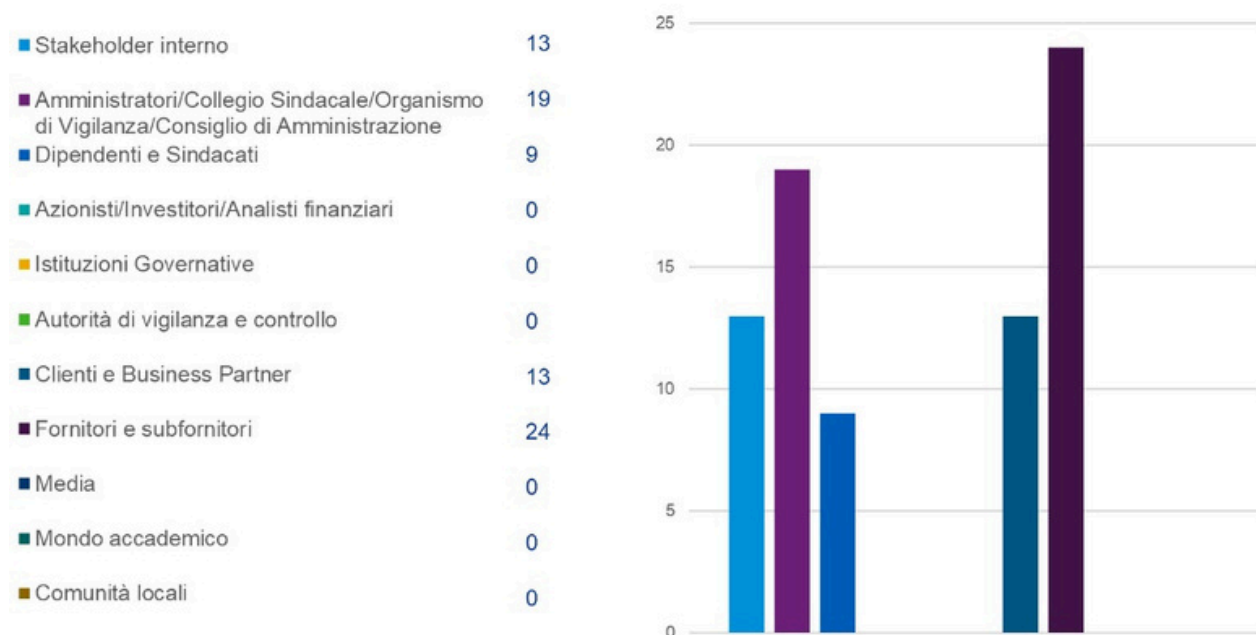
The joint consideration of the importance of internal and external input using this tool also enabled the identification of relevant materiality issues, their appropriate prioritisation and the definition of the 2023 Materiality Matrix.

As stated above, based on the relevant materiality issues identified in the previous report, available documentation and discussions with stakeholders, the DBA Group has identified the current and potential positive and negative impacts, both short and long-term, on the economy, the environment and people, including human rights, within the scope of its activities and business relations.

Specifically, the materiality analysis process involved four stages:

- the identification of the material topics for the DBA Group, identified through the analysis of corporate documentation (Code of Ethics, Annual Financial Report, Business Plan, the Model in compliance with Italian Legislative Decree 231/2001, etc.), external documents on changes in the more general global scenario, assessment surveys by sustainability rating companies, as well as benchmarking with companies operating in the same sector, and identifying the relative positive and negative impacts;
- the involvement of top management representatives and external stakeholders in the process of designing the materiality matrix;
- the prioritisation of the topics by the internal and external contact persons of the Group through engagement activities aimed at analysing the perception of the issues from the perspective of the Company and the stakeholders, with voting on a scale of 1 to 5 (where 1 equals to “negligible” and 5 equals to “very relevant” for the identified impacts);
- the presentation of the analysis to the Board of Directors and its subsequent approval, subject to the opinion of the Sustainability Steering Committee, on 5 March 2024.

Stakeholder engagement involved a total of 78 stakeholders (compared to 65 in 2022) from several different categories identified by the internal Company Owners:



The combination of the responses that were received yielded the definition of the 2023 materiality matrix.

The following are the topics identified as material by the Company with their related impacts and mitigation measures:

IMPACTED AREA	IMPACT	MITIGATION/IMPROVEMENT MEASURES
THE ENVIRONMENT		
ENERGY CONSUMPTION AND EMISSIONS – CLIMATE CHANGE	Contributing to the generation of Greenhouse Gas (GHG) emissions derived from the consumption of energy in the performance of business activities	Actions to reduce and monitor consumption
WASTE MANAGEMENT	Contributing to the production of industrial waste that requires management in the method prescribed by legislation.	Reducing waste generated throughout the value chain, maximising sorting and the possibility of waste recovery or recycling
WATER RESOURCE MANAGEMENT	Contributing to the reduction of the National water demand	Maximising the reuse of water resources and limiting their consumption

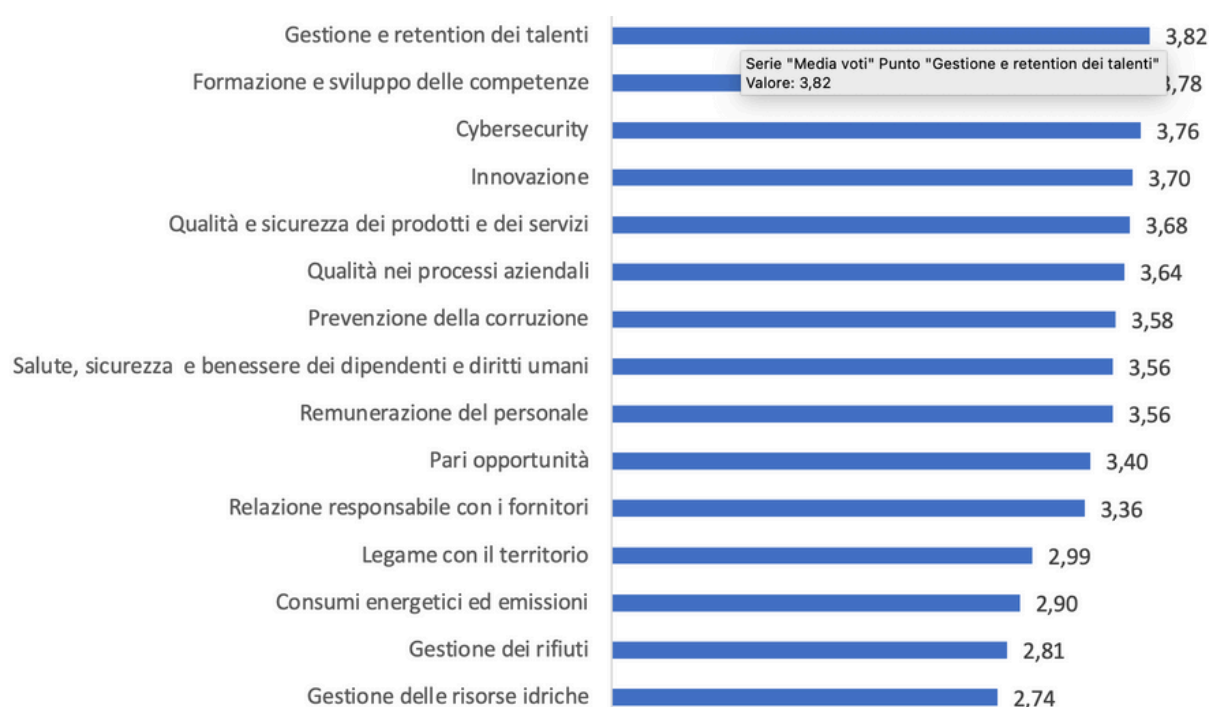
HUMAN RESOURCES MANAGEMENT		
TRAINING AND SKILLS DEVELOPMENT	Ensuring the training of personnel to consolidate and transfer increasing and broader skills, in order to guarantee the valorisation and the growth of human capital	The constant focus on staff training
TALENT MANAGEMENT AND RETENTION	Professional growth, improved performance and employee satisfaction thanks to appropriate and constantly updated training, development and welfare plans aimed at promoting commitment, loyalty and the work-life balance.	Activities and initiatives to improve business performance by implementing strategies and policies to attract and retain talented people within the Group, ensuring a workforce of competent, motivated and satisfied staff.
EQUAL OPPORTUNITIES	Creating and fostering an inclusive culture where stakeholders are satisfied and fulfilled, while at the same time reducing potential instances of discrimination and unequal treatment in the workplace.	The implementation of programmes and projects aimed at achieving equal opportunities and promoting diversity in the corporate structure
REMUNERATION OF STAFF	A performance-related remuneration policy contributes to employee satisfaction and performance, which in turn has a positive impact on the functioning of the production system in the long term.	The implementation of a remuneration and performance assessment system designed to reward the contribution and commitment of employees.
THE HEALTH, SAFETY, WELFARE OF STAFF MEMBERS AND HUMAN RIGHTS	Ensuring a safety-focused culture and appropriate and continuous training of employees helps to create a safer environment and reduce occupational injuries and illnesses.	Managing health and safety policies, training and prevention programmes, and monitoring injury rates, occupational illnesses and accidents. The commitment to the protection of human rights and working conditions of the people involved with the various activities of the Group.

SOCIAL IMPACTS		
THE CONNECTION WITH THE TERRITORY	Supporting initiatives and collaborating with the authorities and organisations on a local level in order to improve the well-being and satisfaction levels of the people living in the territory.	Engaging communities and local authorities through targeted initiatives and corporate sponsorship to support community development.
CYBERSECURITY	Contributing to the reduction of IT incidents and data breaches, and maintaining an efficient supply chain and production system, as well as the highest level of confidentiality at the corporate level.	Contributing to the reduction of IT incidents and data breaches, and maintaining an efficient supply chain and production system, as well as the highest level of confidentiality at the corporate level.
RESPONSIBLE SUPPLIER RELATIONS	The creation of an efficient and beneficial supply chain.	Transparent supply chain management by promoting ongoing dialogue with suppliers and developing engagement initiatives.
INNOVATION	By developing innovative products, the Company has the potential to renew and expand its product portfolio, offer new solutions to meet new needs and improve existing ones, extend the use of existing products into new markets and generate significant growth in economic performance.	Activities designed to maintain and develop the ability of the Group to promote a culture of innovation and the development of new products, technologies, materials and services that increase the competitiveness of the Group in the marketplace.
QUALITY IN THE PROCESSES OF THE COMPANY	Through careful management of its human capital (e.g. appropriate remuneration of new recruits, gender balance, etc.), the Company fosters the growth of qualified skills and a significant generational change, resulting in increased attractiveness for new talent and higher employment levels	Maintaining high standards in all business processes that contribute to the design, development and realisation of the products or services of the Group.
THE QUALITY AND SAFETY OF PRODUCTS AND SERVICES	By implementing a structured system of processes and procedures capable of guaranteeing the parameters of quality, safety and efficiency defined by the reference standards, the Company can achieve the following positive results: increased client confidence and maintaining economic margins.	Maintaining high standards of quality and safety of products and services when they are delivered and provided to end users.



GOVERNANCE		
THE PREVENTION OF CORRUPTION	Reducing the number of employees violating laws and regulations and engaging in unlawful collusion and corruption.	Adherence to the Anti-Corruption and Transparency Plan; valorisation, development and implementation of an effective corruption risk management process; dissemination of a culture of risk assessment within the Company, promoting the implementation of training and awareness-raising pathways for all staff, as well as fostering an organisational culture based on integrity.

The data collected were analysed and the results made it possible to elaborate the materiality matrix, schematically outlined below:



The Company has analysed and studied the relevance of the impacts of the organisation, confirming its commitment to the safeguarding and constant monitoring of the topics of materiality in its business activities.

The attention to aspects related to (i) talent management and retention; (ii) training and skills development; (iii) staff remuneration; (iv) equal opportunities; (v) employee health, safety and welfare and human rights; and (vi) the link with the territory, generates a positive impact in the creation of a stimulating and competitive corporate climate, in light of the focus the Company places on human capital and the related well-being of people.

The continued focus of the Company on issues of (i) prevention of corruption; (ii) cybersecurity and data protection; (iii) quality management and safety of products and services; and (iv) quality management in business processes has a positive impact in terms of compliance with the relevant regulations as well as in terms of reliability towards stakeholders also in terms of reputation and corporate image, also considering that the Company is listed on the Stock Exchange.

The Group is also committed to environmental issues and in particular to (i) energy consumption and emissions; (ii) waste management; and (iii) water resources management, considering the positive impact both for the Group in terms of environmental resource efficiency and in absolute terms for the community, given the commitment of the European legislator on this issue.

The Group also emphasises R&D and Innovation in terms of the positive impact that these processes generate, given the innovative nature of the business activities of the Group.

The 15 topics of materiality which have been identified are reported in detail within the document in each of the relevant sections.

After the 2023 update of the materiality matrix, the most relevant issues for both the Group and its stakeholders were identified as follows: Talent management as well as training and skills development; Cybersecurity and innovation; Quality in products and services as well as business processes; Prevention of Corruption; Occupational Health and Safety (OSH), as well as employee well-being.

## 6. THE OBJECTIVES OF SUSTAINABLE DEVELOPMENT AND THE PRIORITIES FOR THE DBA GROUP

The Global Agenda for Sustainable Development, a programme endorsed in September 2015 by 193 member countries of the United Nations, is aimed at encouraging and requiring all member countries to work towards leading the world on a path of sustainability for the benefit of people, the planet and prosperity.

The Sustainable Development Goals (“SDGs”) that form the 2030 Agenda extend to several areas, including taking action for people, eradicating poverty in all its forms; in addition, taking action for the planet, through conscious consumption and production; and taking action for prosperity, ensuring that all human beings can benefit from economic, social and technological progress. The definition of 17 common Sustainable Development Goals (SDGs), broken down into 169 targets to be achieved by 2030, calls on all countries and individuals to contribute by defining their own sustainable development strategy and involving all components of Society.



This active role is therefore also required of businesses, which can make a fundamental contribution to achieving the SDGs with their own resources and expertise.

With the aim of creating a better and more sustainable future, the DBA Group is committed to sustainable production processes and environmental protection on a daily basis. The Group works together with local communities to ensure the protection of the territories in which it operates and to guarantee occupational safety, believing that a Company is sustainable when it generates value for the next generations. Towards this objective, the DBA Group works daily to ensure that the guiding principles of social responsibility become the common jargon, constantly striving to meet stakeholder expectations, creating a positive circle that generates continuous synergies and activates a shared and proactive path.

Being sustainable for the Group means constantly improving health and safety in the workplace, developing technological innovation, promoting a responsible and ESG-inspired supply chain, maintaining high levels of client satisfaction and trust, engaging in dialogue with local communities and supporting them, as well as striving to reduce environmental impacts by contributing to the fight against climate change.

With the awareness of this responsibility, the DBA Group has decided to be inspired by the 17 UN Global Goals for Sustainable Development, moving forward on its path towards sustainable progress through the adoption of an integrated strategy that combines environmental, social and governance protection together with healthy economic growth.

In this framework, the potential of the sector in which the DBA Group operates is very broad: from the endless applications in the management of environmental resources and the local effects of climate change to the simplification of the management of telecommunications and logistics. From this perspective, the real challenge now is to use existing technologies in innovative ways to achieve the goals of the SDGs, while creating value for both shareholders and stakeholders.

In this global context, the DBA Group has embarked on a journey to make a concrete contribution to the Global Agenda 2030 through actions and initiatives that are an integral part of the development strategy of the Group.

In this regard, as a Leading Company in services related to the ecological transition through digital and energy transformation, the Group plans to play its part in the pursuit of a more sustainable world and the achievement of the SDG goals of the 2030 Agenda, in line with the objectives of the Strategic Plan 2023–2026.

## THE SUSTAINABILITY PLAN

Technology and innovation are the core business of the DBA Group. The Group has continued on the path of continuous improvement in the areas of Sustainability, in line with what was also announced in the 2026 Strategic Plan.

The DBA Group has committed to the following objectives over the course of the plan:

- Improving its environmental impact by:
  - Gradually replacing the existing car fleet with low-emission, hybrid or electric vehicles.
  - Sourcing electricity from renewable sources
  - Implementing measures based on the circular economy, RRR policies (Riduci, Risparmia Rispetta - Reduce, Save, Respect), and plastic-free processes.
- Improving the social policies of the Group, through:
  - Corporate welfare
  - Recruitment policies, salary increases and incentive and production bonuses
  - Continued training of the workforce.
  - Active policies to enhance diversity and inclusion in the workforce.
- Improving the Governance policies of the Group, by means of:
  - Transparency.
  - Anti-corruption.
  - Measures identified under the guidelines of Model 231 (Italian Legislative Decree 231/2001).
  - Whistleblowing.



The DBA Group will continue to provide its services for infrastructures that enable digitalisation and energy transition by engaging in the design of efficient and high-performance data centres; energy infrastructures; innovative systems and technologies for efficient port infrastructures; renewable, photovoltaic and geothermal power generation plants; professional services for the construction of hydrogen production plants; and specialised consultancy and services for sustainable mobility.

In addition, the Company will continue to develop innovative services and solutions for the digital management of infrastructures, such as the development of digital twin models, BIM modelling, GIS and the development of software solutions for the management of the processes related to the life cycle of infrastructures.

#### Ultrabroadband network

Building on its many years of experience in serving the digital transition through the development of telecommunications networks, the Group will maintain its role as a national leader in this sector.

#### Datacenter

The Group is the market leader in eProject Management engineering services for the design of efficient and high-performance IT infrastructures and it will also reinforce and develop its market proposition in Europe.

#### Digitalizzazione and Digital Twin

The Group has enhanced the use of BIM and GIS methodology and the creation of Digital Twin models to support the life cycle management of the «built environment». The creation of digital models of the «built environment» is the foundation for the development of innovative management initiatives for the «operation and maintenance» and «smart» use of infrastructures by their owners, operators and end-users.

In terms of the energy transition, in line with the great focus on the development of a Carbon neutrality scenario by 2050, the DBA Group is aware of the role it has to play in the fight against climate change

#### The Energy Transition Division

The operating company DBA PRO. S.p.A. has been supported since 2022 by an Energy Transition Division, specifically created to assist the development of initiatives linked to the energy transition, exploiting its historical competencies in the field of the design of energy systems for the mobility of vehicles and people, providing design, permitting, work supervision and safety coordination services to primary public and private Clients active in the distribution and use of alternative energy sources and in the development of green mobility.

#### Sustainable mobility

The DBA Group combines 20 years of experience in building and plant design in the field of energy distribution for mobility with the latest digital and process optimisation technologies for the construction, maintenance and operation of plants and infrastructures. In support of sustainable mobility, the Group provides services for the supply of Liquefied Natural Gas (LNG), biomethane, electricity and hydrogen.

With a specialised team, the DBA Group delivers specialised energy efficiency services, energy audits and the design of efficiency improvement measures, as well as the creation and set-up of energy consumption monitoring and control systems.

Additionally, thanks to its experience in sustainable mobility and energy efficiency in industrial processes, the DBA Group has a team specialised in managing projects for the production, storage and use of hydrogen.

DBA Group will further develop activities for the conversion of existing plants and the development of new plants for the supply of sustainable energy sources such as electricity, LNG, biomethane and hydrogen.

### Distributed Generation from Renewable Energy Sources (RES), Renewable Energy Communities (REC), H2

Starting in 2022, the DBA Group has launched a line of consulting and engineering services aimed at the development of energy transition initiatives that focus on environmental sustainability, energy efficiency, distributed energy production, and the creation of energy communities to focus on self-production and self-consumption of the energy produced.

With specific emphasis on RECs, the DBA Group supports its clients in setting up and running them by providing the expertise and technologies developed over more than 20 years in the field of efficient and rational energy management.

### Cold Ironing and Energy transmission and distribution

The DBA Group provides support to Port System Authorities for the design of Cold Ironing systems for dock electrification, thanks to the expertise it has built up over the years and considering the acceleration towards energy efficiency systems for the reduction of greenhouse gases financed by the Italian national RRP.

Powering ships, particularly when large units are involved, reduces and tends to eliminate environmental impacts related to pollutant emissions, including acoustic pollution. Efficiency enhancement and the associated monitoring and control system also have positive ramifications for the other production areas within the jurisdiction of a port, making the supply of energy more stable and secure for all stakeholders operating in the entire site.

The DBA Group has expanded its services sector in connection with electricity transmission and distribution networks and is already one of the key players for operators of these networks and major Vendors.

The DBA Group has therefore identified objectives that can be prioritised, which are detailed as follows:



In addition, the Group is committed to strengthening stakeholder engagement and dialogue by stimulating and participating in opportunities for discussion with various stakeholders on sustainable development issues.

# 7. OUR SUSTAINABILITY IN RELATION TO ESG FACTORS

The DBA Group is committed to contributing to precise ESG – Environmental, Social and Governance – objectives through a progressive improvement of its performance, which is correlated to business objectives.

In this context, DBA Group undertakes:



## For the Environmental dimension

- to improve environmental performance in order to contribute to the achievement of climate neutrality;
- to promote an overall plan to reduce waste and minimise its environmental impact;
- to protect the natural resources of the territories in which the Group operates.



## For the Social dimension

- to become a European benchmark for engineering talent by enhancing skills development and corporate welfare;
- to promote the highest standards of health and safety in full compliance with local and international standards, both internally and along its value chain;
- to promote gender equality in accordance with the ISO 30415:2021 standard;
- to foster corporate growth oriented towards diversity and the empowerment of people.



## For the Governance dimension

- to implement an integrated compliance system through the collaboration of the various corporate departments in order to develop its risk management methods in a manner that is consistent with the strategies and operations of the Company;
- to deploy a corporate organisational model for cybersecurity;
- to promote a culture of anti-corruption through the adoption of preventive measures, including through the establishment of a standard-compliant model and cooperation with the various associations in the sector.

## 8. THE COMMITMENT OF THE DBA GROUP TOWARDS SUSTAINABILITY

In its business model, the DBA Group considers sustainability to be a fundamental principle that contributes to the definition of strategic and operational choices and guarantees long-term growth in line with the principles of respect for the environment, the advancement of people and positive interaction with the territories and communities in which it operates. In fact, the Group has become a direct promoter of local initiatives related to sustainability topics through a series of activities.

### Communication relating to sustainability

In order to demonstrate its commitment to creating and increasingly disseminating a culture of sustainability, the Group is committed to developing communication tools to raise awareness of sustainability issues as part of induction training.

With a view to highlighting the 2023 non-financial Report and all the sustainability-related aspects, activities and policies on which the Group bases a large part of its mission, the Company is committed to emphasising all the measures taken in the area of sustainability and to increasing the focus on sustainability items, both externally and internally, through more effective communication channels, including the website, social networks and the in-house corporate intranet.

### Towards a Sustainable Supply Chain

DBA is committed to building a solid and reliable supply chain, in an innovative and integrated ecosystem capable of supporting the social and economic development of the territories in which it operates. To this end, the Group has launched a process of integrating ESG principles into the entire supply chain, also in view of the new CSRD Directive.

### The CONSOB (Commissione Nazionale per le Società e la Borsa - National Commission for Companies and the Stock Exchange) Report on non-financial reporting

The DBA Group is at the forefront of integrating ESG factors and complying with regulatory requirements, even though it prepares the Sustainability Report on a voluntary basis.

With regard to the 2022 CONSOB report on non-financial reporting by Italian listed companies, DBA Group is well positioned in the area of sustainable governance. This approach is in line with the sustainability strategy of the Company and with the recommendations of stakeholders, which creates a very positive impact on investors. The above-mentioned Report examined the evolution of how Italian companies have implemented the regulations on non-financial reporting, introduced by the Non-Financial Reporting Directive (NFRD) 2014/95/EU, which was enacted in Italy by Legislative Decree 254/2016. The analyses refer to companies with ordinary shares listed on the main Italian regulated market (Euronext Milan) - 213 and refer to the Non-Financial Reports for the year 2022.

According to this Report, the DBA Group is identified as one of the 103 out of the 148 companies that published a Sustainability Report in 2022 (representing 69% of the list) and that also have an internal sustainability committee (representing 69% of the total). The DBA Group is also in the 50% of cases where the Board of Directors was involved in the materiality analysis (74 companies). According to the data published in the CONSOB report, the DBA Group is also identified in the cases in which the Board of Directors was directly involved in the approval, validation or dissemination of the materiality matrix - in 23% (34 companies), 2.7% (four companies) and 7.4% (11 companies) of the cases, respectively; and in the figure representing the cases in which the materiality analysis was approved by an internal board committee (mainly the control and risk committee, also combined with the sustainability committee) or by the CEO: 8 (representing approximately 5.4% of the companies, compared to just under 6% in the previous year).



## 9. THE GOVERNANCE OF THE DBA GROUP



The corporate governance system of the Parent Company, the DBA GROUP, is structured according to the traditional administration and control model and is characterised by the presence of the following bodies:

- Shareholders' Meeting
- Board of Directors
- Board of Statutory Auditors

In compliance with the Articles of Association, there are clear roles and responsibilities for the various corporate bodies within this model: The Shareholders' Meeting, as the expression of the interest of the generality of the shareholders, expresses the will of the Company by means of its resolutions; the Board of Directors is the body vested with the broadest powers for the ordinary and extraordinary management of the Company and is authorised to take all actions deemed appropriate for the achievement of the objectives of the Company, with the exception of those reserved by law for the Shareholders' Meeting; the Board of Statutory Auditors supervises the financial reporting process, legal auditing, and, in particular, the provision of non-auditing services. The Board of Directors of the DBA Group in office until the approval of the financial statements as of 31 December 2025, as the highest governing body, consists of 6 members, one of whom is independent pursuant to Article 148 of the Italian Consolidated Law on Finance and Article 3 of the Corporate Governance Code.

As reported below, and in terms of diversity and inclusion, both the Board of Directors and the Board of Statutory Auditors have female members, all of whom bring a diversity of expertise and skills (taking into account the different professional backgrounds of the members of the Board of Directors) and age (taking into account the different ages of the members of the Board of Directors).

BOARD OF DIRECTORS	
Francesco De Bettin	President
Raffaele De Bettin	Chief Executive Officer
Stefano De Bettin	Managing Director
Palmina Caruso	Managing Director
Luigi Pompanin Dimai	Managing Director
Laura Rovizzi	Independent Managing Director

BOARD OF STATUTORY AUDITORS	
Emanuela Grattoni	President
Paola Ricci	Statutory Auditor
Alessandro Sbaiz	Statutory Auditor

The appointment and composition of the Directors and the Board of Statutory Auditors as well as the manner in which their meetings are conducted are governed by the Articles of Association of the Company, which are published on the relevant website.

Reflecting the attention paid by DBA GROUP to sustainability issues, the Board of Directors, by resolution dated 4 August 2002, established the Sustainability Steering Committee, which is responsible for assisting the Board of Directors in overseeing sustainability activities. In addition, the Sustainability Steering Committee is deliberately composed of members with an established background in sustainability issues and, to further integrate the various issues, shareholder and current Board member Stefano De Bettin (appointed by the Shareholders' Meeting of 3 May 2023) is also a member of the aforementioned internal governance committee. Furthermore, on 22 December 2023, the Sustainability Steering Committee was integrated with the appointment of a new member, in the person of Massimiliano Zago.

SUSTAINABILITY STEERING COMMITTEE	
Stefano De Bettin	President
Palmina Caruso	Member of the Committee
Letizia Macrì	Member of the Committee - external
Massimiliano Zago	Member of the Committee

More specifically, the Sustainability Steering Committee is assigned the following responsibilities on Environmental, Social, and Governance ("ESG") issues:

- examining and evaluating (i) sustainability policies aimed at ensuring the creation of value over time for the generality of shareholders and for all stakeholders in a medium-long term horizon in compliance with the principles of sustainable development; (ii) sustainability guidelines, objectives, and consequent processes, and sustainability reporting submitted annually to the Board of Directors;
- monitoring sustainability initiatives and the involvement of the Company in these efforts, in order to consolidate the reputation of the organisation;
- monitoring the positioning of the Company with respect to the financial markets on sustainability issues, with particular reference to the placement of the Company in ethical sustainability indices;
- examining the Company's profit and non-profit strategies;
- providing, at the request of the Board, an opinion on other sustainability issues.

Within these control and administration bodies, the gender, cultural and professional diversity of people is a key value and one of the greatest assets that gives value to the corporate system. The Company correctly implements the necessary processes for all corporate bodies to prevent possible conflicts of interest, including a specific Procedure for Related Party Transactions.

Aware of the need and importance of creating value in the medium to long term and with a view to increasing its footprint as a socially responsible entity, the Company has adopted the Code of Ethics, aligning it with a system inspired by the highest standards of transparency, fairness and sustainability in business management, in compliance with the provisions of the reference laws and regulations and also in alignment with both the principles expressed in the Corporate Governance Code for Listed Companies and international best practices.

As expressly stated in the Code of Ethics, the DBA Group supports and promotes diversity of race, gender, age, nationality, religion and belief. This commitment is reinforced by the condemnation of any form of discrimination in all aspects of the employment relationship, from recruitment and the allocation of tasks, responsibilities and objectives, through the provision of training and remuneration, to the termination of the employment relationship.

The Company, with a view to integrated compliance and in line with the contents of the Corporate Governance Code and the best practices of listed companies, holds:

- the "Procedure for the Management, Processing and Disclosure of Privileged Information," which is designed to ensure compliance with the provisions of the laws and regulations in force and to guarantee the utmost confidentiality and privacy of Privileged Information. In particular, this procedure is designed to ensure greater transparency towards the market and appropriate preventive measures against market abuse and, in particular, insider trading and the misuse of Privileged Information;
- the "Procedure for maintaining the Insider Register of Individuals with Access to Inside Information" is designed to manage, maintain and update the Insider Register of individuals with access to inside information. This Procedure is linked to the "Procedure on the Disclosure of Inside Information" implemented by the Company;
- the "Internal Dealing Procedure" for the identification of relevant individuals and the disclosure of transactions executed by them, including through third parties, concerning Financial Instruments of the Company, Derivative Financial Instruments or Connected Financial Instruments;
- the "Procedure for Transactions with Related Parties", which contains the rules governing the identification, approval and execution of transactions with related parties entered into by the Company, either directly or through its subsidiaries, in order to ensure the transparency and substantive and procedural fairness of transactions with related parties; for the purposes of identifying transactions with related parties pursuant to the procedure, the boards involved in the examination and approval of transactions and the boards entrusted with the supervision of compliance with the procedure, each within the scope of its competence, give priority to considering the substance of the relation and not simply its legal form;
- the "Procedure for the mandatory disclosure of information to the Euronext Growth Advisor (EGA)," which stipulates the mandatory obligation for the issuers to provide the EGA with any information that is necessary, appropriate or reasonably requested by the EGA in order to fulfil its functions under the existing applicable regulations;
- the "Procedure for Obtaining the Pre-Advisory Opinion of the EGA on the Proposal for the Appointment of Independent Director(s) of DBA Group S.p.A.," which illustrates the process by which Shareholders who plan to submit a list for the election of members of the Board of Directors may obtain the Pre-Advisory Opinion of the EGA before submitting the List in compliance with Article 26.6 of the Articles of Association;
- the "Code of Ethics and Code of Conduct" of the DBA Group, most recently approved on 6 May 2021 by the Board of Directors of the Company;

- the “Organisation, Management and Control Model” (in compliance with Italian Legislative Decree 231/2001, as amended and supplemented), most recently updated on 6 May 2021 by the Board of Directors of the Company, including all legislative innovations relative to Italian Legislative Decree 231/2001;
- the “Procedure for Information Flows to the Supervisory Board,” which was formally adopted on 5 July 2021 by the Board of Directors of the Company;
- the “Anti-Corruption Policy” of the DBA Group, approved by the Board of Directors of the Company on 15 February 2022 in compliance with Italian Legislative Decree 231/2001;
- the “Procedure for reporting offences and irregularities,” which was formally adopted on 6 May 2021 by the Board of Directors of the Company; Also of note is the adoption of the “whistleblowing” reporting channel, with a platform provided by a qualified IT company - information for employees and stakeholders - <https://www.dbagroup.it/investors>.

The Italian Companies of the Group have adopted management, organisational and corporate control models based on a system of principles (Vision, Mission, Values, Policies, Code of Conduct, Model 231) and management and control tools (risk management, procedures, controls) aimed at monitoring relevant non-financial issues, in line with the regulations applicable in the various countries in which they operate, as well as with the main international standards and guidelines.

DBA Group S.p.A. and DBA PRO. S.p.A. have adopted the following procedures in consideration of the significant impact of the regulatory changes on corporate procedures in relation to the provisions of Italian Legislative Decree 231/2001 and in order to make their Model 231 effective:

REFERENCES	SPECIFIC PROCEDURES INCLUDED IN INTEGRATED MANAGEMENT SYSTEMS - DBA GROUP S.P.A.
PS_MO_01_P	The procedure for the preparation of financial statements and the management of relations with statutory auditors, auditors and partners
PS_MO_02_P	The management of advance payments, expense reimbursement, credit cards and expense reporting
PS_MO_03_P	The procedure for the recruitment of staff
PS_MO_04_P	The procedure for the management of contracts and litigation
PS_MO_05_P	The procedure for cash management and bank relations
PS_MO_06_P	The procedure for the management of the procurement and purchase of goods and services and related payments
PS_MO_07_P	The procedure for economic planning
PS_MO_08_P	The procedure for the monthly/quarterly closing of the economic accounts
PS_MO_09_P	The procedure for the management of privacy
PS_MO_10_P	The procedure for the management of Temporary Association of Enterprises, Joint Ventures, Italian/Foreign Subsidiaries
PS_MO_11_P	Reporting offences/irregularities (whistleblowing);
PS_MO_12_P	The prevention of tax offences



Regarding anti-corruption, it is reported that in 2023 the training programme "DBA IN PROGRESS: meeting on the project Sustainability - Governance - MOGC 231 - anti-corruption of DBA Group S.p.A. and DBA PRO. S.p.A." was held on 12 June 2023. The model for tracking meetings with the public administration by DBA Group staff was also adopted for a number of Clients.

The procedures and relevant training courses described above not only prevent corruption offences under Italian Legislative Decree 231/2001 but also regulate potential conflicts of interest.

DBA Group S.p.A. (also referred to in this document as the "Company"), requires that its activities be performed and managed in compliance with mandatory and binding ethical principles, such as legality, legitimacy, honesty, fairness and transparency, in the firm belief that conduct characterised by strict compliance with these principles is an essential and fundamental safeguard for economic and social development.

Aware of the negative impact and effects of corrupt practices on the economic and social growth in the framework of the sector in which it operates, the Company rejects and condemns all forms of bribery and corruption, including even the most basic attempts.

The prevention of corrupt practices is therefore not only a legal obligation but also one of the principles that govern the actions of the Company and the entire DBA Group.

In addition to the Anti-Corruption Policy, the Company has required all of its Clients and suppliers, as well as third parties in general that collaborate in any capacity, to adopt and adhere to the principles which are defined:

- in the Code of Ethics, which defines the values and principles to which the Company is inspired and to which it is committed in order to respect and achieve its mission;
- by the Management System for the Prevention of Corruption that has been implemented on a voluntary basis, in compliance with the guidelines outlined in the UNI ISO 37001 standard;
- in the Organisation and Management Model in compliance with Italian Legislative Decree 231/2001.

The Company prosecutes any corrupt behaviour, requires compliance with the law and the relevant regulations, and is committed to adopting, and enforcing, the Management System for the Prevention of Corruption, also with the objective of increasing the awareness of all Stakeholders on the rules and behaviour that must be observed.

The Recipients of the provisions contained in the Code of Conduct and the Anti-Corruption Policy, during the performance of their duties, must comply with and ensure compliance with the laws and regulations in force, including when performing their activities abroad, by directing their actions and conduct towards the principles, objectives and commitments referred to in the Code, which they are required to know, comply with and implement, reporting any deficiencies or non-compliance.

In order to protect the image and reputation of the Company, relations with parties both internal and external to the DBA Group must be characterised by:

- professionalism, transparency, fairness, courtesy and integrity;
- compliance with the law, with particular reference to the provisions governing offences against the public administration and with private individuals
- independence from all forms of pressure and conditioning, both from within the Company and from outside parties.

In performing their activities, including relations with partners, clients, suppliers, etc., all staff must abide by principles of transparency, clarity, fairness, integrity and equity; please refer to the provisions of the Code of Ethics.



## 9.1 The approach towards taxation and tax governance

In line with the principles of responsibility, as further defined in the Code of Ethics, the DBA Group has adopted a conduct inspired by the principles of legality and integrity in complying with the applicable tax legislation of the countries in which it operates, ensuring the timely fulfilment of tax obligations and maintaining the highest degree of transparency and honest cooperation in its relations with the Tax Authorities.

The approach of the DBA Group in the area of compliance with tax legislation is expressed, among other measures, by the creation of a specific structure and internal department within the organisational framework of the Group, which is part of the Administration, Finance and Control Department. This specific function is entrusted with the task of monitoring compliance with national and international tax regulations is entrusted. This dedicated unit performs the following measures and activities:

- the constant monitoring of the evolution of tax regulations and related official interpretations provided by the tax authorities, with immediate assessment of the potential effects on the current operations of the Group and any adjustment measures that have to be implemented;
- preventive analysis, with the support of external consultants if necessary, of the tax profiles of any extraordinary transactions that may affect the entities of the Group;
- preventive analysis, with the support of external consultants if necessary, of the tax profiles relating to the main active and passive commercial transactions carried out within the scope of the core activities of the Group with suppliers and clients that are external to the Group;
- the ongoing review, with the possible support of external consultants, of the tax profiles of the processes and contracts that are already in progress;
- the adoption of internal procedures that involve the relevant departments in business processes aimed at the management and efficient performance of the day-to-day operations of the Group;
- the use of documentation provided for by national legislation with regard to the verification of the market conformity and fairness of intra-group transactions.

With regard to the tax profiles associated with its core business, the DBA Group pays attention to compliance with tax legislation, also in recognition of the importance of the role of taxation in financing services to the community in which the Group operates. To this end, the activity of the corporate department in charge of overseeing tax compliance is to guarantee formal and substantive compliance with all laws, regulations and official interpretations, consistent with the risk profile of the Group and its institutional values, and firmly excluding the use of aggressive tax planning and tax avoidance schemes.

In this regard, the companies of the DBA Group and DBA PRO. have adopted a procedure to prevent tax offences, which is also in line with the provisions of Italian Legislative Decree No. 231/2001. In addition, concerning the mechanisms for reporting possible tax offences, please refer to the more detailed description of the whistleblowing system implemented by the Group, with a platform provided by a qualified IT company - information for employees and stakeholders - <https://www.dbagroup.it/investors>.

The tax aspects relating to the operations of the Group are supervised and managed by a special branch of the internal organisational structure that reports directly to the Administration and Finance Manager of the Group.

The DBA Group is committed to the highest degree of transparency towards third parties with regard to tax issues. This attention is first and foremost directed at the tax authorities of the countries in which the Group operates, always guaranteeing compliance and the timely and exhaustive fulfilment of any requests for information or tax audits that may be directed at the Group as a result of these activities.

In addition, through its periodic financial documents, which are specifically certified by the auditing firm, the Group also undertakes to provide investors and the market with all relevant information on any tax liabilities, as well as information on any tax benefits received.

In terms of protecting the interests of investors, it is important to highlight the focus of the DBA Group on constantly monitoring and examining tax regulations, in order to take advantage of possible tax benefits, mainly in the form of tax credits, linked to the performance of its distinctive activities and, in particular, research and development.

The principles and procedures that have been described are implemented in the geographical areas where the Group is active, and in particular in the following countries: Italy, Slovenia, Albania and Azerbaijan.

To this end, a master file and a national document describing the main intra-Group transactions between entities established in different countries and their fairness criteria are produced with the support of external consultants.

## 9.2 Internal Control and Risk Management Systems

A defining and essential element of the Corporate Governance of the Companies of the DBA Group (DBA Group S.p.A. and its subsidiaries) is the Internal Control and Risk Management System (in Italian: Sistema di Controllo Interno e di Gestione dei Rischi - referred to in this document as "SCIGR"). This framework is inspired by and based on current best practices and, in particular, by the international standard Enterprise Risk Management-Integrated Framework (ERM Integrated Framework).

The DBA Group has established a transversal structure specifically designed to manage general strategic risks. There are various forms of cooperation and coordination between the departments and functions involved in the internal control system:

- activities are regularly executed in an integrated and coordinated manner, between the various control entities such as the Board of Directors, the Sustainability Steering Committee, the Board of Statutory Auditors and the Supervisory Board;
- information flows and coordination activities are established between the various units of the internal control system, between the Board of Statutory Auditors of the DBA Group and the equivalent bodies of its subsidiaries, as well as between the Supervisory Board of the DBA Group and those of its subsidiaries.

As a result of its listing on the stock exchange, the Group has adopted an integrated risk management model (Enterprise Risk Management - ERM), which involves the entire corporate structure based on the specific areas of responsibility of each function and department. The main objective of ERM activities is to ensure the optimal identification, measurement, management and monitoring of business risks.

The ERM model takes into account all types of risks that may jeopardise the achievement of the strategic objectives of the Company.

Risks are classified into different categories according to the type of impact they have on the activities of the DBA Group:

- Strategic Risks - risks related to the strategies that have been adopted in order to pursue business objectives;
- Operational Risks - risks associated with the implementation and support processes that the Company has defined in order to run the organisational structure, to implement corporate strategies or in the management of changing processes;



- Financial Risks – risks associated with the ability of the Company to properly fulfil its financial obligations;
- Compliance Risks – risks associated with potential judicial or administrative sanctions or damage to the reputation of the Company as a result of violations in the interpretation of specific rules (of laws or regulations) or self-regulations;
- Contextual risks – risks related to the occurrence of changes in the external context (changes in regulations at the National or European level, changes in the criteria for access to EU funding sources, etc.);
- Information Systems Risks – risks involved in the malfunctioning of information systems as well as attempts made to tamper with these systems for private financial gain;
- Cyber risks – the risk that information processed through the corporate computer system may be hacked, stolen, deleted or tampered with due to accidental events or malicious actions.

It is reported that in 2023 the Procedure "PS\_A\_02\_P\_ed0.0 – Anti-Corruption Risk Analysis" was drafted and then issued on 29/03/2024: its subject is the description of the operating procedures adopted by DBA PRO. S.p.A. for:

- Identifying the risk areas and related processes and determining the corporate departments involved;
- Performing a risk assessment for each process;
- Identifying the most appropriate measures to prevent, mitigate and deal with the risks that have been experienced.

In addition, the document "PS\_A\_02\_P\_A01\_ed0.0 – Risk Management", which is currently being finalised, was drafted in 2023: it provides an assessment of the main risk categories:

- Management Risks;
- Financial Risks;
- HR Management Risks;
- Operational Risks;
- Compliance Risks;
- Context Risks.

The DBA Group monitors risks related to a variety of material topics as well as the risks related to climate change.

In addition, the DBA Group maintains a Quality Management System on a voluntary basis and in compliance with the ISO 9001/2015 international standard.

## 9.3 The responsible business management of the DBA Group

A management and organisational model based on ethics, quality, innovation and safety, the collective heritage of the DBA Group which is expressed firstly through the Code of Ethics and the various Corporate Policies, and secondly through management and control instruments, which include the adoption of procedures to monitor the conduct of business activities, in the awareness of the obligation to act in the interests of all stakeholders and of society in general, as stated in the Code of Ethics of the Group.

### 9.3.1 Pillars of Identity and Values

The DBA Group pursues the objective of building a growth strategy that transforms the design and delivery of innovative services into its strategic business approach. The principles of responsibility at the heart of this approach are articulated in a management model that values the relationship of solid trust with all stakeholders and counterparts, preventing the risks of a constantly evolving scenario, and identifying and understanding the emerging business requirements in a manner that is aligned with the demands of investment and sustainable growth.



Therefore, the DBA Group has a strategy focused on the creation of value, based on choices aimed at enhancing maximum client satisfaction, through the supply of innovative products and services, in strict and consistent compliance with the principles of fairness and correctness in the management of labour relations, worker safety regulations and any applicable laws, in accordance with ethical standards and transparency, professional development, welfare and the quality of work, the defence of equal opportunities and the promotion of a corporate culture that embraces diversity.

To uphold this objective, the DBA Group requires its staff, in the performance of their duties, to observe the highest standards of conduct as established by the Code of Ethics, which is fully in line with the purpose and values of Integrity, Trust, Responsibility, Transparency, Respect for Diversity, Commitment, Professionalism and Confidentiality.

### **9.3.2 The Code of Ethics**

The Company, aware of the need for and importance of creating value in the medium to long term, most recently updated its Code of Ethics on 6 May 2021, in order to adapt it to the evolution of public sensibilities and the relevant regulations.

The system of corporate governance, which is consistent with the provisions of the Code of Ethics, is designed to contribute to the achievement of sustainable success, maximise value for Stakeholders, ensure the highest levels of transparency and integrity in the conduct of business activities, and safeguard the control system for corporate risks.

The Code of Ethics of the Group has, therefore, the objective of defining and communicating to its recipients the values and principles of conduct to which they must adhere in the performance of corporate activities and in their relations with the parties involved with the Group (stakeholders, clients and suppliers).

The Code of Ethics is applied to the entire DBA Group and defines the principles of conduct that are the practical expression of the ethical principles, which all recipients of the Code must uphold and which define, together with the policies, the corporate departments responsible for supervising the application of the principles of conduct as well as the commitments and responsibilities of the staff. The Code of Ethics also represents the programme for ensuring an effective prevention in terms of health, safety, hygiene and the environment.

The recipients are also the corporate boards of the DBA Group and its subsidiaries, all employees of the companies that are part of the Group and all other individuals or companies that act in the name and on behalf of one or more companies of the Group or with which it has business relations on a long-term basis (suppliers, consultants, experts, agents and dealers). All the recipients are strictly required to respect the values contained in the Code of Ethics and they confirm this commitment by accepting and signing it. Everyone must comply with the laws and regulations applicable in the different geographical contexts in which DBA operates and base their conduct on the provisions of the Code.

The Code of Ethics represents the guide to follow in order to encourage and reinforce the sense of belonging to the Company and to compete fairly in the market, to improve the satisfaction of its clients, to increase shareholder value and to develop the skills, and the human and professional growth of its people. The Code of Ethics is a fundamental part of the internal control organisational model that the DBA Group is committed to consolidating and implementing on an ongoing basis.

The Code of Ethics is based on the following guiding values:

- Ethical principles of fairness, transparency, honesty and integrity with which both internal staff, collaborators, suppliers and other parties with which the DBA Group has close business relations must comply. These are the ethical principles that inspire the DBA Group in order to compete effectively and fairly in the market, meet the expectations of the communities of the territories in which it is active, improve the satisfaction of its clients, increase shareholder value and develop the skills and professional growth of its human resources.

- Rules of Conduct: these define the guidelines and standards to which all the Recipients of the Code of Ethics are required to adhere in order to comply with the general principles and to prevent the risk of unethical behaviour. The Rules of Conduct in the Code of Ethics cover the non-financial issues that are included in this Sustainability Report.
- Implementation and control methods: these define the corporate departments in charge of supervising the application of the Code of Ethics as well as the reporting systems that can be used by the recipients, the monitoring system for the implementation of the principles and for compliance with the Code of Ethics and its continuous improvement.

### **9.3.3 The focus on human rights in DBA GROUP S.p.A.**

The DBA Group has always been committed to the central role of human rights, and respecting the integrity of each collaborator is an essential priority for the Company in the conduct of its business activities and a fundamental condition for the development of a collaborative and reliable working environment inspired by loyalty, fairness, respect for corporate principles and the legal obligations currently in force.

For this purpose, the Group also undertakes not to engage in relations with suppliers, partners and clients that engage in practices related to violations or abuses of Human Rights. The DBA Group requires its suppliers and subcontractors to contractually accept the Code of Ethics of the Company, to guarantee compliance with the very same principles in the performance of their activities.

In order to disseminate these principles and update people on the policies and procedures relevant to the respect of Human Rights, the DBA Group regularly provides them with structured training courses.

As part of the Code of Ethics, the Group explicitly states its responsibility to oppose and protect employees from any form of harassment or unwanted behaviour, such as discrimination based on race, gender, religion or other personal characteristics, which has the purpose and effect of violating personal dignity. The Company also condemns irregular employment relations, the use of child labour and all forms of exploitation and illegal profiteering.

These ethical principles are also specifically referred to in the Organisation, Management and Control Model pursuant to Italian Legislative Decree 231/2001: failure to comply with these principles could expose the Group to sanctions and proceedings related to offences falling within the scope of this legislation. Anti-corruption training was also provided to senior management and staff in the year 2023. In addition, information on the criminal risks for the Company in the event of criminal charges was provided to senior management and the supervisory and control boards. An update of the 231 procedures for calls and tenders was provided as well as the whistleblowing reporting channel.

Audits are also constantly carried out for the purpose of compliance with Italian Legislative Decree 231/2001. In this regard, it is reported that in 2023, the processes of procurement and purchasing (with a proposal to supplement the supplier qualification form), HR (with a proposal to provide a criminal conviction form for new recruits), management and top management (with a mandatory notification of the requirement to report any criminal proceedings relevant to the Company under the new Procurement Code) were also evaluated.

The Group also operates with respect for the dignity of its staff, promoting a system of relations and constructive dialogue with them that fosters their motivation and sense of belonging to the Group and encourages their direct involvement.

No incidents of actual or alleged discrimination or human rights violations were identified or reported during the year.

### 9.3.4 The Corporate Environmental, Social and Governance Policy System

In conjunction with the Code of Ethics, the Group has implemented corporate policies addressing the main areas of operation, briefly described below, which express the corporate responsibility of ensuring socially responsible conduct and regulating the most relevant business processes through an Integrated Quality System.

The Quality Policy: this contains the principles that the Company is committed to observing in the conduct of its activities, in order to guarantee the full satisfaction of its clients, active involvement and efficient commitment of resources in order to continuously improve their effectiveness while evaluating both risks and opportunities. The Quality Management System functions in compliance with the requirements of the EN 9100:2018 international standard, certified by an independent external agency and subject to periodic updates, as required by the standard itself.

The Group views quality as a fundamental element of its corporate strategy and promotes its implementation at all levels of the organisation by disseminating and supporting the commitment to meet the requirements of the Quality Management System.

The Policy for Occupational Health and Safety and Major Accident Prevention is applied to all the activities carried out by all the Companies of the Group. This is undertaken to manage the protection of the health and safety of workers and the community, the safety of the facilities, the control and minimisation of risks, their elimination where possible, and the prevention of accidents and occupational diseases, always in full compliance with the applicable legislation and other requirements subscribed to regarding the health and safety of the workforce.

The operating companies have implemented an Integrated Health and Safety Management System and Prevention of Major Hazards, certified in compliance with ISO 45001 by an independent external Agency, which is subject to periodic updates, as required by the standard itself.

In addition to pursuing the improvement of occupational safety and health towards internal resources, the DBA Group also invests in the safety of the environment in which it operates, so that people can work in a secure and comfortable working environment.

The Environmental Policy, adopted by the operating companies contains the principles to be followed in order to prevent and mitigate potential negative impacts on the environment, safeguard the ecosystem and increase beneficial effects, while at the same time contributing to the solution of major global environmental challenges through its projects.

**The fundamental principle of the Code is that staff at all levels perform their activities in the interests of the companies that are members of the DBA Group and in compliance with the highest standards of law and ethics.**

The DBA Group is aware of the importance of its role within the community in which it operates and of the consequent ethical and social responsibilities towards all its stakeholders, therefore, it has decided to explicitly express and transmit the system of Values underlying its way of existing and operating to the outside world. In an increasingly complex and rapidly changing context, the Company has therefore decided it is necessary to clarify the Values and Rules of Conduct that have led the DBA Group, over time, to prioritise the quality and correctness of relations with all its stakeholders, developing real management instruments dedicated to quality, occupational safety, the environment and ethics, and adopting an Organisational Model in compliance with Italian Legislative Decree 231/2001.

With the Code of Ethics it has adopted, therefore, the Company has definitively stated the cornerstones of its corporate identity, in order to reinforce even further the relationships it has established, so that every future challenge can be overcome while always maintaining respect for its commitments and the transparency of its decisions, in order to continue to promote sustainable development that is mindful of all the dimensions of operating a business.

The Company and the companies controlled by it pursuant to Article 2359, paragraphs 1 and 2 of the Italian Civil Code, as well as the other subsidiaries pursuant to Article 26 of Italian Legislative Decree No. 127 of 9.4.1991, adhere in the performance of their activities to binding ethical principles such as legality, legitimacy, honesty, fairness and transparency, in the belief that conduct characterised by strict compliance with these principles is an essential safeguard for economic and social development.

The Code of Ethics therefore provides the general criteria of conduct expected of all individuals who, directly or indirectly, on a permanent or temporary basis, establish relations and engage in business activities with the Company and the DBA Group. More specifically, individuals in senior positions, such as directors, executives, attorneys, statutory auditors or staff members with management functions, as well as all employees, collaborators and consultants and, more generally, all third parties who enter into relations with the Company and the DBA Group must never fail to comply with fundamental principles such as honesty, moral integrity, legality, fairness, transparency and objectivity in the pursuit of corporate objectives.

**No violations of the Organisation, Management and Control Model were identified in 2023, nor were any reports of offences/irregularities sent to the Supervisory Board.**

### 9.3.5 Business ethics and anti-corruption

Integrity and the fight against corruption are defining values for the Group, which are outlined in a corporate governance and policy model built on ethical principles and a commitment to fair and transparent business management, aimed at combating any risk of corruption in compliance with the regulatory framework and in line with the corporate Code of Ethics.

In this framework, risks related to possible fraudulent behaviour by staff members such as bribery or donations to public officials and/or third parties are of particular relevance.

According to the Code of Ethics of the Group:

- directors, managers, staff and other recipients of the Code of Ethics must comply with the standards of integrity, honesty and fairness in all dealings within and outside the Group;
- any and all types of corruption, whether of public officials or private citizens, is strongly condemned.

The attention to the “active” prevention of offences and crime is guaranteed by the Management, Organisation and Control Model (also referred to in this document as “Model 231”), adopted and implemented in Italy by the Board of Directors in compliance with Italian Legislative Decree 231/2001 (also referred to as “Decree 231”), and by the Supervisory Board (also referred to as “SB”), which, among other functions, has the task of monitoring the effectiveness and compliance with Model 231 and overseeing its updates. The system establishes the appropriate policies and measures to ensure that activities are carried out in compliance with the law and to identify and eliminate crime-risk situations. In fact, as emphasised in the Code of Ethics, the Group strictly observes the regulations in force in the sectors in which it operates, as well as the instructions issued by the Supervisory Board, responding promptly to all its requests and avoiding obstructive behaviour.

The Code of Ethics and Model 231, as already highlighted above, are subject to periodic reviews and updates, which ensure that they are in line with both legislative amendments and organisational modifications that have taken place.

In addition, the Anti-Corruption Policy, which was issued in 2022, is designed to:

- present and emphasise the commitment of the DBA Group to both anti-corruption and regulatory compliance;
- define the principles for identifying and preventing potential corruption incidents in order to protect the integrity and reputation of the Group;
- clearly communicate the anti-corruption principles to stakeholders both within and outside the Group.

The Anticorruption Policy applies to all Group staff members and, more generally, to anyone with whom DBA comes into contact in the course of its business activities.

As with the Code of Ethics and Model 231, the Company has disseminated the above-mentioned Anti-Corruption Policy as widely as possible, also making it available on the Internet and its corporate website.

The Anti-Corruption Policy specifies the requirements and provides the guidelines for establishing, implementing, maintaining, reviewing and improving the anti-corruption management system, drafted according to the provisions of the UNI ISO 37001:2016 standard.

Model 231 represents an opportunity to improve corporate governance and, at the same time, raises awareness and provides the direction for all the human resources working in the name and on behalf of the Company with regard to the control of corporate processes.

The DBA Group has implemented the “Procedure for Detailed Reports on the Application of the Law and the Code of Ethics of DBA Group S.p.A.,” referred to in Model 231, which aims to regulate the management of the process of receiving, analysing and processing reports of possible offences, unlawful conduct and, in general, of any irregular conduct or conduct contrary to Company procedures.



For this purpose, the Group has established an e-mail address for the Supervisory Board, which guarantees the confidentiality of the whistleblower and protection against any form of retaliation. This is a channel to reinforce the collection of reports of any dysfunctions in the organisational structure or the internal control system as well as any other irregularities in management or violations of the rules governing the activities of the DBA Group.

Furthermore, the Company is aware of the importance of activating adequate reporting channels in order to protect the integrity of the Company and to ensure compliance with the principles of legality, fairness and transparency, also towards third parties, in the performance of corporate activities. For this reason, the Group has taken steps to activate appropriate reporting channels within the Company in compliance with Italian Legislative Decree No. 24/2023, implementing EU Directive 2019/1937, using an online reporting system. In this regard, on 20 September 2023, the Company also published a document: "Information on channels for the collection and management of reports/irregularities – Whistleblowing", in which it provides the main information concerning the channels activated for reports, the procedures and prerequisites for submitting reports on critical activities both inside the Company and from outside.

The 231 Organisational Model is disseminated and communicated through continued staff information and training activities that are delivered both in e-learning mode and through participation in classroom courses.

In addition to training aimed at individuals at risk, the Code of Ethics and its periodic updates are submitted for signature for acceptance by all staff members of the Italian companies, including new recruits.

It is emphasised that some companies in the Group also provide for periodic assessment and audit activities on corporate processes, including those areas that may have an impact on the risk of corruption (e.g. procurement and purchasing, financial transactions, relations with public authorities and/or entities).

#### **[GRI 205-1] Number and percentage of Group processes that have been evaluated for the risk of corruption**

FOR EACH PROCESS	U.M.	2021	2022	2023
Total number of processes analysed for risks related to corruption	N°	8	8	3
Total number of processes		9	9	9
Percentage of processes analysed for risks related to corruption	%	89%	89%	33%
FOR COMPANIES WITHIN THE SCOPE OF REPORTING	U.M.	2021	2022	2023
Total number of Group Companies within the scope of reporting that have been analysed for risks related to corruption	N°	2	2	3
Total number of companies within the scope of reporting		19	19	20
Percentage of companies that have been analysed for risks related to corruption	%	11%	11%	15%

The commitment of the DBA Group to integrity, anti-corruption and compliance is reflected in the fact that no competition or antitrust lawsuits were filed in 2023, and no monetary or non-monetary sanctions were imposed for violations of any laws and regulations, including in terms of economic and social legislation. In 2023, no incidents of corruption were recorded, and no proceedings were initiated against the Company under the provisions of Italian Legislative Decree No. 231/01.



## 10. PEOPLE IN THE DBA GROUP



Attention and constant commitment to human capital are the fundamental cornerstones on which the DBA Group has defined a development plan aimed at improving skills and competencies, based on specific processes of recruitment, training, management and remuneration policies.

In this context, the total number of staff members employed by the Group in companies included in the scope of the Sustainability Report is 657 as of 31 December 2023.

The number of staff members employed in Italy stood at 406 as of 31 December 2023, which marks a further significant increase compared to the previous year, in addition to new hires during the same period, as a result of the acquisition of the company General Planning.

The majority of staff members are employed at the subsidiary DBA PRO. S.p.A., which had a total of 363 workers on this same date.

In order to promote stable employment and long-term relationships, almost all Group staff have permanent employment contracts, consistent with the trends in occupational patterns and labour market dynamics.

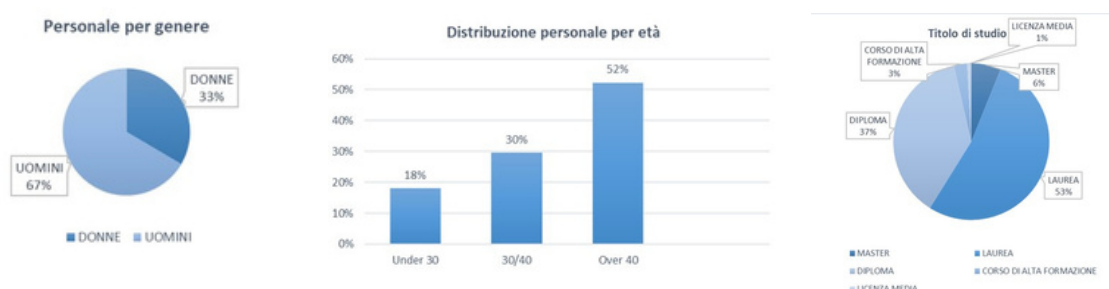
The consolidated financial statements for 2023 include the total number of employees, temporary staff, trainees and coordinated and continuous collaborators of all the companies in the DBA Group, which totals 810.

The geographical area where most of the workforce is still concentrated is Italy. The occupational category with the largest number of employees is office workers, as a direct consequence of the business model of the DBA Group. In 2023, the gender composition of the working population in Italy remained unchanged, with 30% of women compared to 70% of men.

The age composition of the Italian labour force also remained stable in 2023, except for a slight increase in the number of people under 30 (+2% compared to the previous year).

The majority of employees based in Italy (approximately 52%) are in the 30-50 age group, 30% in the 30/40 age group and 18% in the under-30 age group.

Lastly, the educational level of employees based in Italy also remained stable in 2023, with 59% having a university or postgraduate degree.





The table below provides data on the distribution of employees by occupational category, age group and gender:

**[GRI 405-1] COMPOSITION AND DISTRIBUTION OF STAFF BY OCCUPATIONAL CATEGORY, GENDER AND AGE\***

Numero dipendenti per genere fascia di età e livello	u.m.	2022		
		Uomo	Donna	Totale
<b>Dirigenti</b>	N.	15	1	16
Età inferiore ai 30 anni	N.	-	-	-
Età tra i 30 e i 50 anni	N.	9	-	9
Età superiore ai 50 anni	N.	6	1	7
<b>Quadri</b>	N.	15	3	18
Età inferiore ai 30 anni	N.	-	-	-
Età tra i 30 e i 50 anni	N.	5	3	8
Età superiore ai 50 anni	N.	10	-	10
<b>Impiegati</b>	N.	369	157	526
Età inferiore ai 30 anni	N.	87	20	107
Età tra i 30 e i 50 anni	N.	219	117	336
Età superiore ai 50 anni	N.	63	20	83
<b>Operai</b>	N.	1	1	2
Età inferiore ai 30 anni	N.	-	-	-
Età tra i 30 e i 50 anni	N.	1	-	1
Età superiore ai 50 anni	N.	-	1	1
<b>Totale</b>	N.	400	162	562

Numero dipendenti per genere fascia di età e livello	u.m.	2023		
		Uomo	Donna	Totale
<b>Dirigenti</b>	N.	15,00	3,00	18,00
Età inferiore ai 30 anni	N.	-	-	-
Età tra i 30 e i 50 anni	N.	8,00	2,00	10,00
Età superiore ai 50 anni	N.	7,00	1,00	8,00
<b>Quadri</b>	N.	23,00	4,00	27,00
Età inferiore ai 30 anni	N.	-	-	-
Età tra i 30 e i 50 anni	N.	11,00	4,00	15,00
Età superiore ai 50 anni	N.	12,00	-	12,00
<b>Impiegati</b>	N.	418,00	192,00	610,00
Età inferiore ai 30 anni	N.	101,00	29,00	130,00
Età tra i 30 e i 50 anni	N.	236,00	134,00	370,00
Età superiore ai 50 anni	N.	81,00	29,00	110,00
<b>Operai</b>	N.	1,00	1,00	2,00
Età inferiore ai 30 anni	N.	-	-	-
Età tra i 30 e i 50 anni	N.	1,00	-	1,00
Età superiore ai 50 anni	N.	-	1,00	1,00
<b>Totale</b>	N.	457,00	200,00	657,00

Below is data on the type of contract and employment divided by gender and geographical area of the staff of the Group:

**[GRI 2-7] NUMBER OF STAFF MEMBERS DIVIDED BY TYPE OF CONTRACT (FIXED-TERM AND OPEN-ENDED), BY GEOGRAPHICAL AREA AND BY GENDER \***

Numero dipendenti per genere e contratto	u.m.	2022		
		Uomo	Donna	Totale
<b>Contratto a tempo determinato</b>	<b>N.</b>	<b>23</b>	<b>15</b>	<b>38</b>
<i>Italia</i>	<i>N.</i>	<i>15</i>	<i>8</i>	<i>23</i>
<i>Slovenia</i>	<i>N.</i>	<i>8</i>	<i>7</i>	<i>15</i>
<b>Contratto a tempo indeterminato</b>	<b>N.</b>	<b>377</b>	<b>147</b>	<b>524</b>
<i>Italia</i>	<i>N.</i>	<i>212</i>	<i>96</i>	<i>308</i>
<i>Slovenia</i>	<i>N.</i>	<i>165</i>	<i>51</i>	<i>216</i>
<b>Totale</b>	<b>N.</b>	<b>400</b>	<b>162</b>	<b>562</b>

Numero dipendenti per genere e contratto	u.m.	2023		
		Uomo	Donna	Totale
<b>Contratto a tempo determinato</b>	<b>N.</b>	<b>45</b>	<b>21</b>	<b>66</b>
<i>Italia</i>	<i>N.</i>	<i>35</i>	<i>19</i>	<i>54</i>
<i>Slovenia</i>	<i>N.</i>	<i>10</i>	<i>2</i>	<i>12</i>
<b>Contratto a tempo indeterminato</b>	<b>N.</b>	<b>412</b>	<b>179</b>	<b>591</b>
<i>Italia</i>	<i>N.</i>	<i>235</i>	<i>117</i>	<i>352</i>
<i>Slovenia</i>	<i>N.</i>	<i>177</i>	<i>62</i>	<i>239</i>
<b>Totale</b>	<b>N.</b>	<b>457</b>	<b>200</b>	<b>657</b>

**[GRI 2-7] NUMBER OF STAFF MEMBERS DIVIDED BY TYPE OF EMPLOYMENT (FULL-TIME AND PART-TIME) AND BY GENDER\***

Numero dipendenti per genere ed orario lavorato	u.m.	2022		
		Uomo	Donna	Totale
<b>Part-time</b>	<b>N.</b>	<b>8,00</b>	<b>23,00</b>	<b>31,00</b>
<b>Full-time</b>	<b>N.</b>	<b>392,00</b>	<b>139,00</b>	<b>531,00</b>
<b>Totale</b>	<b>N.</b>	<b>400,00</b>	<b>162,00</b>	<b>562,00</b>

Numero dipendenti per genere ed orario lavorato	u.m.	2023		
		Uomo	Donna	Totale
<b>Part-time</b>	<b>N.</b>	<b>13,00</b>	<b>26,00</b>	<b>39,00</b>
<b>Full-time</b>	<b>N.</b>	<b>444,00</b>	<b>174,00</b>	<b>618,00</b>
<b>Totale</b>	<b>N.</b>	<b>457,00</b>	<b>200,00</b>	<b>657,00</b>

\* The total does not include employees with non-subordinate employment contracts (coordinated and continuous collaboration contracts, interns, temporary workers and staff leasing). Furthermore, the number of staff members does not include employees of the company General Planning due to the unavailability of data. The inclusion of people with disabilities is also a topic on which the DBA Group has focused its activities. The Company manages diversity in compliance with the regulations in force and encourages its corporate departments to include people in protected categories.



## 10.1 The management of human capital and talent retention

The Human Resources Department of the DBA Group, which reports directly to the Chief Executive Officer, is in charge of all the aspects of managing people in the Company.

The Group has based its human resources management policy on the principles set out in the Code of Ethics, such as respect for moral integrity in all its dimensions, protection of employees in a framework of constant attention to human capital, compliance with national laws and the fundamental conventions of the International Labour Organisation ("ILO") at every stage of the human resources management process.

The Group operates in a very specialised sector where the recruitment of highly qualified personnel is a priority. For this reason, the DBA Group is focused on attracting and identifying talented people with high technical-professional and managerial skills that are difficult to replace and is determined to develop and retain the best talent, as well as to ensure a healthy, inclusive and innovative working environment.

In this perspective, staff selection plays a decisive role in the ability to identify and find highly qualified skills and expertise, to recognise and enhance these people on a long-term plan and to contribute effectively to the achievement of business objectives, leveraging the professionalism of new talents and motivating the most qualified resources already present in the Company.

Consistent with this strategy, the Group defines procedures for managing its selection and recruitment processes, in compliance with corporate principles, in order to have competent staff available to perform its corporate roles. This procedure, which is applied throughout the Group in accordance with the internal rules and regulations of the international companies and establishes the operational procedures that are necessary to:

- define and then validate requirements (the criteria in terms of responsibilities, planned activities, technical and managerial skills, education, and professional experience), and monitor the relevant results in relation to the requests that are submitted;
- defining the recruitment and selection process;
- manage the process of welcoming and the induction process for new recruits.

The Group recognises the importance of developing and training its human resources to become the added value necessary to achieve a leading position in the market in which it operates and to further enhance its positive reputation.

The office staff, who are predominantly university graduates, have specific skills in a variety of professional areas with varying degrees of experience.

Following an articulated process of experimentation and gradual introduction that began in 2019, the DBA Group continued in 2023 with the structural implementation of Smart Working for all the Group's Italian companies: since February 2021, the Smart Working Company Regulations have been in place, governing the modalities of hybrid work in the organisation, based on criteria of flexibility, autonomy, responsibility and security.

According to the survey of 221 employees, this way of working has greatly promoted work-life balance, improved the quality of life of staff and increased the competitiveness of the Company by defining more efficient and flexible working practices.

Given the special nature of talent retention for the DBA Group, it is reported that, in line with the Business Plan integrated with the Sustainability Plan, a special project has been launched in relation to a corporate welfare system.

The tables below provide an overview of the recruitment and termination of employment in the Group in the year 2023.

### [GRI 401-1] TOTAL NUMBER AND RATE OF NEW HIRES DIVIDED BY AGE, GENDER AND GEOGRAPHICAL AREA \*

Numero assunzioni per genere e fascia d'età	u.m.	2022			Turnover positivo 2022		
		Uomo	Donna	Totale	Uomo	Donna	Totale
<b>Età inferiore ai 30 anni</b>	<b>N.</b>	<b>34,00</b>	<b>7,00</b>	<b>41,00</b>	<b>52,31%</b>	<b>50,00%</b>	<b>51,90%</b>
DBA Group S.p.A. - Italia	N.	1,00	-	1,00	0,00%	0,00%	0,00%
DBA PRO. S.p.A. - Italia	N.	16,00	2,00	18,00	59,26%	28,57%	52,94%
S.J.S. Engineering S.r.l. - Italia	N.	-	-	-	0,00%	0,00%	0,00%
Actual I.T., d.d. - Slovenia	N.	5,00	1,00	6,00	55,56%	25,00%	46,15%
Itelis d.o.o. - Slovenia	N.	1,00	2,00	3,00	50,00%	200,00%	100,00%
UNISTAR d.o.o. - Slovenia	N.	11,00	2,00	13,00	40,74%	100,00%	44,83%
<b>Età tra i 30 e i 50 anni (inclusi)</b>	<b>N.</b>	<b>25,00</b>	<b>17,00</b>	<b>42,00</b>	<b>10,55%</b>	<b>13,93%</b>	<b>11,70%</b>
DBA Group S.p.A. - Italia	N.	-	2,00	2,00	0,00%	12,50%	9,52%
DBA PRO. S.p.A. - Italia	N.	18,00	7,00	25,00	13,43%	10,00%	12,25%
S.J.S. Engineering S.r.l. - Italia	N.	-	-	-	0,00%	0,00%	0,00%
Actual I.T., d.d. - Slovenia	N.	3,00	3,00	6,00	8,57%	21,43%	12,24%
Itelis d.o.o. - Slovenia	N.	-	2,00	2,00	0,00%	16,67%	9,09%
UNISTAR d.o.o. - Slovenia	N.	4,00	3,00	7,00	8,16%	30,00%	11,86%
<b>Età superiore ai 50 anni</b>	<b>N.</b>	<b>1,00</b>	<b>2,00</b>	<b>3,00</b>	<b>1,15%</b>	<b>9,52%</b>	<b>2,78%</b>
DBA Group S.p.A. - Italia	N.	-	-	-	0,00%	0,00%	0,00%
DBA PRO. S.p.A. - Italia	N.	1,00	2,00	3,00	1,96%	33,33%	5,26%
S.J.S. Engineering S.r.l. - Italia	N.	-	-	-	0,00%	0,00%	0,00%
Actual I.T., d.d. - Slovenia	N.	-	-	-	0,00%	0,00%	0,00%
Itelis d.o.o. - Slovenia	N.	-	-	-	0,00%	0,00%	0,00%
UNISTAR d.o.o. - Slovenia	N.	-	-	-	0,00%	0,00%	0,00%
<b>Totale</b>	<b>N.</b>	<b>60,00</b>	<b>26,00</b>	<b>86,00</b>	<b>15,42%</b>	<b>16,56%</b>	<b>15,75%</b>

Numero assunzioni per genere e fascia d'età	u.m.	2023			Turnover positivo 2023		
		Uomo	Donna	Totale	Uomo	Donna	Totale
<b>Età inferiore ai 30 anni</b>	<b>N.</b>	<b>44,00</b>	<b>13,00</b>	<b>57,00</b>	<b>56,41%</b>	<b>65,00%</b>	<b>58,16%</b>
DBA Group S.p.A.	N.	-	1,00	1,00	0,00%	100,00%	50,00%
DBA PRO. S.p.A.	N.	25,00	10,00	35,00	69,44%	100,00%	76,09%
S.J.S. Engineering S.r.l.	N.	-	1,00	1,00	0,00%	0,00%	0,00%
Actual I.T., d.d.	N.	4,00	-	4,00	33,33%	0,00%	25,00%
General Planning	N.	-	-	-	0,00%	0,00%	0,00%
Itelis d.o.o.	N.	3,00	-	3,00	300,00%	0,00%	100,00%
UNISTAR d.o.o.	N.	12,00	1,00	13,00	42,86%	33,33%	41,94%
<b>Età tra i 30 e i 50 anni (inclusi)</b>	<b>N.</b>	<b>41,00</b>	<b>21,00</b>	<b>62,00</b>	<b>16,27%</b>	<b>15,91%</b>	<b>16,15%</b>
DBA Group S.p.A.	N.	-	4,00	4,00	0,00%	21,05%	17,39%
DBA PRO. S.p.A.	N.	25,00	9,00	34,00	16,67%	12,16%	15,18%
S.J.S. Engineering S.r.l.	N.	2,00	-	2,00	66,67%	0,00%	66,67%
Actual I.T., d.d.	N.	6,00	-	6,00	17,14%	0,00%	12,24%
General Planning	N.	-	-	-	0,00%	0,00%	0,00%
Itelis d.o.o.	N.	-	1,00	1,00	0,00%	7,14%	4,00%
UNISTAR d.o.o.	N.	8,00	7,00	15,00	16,33%	63,64%	25,00%
<b>Età superiore ai 50 anni</b>	<b>N.</b>	<b>10,00</b>	<b>5,00</b>	<b>15,00</b>	<b>10,64%</b>	<b>18,52%</b>	<b>12,40%</b>
DBA Group S.p.A.	N.	-	-	-	0,00%	0,00%	0,00%
DBA PRO. S.p.A.	N.	5,00	2,00	7,00	9,80%	20,00%	11,48%
S.J.S. Engineering S.r.l.	N.	1,00	-	1,00	100,00%	0,00%	33,33%
Actual I.T., d.d.	N.	1,00	1,00	2,00	9,09%	0,00%	18,18%
General Planning	N.	-	-	-	0,00%	0,00%	0,00%
Itelis d.o.o.	N.	-	-	-	0,00%	0,00%	0,00%
UNISTAR d.o.o.	N.	3,00	2,00	5,00	15,79%	40,00%	20,83%
<b>Totale</b>	<b>N.</b>	<b>95,00</b>	<b>39,00</b>	<b>134,00</b>	<b>10,98%</b>	<b>10,34%</b>	<b>10,79%</b>

\* The total includes employees with non-subordinate employment contracts (coordinated and continuous collaboration contracts, interns, temporary workers and staff leasing).

**[GRI 401-1] TOTAL NUMBER OF TERMINATIONS AND TURNOVER RATE DIVIDED BY AGE, GENDER AND GEOGRAPHICAL AREA \***

Numero cessazioni per genere e fascia d'età	u.m.	2022			Turnover negativo 2022		
		Uomo	Donna	Totale	Uomo	Donna	Totale
<b>Età inferiore ai 30 anni</b>	<b>N.</b>	<b>12,00</b>	<b>1,00</b>	<b>13,00</b>	<b>18,46%</b>	<b>7,14%</b>	<b>16,46%</b>
DBA Group S.p.A. - Italia	N.	-	-	-	0,00%	0,00%	0,00%
DBA PRO. S.p.A. - Italia	N.	7,00	-	7,00	25,93%	0,00%	20,59%
S.J.S. Engineering S.r.l. - Italia	N.	-	-	-	0,00%	0,00%	0,00%
Actual I.T., d.d. - Slovenia	N.	1,00	1	2,00	11,11%	25,00%	15,38%
Itelis d.o.o. - Slovenia	N.	-	-	-	0,00%	0,00%	0,00%
UNISTAR d.o.o. - Slovenia	N.	4,00	-	4,00	14,81%	0,00%	13,79%
<b>Età tra i 30 e i 50 anni (inclusi)</b>	<b>N.</b>	<b>28,00</b>	<b>19,00</b>	<b>47,00</b>	<b>11,81%</b>	<b>15,57%</b>	<b>13,09%</b>
DBA Group S.p.A. - Italia	N.	1,00	1,00	2,00	20,00%	6,25%	9,52%
DBA PRO. S.p.A. - Italia	N.	19,00	14,00	33,00	14,18%	20,00%	16,18%
S.J.S. Engineering S.r.l. - Italia	N.	-	-	-	0,00%	0,00%	0,00%
Actual I.T., d.d. - Slovenia	N.	3,00	2,00	5,00	8,57%	14,29%	10,20%
Itelis d.o.o. - Slovenia	N.	-	-	-	0,00%	0,00%	0,00%
UNISTAR d.o.o. - Slovenia	N.	5,00	2,00	7,00	10,20%	20,00%	11,86%
<b>Età superiore ai 50 anni</b>	<b>N.</b>	<b>9,00</b>	<b>1,00</b>	<b>10,00</b>	<b>10,34%</b>	<b>4,76%</b>	<b>9,26%</b>
DBA Group S.p.A. - Italia	N.	-	-	-	0,00%	0,00%	0,00%
DBA PRO. S.p.A. - Italia	N.	6,00	-	6,00	11,76%	0,00%	10,53%
S.J.S. Engineering S.r.l. - Italia	N.	-	-	-	0,00%	0,00%	0,00%
Actual I.T., d.d. - Slovenia	N.	2,00	-	2,00	20,00%	0,00%	20,00%
Itelis d.o.o. - Slovenia	N.	1,00	-	1,00	11,11%	0,00%	7,69%
UNISTAR d.o.o. - Slovenia	N.	-	1,00	1,00	0,00%	25,00%	5,56%
<b>Totale</b>	<b>N.</b>	<b>49,00</b>	<b>21,00</b>	<b>70,00</b>	<b>12,60%</b>	<b>13,38%</b>	<b>12,82%</b>

Numero cessazioni per genere e fascia d'età	u.m.	2023			Turnover negativo 2023		
		Uomo	Donna	Totale	Uomo	Donna	Totale
<b>Età inferiore ai 30 anni</b>	<b>N.</b>	<b>21,00</b>	<b>4,00</b>	<b>25,00</b>	<b>26,92%</b>	<b>20,00%</b>	<b>25,51%</b>
DBA Group S.p.A.	N.	-	2,00	2,00	0%	200%	100%
DBA PRO. S.p.A.	N.	9,00	2,00	11,00	25%	20%	24%
S.J.S. Engineering S.r.l.	N.	-	-	-	0%	0%	0%
Actual I.T., d.d.	N.	4,00	-	4,00	33%	0%	25%
General Planning	N.	-	-	-	0%	0%	0%
Itelis d.o.o.	N.	-	-	-	0%	0%	0%
UNISTAR d.o.o.	N.	8,00	-	8,00	29%	0%	26%
<b>Età tra i 30 e i 50 anni (inclusi)</b>	<b>N.</b>	<b>38,00</b>	<b>12,00</b>	<b>50,00</b>	<b>15,08%</b>	<b>9,09%</b>	<b>13,02%</b>
DBA Group S.p.A.	N.	1,00	1,00	2,00	25%	5%	9%
DBA PRO. S.p.A.	N.	23,00	5,00	28,00	15%	7%	13%
S.J.S. Engineering S.r.l.	N.	1,00	-	1,00	33%	0%	33%
Actual I.T., d.d.	N.	3,00	-	3,00	9%	0%	6%
General Planning	N.	-	-	-	0%	0%	0%
Itelis d.o.o.	N.	-	3,00	3,00	0%	21%	12%
UNISTAR d.o.o.	N.	10,00	3,00	13,00	20%	27%	22%
<b>Età superiore ai 50 anni</b>	<b>N.</b>	<b>4,00</b>	<b>1,00</b>	<b>5,00</b>	<b>4,26%</b>	<b>3,70%</b>	<b>4,13%</b>
DBA Group S.p.A.	N.	-	-	-	0%	0%	0%
DBA PRO. S.p.A.	N.	4,00	1,00	5,00	8%	10%	8%
S.J.S. Engineering S.r.l.	N.	-	-	-	0%	0%	0%
Actual I.T., d.d.	N.	-	-	-	0%	0%	0%
General Planning	N.	-	-	-	0%	0%	0%
Itelis d.o.o.	N.	-	-	-	0%	0%	0%
UNISTAR d.o.o.	N.	-	-	-	0%	0%	0%
<b>Totale</b>	<b>N.</b>	<b>63,00</b>	<b>17,00</b>	<b>80,00</b>	<b>7,28%</b>	<b>4,51%</b>	<b>6,44%</b>

\* Changes in the type of employment contract are excluded from the turnover calculation.

## 10.2 Training and skills development

The DBA Group values training and skills development as essential tools for achieving its objectives in terms of professional development and ensuring the satisfaction of its human resources. The primary objective of the Human Resources Department is, in fact, to implement a strategy that enables the individual employee to develop and consolidate his or her professional and personal skills.

From this perspective, the Group places particular emphasis on providing training and professional development systems geared towards the achievement of long-term results, which can foster the attraction of talent and have an impact on the ability of the Group to retain and motivate key human resources, reduce turnover, and ensure the stability and continuity of management.

In a highly competitive labour market, the main risks facing the organisation in terms of retention are related to more attractive competitor remuneration policies and the prospect of greater career development opportunities.

In order to avoid any negative impact on its business, and in accordance with the Code of Ethics of the Group, the Company is committed to providing equal opportunities in employment and career development to all its employees, with a particular focus on individual resources, their professional development and remuneration, and encouraging their continued commitment to their workplace.

During 2023, refresher and vocational courses, individual programmes and training activities were carried out to develop soft skills and to implement technical skills. The use of classroom training and distance learning in synchronous and asynchronous modes has enabled the continuous training of staff while simplifying upskilling and reskilling processes.

The integration of these differentiated training methods has made it possible to offer increasingly diverse and customised training in line with the needs of each operational Division. DBA Group ensures that all its employees receive technical and professional training. At the same time, it focuses on improving language skills and developing soft skills.

In 2023, a total of 7,198 training hours were provided across the Group, allocated as follows: 3% executives; 6% middle management; and 91% office staff, details of which are given in the tables below. The final amount spent on training courses was equal to EUR 100,000.00.

### NUMBER OF TRAINING HOURS DIVIDED BY GENDER AND OCCUPATIONAL CATEGORY \*

Ore di formazione per genere e livello	u.m.	2022		
		Uomo	Donna	Totale
Dirigenti	Ore	176,50	-	176,50
Quadri	Ore	298,50	60,00	358,50
Impiegati	Ore	8.862,00	3.482,50	12.344,50
Operai	Ore	-	-	-
Totale	Ore	9.337,00	3.542,50	12.879,50

Ore di formazione per genere e livello	u.m.	2023		
		Uomo	Donna	Totale
Dirigenti	Ore	166,25	68,00	234,25
Quadri	Ore	399,50	22,25	421,75
Impiegati	Ore	4.340,50	2.201,50	6.542,00
Operai	Ore	-	-	-
Totale	Ore	4.906,25	2.291,75	7.198,00

## [GRI 404-1] AVERAGE HOURS OF TRAINING PER CAPITA DIVIDED BY OCCUPATIONAL CATEGORY AND GENDER \*

Ore medie di formazione per genere e livello	u.m.	2022		
		Uomo	Donna	Totale
Dirigenti	Ore	11,77	-	11,03
Quadri	Ore	19,50	20,00	19,58
Impiegati	Ore	24,02	22,18	23,47
Operai	Ore	-	-	-
Media Complessiva	Ore	23,33	21,87	22,91

Ore medie di formazione per genere e livello	u.m.	2023		
		Uomo	Donna	Totale
Dirigenti	Ore	7,95	22,67	10,16
Quadri	Ore	14,23	4,56	12,85
Impiegati	Ore	10,38	11,16	10,62
Operai	Ore	-	-	-
Media Complessiva	Ore	10,47	11,14	10,67

\*The average number of hours of training per employee by occupational category and gender is calculated as the ratio of the number of hours of training by gender and level to the number of employees involved in training activities by gender and level. In addition, the data does not include the hours of training provided by the company Unistar, because this data is not available at this precise reporting level. Training hours provided to employees with a non-subordinate employment contract are included in the calculation (coordinated and continuous collaboration contracts, interns, temporary workers and staff leasing).

Data on the number of training hours completed by DBA Group employees was collected by extracting figures from the computer system used by the organisation to monitor the allocation of time worked by employees on the operational work orders of the Group. The information managed through this IT system involves a compilation process performed by each individual staff member. For this reason, the data reported in the tables in this section may result in a partial deviation from the amount of hours actually dedicated to training activities.

Standard catalogue courses relevant to the specific interests of the DBA Group focus on IT topics (Development, Cybersecurity, System, SAP, Data Analysis, Machine Learning; Team Building, the English Language, and the Office Suite).

## [GRI 205 – 2] COMMUNICATION AND TRAINING ON ANTI-CORRUPTION REGULATIONS AND PROCEDURES

Numero dipendenti ai quali sono state comunicate le politiche e procedure di anti-corruzione per genere e livello	u.m.	2023	2023 [percentuale]
<b>Dirigenti</b>	<b>N.</b>	<b>18,00</b>	<b>100,00%</b>
DBA Group S.p.A.	N.	2,00	100,00%
DBA PRO. S.p.A.	N.	9,00	100,00%
S.J.S. Engineering S.r.l.	N.	-	-
Actual I.T., d.d.	N.	4,00	100,00%
General Planning	N.	-	-
Itelis d.o.o.	N.	1,00	100,00%
UNISTAR d.o.o.	N.	2,00	100,00%
<b>Quadri</b>	<b>N.</b>	<b>27,00</b>	<b>100,00%</b>
DBA Group S.p.A.	N.	6,00	100,00%
DBA PRO. S.p.A.	N.	13,00	100,00%
S.J.S. Engineering S.r.l.	N.	-	-
Actual I.T., d.d.	N.	3,00	100,00%
General Planning	N.	-	-
Itelis d.o.o.	N.	1,00	100,00%
UNISTAR d.o.o.	N.	4,00	100,00%
<b>Impiegati</b>	<b>N.</b>	<b>603,00</b>	<b>98,85%</b>
DBA Group S.p.A.	N.	26,00	100,00%
DBA PRO. S.p.A.	N.	341,00	100,00%
S.J.S. Engineering S.r.l.	N.	-	-
Actual I.T., d.d.	N.	74,00	100,00%
General Planning	N.	-	-
Itelis d.o.o.	N.	41,00	100,00%
UNISTAR d.o.o.	N.	121,00	100,00%
<b>Operai</b>	<b>N.</b>	<b>-</b>	<b>-</b>
DBA Group S.p.A.	N.	-	-
DBA PRO. S.p.A.	N.	-	-
S.J.S. Engineering S.r.l.	N.	-	-
Actual I.T., d.d.	N.	-	-
General Planning	N.	-	-
Itelis d.o.o.	N.	-	-
UNISTAR d.o.o.	N.	-	-
<b>Totale</b>	<b>N.</b>	<b>648,00</b>	<b>98,63%</b>



Numero membri degli organi di governo ai quali sono state comunicate le politiche e procedure di anti-corruzione	u.m.	2023	2023 (percentuale)
<i>DBA Group S.p.A.</i>	N.	-	-
<i>DBA PRO. S.p.A.</i>	N.	3,00	75%
<i>S.J.S. Engineering S.r.l.</i>	N.	-	-
<i>Actual I.T., d.d.</i>	N.	-	-
<i>General Planning</i>	N.	-	-
<i>Itelis d.o.o.</i>	N.	-	-
<i>UNISTAR d.o.o.</i>	N.	-	-
<b>Totale</b>	<b>N.</b>	<b>3,00</b>	<b>17,65%</b>

Numero dipendenti formati sulle politiche e procedure di anti-corruzione	u.m.	2023	2023 (percentuale)
<i>DBA Group S.p.A.</i>	N.	12,00	35%
<i>DBA PRO. S.p.A.</i>	N.	47,00	13%
<i>S.J.S. Engineering S.r.l.</i>	N.	-	-
<i>Actual I.T., d.d.</i>	N.	-	-
<i>General Planning</i>	N.	-	-
<i>Itelis d.o.o.</i>	N.	-	-
<i>UNISTAR d.o.o.</i>	N.	-	-
<b>Totale</b>	<b>N.</b>	<b>59,00</b>	<b>8,98%</b>

Numero membri degli organi di governo formati sulle politiche e procedure di anti-corruzione	u.m.	2023	2023 (percentuale)
<i>DBA Group S.p.A.</i>	N.	-	-
<i>DBA PRO. S.p.A.</i>	N.	1,00	25%
<i>S.J.S. Engineering S.r.l.</i>	N.	-	-
<i>Actual I.T., d.d.</i>	N.	-	-
<i>General Planning</i>	N.	-	-
<i>Itelis d.o.o.</i>	N.	-	-
<i>UNISTAR d.o.o.</i>	N.	-	-
<b>Totale</b>	<b>N.</b>	<b>1,00</b>	<b>5,88%</b>

In 2023, agreements were signed with universities for the activation of internships, and conventions were entered into with high schools for alternating school/work programmes as well as partnerships with Technical High Schools (in Italy: Istituto Tecnico Superiore - ITS). More specifically, the following was established:

#### Career day:

ITS: Participation in the career days of ITS Upper Adriatic (Informatics), and ITS Green (plant engineering, energy efficiency, BIM). Lecture activities at ITS RED.

UNIVERSITY: University of Padua IES (Engineering, Economics, Science).

#### Alternating school/work programmes and curricular internships (a total of 20):

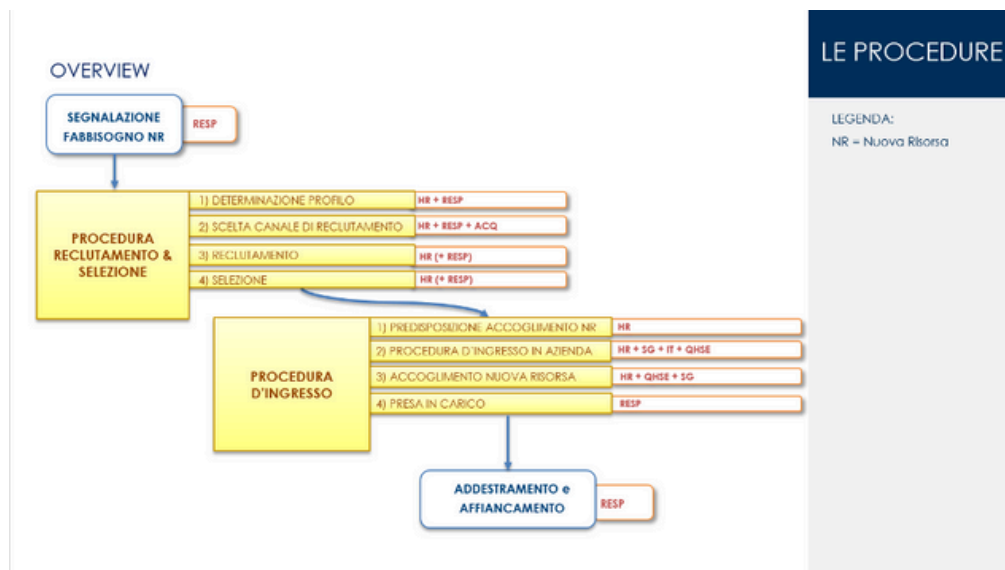
High Schools: 13 internships launched (ITI FERMI, ITI PLANCK, ITS RED, ITS Alto Adriatico), 7 university internships (POLITO, UNIPD, UNIVE).

## 10.3 Procedure HR

The Human Resources Department has prepared and currently implements a series of procedures for the performance of its tasks, which are outlined below.

- **Procedure for Recruitment & Selection**

The purpose of the procedure is to ensure transparency in the criteria and methods of selection, guaranteeing a high level of quality and objectivity of human resources. The procedure also defines the operating procedures and related duties for the recruitment and selection of personnel in the Company, also in order to avoid the risk of committing the offences specified in Italian Legislative Decree 231/2001.



- **Procedure for Termination**

To regulate cases of (i) Scheduled contractual expiration; (ii) Dismissal.

- **Procedure for the Change of Assignment**

- **Procedure for Remuneration Policies**

- **Procedure for the Planning of Staff Requirements**

The purpose of the procedure is to:

- define the procedures and timeframes inherent to the corporate workforce planning, determining its cost forecast;
- verify the adequacy of the workforce in relation to the needs deriving from the activities planned or already entrusted to the Company;
- define the need for any external support, which can be procured in the various methods provided for by current legislation.

- **Procedure for the Management of Training Activities**

It defines the responsibilities, criteria and methods for planning, delivering and monitoring training activities and the storage and updating of feedback documentation.

Training, within the DBA Group, is the process of managing the creation of new knowledge and skills so that staff members:

- are qualified to perform their work;
- are equipped with tools to improve their individual performance;
- increase the know-how of DBA and thus be a source of a competitive advantage.

The objective of this procedure is:

- efficiently allocate human and financial resources to training activities;
- monitor the effectiveness of the training interventions implemented;
- correctly record the training activities and account for their costs.

- **Procedure for the Evaluation of Performance**

This procedure is used to manage: (i) the definition of Annual Performance Targets and (ii) the Evaluation of Performance.

## 10.4 Remuneration of staff

The DBA Group regularly updates its remuneration policies in line with the evolving regulatory framework and the principles of its Code of Ethics and corporate social responsibility. The Company has a meritocratic remuneration policy that aims to attract and retain professionally qualified people, develop their skills and abilities and support their retention through professional development and recognition of merit.

To this end, the Group has adopted a remuneration policy in line with best market practices, based on the principles of fairness, equal opportunity and meritocracy. This policy expresses the commitment of the DBA Group to building and establishing processes for the development of its staff within a dedicated budget.

The fixed remuneration of staff is based on the minimum rates stipulated in the applicable national collective bargaining agreements (in Italy: Contratti Collettivi Nazionali di Lavoro - CCNL); Gross Annual Remuneration (In Italy: Retribuzione Annuale Lorda - RAL) is determined by reference to market parameters and internal equity criteria (by role, responsibility, seniority in role and in the Company). In 2023, a variable remuneration component from 10% to 15% of fixed salary was introduced for all managerial roles, upon achievement of annually assigned targets (Management by Objectives - MBO). Severance packages (in Italy: Trattamento di Fine Rapporto - TFR) are set aside and managed in compliance with the provisions of the law and the applicable CCNLs. Social security contributions for pension benefits are calculated and paid in full accordance with the law.

The following tables provide the ratio of basic salary and average remuneration divided by gender, category of workers and geographical area.

### [GRI 2-21] TOTAL ANNUAL REMUNERATION RATIO\*

Rapporto annuale di retribuzione totale	u.m.	2022	2023
retribuzione totale annua della persona più pagata dell'organizzazione	€	151.532,00 €	158.119,00 €
retribuzione media annua di tutti i dipendenti	€	39.105,33 €	36.964,67 €
Rapporto	€	3,87	4,28

The reporting scope of the total annual remuneration ratio reported in the table above only includes the following companies: DBA Group S.p.A., DBA Pro S.p.A. and S.J.S. Engineering S.r.l. The total annual remuneration ratio is calculated as the ratio of the total annual remuneration of the highest-paid individual in the Organisation to the average annual remuneration of all the employees. The average annual remuneration is calculated as the average of the average annual remuneration of all the staff members of the companies referred to above.

**[GRI 405-2] RATIO OF THE BASIC WAGE FOR WOMEN TO THE BASIC WAGE FOR MEN  
DIVIDED BY GEOGRAPHICAL AREA AND OCCUPATIONAL CATEGORY \***

Salario base medio	2022	2023
	Rapporto salario base Uomo/Donna	Rapporto salario base Uomo/Donna
<b>Dirigenti</b>		
DBA Group S.p.A. - Italia	80,83%	80,61%
DBA PRO. S.p.A. - Italia		0,00%
S.J.S. Engineering S.r.l. - Italia		0,00%
General Planning - Italia	-	-
Actual I.T., d.d. - Slovenia	-	-
Itelis d.o.o. - Slovenia	-	-
UNISTAR d.o.o. - Slovenia	-	-
<b>Quadri</b>		
DBA Group S.p.A. - Italia	103,87%	91,03%
DBA PRO. S.p.A. - Italia		0,00%
S.J.S. Engineering S.r.l. - Italia		0,00%
General Planning - Italia	-	-
Actual I.T., d.d. - Slovenia	96,93%	-
Itelis d.o.o. - Slovenia	-	-
UNISTAR d.o.o. - Slovenia	-	-
<b>Impiegati</b>		
DBA Group S.p.A. - Italia	89,64%	109,33%
DBA PRO. S.p.A. - Italia		89,02%
S.J.S. Engineering S.r.l. - Italia		82,86%
General Planning - Italia	-	-
Actual I.T., d.d. - Slovenia	91,90%	-
Itelis d.o.o. - Slovenia	74,66%	-
UNISTAR d.o.o. - Slovenia	90,63%	-
<b>Operai</b>		
DBA Group S.p.A. - Italia	97,11%	0,00%
DBA PRO. S.p.A. - Italia		0,00%
S.J.S. Engineering S.r.l. - Italia		98,58%
General Planning - Italia	-	-
Actual I.T., d.d. - Slovenia	-	-
Itelis d.o.o. - Slovenia	-	-
UNISTAR d.o.o. - Slovenia	-	-

\*Data from the companies in Slovenia and from General Planning are not included due to unavailability of data.

## 10.5 Health, safety and the well-being of staff

Health and safety have a fundamental function within the DBA Group: the well-being of employees is not only a moral principle but also the key to successful performance at both individual and corporate levels. For this reason, the DBA Group is committed to minimising the occurrence of accidents, both on its own premises and at the sites where it provides services.

In compliance with the relevant regulations, the Group adopts a preventive approach consisting of the continuous improvement of general health and safety measures in the workplace. It also engages in activities to involve its employees by consulting, informing, training and raising awareness in this area, and in the development of research and technological innovation to promote products and services that are increasingly compatible with the health and safety of all its workforce. The DBA Group also recognises the importance of providing information, raising awareness and verifying that suppliers and contractors also adopt behaviours, practices and procedures consistent with its principles.

In this respect, in 2023, in accordance with the provisions of articles 36 and 37 of Italian Legislative Decree 81/2008, planned training courses were held to train the new professionals included in the organisation dedicated to the management of safety within the Company. The Competent Medical Officer performed health surveillance procedures in compliance with the health protocol, assessing all the risks identified in the Risk Assessment Document (in Italy: Documento di Valutazione dei Rischi - DVR).

In 2023, Management also implemented a detailed assessment of work-related stress, involving all staff, with the aim of improving the workplace environment.

In order to fully protect and guarantee the health and safety of workers and the prevention of major accidents in all its activities, the Group has policies and procedures in place to ensure proper and uniform management of these issues.

In this respect, it is reported that 100 per cent of Group employees are covered by an Occupational Health and Safety management system.

In the Code of Ethics, the Group states its commitment to ensuring effective management of occupational health, safety and hygiene and considers these factors critical to its success. For this reason, in line with its corporate values, the Group is firmly committed to promoting the implementation of the highest standards of health and safety and the prevention of major accidents, as well as the protection of the physical and moral integrity of its employees, starting with the prevention and continuous monitoring of risks in the workplace and ending with the preparation of specific measures to mitigate them, consolidating a safety culture that promotes communication, involvement and awareness among all people.

The DBA Group has not adopted its own OHS Management Policy but bases its actions on the policy adopted in the Health and Safety Management System of its subsidiary DBA PRO. (QHSEP\_P\_01\_ed\_2.0 INTEGRATED POLICY FOR QUALITY, OCCUPATIONAL HEALTH AND SAFETY, ENVIRONMENT AND INFORMATION SECURITY).

The most relevant procedures are listed below.

- **Procedure on Hazard Identification and Risk Assessment**

The reference procedure is "PS\_S\_06\_P\_ed0.0" (Hazard Identification and Risk Assessment), which defines how to manage operations related to the assessment of risks in order to ensure their appropriateness, effectiveness and efficiency, as well as their compliance with the objectives of the corporate policy in accordance with legal requirements.



The assessment of risks aimed at systematically examining all aspects of the production cycle of the Company (organisation, tasks, activities, workplaces, tools and equipment, contextual conditions, etc.) to define the potential or possible causes of injury or damage, has been structured and implemented in order to:

- identify working sites (departments, premises, workstations);
- identify hazards and potential sources of risk, present in all work phases of each area of the Company;
- identify persons who are directly or indirectly exposed to specific hazards;
- assess the risks, taking into account the adequacy and reliability of protective measures already in place;
- defining prevention and protection measures to protect workers, according to hierarchies and objectives;
- plan and outline prevention and protection measures;
- evaluate the effects of improvement with reference to the quantitative risk analysis performed.

The analysis carried out also made it possible to identify, together with the “Competent Medical Officer” of the Company, those workers exposed to specific risks associated with their duties and who are subject to mandatory health surveillance, and to define specific training and health surveillance measures for this group of workers.

- **Procedure: Health Surveillance**

Procedure “PS\_S\_08\_P ed0.0” (Health Surveillance) governs the procedures for carrying out health monitoring activities in the cases specified by the regulations in force and/or in accordance with the provisions of the DVR (Risk Assessment Document). This procedure is applicable only to workers (as defined in Italian Legislative Decree 81/08 and its subsequent amendments and additions) exposed to particular sources of risk for which there is an obligation to carry out health surveillance as required by the identification and assessment of risks document.

- **Procedure: Worker participation and consultation**

Workers are a strategic resource for the Company and, therefore, must be adequately involved in processes to improve Occupational Health and Safety (OSH). The scope of procedure “PS\_S\_22\_P\_ed0.0” (Worker Participation and Consultation) is to ensure the participation and consultation of all applicable levels and functions of the workforce as well as the relevant worker representatives in the development, planning, implementation, evaluation and improvement actions of the Occupational Safety Management System.

- **Procedure: Human resources management**

The scope of procedure “PQ\_01\_G\_ed4.0” (Human Resources Management) is to outline the operating methods, and related responsibilities, of the human resources management and personnel administration services/processes provided by the DBA Group to and within the operating companies of the Group.

The Quality, Health, Safety and Environment (QHSE) Management Systems Department has overall responsibility for the implementation of procedures and control of the integrated management system. All annual training activities required and regulated by the relevant standards and procedures are implemented by the Prevention and Protection Service Manager (in Italy: Responsabile del Servizio di Prevenzione e Protezione – RSPP). Specifically, General and Specific Training for Workers, Supervisors, Safety Managers, and Training for Specific Qualifications for Road Operators and Operators falling under specialised categories defined in the CEI 11-27 standard are organised: PES (Person Experienced and Responsible for Electrical Work); PAV (Person Aware of Electrical Risks); PEI (Person Suitable for Live Electrical Work). Training is also provided for workers assigned to temporary work at height, the use of third-category equipment and emergency plans. All the relevant expiry dates for certifications and licences are managed, and the related updates are scheduled and executed. When certain requirements are identified, additional Health and Safety and/or closely related training activities are planned and delivered.

- **Procedure: Context analysis and risk management**

The purpose of procedure "PI\_07\_ed10.0" (Context Analysis and Risk Management) is to describe the operational methods adopted by the DBA Group for:

1. the definition of the context, the identification of stakeholder expectations and the assessment of risks and/or opportunities with relevant mitigation actions;
2. the identification, evaluation and processing of project risks in order to eliminate or mitigate their negative effects.

- **Procedure: Safety and environmental management of accidents, incidents and near misses**

Procedure "PS\_S\_07\_P\_ed0.0" (Incident\_and\_Accident\_Management) defines activities to manage information on accidents and incidents (both in terms of safety and the environment) in order to search for possible causes and design possible improvement measures.

Overall, there were no fatal accidents recorded, either among employees or among staff with a contract of employment, and no cases of occupational disease were recorded. In 2023, however, there was a commuting accident involving an employee among the staff of the subsidiary DBA PRO. SpA.

- **Asseverazione di Conformità dei Rapporti di Lavoro (ASSE.CO)**

The Certification of the Conformity of Employment Relationships (in Italy: Asseverazione di Conformità dei Rapporti di Lavoro - ASSE.CO) is a third-party, independent and qualified system for verifying the regularity and compliance of employment relationships with the provisions of the law and national collective labour agreements.

DBA PRO. S.p.A. was awarded the Conformity of Employment Relationships (ASSE.CO) No. 2018-6 on 28.12.2017 and also maintained the "Integrated Engineering Design Services" certificate for 2023, as a result of the assessment carried out by the certifying body National Council of the Order of Labour Consultants (Consiglio Nazionale dell'Ordine dei Consulenti del Lavoro).

In order to measure the achievement of objectives and to collect reports/complaints from stakeholders (e.g. employees, customers, etc.), the following procedures have been established:

- **PI\_05\_ed4.0\_misurazione\_soddisfazione\_cliente**

The activity of monitoring the perception of the client as to whether or not the organisation has fulfilled its requirements (client satisfaction) is measured through the acquisition of the following elements:

1. the provision of a special questionnaire to the client;
2. the collection and analysis of client complaints;
3. gathering the opinions and impressions of front-line staff during their regular business activities, either formally or informally (during meetings, through direct or indirect interviews, by telephone or in person, etc.);
4. client loyalty and the periodic renewal of existing commercial contracts;
5. the increase in the volume of quotations and orders;
6. letters of appreciation and acknowledgement, including verbal acknowledgements;
7. in the case of national or multinational Clients, requesting the Client, when possible, to communicate the position occupied by the DBA Group in their vendor rating systems.

This information is collected by the Managers of the Function/RDIV/RSBU and reported to RSGQ/RSGI, which processes it and submits it to Senior Management during the Annual Review.

As a result of the evaluations, the Board of Directors decides whether any improvement measures are required.

- Procedure: PI\_04\_ed6.0\_gestione\_reclami\_NC\_AC\_AM

A complaint by a Client generally reaches the Company by telephone, fax, e-mail or by registered letter with acknowledgement of receipt.

Upon receipt of the complaint, the RF/RDIV/RSBU analyses it, involving the Executive Board to determine whether or not the organisation is involved. If the DBA Group is not responsible, an immediate notification is sent to the Client. If instead the complaint is related to the service/product provided by the DBA Group, the RSGQ / RSGI is involved in defining the necessary measures to be implemented and, at the same time, the RF/RDIV/RSBU informs the Client of the resolution procedures that have been activated.

The RSGQ / RSGI launches a systematic study of the causes that led to the complaint or request and then proceeds to define the relevant corrective measures, taking due account of the requests made by the Client. The RSGQ / RSGI, possibly with the support of the RF/RDIV/RSBU, opens a "Corrective Action Report" (PI\_04\_A03).

After its completion, the RSGQ / RSGI transmits the "Corrective Action Report" (PI\_04\_A03) to the RF/RDIV/RSBU, which takes action for the immediate execution of what has been mutually approved. Corrective Action is managed as outlined in the next paragraph.

Each year, the RSGQ / RSGI conducts a review of the Corrective Action Reports resulting from complaints and draws general conclusions about the issues most frequently raised by Clients.

These indications are presented annually to the Chief Executive Officer (CEO) during the Executive Review.

Employees within the organisation can report any complaints by writing to the e-mail box qhs@dbagroup.it or by using the whistleblowing channel available on the group's institutional website.

In terms of the working environment, routine maintenance was carried out in 2023 to maintain and operate the technological systems in place.

The growth of the Company in 2023, also as a result of recent acquisitions (C&G Engineering and General Planning) involved the reorganisation of the premises in Padua and the expansion of the offices in Milan in Viale Liguria as well as in Genoa.

At the headquarters of the Company and in compliance with the provisions of Italian Legislative Decree 81/2008, the Occupational Physician carried out the necessary inspections and confirmed the health and compliance of the working environment.

# 11. INNOVATION



Identifying, understanding and promoting change are the three key components for creating a culture of innovation, ensuring the development of new products and securing the competitiveness of the DBA Group in a constantly evolving market.

Over the years, DBA Group has demonstrated its ability to drive and manage innovation through the adoption of new technologies and the development of projects that constantly look to the future and continuous improvement.

In a market characterised by rapid technological change, and in line with its corporate mission, the Group believes that research and innovation in products and services is a competitive advantage.

To address the challenges of the energy and digital transition and to meet the needs of a more sustainable and connected economy, the DBA Group developed the following projects in 2023:

**PORTING ISMAEL** During 2023, new functionalities of the “Environmental Monitoring Platform” were implemented in the framework of ports and related infrastructures. Based on Open Source technologies and developed according to the paradigms of the Internet of Things, the platform provides operators with the necessary tools to proactively manage the environmental impact of their activities, ensuring regulatory compliance, environmental safety and long-term sustainability. The functionalities that have been developed allow for the automatic collection of data from various environmental sensors installed on-site. Specifically, the sensors acquire physical data from the surrounding environment, interfacing with probes and devices (such as piezometers, sound level meters, weather stations, wind sensors, air stations, current meters, wave buoys, light towers, etc.). By integrating the relevant forecasting models, the platform enables predictive analysis of the level of global emissions in the area, enabling key stakeholders to work towards reducing the overall environmental impact of their activities.

**FENIX (FEderated Network of Information eXchange in Logistix)** is a CEF 2019 - 2022 EU-funded project for the development of a federated system for the exchange of information and data between information systems supporting Logistics along TEN-T corridors. The project started in April 2019 and ended in March 2023. As part of the pilot project in Trieste, the DBA Group developed a software platform for: a) the management of access reservations at the terminal for the pick-up/delivery of cargo units called Vehicle Booking System (VBS) to exchange information with the Terminal and with the Port System Authority's gate systems in order to reduce queues and optimise travel, b) the implementation for the monitoring of emissions (CO2 & Nox) related to road traffic.

**CER** - The study and design of solutions based on the paradigms of Renewable Energy Communities (RECs) and Smart Cities, aimed at generating energy from renewable sources; the experimental production of green hydrogen through electrolysis; the promotion of energy savings through hardware and software systems for remote control and consumption efficiency; and the creation of "urban carbon sinks" (green spaces, urban forests and wetland restoration).

In addition to these projects, the Group continued its research and innovation activities for the development of software platforms integrated with the engineering services it provides in order to reinforce its positioning in its target markets.

In order to better contextualise research and development projects and extend its scientific exchange network, the DBA Group has established partnerships with Universities and research Institutes.

In the same spirit, and with the aim of giving value to its links with the territory and local communities, the Group has promoted several engagement and sponsorship initiatives in Italy aimed at developing technical expertise in the reference sector.



## 12. QUALITY AND SAFETY IN THE DBA GROUP

### 12.1 Quality in business processes to guarantee the quality and security of services



The security approach adopted by the DBA Group is strongly focused on safeguarding the information assets of the organisation. In fact, the Group has access - among other information - to sensitive and confidential data. For this reason, as described in its Code of Ethics, the DBA Group is committed to handling this information in compliance with all applicable laws on confidentiality in order to prevent serious crisis situations that could arise in the event of unauthorised access and disclosure. The occurrence of data breach events could, for instance, jeopardise the competitiveness of research and development activities, potentially render the products and services offered obsolete at an earlier stage, or cause the Group to incur contractual penalties, thus generating negative effects on its business and prospects.

In order to adequately and effectively protect information, an Information Security Management System must be implemented, monitored, maintained and improved over time, with trained and informed staff members who are assigned clear roles and responsibilities; processes and procedures that must be appropriately designed and consciously adopted; and technical measures and controls that are appropriately implemented and applied. An Information Security Management System (ISMS) compliant with the ISO/IEC 27001:2013 standard is the internationally recognised tool through which an organisation can document that it has the capacity to comprehensively protect its own information assets (or those of third parties entrusted to it).

The DBA Group currently holds the ISO 9001:2015 certification, number 35461/17/S, relating to the subject of "Management, control and coordination of subsidiary operating companies and provision of services in the areas of: human resources, general services, prevention and protection services, management of certified systems (quality, environment, energy, information security, occupational health and safety), administration, planning & control, procurement and purchasing, international business development, marketing", issued by Rina Service, on 31.07.2017, revised on 30.06.2023 and expiring on 30.07.2026.

In order to guarantee processes that have a direct or indirect impact on the quality of the products or services provided and delivered to its clients, the DBA Group has implemented the following primary policies and procedures:

#### POLICIES

QP\_G\_01\_Ed1\_0 QUALITY POLICY

#### QUALITY SYSTEM PROCEDURES

PQ_01_G	Human Resources Management
PQ_02_G	Procurement
PQ_03_G	Administration
PQ_04_G	Certified Management Systems Service
PQ_05_G	Planning and Control
PQ_06_G	Business Development and Marketing
PQ_07_G	General Services
PQ_08_G	Control Coordination Management
PQ_09_G	Prevention and Protection Service

#### INTEGRATED PROCEDURES WITH SUBSIDIARIES

PI_01	Responsibility and Authority
PI_02	Document, Data and Record Management
PI_03	Internal Audit Management
PI_04	Management of Complaints, Non-conformities, Corrective and Improvement Measures
PI_05	Measuring Client Satisfaction
PI_06	Data Analysis and Management System Review
PI_07	Context Analysis and Risk Management
PI_08	Instrumentation Control Management Hardware Software
PI_09	Management of Legal Prescriptions

#### OPERATIONAL INSTRUCTIONS

PQ_02_G_IO01	Criteria for Supplier Evaluation, Accreditation and Qualification
PQ_07_G_IO01	Mode of access for Data Centre Maintenance Technicians
PQ_07_G_IO02	PREVENTION STANDARDS SAFETY REGULATIONS
PQ_07_G_IO04	Procedure for Recovering Folders
PQ_07_G_IO05	My Tickets Management
PQ_07_G_IO06	Desk Reservation Guidelines
PI_02_IO01_G	Control of Documents and Data
PI_02_IO02_P	Structure of Integrated Management System (IMS) Documents
PI_02_IO03_P	Encoding and Archiving Technical Documents on IT supports
PI_02_IO04_P	Directory Structure
PI_02_IO_05_P	SBU IND-GP & SBU RE-GP Document Storage

The following quality and safety targets were achieved in the year 2023:

#### OBJECTIVE No. 01/23

##### Quality Aspect §7.1.2 People

**Objective No. 01 People first - Focus on remunerations and welfare integration - Training, skills and evaluation of performance indicator**

**No. of Actions implemented**

**No. of Actions to be implemented**

**100% Goal**

**VALUE MEASURED December '23 100%**

In these years of growth of the Company, the Human Resources department is increasingly called upon to pay special attention to people in all aspects: communication, remuneration and social issues, continuous training to consolidate and enhance skills, and performance evaluation to achieve continuous professional and personal growth of employees. These objectives, considered strategic for the development of the Group, have therefore been re-proposed in the 2023-2026 Business Plan.

The following actions were implemented in 2023 in order to pursue this goal:

1. In terms of remuneration, corporate welfare was intensified by awarding vouchers. Access to the discounting platform was given to suppliers. Work was undertaken on remuneration and corporate bonuses.
2. With regard to Welfare, a survey was submitted to employees in September 2023, followed by an analysis of their needs. Scouting was carried out to identify the most suitable supplier for the requirements of the DBA Group: AON was selected. The welfare plan regulation was drafted in November, followed by a "Blue Chair" cycle meeting in December, where the HR department presented the project together with the AON Welfare platform. In parallel, the platform was opened for consultation for the resources that were eligible for this instrument with a view to making it available from January 2024.
3. Approximately EUR 100,000.00 was allocated for staff training during 2023 in the form of courses.
4. With regard to the evaluation of performance, the self-assessment procedure was opened in November and concluded in December. Activities will be continued in the first semester of 2024 with the input of evaluations by the managers, followed by feedback interviews.

#### **OBJECTIVE No. 02/23**

**Quality Aspect §4.1 Understanding the organisation and its context - §4.2 Understanding the needs and expectations of stakeholders**

**Objective No. 01 Measures to improve Environmental, Social and Governance aspects indicator**

**No. of ESG topics pursued**

**No. of ESG topics to be pursued**

**100% Goal**

**VALUE MEASURED December '23 80%**

Management has decided to invest heavily in its staff and has set targets in the 2023 - 2026 Business Plan to improve the well-being of employees on the following ESG development topics, as more specifically described above.

In 2023, in order to pursue the objectives set for ESG development issues, the Management implemented the following measures:

- the first Sustainability Report for the year 2022 was drawn up in voluntary form and made available to all stakeholders at the beginning of July 2023.
- The Sustainability Steering Committee was upgraded in 2023 with the addition of a new internal resource.

#### **OBJECTIVE No. 03/23**

##### **Quality Aspect §7.1.3 Infrastructure**

##### **Objective No.01 Digitalisation of the business process indicator**

**No. of business portal modules developed**

**No. of business portal modules to be developed**

##### **100% Goal**

**VALUE MEASURED December '23 25% (1 module implemented out of the 4 modules that have been planned)**

The commercial departments of the DBA GROUP and DBA PRO. expressed the need for a centralised document repository to replace and consolidate all the different directories where commercial documents are currently stored, as well as providing an alert and notification system for documents that are due to expire.

Once these requirements were identified, the IT department selected and proposed Sharepoint Online as the best document repository tool in response to the needs expressed. Such a tool has several favourable elements: it is an ECM platform with integrated document management, it is already used in DBA by the sales function and other functions, it is natively integrated with other Company tools (Teams, OneDrive, Outlook), interfaces with SAP and other Company systems have already been set up for a variety of data extractions tasks.

It was therefore decided to start with a first phase of reviewing the types of documents to be managed in the repository, the metadata, the existing directory structures and the existing processes and workflows in order to identify the specifications of the new tool to be implemented.

At the end of this preliminary analysis, the project is going to be implemented in the following 4 macro-phases:

#### **1. ANALYSIS:**

- 1.1 Analysis of interfaces with external systems;
- 1.2 Identification of users and permissions;
- 1.3 Comparison with other corporate departments

#### **2. DESIGN:**

- 2.1 Organisation of directories;
- 2.2 Creating document types;
- 2.3 Interface design on the SAP level

#### **3. IMPLEMENTATION:**

- 3.1 creating the repository; implementing deadlines and notifications
- 3.2 implementation of SAP interfaces and process workflows

This implementation began in 2023 and is expected to be completed in the first half of 2024.

Lastly, maintenance and recertification audits of the Management Systems for all Group companies were successfully conducted in 2023.

The scope of application of the Management Systems is consistent with the business areas in which the Group operates.

The Management Systems are constantly evolving and aimed at the continuous improvement of the services provided by all the companies of the Group.

## 12.2. Cybersecurity

In managing cybersecurity, the DBA Group conducts all activities aimed at ensuring the security of the IT infrastructure, preventing illegal attempts to access sensitive information, with reference to the Information Security Management System (ISMS) used by the subsidiary DBA Pro. S.p.A.

In 2023, the ISO/IEC 27001:2013 compliance certification for the **Information Security Management System (ISMS)**, number 579/19 issued by Rina Services, was renewed on 23.12.2019, revised on 16.12.2022, expiring on 16.12.2025, covering the "Design, development, installation, integration and maintenance of IT solutions and services aimed at managing business processes, infrastructure networks, logistics and transport. Research and development of innovative hardware/software solutions in the areas described above."

The **ISMS** consists of a strict set of documents, as detailed below:

### MANUAL AND POLICY

IMS\_P Integrated Management Manual for Quality - Safety - Environment - Information Security  
QHSEP\_P\_01 Integrated Policy for Quality, Occupational Health and Safety, Environment and Information Security

### SPECIFIC INFORMATION SECURITY PROCEDURES

PS_SI_01	Information Security Policy
PS_SI_02	Classification of Information
PS_SI_03	Management of Security Incidents
PS_SI_04	Business Continuity Management
PS_SI_05	Access Management
PS_SI_06	Development and Change Management
PS_SI_07	Asset Management
PS_SI_08	Backup
PS_SI_09	RSGSI Role and Tasks
PS_SI_10	ASGSI Role and Tasks
PS_SI_11	Cryptography

### OPERATIONAL INSTRUCTIONS

PS\_SI\_03\_IO01 Management of security incidents - Phishing  
PS\_SI\_04\_IO\_01 Disaster Recovery Plan  
PS\_SI\_04\_IO\_02 File Server Recovery Mode  
PS\_SI\_07\_IO\_01 Secure Media Erasure  
PS\_SI\_11\_IO\_01 Use of cryptographic controls

In 2023, activities were launched that will lead to updating the information security management system to comply with the requirements of the new edition of ISO 27001:2022. Although the certification scope of the ISO 27001 system does not cover the specific activities of the DBA GROUP, it is clear that the technical measures and procedures adopted to ensure the security of the information of DBA Pro. are also applied indiscriminately to the information of the Parent Company. Network and data centre infrastructures are in fact shared.



During 2023, the following cybersecurity activities were also performed:

#### CYBER SECURITY AWARENESS AND ISO 27001

In order to guarantee the security of the IT infrastructure, and prevent illegal attempts to access sensitive information, training is periodically carried out to raise the level of attention of all employees. In 2023, seven specific training sessions were held on cybersecurity topics.

The topics covered during the awareness were:

##### 1. Cyber Security – Introduction

- Protection of information
- Hackers and cybercrime
- Impacts of cybercrime
- Types of attacks
- Malware
- Cyber defence

##### 2. Cyber Security – Awareness

• Protecting workstations

- Internet browsing and use of networks
- Using social networks
- Password management
- Electronic Mail
- Phishing simulation
- Removable devices
- Mobile devices tablets and mobile phones

At the end of each session, a questionnaire was introduced to assess the level of learning of the participants.

#### SIMULATED PHISHING ATTACK

At least one simulated phishing attack is conducted annually to assess the degree of staff awareness of cyber security and the effectiveness of internal training activities. The simulated attack was repeated in 2023 and the results confirm the effectiveness of the internal training actions taken in the Company.

#### PENTEST AND VULNERABILITY ASSESSMENT

Penetration tests and vulnerability assessments are conducted annually to verify that the infrastructure and application services of DBA are adequately protected against external attacks. The testing activities are outsourced to an external company specialising in cyber security.

#### THE ACTIVATION OF MANAGED SECURITY OPERATING CENTRE (SOC) SERVICES

At the end of December 2023, DBA activated a contract with Irideos for the provision of SOC services for security monitoring and management.

When fully operational, the Irideos SOC will collect notifications of events generated by:

- Operating systems installed on workstations and servers
- Antivirus installed on each machine
- Perimeter firewall logs
- Events generated by the Darktrace device of DBA

The events are collected and analysed in a correlated manner by the operators of the Irideos 24/7/365 SOC through a Security Information and Event Management (SIEM) platform that generates alerts if it identifies any security incidents.

At the end of December, the first two event sources (Operating Systems and Darktrace) were activated. The activation of the remaining sources has been scheduled for early 2024.

#### DARKTRACE MONITORING SYSTEM ACTIVATION

In 2023, the Company activated an experimental activity by inserting a Darktrace cyber threat analysis and identification device into the corporate network. The device analyses network traffic and through event correlation algorithms and artificial intelligence is able to identify possible malicious activity and activate preventive blocking actions.

The trial verified the effectiveness of the device, which was then permanently activated on the DBA network infrastructure. The alerts sent by the Darktrace device are dispatched and analysed by the operators of the Irideos SOC.

#### ACTIVATION OF THE MANAGEENGINE PATCH MANAGEMENT PLATFORM

To make the process of vulnerability management and patching of operating systems and software applications more effective, the ManageEngine Enterprise Vulnerability Manager Plus platform was licensed and implemented. The platform scans devices, analyses and highlights uncovered areas and possible vulnerabilities, classifies them according to severity and proposes mitigation solutions.

#### OUTSOURCING CONTRACT

Outsourcing contributes significantly to increased security and data protection:

- The range of machines is regularly updated and there are no obsolete devices or operating systems. Networked devices are equipped with the latest technology for protecting information;
- The homogeneity of templates provided to staff allows for easier and more effective maintenance and control;
- The use of imaging capabilities reduces the risk of misconfigurations that could make devices vulnerable
- The machines are supplied with an up-to-date operating system and with activated antivirus and protection features.

The use of portable workstations allows employees adhering to smart working options to use the same equipment from home that they use in the office under the same protection measures.

## 12.3 THE SECURITY OF THE PROCESSING OF PERSONAL DATA

In May 2018, EU Regulation 679/16 ("GDPR") came into force. It contains provisions for the processing of personal data. DBA Group S.p.A. has issued the Procedure "PP\_01\_G\_GDPR\_POLICY GDPR\_7.0" in order to comply with the new legislation and to make the corporate departments aware of the issues that the GDPR is designed to correct and prevent with reference to the collection and processing of personal data of natural persons.

The following annexes to the above-mentioned procedure have been produced to better define the measures and conduct to be adopted by all staff:

- Annex 07 - INTERNAL RULES DBA PRO and 6.0
- Annex 34 - PROVISIONS ON THE USE OF IT SYSTEMS for COLLABORATORS\_ed0.0\_DBA\_PRO

To ensure security in the processing of personal data and compliance with the requirements of the GDPR, DBA Pro. outsourced the DPO function to Unindustria Servizi & Formazione Treviso Pordenone. Also in 2023, no requests were received from the Supervisory Authority and the Company did not receive any complaints referring to alleged breaches of privacy obligations and loss of consumer data.

# 13 RESPONSIBLE SUPPLIER RELATIONS

The systems and criteria for the evaluation of suppliers in Italy are outlined in procedure No. PQ\_02\_G\_IO01 "CRITERIA FOR THE EVALUATION AND QUALIFICATION OF SUPPLIERS" which has precisely the purpose of defining:

- the criteria for enabling, qualifying and monitoring suppliers;
- global evaluation criteria.

The consolidation of the supplier monitoring and evaluation system continued during the financial year 2023. This made it possible, especially for the Project Managers and the Purchasing Department of the subsidiary DBA PRO. S.p.A., to interact with suppliers more constructively, with a clear overall assessment of the activities provided by each supplier.

When selecting suppliers, special consideration is given to compliance with and acceptance of the Code of Ethics of the Group, as well as the absence of any past or present suspicion of involvement in offences against the public order.

The DBA Group guarantees all suppliers equal opportunities and equal treatment in the negotiation, conclusion and execution of contracts with regard to the availability of information, terms and conditions of supply and technical decision-making criteria. In particular, during the contract definition phase, the Italian companies of the Group require their suppliers and sub-contractors, both foreign and Italian, to sign the Code of Ethics at the same time as the contract is signed or, if they have their own Code, to verify its equivalence.

The DBA Group only requires Italian suppliers to provide the Unified Document of Regular Tax Contribution (Documento Unico di Regolarità Contributiva - DURC).

Lastly, we report that the subsidiary DBA PRO. S.p.A. adheres to the Open-ES platform, a system initiative promoted by Eni, to involve all companies in a common path of improvement and growth in sustainability performance.

This represents a truly unique platform where the sustainability data-sharing component is complemented by a specific focus on growth and collaboration between businesses through a simple, flexible and fit-for-purpose approach.

Of note is that in 2023, environmental criteria of potential suppliers were also evaluated for general service contracts, while social criteria were evaluated for consultancy services.

# 14 THE ENVIRONMENTAL IMPACT OF THE DBA GROUP

Climate change is a threat to humanity, ecosystems and biodiversity. Failure to take immediate action and measures to address the situation has extremely serious consequences in terms of increasing levels of – among other factors – insecurity in terms of the availability of food and water. To this end, companies have a crucial role to play, and they must act quickly by setting up a decarbonisation plan, or accelerating the one they already have in place, and by undertaking the necessary work to adapt to the changes that are taking place.

For these reasons, the DBA Group has chosen to embark on a path of sustainability to better protect the environment and combat climate change.

In this regard, we would like to point out that DBA Group S.p.A. also manages environmental issues by applying the policies and procedures (reference standard ISO 14001:2015) adopted by its subsidiary DBA PRO. S.p.A.

## 14.1 Policies of Circular Economy

In particular, the research carried out by DBA PRO. S.p.A. has led to the identification of six different business models inspired by the principles of the circular economy. In this case, the following have been identified:

- "Repair & Maintenance;"
- "Reuse & Redistribution;"
- "Refurbishment & remanufacturing;"
- "Recycling;"
- "Cascading and repurposing;"
- "Organic Feedback".



An examination of the six configurations shows that the objectives of the DBA Group can be pursued in the following ways:

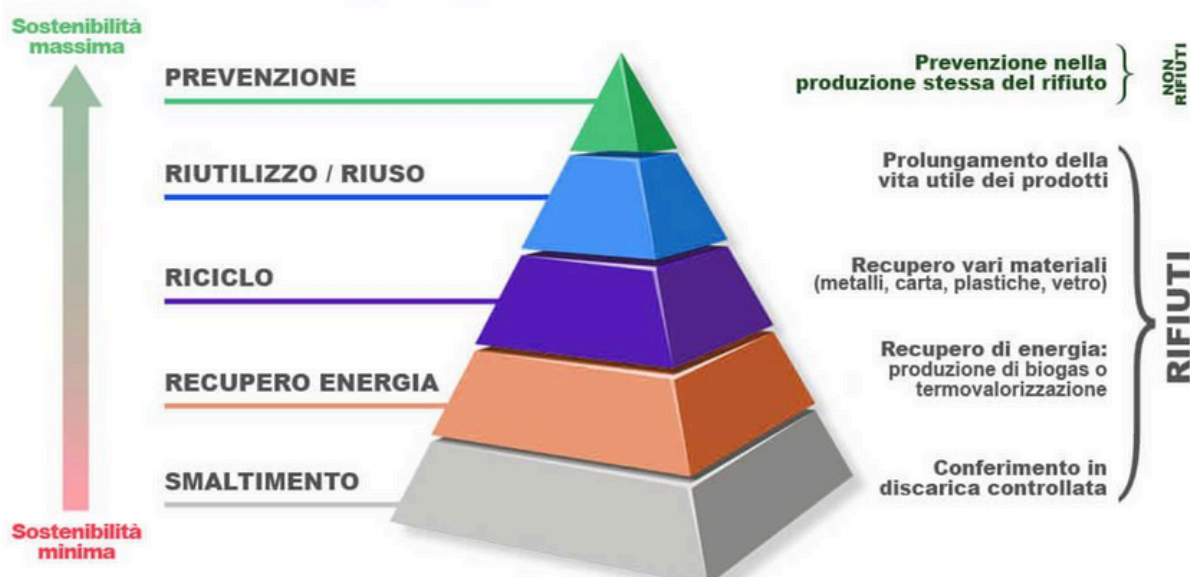
- Promoting car-sharing services by counteracting the waste of resources and promoting respect for the environment by reducing atmospheric emissions;
- Promoting the purchase and/or rental of innovative technological tools that are capable of increasing the lifetime of products and making the production cycle more efficient;
- Developing waste recycling systems in order to increase the recovery and recycling rates of small and light materials;
- Promoting the purchase of Company assets that have been divested by the organisation;
- Promoting the purchase of rental PCs at the end of the agreed rental period.

In fact, the DBA Group wants to guarantee:

- Compliance with EU, national and regional environmental legal requirements;
- Rationalising the use of resources, reducing their consumption and improving their utilisation, starting at the process design stage;
- Identifying the best available techniques to minimise the environmental impact of production processes and manufactured products;
- Continuous monitoring in order to prevent accidental events;
- Sharing environmental principles and commitments with suppliers;
- The involvement of employees and external staff, through awareness-raising, information and training activities;
- Transparent communication of environmental achievements;
- Consistent with these principles, the Group issues and adopts an Environmental Improvement Programme, which is the framework for defining objectives, targets and measures.

## 14.2 Waste management policy

### Principio gerarchico dei rifiuti



The process of the reform of the waste regulations, which is aimed at controlling the entire waste cycle from production to disposal, emphasises recovery and recycling, and identifies strategies to achieve these objectives:

- THE PRINCIPLE OF PREVENTION;
- THE HIERARCHICAL WASTE PRINCIPLE;
- PREVENTION, PREPARATION FOR RE-USE, RECYCLING, RECOVERY, LANDFILLING;
- THE "POLLUTERS PAY" PRINCIPLE;
- THE GREEN ECONOMY.



The DBA Group has established that the correct management of waste must respect a precise hierarchy of measures, which follows an order dictated by the level of priority and environmental sustainability (Article 179, paragraph 1 of Italian Legislative Decree 152/2006):

- (a) prevention;
- (b) preparation for re-use/re-purposing;
- (c) recycling;
- (d) other types of recovery, for example, recovering energy;
- (e) disposal.

According to these principles, prevention has to be implemented by encouraging the reduction of the generation of waste and its hazardousness and by promoting reuse, recycling and other recovery operations.

The DBA Group encourages waste disposal in line with the priorities of Reuse and Recycling.

The commitment of the Group towards Environmental Sustainability extends beyond the scope of direct operations, which means also involving the service supply chain, with the following objectives:

- purchasing green products that derive from recovery processes and which, once they have reached the end of their life, have the possibility of reuse or a high recovery potential;
- strictly enforce waste separation within the offices;
- properly manage office waste;
- entrusting the management of waste to specialised contractors authorised to transport waste (listed in the National Register of Environmental Operators) and to contractors authorised to prepare waste for reuse and/or recovery, thus avoiding its disposal in landfills;
- giving priority to suppliers that hold the following certifications:
  - 1.ISO 9001: the guarantee of a high standard of managing services and client relations;
  - 2.ISO 14001: the guarantee of a high standard in the management of environmental processes related to waste transport and recovery;
  - 3.ISO 45001: the guarantee of a high standard of occupational health and safety control systems;
- Reviewing existing targets for prevention, reuse, recycling, recovery and alternatives to landfill in order to move towards an economy based on reuse and recycling, with residual waste almost completely eliminated;
- achieving smart growth (through the development of knowledge and innovation), sustainable growth (based on a greener, more resource-efficient and more competitive economy) and inclusive growth (aimed at promoting employment, social and cohesion within the territory).

## 14.3 Waste management

For the DBA Group, waste management represents an issue of great concern on which the Company continues to work towards continuous improvement.

The specific processes for data collection are regulated by the procedures of the management system.

### [GRI 306-3] QUANTITATIVI DI RIFIUTI PERICOLOSI E NON PERICOLOSI PRODOTTI, SUDDIVISI PER TIPOLOGIA DI SMALTIMENTO

Metodo di smaltimento	2022						2023					
	u.m.	Pericolosi		Non pericolosi		Totale	u.m.	Pericolosi		Non pericolosi		Totale
		On-Site	Off-Site	On-Site	Off-Site			On-Site	Off-Site	On-Site	Off-Site	
Discarica	Ton	-	-	-	16,44	16,44	Ton	-	-	-	-	-
	PZ	-	-	-	301,00	301,00	PZ	-	-	-	273,00	273,00
DBA Group S.p.A.	Ton	-	-	-	16,44	16,44	Ton	-	-	-	-	-
DBA PRO. S.p.A.	Ton	-	-	-	-	-	Ton	-	-	-	-	-
S.J.S. Engineering S.r.l.	Ton	-	-	-	-	-	Ton	-	-	-	-	-
Actual I.T., d.d.	PZ	-	-	-	300,00	300,00	PZ	-	-	-	256,00	256,00
General Planning	Ton	-	-	-	-	-	Ton	-	-	-	-	-
Itelis d.o.o.	Ton	-	-	-	-	-	Ton	-	-	-	-	-
UNISTAR d.o.o.	PZ	-	-	-	1,00	1,00	PZ	-	-	-	17,00	17,00
Stoccaggio in sito	Ton	-	-	-	-	-	Ton	-	-	-	-	-
	PZ	-	-	-	-	-	PZ	-	-	-	-	-
DBA Group S.p.A.	Ton	-	-	-	-	-	Ton	-	-	-	-	-
DBA PRO. S.p.A.	Ton	-	-	-	-	-	Ton	-	-	-	-	-
S.J.S. Engineering S.r.l.	Ton	-	-	-	-	-	Ton	-	-	-	-	-
Actual I.T., d.d.	Ton	-	-	-	-	-	Ton	-	-	-	-	-
General Planning	Ton	-	-	-	-	-	Ton	-	-	-	-	-
Itelis d.o.o.	Ton	-	-	-	-	-	Ton	-	-	-	-	-
UNISTAR d.o.o.	Ton	-	-	-	-	-	Ton	-	-	-	-	-
Altro: vendita	Ton	-	-	-	16,44	16,44	Ton	-	-	-	-	-
	PZ	-	-	-	285,00	285,00	PZ	-	-	-	304,00	304,00
DBA Group S.p.A.	Ton	-	-	-	16,44	16,44	Ton	-	-	-	-	-
DBA PRO. S.p.A.	Ton	-	-	-	-	-	Ton	-	-	-	-	-
S.J.S. Engineering S.r.l.	Ton	-	-	-	-	-	Ton	-	-	-	-	-
Actual I.T., d.d.	PZ	-	-	-	281,00	281,00	PZ	-	-	-	302,00	302,00
General Planning	Ton	-	-	-	-	-	Ton	-	-	-	-	-
Itelis d.o.o.	Ton	-	-	-	-	-	Ton	-	-	-	-	-
UNISTAR d.o.o.	PZ	-	-	-	4,00	4,00	PZ	-	-	-	2,00	2,00
Totale rifiuti prodotti	Ton	-	-	-	32,88	32,88	Ton	-	-	-	-	-
	PZ	-	-	-	586,00	586,00	PZ	-	-	-	577,00	577,00

## 14.4 Energy consumption and emissions

The following tables illustrate the energy consumption within the organisation for the year 2023, providing a clear and detailed description of how the DBA Group measures and calculates its energy consumption.

Most of the Group premises make use of what are known as co-working spaces. For these premises, the natural gas consumption applicable to the Group was estimated to be low due to the limited number of locations used by the companies of the DBA Group.

## [GRI 302-1] ENERGY CONSUMPTION

Consumi carburanti	u.m.	2022	Conversione in GJ -->	u.m.	2022
<b>Gas naturale (riscaldamento)</b>	<b>m3</b>	<b>14.622,00</b>		<b>GJ</b>	<b>570,26</b>
DBA Group S.p.A. - Italia	m3	-		GJ	-
DBA PRO. S.p.A. - Italia	m3	14.622,00		GJ	570,26
S.J.S. Engineering S.r.l. - Italia	m3			GJ	-
Actual I.T., d.d. - Slovenia	m3			GJ	-
Itelis d.o.o. - Slovenia	m3			GJ	-
UNISTAR d.o.o. - Slovenia	m3			GJ	-
<b>Diesel</b>	<b>lt</b>	<b>197.722,17</b>		<b>GJ</b>	<b>7.330,35</b>
DBA Group S.p.A. - Italia	lt	6.973,13		GJ	258,52
DBA PRO. S.p.A. - Italia	lt	117.589,72		GJ	4.359,52
S.J.S. Engineering S.r.l. - Italia	lt	4.417,00		GJ	163,76
Actual I.T., d.d. - Slovenia	lt	13.651,30		GJ	506,11
Itelis d.o.o. - Slovenia	lt	7.128,00		GJ	264,26
UNISTAR d.o.o. - Slovenia	lt	47.963,02		GJ	1.778,18
<b>Benzina</b>	<b>lt</b>	<b>20.801,16</b>		<b>GJ</b>	<b>616,71</b>
DBA Group S.p.A. - Italia	lt	835,58		GJ	24,77
DBA PRO. S.p.A. - Italia	lt	15.536,81		GJ	460,64
S.J.S. Engineering S.r.l. - Italia	lt	-		GJ	-
Actual I.T., d.d. - Slovenia	lt	3.973,04		GJ	117,79
Itelis d.o.o. - Slovenia	lt			GJ	-
UNISTAR d.o.o. - Slovenia	lt	455,73		GJ	13,51
<b>Metano</b>	<b>kg</b>	<b>750,41</b>		<b>GJ</b>	<b>39,02</b>
DBA Group S.p.A. - Italia	kg	-		GJ	-
DBA PRO. S.p.A. - Italia	kg	750,41		GJ	39,02
S.J.S. Engineering S.r.l. - Italia	kg			GJ	-
Actual I.T., d.d. - Slovenia	kg			GJ	-
Itelis d.o.o. - Slovenia	kg			GJ	-
UNISTAR d.o.o. - Slovenia	kg			GJ	-
<b>GPL</b>	<b>lt</b>	<b>467,16</b>		<b>GJ</b>	<b>11,20</b>
DBA Group S.p.A. - Italia	lt	1,00		GJ	0,02
DBA PRO. S.p.A. - Italia	lt	466,16		GJ	11,17
S.J.S. Engineering S.r.l. - Italia	lt			GJ	-
Actual I.T., d.d. - Slovenia	lt			GJ	-
Itelis d.o.o. - Slovenia	lt			GJ	-
UNISTAR d.o.o. - Slovenia	lt			GJ	-
			<b>Totale</b>	<b>GJ</b>	<b>8.567,54</b>

Consumi carburanti	u.m.	2023	Conversione in GJ -->	u.m.	2023
<b>Gas naturale (riscaldamento)</b>	<b>m3</b>			<b>GJ</b>	<b>932,69</b>
DBA Group S.p.A.	m3	-		GJ	-
DBA PRO. S.p.A.	m3	13.784,00		GJ	537,58
S.J.S. Engineering S.r.l.	m3	-		GJ	-
Actual I.T., d.d.	m3	-		GJ	-
General Planning	m3	10.131,00		GJ	395,11
Itelis d.o.o.	m3	-		GJ	-
UNISTAR d.o.o.	m3	-		GJ	-
<b>Diesel</b>	<b>lt</b>			<b>GJ</b>	<b>9.847,43</b>
DBA Group S.p.A.	lt	15.190,72		GJ	563,18
DBA PRO. S.p.A.	lt	176.283,60		GJ	6.535,54
S.J.S. Engineering S.r.l.	lt	1.603,26		GJ	59,44
Actual I.T., d.d.	lt	15.565,88		GJ	577,09
General Planning	lt	-		GJ	-
Itelis d.o.o.	lt	8.653,00		GJ	320,80
UNISTAR d.o.o.	lt	48.319,00		GJ	1.791,38
<b>Benzina</b>	<b>lt</b>			<b>GJ</b>	<b>708,30</b>
DBA Group S.p.A.	lt	4.022,08		GJ	119,25
DBA PRO. S.p.A.	lt	14.197,62		GJ	420,93
S.J.S. Engineering S.r.l.	lt	217,26		GJ	6,44
Actual I.T., d.d.	lt	2.779,20		GJ	82,40
General Planning	lt	-		GJ	-
Itelis d.o.o.	lt	-		GJ	-
UNISTAR d.o.o.	lt	2.674,00		GJ	79,28
<b>Metano</b>	<b>kg</b>			<b>GJ</b>	<b>-</b>
DBA Group S.p.A.	kg	-		GJ	-
DBA PRO. S.p.A.	kg	-		GJ	-
S.J.S. Engineering S.r.l.	kg	-		GJ	-
Actual I.T., d.d.	kg	-		GJ	-
General Planning	kg	-		GJ	-
Itelis d.o.o.	kg	-		GJ	-
UNISTAR d.o.o.	kg	-		GJ	-
<b>GPL</b>	<b>lt</b>			<b>GJ</b>	<b>-</b>
DBA Group S.p.A.	lt	-		GJ	-
DBA PRO. S.p.A.	lt	-		GJ	-
S.J.S. Engineering S.r.l.	lt	-		GJ	-
Actual I.T., d.d.	lt	-		GJ	-
General Planning	lt	-		GJ	-
Itelis d.o.o.	lt	-		GJ	-
UNISTAR d.o.o.	lt	-		GJ	-
<b>Totale</b>				<b>GJ</b>	<b>11.488,41</b>

Energia elettrica acquistata	u.m.	2022	Conversione in GJ -->	u.m.	2022
<b>Da fonti non rinnovabili</b>	<b>KWh</b>	<b>454.803,00</b>		<b>GJ</b>	<b>1.637,29</b>
DBA Group S.p.A. - Italia	KWh	26.203,00		GJ	94,33
DBA PRO. S.p.A. - Italia	KWh	29.362,85		GJ	105,71
S.J.S. Engineering S.r.l. - Italia	KWh	13.857,30		GJ	49,89
Actual I.T., d.d. - Slovenia	KWh	385.379,85		GJ	1.387,37
Itelis d.o.o. - Slovenia	KWh	-		GJ	-
UNISTAR d.o.o. - Slovenia	KWh	-		GJ	-
<b>Da fonti rinnovabili</b>	<b>KWh</b>	<b>210.281,70</b>		<b>GJ</b>	<b>757,01</b>
DBA Group S.p.A. - Italia	KWh	138.633,00		GJ	499,08
DBA PRO. S.p.A. - Italia	KWh	60.616,00		GJ	218,22
S.J.S. Engineering S.r.l. - Italia	KWh	11.032,70		GJ	39,72
Actual I.T., d.d. - Slovenia	KWh	-		GJ	-
Itelis d.o.o. - Slovenia	KWh	-		GJ	-
UNISTAR d.o.o. - Slovenia	KWh	-		GJ	-
<b>Totale</b>	<b>KWh</b>	<b>665.084,70</b>		<b>GJ</b>	<b>2.394,30</b>

Energia elettrica acquistata	u.m.	2023	Conversione in GJ -->	u.m.	2023
<b>Da fonti non rinnovabili</b>	<b>KWh</b>	<b>171.663,00</b>		<b>GJ</b>	<b>617,99</b>
DBA Group S.p.A.	KWh	-		GJ	-
DBA PRO. S.p.A.	KWh	-		GJ	-
S.J.S. Engineering S.r.l.	KWh	-		GJ	-
Actual I.T., d.d.	KWh	171.663,00		GJ	617,99
General Planning	KWh	-		GJ	-
Itelis d.o.o.	KWh	-		GJ	-
UNISTAR d.o.o.	KWh	-		GJ	-
<b>Da fonti rinnovabili</b>	<b>KWh</b>	<b>401.368,00</b>		<b>GJ</b>	<b>1.261,65</b>
DBA Group S.p.A.	KWh	169.052,00		GJ	608,59
DBA PRO. S.p.A.	KWh	156.391,00		GJ	563,01
S.J.S. Engineering S.r.l.	KWh	25.014,00		GJ	90,05
Actual I.T., d.d.	KWh	-		GJ	-
General Planning	KWh	50.911,00		GJ	-
Itelis d.o.o.	KWh	-		GJ	-
UNISTAR d.o.o.	KWh	-		GJ	-
<b>Totale</b>	<b>KWh</b>	<b>573.031,00</b>		<b>GJ</b>	<b>1.879,63</b>

**[GRI 302-3] ENERGY INTENSITY\***

Intensità energetica	u.m.	2022
<b>Totale Energia consumata</b>	<b>GJ</b>	<b>10.961,85</b>
DBA Group S.p.A. - Italia	GJ	876,73
DBA PRO. S.p.A. - Italia	GJ	5.764,53
S.J.S. Engineering S.r.l. - Italia	GJ	253,36
Actual I.T., d.d. - Slovenia	GJ	2.011,27
Itelis d.o.o. - Slovenia	GJ	264,26
UNISTAR d.o.o. - Slovenia	GJ	1.791,69
<b>Numero dipendenti</b>	<b>N.</b>	<b>562,00</b>
DBA Group S.p.A. - Italia	N.	30,00
DBA PRO. S.p.A. - Italia	N.	295,00
S.J.S. Engineering S.r.l. - Italia	N.	6,00
Actual I.T., d.d. - Slovenia	N.	75,00
Itelis d.o.o. - Slovenia	N.	42,00
UNISTAR d.o.o. - Slovenia	N.	114,00
<b>Intensità energetica</b>	<b>GJ/dip.</b>	<b>19,51</b>
DBA Group S.p.A. - Italia	GJ/dip.	29,22
DBA PRO. S.p.A. - Italia	GJ/dip.	19,54
S.J.S. Engineering S.r.l. - Italia	GJ/dip.	42,23
Actual I.T., d.d. - Slovenia	GJ/dip.	26,82
Itelis d.o.o. - Slovenia	GJ/dip.	6,29
UNISTAR d.o.o. - Slovenia	GJ/dip.	15,72



<b>Intensità energetica</b>	<b>u.m.</b>	<b>2023</b>
<b>Totale Energia consumata</b>	<b>GJ</b>	<b>13.368,04</b>
<i>DBA Group S.p.A.</i>	GJ	1.291,01
<i>DBA PRO. S.p.A.</i>	GJ	8.057,05
<i>S.J.S. Engineering S.r.l.</i>	GJ	155,93
<i>Actual I.T., d.d.</i>	GJ	1.277,47
<i>General Planning</i>	GJ	395,11
<i>Itelis d.o.o.</i>	GJ	320,80
<i>UNISTAR d.o.o.</i>	GJ	1.870,66
<b>Numero dipendenti</b>	<b>N.</b>	<b>657,00</b>
<i>DBA Group S.p.A.</i>	N.	34,00
<i>DBA PRO. S.p.A.</i>	N.	363,00
<i>S.J.S. Engineering S.r.l.</i>	N.	9,00
<i>Actual I.T., d.d.</i>	N.	81,00
<i>General Planning</i>	N.	
<i>Itelis d.o.o.</i>	N.	43,00
<i>UNISTAR d.o.o.</i>	N.	127,00
<b>Intensità energetica</b>	<b>GJ/dip.</b>	<b>20,35</b>
<i>DBA Group S.p.A.</i>	GJ/dip.	37,97
<i>DBA PRO. S.p.A.</i>	GJ/dip.	22,20
<i>S.J.S. Engineering S.r.l.</i>	GJ/dip.	17,33
<i>Actual I.T., d.d.</i>	GJ/dip.	15,77
<i>General Planning</i>	GJ/dip.	
<i>Itelis d.o.o.</i>	GJ/dip.	7,46
<i>UNISTAR d.o.o.</i>	GJ/dip.	14,73

\*Energy intensity is calculated as the ratio of total energy consumption (GJ) to the total number of employees at the Group level. The total does not include employees with non-subordinate employment contracts (coordinated and continuous collaboration contracts, interns, temporary workers and staff leasing).

[GRI 305-1]

DIRECT GHG EMISSIONS DIVIDED BY DIRECT AND INDIRECT CONSUMPTION (SCOPE 1)

Emissioni Scope 1	u.m.	2022	2023
<b>Gas naturale (riscaldamento)</b>	<b>Ton di CO2 eq</b>	<b>29,81</b>	<b>48,75</b>
<i>DBA Group S.p.A.</i>	Ton di CO2 eq	-	-
<i>DBA PRO. S.p.A.</i>	Ton di CO2 eq	29,81	28,10
<i>S.J.S. Engineering S.r.l.</i>	Ton di CO2 eq	-	-
<i>Actual I.T., d.d.</i>	Ton di CO2 eq	-	-
<i>General Planning</i>	Ton di CO2 eq	-	20,65
<i>Itelis d.o.o.</i>	Ton di CO2 eq	-	-
<i>UNISTAR d.o.o.</i>	Ton di CO2 eq	-	-
<b>Diesel</b>	<b>Ton di CO2 eq</b>	<b>496,69</b>	<b>667,24</b>
<i>DBA Group S.p.A.</i>	Ton di CO2 eq	17,52	38,16
<i>DBA PRO. S.p.A.</i>	Ton di CO2 eq	295,39	442,84
<i>S.J.S. Engineering S.r.l.</i>	Ton di CO2 eq	11,10	4,03
<i>Actual I.T., d.d.</i>	Ton di CO2 eq	34,29	39,10
<i>General Planning</i>	Ton di CO2 eq	-	-
<i>Itelis d.o.o.</i>	Ton di CO2 eq	17,91	21,74
<i>UNISTAR d.o.o.</i>	Ton di CO2 eq	120,49	121,38
<b>Benzina</b>	<b>Ton di CO2 eq</b>	<b>44,97</b>	<b>50,11</b>
<i>DBA Group S.p.A.</i>	Ton di CO2 eq	1,81	8,44
<i>DBA PRO. S.p.A.</i>	Ton di CO2 eq	33,59	29,78
<i>S.J.S. Engineering S.r.l.</i>	Ton di CO2 eq	-	0,46
<i>Actual I.T., d.d.</i>	Ton di CO2 eq	8,59	5,83
<i>General Planning</i>	Ton di CO2 eq	-	-
<i>Itelis d.o.o.</i>	Ton di CO2 eq	-	-
<i>UNISTAR d.o.o.</i>	Ton di CO2 eq	0,99	5,61
<b>Metano</b>	<b>Ton di CO2 eq</b>	<b>1,92</b>	<b>-</b>
<i>DBA Group S.p.A.</i>	Ton di CO2 eq	-	-
<i>DBA PRO. S.p.A.</i>	Ton di CO2 eq	1,92	-
<i>S.J.S. Engineering S.r.l.</i>	Ton di CO2 eq	-	-
<i>Actual I.T., d.d.</i>	Ton di CO2 eq	-	-
<i>General Planning</i>	Ton di CO2 eq	-	-
<i>Itelis d.o.o.</i>	Ton di CO2 eq	-	-
<i>UNISTAR d.o.o.</i>	Ton di CO2 eq	-	-
<b>GPL</b>	<b>Ton di CO2 eq</b>	<b>0,73</b>	<b>-</b>
<i>DBA Group S.p.A.</i>	Ton di CO2 eq	0,00	-
<i>DBA PRO. S.p.A.</i>	Ton di CO2 eq	0,73	-
<i>S.J.S. Engineering S.r.l.</i>	Ton di CO2 eq	-	-
<i>Actual I.T., d.d.</i>	Ton di CO2 eq	-	-
<i>General Planning</i>	Ton di CO2 eq	-	-
<i>Itelis d.o.o.</i>	Ton di CO2 eq	-	-
<i>UNISTAR d.o.o.</i>	Ton di CO2 eq	-	-
<b>Totale emissioni Scope 1</b>	<b>Ton di CO2 eq</b>	<b>574,12</b>	<b>766,10</b>

The amount of direct GHG emissions (Scope 1) of the DBA Group was calculated based on the direct energy consumption of the Group which is defined as being material. These emissions can be divided into two main categories:

- the combustion of natural gas to heat the work premises of the Group;
- the combustion of fuels used to power the Company vehicles of the Group (including petrol, diesel, methane gas and LPG).

The data on natural gas consumption were collected by consulting the consumption invoiced by the gas suppliers of the various locations of the Group. All the locations of the DBA Group are excluded because the gas consumption in buildings where heating is provided by condominium gas boilers is included in the rent and divided into thousandths for the individual tenants of the buildings.

The consumption of natural gas, and the related GHG emissions, of the remaining locations of the Group was calculated to be zero because of the non-availability of data and the relatively small size of the buildings occupied by the companies in this scope.

The data on fuel consumption were collected from the management system used to track refuelling through the fuel cards associated with individual Company vehicles.

Once the energy consumption was determined, the amount of direct emissions was calculated using conversion and emission factors provided by the Department for Environment, Food and Rural Affairs (DEFRA) of the Government of the United Kingdom, an internationally recognised source for the calculation of GHG emissions.

#### [GRI 305-2] DIRECT GHG EMISSIONS DIVIDED BY DIRECT AND INDIRECT CONSUMPTION (SCOPE 2)

		Location based	Market based
Emissioni Scope 2	u.m.	2022	2022
<b>Da fonti non rinnovabili</b>	<b>Ton di CO2 eq</b>	<b>116,52</b>	<b>174,64</b>
DBA Group S.p.A.	Ton di CO2 eq	8,24	11,98
DBA PRO. S.p.A.	Ton di CO2 eq	9,23	13,42
S.J.S. Engineering S.r.l.	Ton di CO2 eq	4,36	6,33
Actual I.T., d.d.	Ton di CO2 eq	94,69	142,90
Itelis d.o.o.	Ton di CO2 eq	-	-
UNISTAR d.o.o.	Ton di CO2 eq	-	-
<b>Da fonti rinnovabili</b>	<b>Ton di CO2 eq</b>	<b>66,11</b>	<b>-</b>
DBA Group S.p.A.	Ton di CO2 eq	43,58	-
DBA PRO. S.p.A.	Ton di CO2 eq	19,06	-
S.J.S. Engineering S.r.l.	Ton di CO2 eq	3,47	-
Actual I.T., d.d.	Ton di CO2 eq	-	-
Itelis d.o.o.	Ton di CO2 eq	-	-
UNISTAR d.o.o.	Ton di CO2 eq	-	-
<b>Totale</b>	<b>Ton di CO2 eq</b>	<b>182,63</b>	<b>174,64</b>

		Location based	Market based
Emissioni Scope 2	u.m.	2023	2023
<b>Da fonti non rinnovabili</b>	<b>Ton di CO2 eq</b>	<b>53,97</b>	<b>63,65</b>
<i>DBA Group S.p.A.</i>	Ton di CO2 eq	-	-
<i>DBA PRO. S.p.A.</i>	Ton di CO2 eq	-	-
<i>S.J.S. Engineering S.r.l.</i>	Ton di CO2 eq	-	-
<i>Actual I.T., d.d.</i>	Ton di CO2 eq	53,97	63,65
<i>General Planning</i>	Ton di CO2 eq	-	-
<i>Itelis d.o.o.</i>	Ton di CO2 eq	-	-
<i>UNISTAR d.o.o.</i>	Ton di CO2 eq	-	-
<b>Da fonti rinnovabili</b>	<b>Ton di CO2 eq</b>	<b>126,18</b>	<b>18,88</b>
<i>DBA Group S.p.A.</i>	Ton di CO2 eq	53,15	-
<i>DBA PRO. S.p.A.</i>	Ton di CO2 eq	49,17	-
<i>S.J.S. Engineering S.r.l.</i>	Ton di CO2 eq	7,86	-
<i>Actual I.T., d.d.</i>	Ton di CO2 eq	-	-
<i>General Planning</i>	Ton di CO2 eq	16,01	18,88
<i>Itelis d.o.o.</i>	Ton di CO2 eq	-	-
<i>UNISTAR d.o.o.</i>	Ton di CO2 eq	-	-
<b>Totale</b>	<b>Ton di CO2 eq</b>	<b>180,15</b>	<b>82,53</b>

The amount of indirect GHG emissions (Scope 2) of the DBA Group was calculated based on the indirect energy consumption of the Group. The only indirect energy consumption taken into account by the DBA Group is the consumption of electricity purchased by the companies in the scope of the reporting activity.

The relevant data were collected by consulting the consumption invoiced by the gas suppliers of the various locations of the Group.

In compliance with the requirements of the GRI standards, the DBA Group calculated the Scope 2 emissions using two different methods:

- the location-based method: used to declare the amount of indirect emissions actually released into the atmosphere based on the national energy mixes of the countries in which the Group operates. For this calculation, the Group used the Production-mix emission factors provided by the Association of Issuing Bodies (AIB) for Italy and Slovenia;
- the market-based method: used to report the amount of indirect emissions associated with the energy supply choices made by the Group. For this calculation, the Group counted zero emissions from the procurement of electricity from renewable sources certified by the Guarantee of Origin (GO). The GHG emissions associated with the remaining portion of electricity purchased by the Group during the year were calculated using the Residual-mix emission factors provided by the Association of Issuing Bodies (AIB) for Italy and Slovenia.

## [GRI 305-4] EMISSIONS INTENSITY

Intensità emissiva	u.m.	Location based	Market based
		2022	2022
<b>Totale emissioni</b>	<b>Ton di CO2 eq</b>	<b>756,74</b>	<b>748,75</b>
<i>DBA Group S.p.A.</i>	Ton di CO2 eq	71,15	31,30
<i>DBA PRO. S.p.A.</i>	Ton di CO2 eq	389,72	374,86
<i>S.J.S. Engineering S.r.l.</i>	Ton di CO2 eq	18,92	17,43
<i>Actual I.T., d.d.</i>	Ton di CO2 eq	137,57	185,78
<i>Itelis d.o.o.</i>	Ton di CO2 eq	17,91	17,91
<i>UNISTAR d.o.o.</i>	Ton di CO2 eq	121,47	121,47
<b>Numero dipendenti</b>	<b>N.</b>	<b>562,00</b>	<b>562,00</b>
<i>DBA Group S.p.A.</i>	N.	30,00	30,00
<i>DBA PRO. S.p.A.</i>	N.	295,00	295,00
<i>S.J.S. Engineering S.r.l.</i>	N.	6,00	6,00
<i>Actual I.T., d.d.</i>	N.	75,00	75,00
<i>Itelis d.o.o.</i>	N.	42,00	42,00
<i>UNISTAR d.o.o.</i>	N.	114,00	114,00
<b>Intensità emissiva</b>	<b>Ton di CO2 eq</b>	<b>1,35</b>	<b>1,33</b>
<i>DBA Group S.p.A.</i>	Ton di CO2 eq	2,37	1,04
<i>DBA PRO. S.p.A.</i>	Ton di CO2 eq	1,32	1,27
<i>S.J.S. Engineering S.r.l.</i>	Ton di CO2 eq	3,15	2,91
<i>Actual I.T., d.d.</i>	Ton di CO2 eq	1,83	2,48
<i>Itelis d.o.o.</i>	Ton di CO2 eq	0,43	0,43
<i>UNISTAR d.o.o.</i>	Ton di CO2 eq	1,07	1,07

Intensità emissiva	u.m.	Location based	Market based
		2023	2023
<b>Totale emissioni</b>	<b>Ton di CO2 eq</b>	<b>909,69</b>	<b>809,25</b>
<i>DBA Group S.p.A.</i>	Ton di CO2 eq	99,74	46,60
<i>DBA PRO. S.p.A.</i>	Ton di CO2 eq	549,88	500,71
<i>S.J.S. Engineering S.r.l.</i>	Ton di CO2 eq	12,35	4,48
<i>Actual I.T., d.d.</i>	Ton di CO2 eq	98,90	108,58
<i>General Planning</i>	Ton di CO2 eq	0,10	0,15
<i>Itelis d.o.o.</i>	Ton di CO2 eq	21,74	21,74
<i>UNISTAR d.o.o.</i>	Ton di CO2 eq	126,99	126,99
<b>Numero dipendenti</b>	<b>N.</b>	<b>657,00</b>	<b>657,00</b>
<i>DBA Group S.p.A.</i>	N.	34,00	34,00
<i>DBA PRO. S.p.A.</i>	N.	363,00	363,00
<i>S.J.S. Engineering S.r.l.</i>	N.	9,00	9,00
<i>Actual I.T., d.d.</i>	N.	81,00	81,00
<i>General Planning</i>	N.		
<i>Itelis d.o.o.</i>	N.	43,00	43,00
<i>UNISTAR d.o.o.</i>	N.	127,00	127,00
<b>Intensità emissiva</b>	<b>Ton di CO2 eq</b>	<b>1,38</b>	<b>1,23</b>
<i>DBA Group S.p.A.</i>	Ton di CO2 eq	2,93	1,37
<i>DBA PRO. S.p.A.</i>	Ton di CO2 eq	1,51	1,38
<i>S.J.S. Engineering S.r.l.</i>	Ton di CO2 eq	1,37	0,50
<i>Actual I.T., d.d.</i>	Ton di CO2 eq	1,22	1,34
<i>General Planning</i>	Ton di CO2 eq	0,00	0,01
<i>Itelis d.o.o.</i>	Ton di CO2 eq	0,51	0,51
<i>UNISTAR d.o.o.</i>	Ton di CO2 eq	1,00	1,00



## 14.5 Water resource management

The DBA Group takes into account the local context of water use and values the importance of managing these resources sustainably and as a shared resource.

### [GRI 303-3] WATER WITHDRAWAL \*

Fonti	u.m.	Prelievo idrico			Scarico idrico			Consumo idrico		
		2021	2022	2023	2021	2022	2023	2021	2022	2023
Risorse idriche di terze parti	ML	0,93	1,18	2,92	0,93	1,18	2,92	-	-	-
di cui acqua dolce (≤1.000 mg/l di solidi disciolti totali)	ML	0,93	1,18	2,92	0,93	1,18	2,92	-	-	-
DBA Group S.p.A.	ML	-	-	-	-	-	-	-	-	-
DBA PRO. S.p.A.	ML	0,50	0,59	1,01	0,50	0,59	1,01	-	-	-
S.I.S. Engineering S.r.l.	ML	-	-	-	-	-	-	-	-	-
Actual I.T., d.d.	ML	0,43	0,59	0,52	0,43	0,59	0,52	-	-	-
General Planning	ML	-	-	1,39	-	-	1,39	-	-	-
Itelis d.o.o.	ML	-	-	-	-	-	-	-	-	-
UNISTAR d.o.o.	ML	-	-	-	-	-	-	-	-	-
di cui altra acqua (>1.000 mg/l di solidi disciolti totali)	ML	-	-	-	-	-	-	-	-	-
DBA Group S.p.A.	ML	-	-	-	-	-	-	-	-	-
DBA PRO. S.p.A.	ML	-	-	-	-	-	-	-	-	-
S.I.S. Engineering S.r.l.	ML	-	-	-	-	-	-	-	-	-
Actual I.T., d.d.	ML	-	-	-	-	-	-	-	-	-
General Planning	ML	-	-	-	-	-	-	-	-	-
Itelis d.o.o.	ML	-	-	-	-	-	-	-	-	-
UNISTAR d.o.o.	ML	-	-	-	-	-	-	-	-	-
<b>Totale prelievi</b>	<b>ML</b>	<b>0,93</b>	<b>1,18</b>	<b>2,92</b>	<b>0,93</b>	<b>1,18</b>	<b>2,92</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Please note that a restatement of water consumption and discharge data for the years 2021 and 2022 has been applied due to the revision of the calculation and reporting methodology.

All leased DBA sites are excluded from the calculation because water consumption is included in the rent and allocated in thousandths to the individual tenants (except for the sites in Villorba and S. Stefano).

# 15 THE CONNECTION WITH THE TERRITORY

## 15.1 Social and environmental initiatives

The DBA Group has always been active in supporting the territory in which it operates and is committed to:

- contributing to the improvement of the conditions of the communities with which it interacts;
- supporting cultural and educational activities;
- promoting the sustainable management of environmental resources
- promoting the reduction of greenhouse gas emissions, protecting biodiversity and supporting other environmental conservation measures.

Supporting local communities also lays the foundations for sustainable and long-term business activity, providing concrete support and strengthening the already strong ties that the DBA Group has with these territories.

Membership in trade associations, which have as their social mission the promotion, support and implementation of practices and policies geared towards the achievement of sustainable development objectives, reinforces the positioning of the DBA Group and enables the exchange of knowledge, experience and best practices as well as networking opportunities with other parties interested in the topic.

In 2023, the DBA Group, joined the project The Path of the Bees in the Municipality of Valbrenta (in the Province of Vicenza), continuing to rely on the Azienda Agricola I Barchi farm to manage the beehives and make its contribution to the protection of biodiversity and the regulation of the ecosystem.

The DBA Group, together with other companies, decided to participate in several urban reforestation projects through the non-profit organisation Arbolia Società Benefit.

Cultural activities and sports events were supported in order to build meaningful relationships with the community, while at the same time also contributing to the economic and social fabric of the surrounding territory.

**“We believe it is our responsibility to “build” and engage with the community in which we operate as a Company”**

Below are the main collaborations and partnerships in which we are involved in the area of sustainability:

### Promoting sports:

1. Fondazione Cortina
2. Spiguy Team LA PEDALONGA
3. Universo Treviso basket – Nutribullet Treviso
4. Fijlkam – Judo
5. Other local sports associations

### Support for the Environment:

1. Azienda Agricola i Barchi;
2. Arbolia Società Benefit.



### Support for Culture:

1. Fondazione Teatri delle Dolomiti
2. Fondazione Venezia
3. S. A. "M. PLANCK" Scientific High School
4. La Sorgente soc. coop. soc. ONLUS

### Associations:

1. Rete del Dono per Fondazione Banca degli Occhi del Veneto





# 16 Table linking material topics and aspects of the GRI Standards

Topics	Material topics identified	GRI reference standard	Scope of the impact		Type of impact
			External impact	Limitations	
Environmental	Energy consumption and emissions	Energy; Emissions	Group; Collectivity		Caused by the Group; Contributed by the Group
Environmental	Reclamations	Environmental compliance	Local communities		
Environmental	Waste management	Water discharges and waste	Group; Collectivity		
Environmental	Water resource management	Water	Group; Collectivity		
Social	The connection with the territory	Local communities	Group; Local communities	-	Caused by the Group; Contributed by the Group
Social	Cybersecurity	Consumer privacy	Group; Clients	-	Caused by the Group; Contributed by the Group
Social	Safety and security in industrial management	Local communities	Group; Local communities; Clients	-	Caused by the Group; Contributed by the Group
Social	Quality in the processes of the Company	Consumer health and safety	Group; Local communities; Clients		Caused by the Group
Social	Quality and safety of products and services	Consumer health and safety	Group; Clients	-	Caused by the Group; Contributed by the Group
Related to staff	Remuneration of staff	Diversity and equal opportunities	Group	GRI disclosure 2-21 a) refers to the Italian companies of the Group.	Caused by the Group
	Equal opportunities	Diversity and equal opportunities	Group	-	
	Talent management and retention	Employment	Group	-	
	Training and skills development	Training and education	Group	-	
	Dialogue with the social entities	Employment; Labour-management relations	Group	-	



Related to staff; Social; and Human rights	Occupational health, safety and welfare; Human rights	Occupational health and safety; Non- discrimination	Group	-	Caused by the Group
The active and passive fight against corruption	The prevention of corruption	Anti-corruption; Anti-competitive conduct; Socio- economic compliance	The Suppliers Group	-	Caused by the Group; Caused by the Group and directly related to a business relation
Social; Human Rights	Responsible Supplier Relations	Social evaluation of suppliers; Evaluation of the respect for human rights	The Suppliers Group	-	Caused by the Group; Caused by the Group and directly related to a business relation
Social	Innovation	N/A	The Clients Group	-	Caused by the Group; Contributed by the Group

# 17 GRI Content Index

The position of the information is indicated by the page number in this document and reference to other sections of the Management Report or other external documents (page numbers refer to the section of the Sustainability Report that includes the disclosure)

Declaration of use		<b>DBA</b> DBA Group S.p.A. has reported the information mentioned in this GRI content index with reference to the GRI Standards for the period 01 January 2023 – 31 December 2023		
Used GRI 1		GRI 1 – Main Reporting Principles – 2021 version		
Relevant GRI sector standards		N/A		
Standard Disclosure	Description of the indicator	Page number	Omissions	Reference No. of the GRI industry standard.
GRI 1: MAIN REPORTING PRINCIPLES				
GRI 2: GENERAL INFORMATION AND DISCLOSURE				
PROFILE OF THE ORGANISATION				
2-1	Details of the organization	DBA Group S.p.A. pp. 3-5		
2-2	Entities included in the sustainability reporting of the organisation	pp. 13		
2-3	Reporting period, frequency and point of contact	p. 14		
2-4	Revision of the information	pp. 10, 11		
2-5	External Assurance	The Auditor's Report is included at the end of the Italian document.		
ACTIVITIES AND WORKERS				
2-6	Activities, the value chain and other business relations	p. 8		
2-7	Employees	pp. 48,49		

GOVERNANCE				
2-9	Structure and composition of the governance	pp. 31-35		
2-10	Appointment and selection of the highest governing board	p. 31		
2-11	President of the highest governing board	p. 31		
2-12	The role of the highest governing board in monitoring the management of impacts	p. 32		
2-13	Delegation of responsibility for the management of impacts	p. 32		
2-14	The role of the highest governing board in reporting on sustainability	p. 32		
2-15	Conflicts of interest	pp. 33-35		
2-19	Remuneration policies	pp. 57,58		
2-20	Procedures for determining remuneration	pp. 57,58		
2-21	Total annual salary ratio	p. 57		
STRATEGIES, POLICIES AND PRACTICES				
2-22	Statement on the Sustainable Development Strategy	pp 26-30		
2-23	Commitment in terms of policy	pp. 29, 30		
2-24	Integrating the commitments in terms of policy	pp. 29, 30		
2-27	Conformities with laws and regulations	pp. 26, 30	In 2023, the Group has demonstrated that it operates in compliance with all applicable laws and regulations and that it has not received any monetary and/or non-monetary sanctions for breaches of any of these statutes and provisions.	
2-28	Membership in associations	pp. 86-87		
STAKEHOLDER ENGAGEMENT				
2-29	The approach to stakeholder engagement	pp. 17-24		
GRI 3: MATERIAL TOPICS				
GUIDELINES ON HOW TO DETERMINE MATERIAL TOPICS				
3-1	The process for determining material topics	pp. 16-20		
3-2	The list of material topics	pp. 20-23		

TOPIC-SPECIFIC DISCLOSURES				
THE QUALITY AND SAFETY OF PRODUCTS AND SERVICES				
3-3	Managing material topics	pp. 42, 65-68		
THE HEALTH, SAFETY AND WELFARE OF STAFF MEMBERS AND HUMAN RIGHTS				
3-3	Managing material topics	pp. 59-62		
403 - 1	Occupational Health and Safety Management System	pp. 59-62		
403 - 2	Hazard identification, risk assessment and accident investigation.	pp. 59-62		
403 - 3	Occupational Health Services	pp. 59-62		
403 - 4	Worker participation and consultation on occupational health and safety programmes and the associated communication	pp. 59-62		
403 - 5	Training of workers in occupational health and safety.	pp. 59-62		
403 - 6	Training of workers in occupational health and safety.	pp. 59-62		
403 - 7	Prevention and mitigation of occupational health and safety impacts directly related to business relationships	pp. 59-62		
403 - 8	Workers covered by an occupational health and safety management system	pp. 59-62		
403 - 9	Accidents at work	pp. 59-62		
403 - 10	Occupational illness	pp. 59-62		
QUALITY IN THE PROCESSES OF THE COMPANY				
3-3	Managing material topics	pp. 67-71		
TRAINING AND SKILLS DEVELOPMENT				
3-3	Managing material topics	pp. 53,54		
205 - 2	Communication and training on anti-corruption regulations and procedures	pp. 53,54		
404 - 1	Average number of training hours per year for each staff member	pp. 53,54		
CYBERSECURITY				
3-3	Managing material topics	pp. 71		
418 - 1	Substantiated grievances concerning breaches of the privacy of clients and the loss of their data	pp. 71		

INNOVATION				
3-3	Managing material topics	pp. 63,64		
TALENT MANAGEMENT AND RETENTION				
3-3	Gestione dei temi materiali	pp. 50, 51		
403 - 1	Assunzioni di nuovi dipendenti e avvicendamento dei dipendenti	p. 52-53		
RESPONSIBLE SUPPLIER RELATIONS				
3-3	Managing material topics	p.72		
THE PREVENTION OF CORRUPTION				
3-3	Managing material topics	pp. 44-45		
205 - 1	Percentage and total number of processes/Group Companies subjected to a corruption risk assessment during the reporting period.	p. 45		
205 - 3	Any corruption incidents identified and the corrective activities that have been implemented.	p. 45		
206 - 1	Legal actions relating to anti-competitive conduct, fiduciary activities and monopolistic practices	p. 45		
207 - 1	Approach to taxation	pp. 37, 38		
207 - 2	Tax governance, control and risk management	pp. 37, 38		
207 - 3	Stakeholder engagement and the management of tax-related issues	pp. 37, 38		
405 -1	Diversity within governing boards and among staff members	p. 34		
REMUNERATION OF STAFF				
3-3	Managing material topics	pp. 57-58		
405 - 2	The ratio between base salary and salaries of women compared to men	pp. 57-58		
ENERGY CONSUMPTION AND EMISSIONS				
3-3	Managing material topics	pp. 76		
302 - 1	Electricity and thermal energy consumption for the operation of offices and facilities subdivided into renewable and non-renewable sources	pp. 76,77,78		
302 - 3	Energy intensity	p. 80		
305 - 1	Emissions generated by fuel consumption within the organisation	p. 88		
305 - 2	Emissions generated by the consumption of electricity and thermal energy for the operation of offices and facilities.	pp. 82,83		
305 - 4	Intensity of greenhouse gas (GHG) emissions	p. 84		



EQUAL OPPORTUNITIES				
3-3	Managing material topics	pp. 47, 48, 54		
405 – 1	Diversity within governance boards and among staff members	pp. 47-48		
405 – 2	The ratio between base salary and salaries of women compared to men	p. 58		
406 – 1	Incidents of discrimination and corrective measures taken		No incidents of discrimination were recorded in 2023, demonstrating that the Group operates in compliance with all applicable laws and regulations	
WASTE MANAGEMENT				
3-3	Managing material topics	pp. 76		
306-3	Waste generated	p.76		
WATER RESOURCE MANAGEMENT				
3-3	Managing material topics	p. 85		
303 – 3	Water withdrawal	p. 85		



## Contacts

**DBA Group S.p.A.**  
**Viale Felissent 20/d**  
**31020 Villorba (TV)**

[sustainability@dbagroup.it](mailto:sustainability@dbagroup.it)