

2024

Sustainability Report

DBA Group S.p.A.

The energy and ecological transitions are key to countering climate change and achieving emission reduction targets.

This represents a significant paradigm shift in the way we think about energy: a “revolution” impacting and involving everyone from institutions and large companies to citizens and small and medium-sized enterprises.

The DBA Group is committed to supporting its country through this period of change by providing tangible and practical measures and solutions, promoting a culture of energy transition, and developing innovative services and models to optimise energy production and consumption.

Moving toward decarbonisation. Headed for a better future for everyone.



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GENERAL CORPORATE INFORMATION

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
PRIMARY SECTOR OF BUSINESS ACTIVITIES (ATECO)	701000
COMPANY IN LIQUIDATION:	NO
A COMPANY WITH A SOLE SHAREHOLDER	NO
A 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

LETTER TO OUR STAKEHOLDERS

Dear *Stakeholder*,

we are pleased to present the third Sustainability Report of the DBA Group, which reflects our ongoing commitment to achieving long-term sustainability and a positive environmental impact.

Since publishing our first Sustainability Report, we have continued to strengthen the integration of ESG (Environmental, Social, and Governance) principles within our strategies and daily operations, reinforcing our commitment to environmental, social, and *governance* objectives.

Drawing on our history and values, which have always emphasised environmental sustainability, corporate social responsibility, ethics, transparency and people, we have adopted a structured and integrated sustainability policy.

This approach enables us to pursue the strategic objectives of DBA Group, striking a balance between market demands and stakeholder expectations, while creating long-term value and pursuing sustainable development. Over the past year, we have tackled significant challenges with determination, striving to enhance our environmental and social *performance* while maintaining operational excellence, backed by robust, transparent *governance*.

We believe that sustainability is an ethical choice and a key driver of innovation and long-term competitiveness.



The DBA Group's commitment to sustainability is clear and wide-ranging, as reflected 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.

We will continue to work with passion and commitment to build a sustainable future, generating long-term value for both current and future generations. By taking a forward-looking approach in its 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 builds on the work we have already started, renewing our commitment and setting new targets to drive continuous development and improvement in ESG performance.

Villorba (TV), 7 luglio 2025
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

DBA Group is an independent holding Company specialising in engineering and architecture services and ICT solutions, with a focus on the life cycle management of *mission-critical* works and infrastructure. Through its operating companies, it provides all technical and technological services to market operators who manage the life cycle of physical or digital infrastructure for their institutional purposes.

In business for over 30 years, evolving from a small professional firm into the diverse, multidisciplinary group it is today. Consistent diversification and external expansion, achieved through mergers and acquisitions in Italy and beyond, have enabled the DBA Group to become a Company ready to compete across its target markets.

HIGHLIGHTS

115,8

MN EUROS IN SERVICES
AND PRODUCTS

500+

ACTIVE CLIENTS

1100+

SKILLED
PROFESSIONALS

9

COUNTRIES

34

YEARS OF EXPERIENCE

The DBA Group operates through 17 offices in Italy and 10 worldwide.



The reference markets:



MISSION: TECHNOLOGICAL INNOVATION AND PROFESSIONAL EXCELLENCE

The mission of the DBA Group is rooted in Italian creativity and ingenuity, while also looking to the future through a solid combination of technological innovation, professional excellence, sustainability and social responsibility. These principles shape every decision we make. 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 market trend monitoring are the main levers that drive the DBA Group to adopt the best technical solutions for the design, management, and maintenance of our clients' infrastructures.

The 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.

OUR VISION OF THE FUTURE

We are ready to embrace change and support the evolution 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 enhance the efficiency and safety of our Clients' projects.

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

Legality, honesty, fairness and transparency are the core values of the DBA Group. We firmly believe that these principles are the foundation of sustainable economic and social development within our organisation and the communities in which we operate.

Our people are our most valuable resource. We pledge to provide safe and stable working conditions for all our employees. This allows everyone to fulfil their potential and support their families with dignity and security.

Social responsibility is a core value of our identity. We aim to create a positive impact in the areas where we are active, promoting the development and growth of local communities through conscious, inclusive and long-term action.

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.

Building on its strong foundation of technological and engineering expertise, the DBA Group has taken a leading role in driving the digital, energy and ecological transitions.

1.2.2 AWARENESS, CULTURE, AND TEAMWORK

Awareness

Considering the long-term impact of our actions on the environment, society and the economy, both individually and as part of an organisation, is a concrete way of contributing to sustainable and responsible growth for the benefit of the wider community and future generations.

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

The challenges of sustainability go beyond geographical and sector boundaries, requiring systemic changes that exceed the capabilities of any individual company. In this context, forming strategic partnerships and participating in sector networks and associations is essential to amplify our impact and accelerate positive change. Engaging with national and international organisations and collaborations is a key part of our strategy because it encourages the exchange of knowledge and *best practices*. This continuous flow of information and experience is a crucial factor in the success of our efforts to achieve the goals of the 2030 Agenda, strengthening our commitment and increasing the effectiveness of the actions we take.

Teamwork


In order to address complex sustainability issues and develop innovative, environmentally responsible and socially and economically sustainable solutions, all members of the organisation must be engaged and coordinated in working together cohesively to achieve defined sustainability objectives. For the DBA Group, it is essential to have a shared 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 2024. 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 throughout the entire value chain of its services in the territories in which it operates. This includes its relationships with suppliers, which are therefore based on an ESG approach.

This 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 our industrial strategy, 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.



PER CAMBIARE
IL MONDO
CI VUOLE
LA GIUSTA
ENERGIA

2. NOTE ON THE METHODOLOGY

2.1 STANDARDS APPLIED

In line with the resolution passed by the Board of Directors of DBA Group S.p.A. on 4 August 2022, the Company has drafted its Group Sustainability Report for the year ended 31 December 2024 for the third consecutive year. The report was approved by the Board of Directors on 7 July 2025.

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 undertaken, their performance, results and impact.

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 environmental, social and governance impacts of the activities of the DBA Group or that influence the decisions of its *stakeholders*.

This document therefore describes the central policies, management models and results achieved by the DBA Group in 2024 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. Information from 2022 and 2023 is also included to allow for data comparisons over time. In addition, to ensure accurate representation of *performance* and maintenance of data reliability, estimates have been limited as much as possible, and where present, are appropriately highlighted within 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. However, they are not explicitly mentioned in any of the relevant material topics.

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, the Company implemented an activity of alignment of the materiality analysis to the requirements of the new GRI *Universal Standards* (2021), starting from an 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 in 2023, the DBA Group developed an integrated sustainability plan that aligns with the SDGs and its own corporate strategy. The main goal is to link sustainability challenges with the organisation's business activities, drawing on the collaborative initiatives of the *Sustainability Steering Committee* and the Board of Directors. In 2024, the Company monitored the ESG targets set out in its Sustainability Plan.

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.

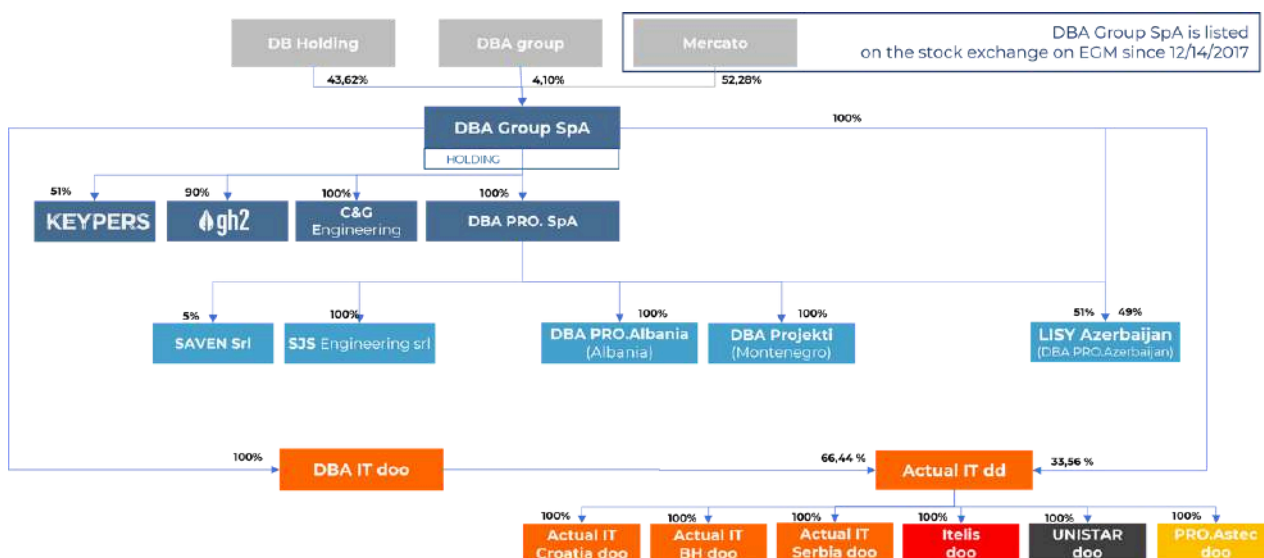
For the status of the targets and commitments reported in the 2024 Sustainability Report, please refer to the relevant chapters in this document.



3. SCOPE OF THE SUSTAINABILITY REPORT

This Sustainability Report includes data for the parent Company (DBA Group S.p.A.) and its main subsidiaries and fully consolidated companies.

In the interest of providing comprehensive information, the corporate structure of the Group as of 31 December 2024 is presented below:



For specific 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, with the exception of the following companies:

- DBA Projekti d.o.o, with registered office in Podgorica (Montenegro) and a share capital equal to EUR 1, 100% owned by the Parent Company indirectly through DBA S.p.A. - excluded due to an insufficient number of staff members and a limited operational structure;
- DBA Informacijshe I.T. Doo, with 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 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 registered office in Villorba and a share capital equal to EUR 50,000, 100% owned by the Parent Company - excluded because it is an operating company with no staff members and its value of production is not significant;
- PROASTEC, with 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 registered office in NoviSad (Serbia) and a share capital equal to EUR 75,484, 100% owned by the Parent Company indirectly through Actual I.T. dd - excluded due to non-significant production value;
- Actual B.H. Doo, with registered office in Bosnia and a share capital equal to EUR 209,464, 100% owned by the Parent Company indirectly through Actual 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.
- DBA ALBANIA, given that it operates exclusively for DBA;
- General Planning, incorporated into DBA.

For additional information on key events that developed in 2024, please refer to the Consolidated Financial Statements of the DBA Group.



4. THE REPORTING PROCESS

The DBA Group's non-financial reporting process is outlined below. It aims to ensure high-quality *reporting* guided by the criteria of accuracy, balance, clarity and reliability in content definition.

Reporting takes place annually, and the Sustainability Report undergoes a structured review, analysis and approval process involving various Company stakeholders.

The *Sustainability Steering Committee* coordinates data collection and processing activities, with support from the relevant departments within the organisation. The process includes the preparation and distribution of specific data collection forms, which are sent to the heads of the departments involved and to the subsidiaries included within the scope of consolidation.

The President of *Sustainability Steering Committee* coordinates all activities relating to the preparation of the Sustainability Report, ensuring compliance with timelines, consistency in methodology and alignment with the non-financial reporting principles adopted by the DBA Group:

- Defining the work plan;
- Developing the hard data and information required for the materiality analysis, implementation of *stakeholder engagement* activities, and both the creation and updating of the materiality analysis based on the data collected;
- Approving of the Materiality Analysis by the Board of Directors, based on the recommendations 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 readily available to all the *stakeholders* of the organisation.

PWC Business Services S.r.l. has been appointed to carry out the *limited assurance engagement*, which is conducted according to the criteria set by the ISAE 3000 Revised standard. At the end of the process, the auditor provides a dedicated report confirming that the information included in this Sustainability Report meets the requirements of the GRI standards used in drafting the document.

5. THE MATERIALITY ANALYSIS OF THE DBA GROUP

Social responsibility has always been a core value for the DBA Group, representing a key strategic principle and a foundation for building trust and credibility with *stakeholders*. From this perspective, the DBA Group recognises the importance of identifying the issues that matter most to its stakeholders and of ensuring that this Sustainability Report provides a clear, complete and reliable account of the activities carried out, the results achieved and the impacts generated. The following GRI principles guide the process: relevance, inclusiveness, sustainability context, and completeness.

To this end, the DBA Group conducts a materiality analysis each year. The study is designed to identify and prioritise topics with the most significant impact on operational context, people's well-being, and community well-being, as well as long-term sustainable value creation.

In 2024, the materiality analysis process was updated in line with the standards issued by the Global Sustainability Standards Board of the Global Reporting Initiative (GRI). This update identifies material topics, which are factors of economic, social and environmental relevance that have a significant impact on the performance of the DBA Group and are of particular interest to stakeholders.

The update of the Materiality Analysis was coordinated by the President of the *Sustainability Steering Committee*, in collaboration with *Management* and a panel of external stakeholders, via an *online survey*. This enabled both internal and external views on the relevance of the various material topics identified to be assessed and compared.

The process began with an internal review of key corporate documents, including the Code of Ethics, the Annual Financial Report, the Industrial Plan and the Organisational Model under Italian Legislative Decree 231/2001. The review gave specific attention to the risk management system. An assessment of external sources, including industry studies, regulatory and environmental amendments, and questionnaires from ESG rating agencies, complemented this analysis. This preliminary phase led to the identification of the economic, social and environmental impacts associated with the material topics, which had already been mapped in the previous year.

All of the priority stakeholders of the DBA Group were involved in the update process, including entities that may not have a direct business relationship with the Group, but that could still be impacted by its business activities. The stakeholder engagement criteria were based on inclusiveness, transparency, fairness, and consistency with the ethical, environmental, and social aspects of the operations of the DBA Group.

Active stakeholder engagement is one of the core principles of the identity of our group of companies. Through dedicated functions, the DBA Group proactively establishes dialogue with its stakeholders, identifying their requirements and expectations, and developing diverse and flexible consultation practices tailored to the specific needs of each stakeholder segment.

As a publicly listed company, DBA Group S.p.A. places a key strategic focus on its relationship with its shareholders. In collaboration with the entire DBA Group, it guarantees its *shareholders* and all other stakeholders transparent and timely access to the *business* information necessary for making an informed assessment of the current state of the organisation.

Ultimately, in order to ensure clear and structured communication regarding its activities, results achieved and impacts generated, the DBA Group has identified the following topics as priority areas for reporting: (i) the environment, (ii) human rights, (iii) staff management, (iv) social impacts, (v) the fight against active and passive corruption. A topic is considered “material” if it has significant economic, environmental or social impacts and can influence the assessments and decisions of all stakeholders. These focus areas form the core of the DBA Group's strategy and establish the basis for a responsible approach to non-financial reporting. This method is integrated into the management of risks and performance. The *stakeholder* categories and dialogue and engagement activities carried out in the year 2024 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	STAKEHOLDERS EXPECTATIONS
Shareholders Investors Financial analysts	The DBA Group is constantly in contact with investors, ensuring a transparent, clear, accurate and timely dialogue. One of the main objectives of the DBA Group is to guarantee the sustainable success of the business, also to create added value for its shareholders. In this context, the DBA 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 <i>performance</i> .
Government institutions	The DBA 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 DBA 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 DBA Group is focused on delivering client satisfaction by anticipating the requirements of current and prospective business partnerships with the objective of creating value in the short, medium and long term.	Company website, dedicated meetings, and brochures.	Quality and safety of products and materials; Constant support and consultancy; Product information and training.

Suppliers and sub-contractors	The DBA 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 DBA Group builds and maintains relationships with the media through interviews, presentations and special events. There has also been a clear commitment to promoting information campaigns on sustainable innovations, new circular trends, industry news and initiatives that benefit both local communities and the environment.	<i>Social network</i> , press releases, and interviews.	Timely and truthful communication of the performance of the DBA 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 DBA Group fosters a collaborative dialogue with universities, training institutions, and national and international research centres, sharing our passion and expertise in the 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, and 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 DBA 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, <i>workshops</i> 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 <i>insights</i> ; National and international collaborations and initiatives.
Local communities	The DBA 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 for the materiality analysis provide an opportunity for two-way dialogue, which is useful for measuring satisfaction levels and gathering ideas on how to improve services, operating models and management, particularly with regard to ESG issues.

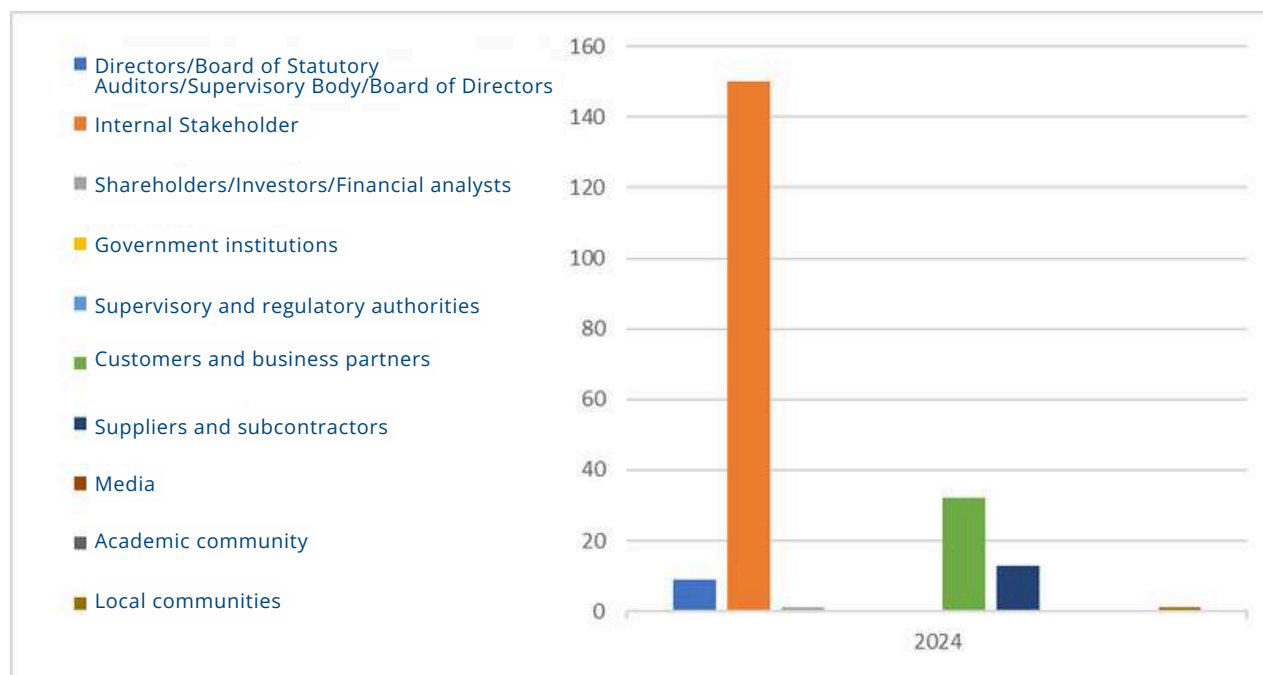
Using this tool to evaluate the importance of both internal and external sources of input has made it possible to identify and prioritise relevant material topics for the 2024 analysis.

As outlined above, the DBA Group has assessed the positive and negative impacts of its activities and business relationships on the economy, the environment, and people, including ramifications relating to human rights. This was achieved by expanding on the material topics covered in the previous report, analysing corporate documentation, and engaging directly with *stakeholders*.

Specifically, the materiality analysis process was divided into four main phases:

1. Identification of material topics: the DBA Group identified the relevant topics by analysing corporate documentation, including the Code of Ethics, the Annual Financial Report, the Business Plan, and the Model, in compliance with Italian Legislative Decree 231/2001. External sources relating to recalibrations of the business framework were also examined, in addition to a thorough analysis of questionnaires from ESG *rating* agencies, *benchmarked* against companies operating in the same sector. For each identified material topic, the positive and negative impacts were analysed;
2. Representatives from *top management* and external stakeholders were involved in preparing the materiality analysis. Consultations were held with these groups to ensure that all contributing factors were represented comprehensively, collaboratively and accurately;
3. Prioritisation of key topics: representatives from the DBA Group, both internal and external, participated in an assessment activity aimed at analysing the perceived relevance of topics from corporate and stakeholder perspectives. The assessment was performed based on a scale of 1 to 5, where 1 corresponds to “negligible” and 5 to “very significant”;
4. Approval of the materiality analysis: following positive feedback from the *Sustainability Steering Committee*, the analysis was presented to the Board of Directors on 20 February 2025 and approved for publication.

A total of 206 individuals participated in *stakeholder engagement* activities in 2024, compared to 78 in 2023 and 65 in 2022. These were divided into a range of segments and categories by the Owners of the corporate business departments, as specified below:



The feedback received was then aggregated to create the 2024 materiality analysis.

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

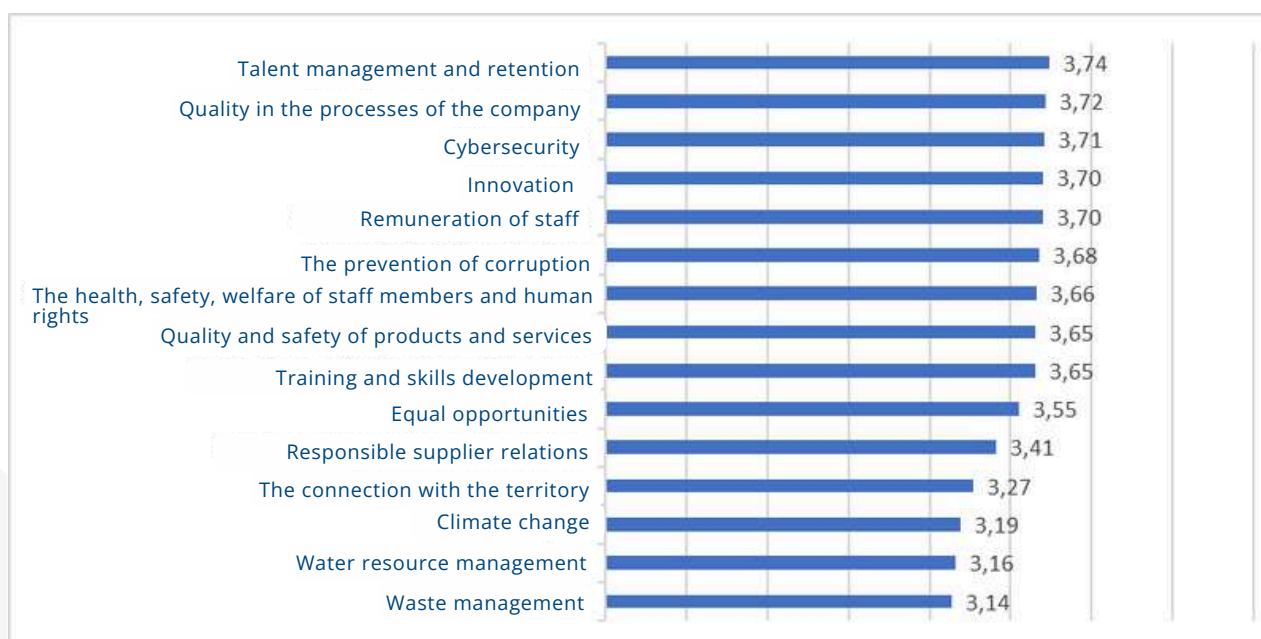
IMPACTED AREA	IMPACT	MITIGATION / IMPROVEMENT MEASURES
THE ENVIRONMENT		
ENERGY CONSUMPTION AND EMISSIONS - CLIMATE CHANGE	Contributing to the generation of Greenhouse Gas (GHG) emissions derived from the consumption of energy in the performance of <i>business</i> activities.	Actions to reduce and monitor consumption.
WASTE MANAGEMENT	Contributing to the production of industrial waste that requires management in the method prescribed by current 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 <i>welfare</i> 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 DBA Group, ensuring a competent, motivated and satisfied workforce.
EQUAL OPPORTUNITIES	Creating and fostering an inclusive culture where <i>stakeholders</i> are satisfied and fulfilled, while at the same time reducing potential instances of discrimination and unequal workplace situations.	The implementation of programmes and projects aimed at achieving equal opportunities and promoting diversity in the corporate structure.
REMUNERATION OF STAFF	A balanced performance-related remuneration policy contributes to staff satisfaction and performance, which in turn has a positive impact on the long-term functioning of the production system.	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 DBA 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 <i>supply chain</i> 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 <i>supply chain</i> .	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 <i>performance</i> .	Activities designed to maintain and build on the culture of innovation within the DBA Group, as well as developing new products, technologies, materials and services and increasing the competitiveness of the organisation in the marketplace.
QUALITY IN THE PROCESSES OF THE COMPANY	The Company fosters the growth of qualified skills and a significant generational change through careful management of its human capital, for example by ensuring appropriate remuneration for new recruits and maintaining gender balance. This results 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 DBA 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 customer confidence, maintenance of 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 collected data was analysed, the results of which contributed to the definition of the materiality analysis, as outlined below:



The Company analysed and assessed the weight of its organisational impacts, reaffirming its commitment to safeguarding and monitoring relevant material topics across all areas of its business activities.

Specific focus is focused on (i) talent management and *retention*; (ii) quality management in business processes; (iii) *cybersecurity* and data protection; (iv) innovation; (v) staff remuneration; (vi) corruption prevention; (vii) employee health, safety and well-being and human rights; (viii) product and service quality and safety; (ix) training and skills development; (x) equal opportunities; (xi) responsible supplier relations; (xii) community relations; (xiii) *climate change*; (xiv) water management; and (xv) waste management.

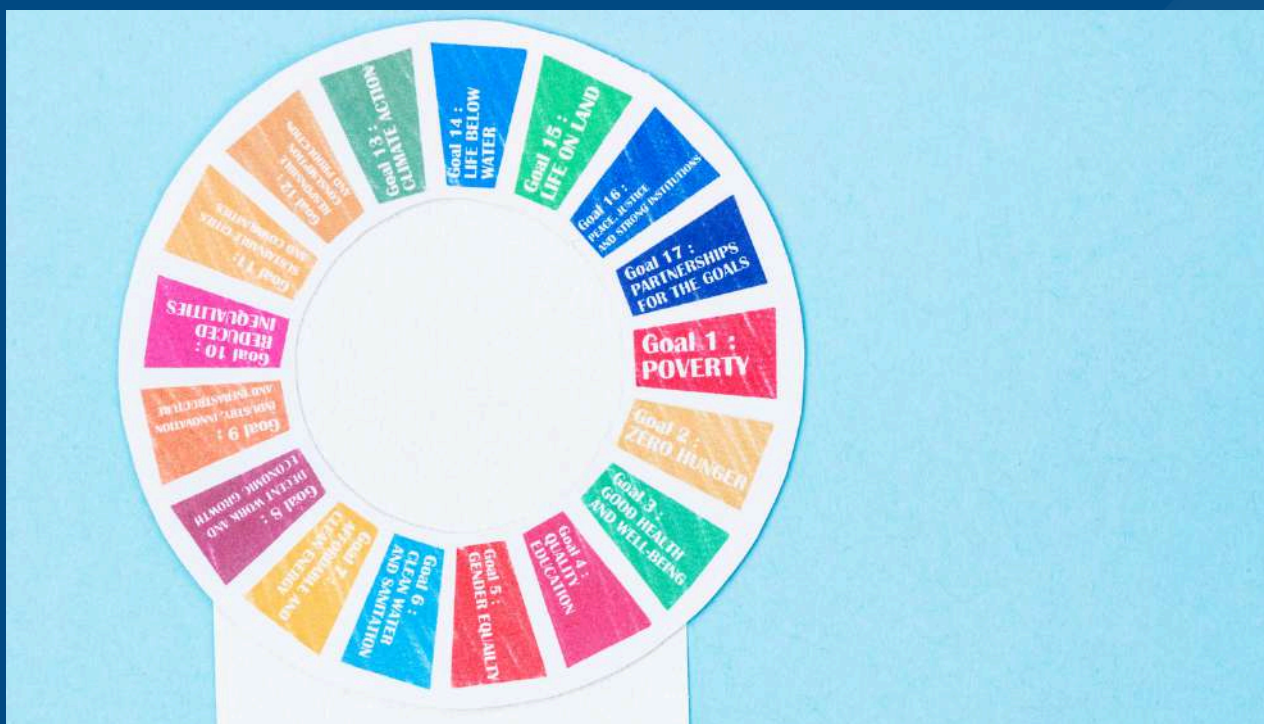
This document provides detailed reports on the 15 material topics that have been identified.

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

The Global Agenda for Sustainable Development, adopted in September 2015 by 193 member Countries of the United Nations, is aimed at stimulating and empowering all participating countries to embark on a path towards sustainability, for the benefit of all people and the planet, together with economic progress and prosperity.

The *Sustainable Development Goals* (SDGs) that define the 2030 Agenda cover a range of domains, including actions for people, with the aim of eradicating poverty in all its forms; actions for the planet, promoting responsible consumption and production; and actions for prosperity, ensuring that all human beings can benefit from economic, social and technological progress.

The 17 *Sustainable Development Goals* (SDGs), which are categorised into 169 targets to be achieved by the year 2030, emphasise that all Countries and every individual are encouraged to actively contribute by creating their own sustainable development strategy while engaging all sectors of Society.



Businesses are therefore also required to play an active role, since they can make a significant contribution to achieving the SDGs thanks to their resources and expertise.

With the aim of building a better and more sustainable future, the DBA Group is committed to sustainable production processes and environmental protection on a daily basis. The DBA Group works closely with local communities to protect the territories in which it operates, as well as ensuring workplace safety. The Company is firmly convinced that it is only truly sustainable if it generates long-term value for the benefit of future generations.

For this reason, the DBA Group continues to pursue the goal of integrating social responsibility principles into its corporate culture. This approach meets stakeholder expectations, creating a virtuous circle that stimulates constant collaboration and encourages a proactive, shared approach.

Sustainability for the DBA Group means:

- *Continuously improving health and safety in the workplace;*
- *Promoting technological innovation;*
- *Supporting a responsible supply chain guided by ESG principles;*
- *Maintaining high levels of client satisfaction and trust;*
- *Engaging with and supporting local communities;*
- *Reducing environmental impact and contributing to the fight against climate change.*

Aware of its responsibility, the DBA Group has chosen to align itself with the 17 United Nations *Global Goals* for sustainable development, continuing its journey towards sustainable progress. This is achieved by adopting an integrated strategy that combines environmental protection, social responsibility and good *governance* with sound economic growth.

In this context, the potential of the sector in which the DBA Group operates is significant. Its applications range from environmental resource management and the local impacts of climate change to telecommunications and logistics management. The real challenge today is to use existing technologies in innovative ways to achieve the Sustainable Development Goals (SDGs) while generating value for shareholders and all *stakeholders*.

Guided by this vision, the DBA Group is committed to making a tangible contribution to the Global 2030 Agenda through integrated actions and initiatives.

As a *leader* in services linked to the ecological transition, the DBA Group pledges to play its part in creating a more sustainable world and supporting the achievement of the goals of the Agenda 2030 (SDGs), in line with the objectives of its 2023–2026 Strategic Plan.

THE SUSTAINABILITY PLAN

Technology and innovation are the core business of the DBA Group.

In line with the 2026 Strategic Plan, the Company is committed to continuous sustainability improvements. During the implementation of the plan, the DBA Group has set the following objectives:

1. 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, processes based on RRR (*Riduci, Risparmia Rispetta* - Reduce, Save, Respect), and plastic free policies

2. Improving the social policies of the DBA Group, by means of:

- Corporate welfare
- Recruitment policies, salary increases and incentive and production bonuses
- Continued training of the workforce
- Active policies to enhance staff diversity and inclusion

3. Improvement of governance policies at the DBA Group through:

- 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.

THE ULTRABROADBAND NETWORK

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

DATACENTER

The DBA Group is the market leader in Project 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.

DIGITISATION E DIGITAL TWIN

The DBA 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 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 competences 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.

The 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.

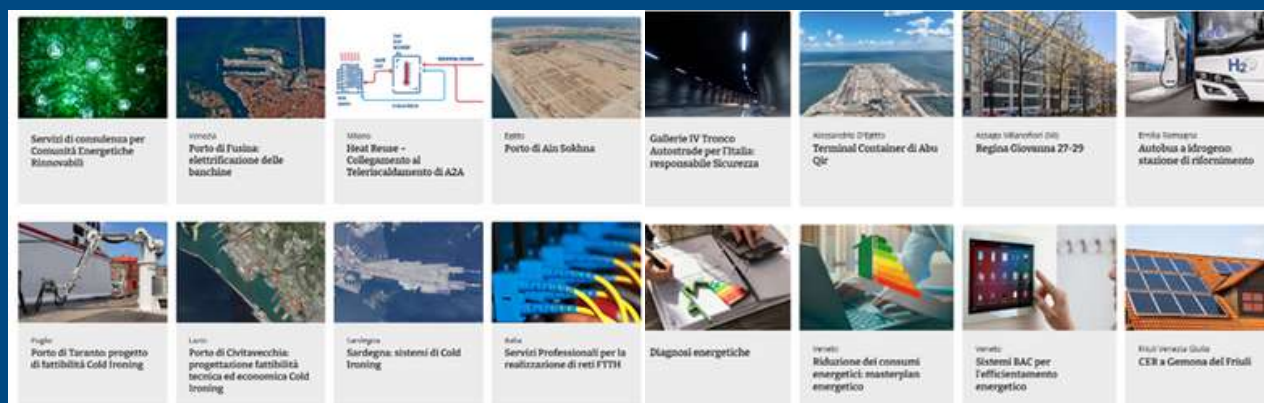
With specific emphasis on RECs, the DBA Group supports its clients in setting up and running them by providing the expertise and technologies developed over more than 20 years in the field of efficient and rational energy management.

COLD IRONING AND ENERGY TRANSMISSION AND DISTRIBUTION

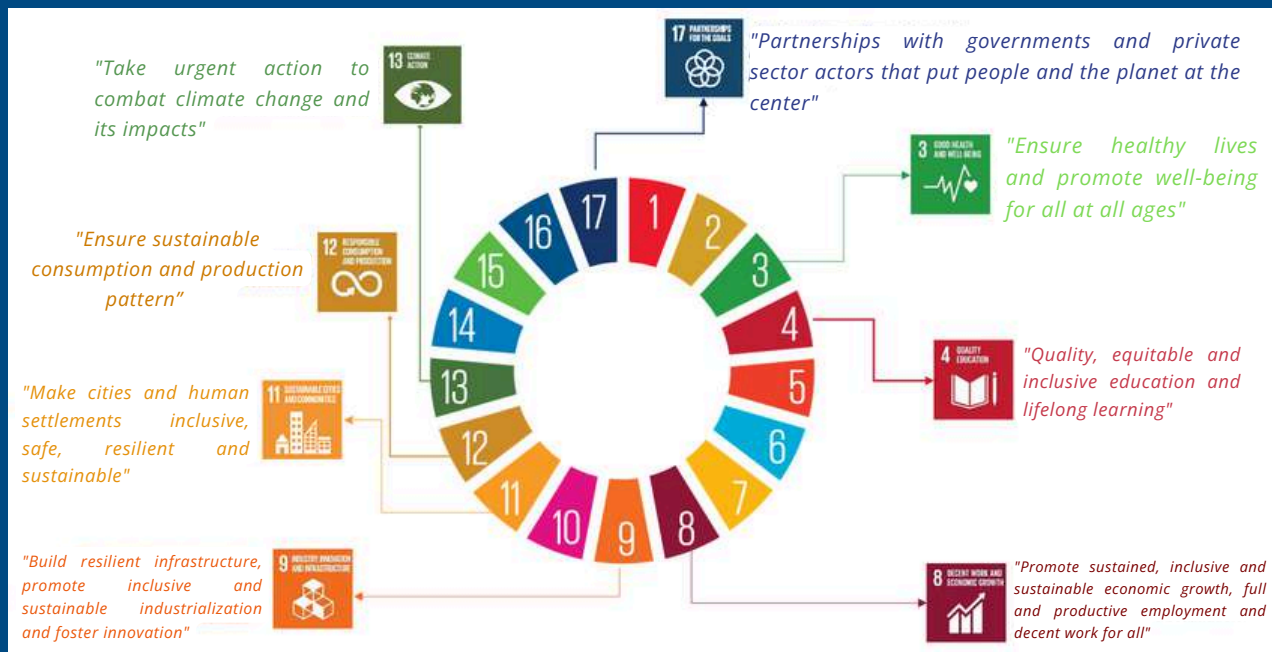
The DBA Group provides support to Port System Authorities for the design of *Cold Ironing* systems for dock electrification, thanks to the expertise it has built up over the years, and considering the acceleration towards energy efficiency systems for the reduction of greenhouse gases, financed by the 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 a number of priority objectives, as outlined below:



The DBA Group is also committed to strengthening engagement and dialogue with *stakeholders* by promoting and actively taking part in opportunities for exchange with various stakeholder groups on issues related to sustainable development.

7. OUR SUSTAINABILITY IN RELATION TO ESG FACTORS

The DBA Group is committed to achieving specific *Environmental, Social and Governance* goals by continuously improving its ESG *performance* and aligning it with its *business* objectives.

In this context, the 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 DBA 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 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 a fundamental value that guides both strategic and operational decisions. It ensures lasting growth that is consistent with principles of environmental respect, valuing people, and positive engagement with the areas and communities where the business activities are performed. The DBA Group has actively promoted local sustainability initiatives, turning its commitment into concrete actions carried out within the local territory.

COMMUNICATION RELATING TO SUSTAINABILITY

By undertaking several initiatives aimed at integrating ESG topics into training programmes and both internal and external communication channels, the DBA Group is demonstrating its ongoing commitment to promoting and spreading a culture of sustainability.

Starting in 2023, with the aim of enhancing the value of non-financial reporting and giving visibility to the activities, policies and initiatives that reflect the identity and sustainable *mission* of the DBA Group, the Company has also taken steps to improve its communication approach by giving greater prominence to *sustainability items*. This was achieved by using high-impact channels, such as the official website, social media and the internal intranet, to engage both external audiences and internal corporate communities.

The DBA Group has also incorporated sustainability-related content into its vocational training programmes to raise awareness and foster a sense of responsibility among staff regarding ESG topics. In this context, regular training sessions dedicated to this sphere have been organised, including the most recent one held on 19 November 2024.

TOWARDS A SUSTAINABLE SUPPLY CHAIN

Prior to the implementation of the Corporate Sustainability Reporting Directive (CSRD) within its operational framework, the DBA Group is dedicated to reinforcing its supply chain in 2025, to ensure it is robust, reliable, and in line with sustainability principles. The aim is to establish an integrated, innovative ecosystem that can support the social and economic development of the regions in which the DBA Group operates.

To this end, a gradual process has been initiated to integrate ESG criteria throughout the *supply chain*, with the target of aligning procurement practices with the requirements of the upcoming Directive.

THE CONSOB REPORT ON NON-FINANCIAL REPORTING

The DBA Group confirms its position at the forefront of integrating ESG into its strategies and operational practices, demonstrating a high level of attention to and compliance with the regulatory requirements established at the European level. Although the preparation of the Sustainability Report is currently voluntary, the DBA Group operates in line with European Union guidelines, anticipating future regulatory requirements. The annual report published by CONSOB (Commissione Nazionale per le Società e la Borsa - National Commission for Companies and the Stock Exchange) on non-financial reporting by listed Italian companies, published at <https://www.consob.it/web/area-pubblica/report-dnf>, analysed data from 202 Italian companies with ordinary shares listed on Euronext Milan as of 31 December 2023.

The CONSOB report highlights a shift towards greater consideration of sustainability issues in *business* models and corporate *governance*. This is a particularly significant trend in light of the new European and Italian sustainability regulations and the updates that will be required for non-financial disclosures.

According to the Consob report:

- The DBA Group is one of 49 organisations that have adopted internal procedures or guidelines for drafting their non-financial reporting documents;
- In line with companies that are required to publish a Non-Financial Statement, the DBA Group used GRI reporting standards;
- This involved carrying out a materiality analysis and updating it from the previous year, which is also standard practice for companies that are required to publish a Non-Financial Statement;
- In 61 cases, including the DBA Group, material topics were presented through a prioritised list;
- The DBA Group is among the 66.7% of cases in which the Board of Directors became involved after the material topics had been defined;
- The DBA Group is among the 40 issuers that included references to the criteria used to identify Reporting topics, in line with upcoming standards;
- In 115 cases, including the DBA Group, companies referred to at least one of the Sustainable Development Goals as defined by the United Nations;
- The DBA Group is one of 15 companies with a fully integrated sustainability strategy;
- The DBA Group is one of the 79 issuers that updated their materiality analysis to consider the perspectives of both their own company as well as external stakeholders;
- The DBA Group is one of the 62% of companies that renewed their Board of Directors while considering non-financial topics when assessing the skills of new members.

The DBA Group is one of 108 companies that have appointed a Sustainability Committee.

9. THE *GOVERNANCE* OF DBA GROUP

The *Corporate Governance* system of the parent Company, along with the definition of corporate bodies and positions within all companies of the DBA Group, is designed to achieve the best possible balance between flexibility and prompt decision-making. The system aims to ensure maximum transparency in relationships with centres of responsibility and external entities, while clearly defining roles and responsibilities.

The corporate governance system of the parent Company, 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 enterprise, 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.

In light of the DBA Group's strong focus on sustainability issues, a dedicated governance framework for sustainability was established in 2022.

This plan outlines the strategy and roadmap for achieving the organisation's goal of "sustainable success", including the development of a specialised internal department exclusively focused on Sustainability.

On 4 August 2022, the Board of Directors formally established the *Sustainability Steering Committee* to support the Board in overseeing sustainability-related 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. As of 22 December 2023, the Sustainability Steering Committee was further expanded. This was with the appointment of a new member, 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, 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 of Directors, an opinion on other sustainability issues.

The diversity of gender, culture and profession among the people who serve on these control and administration bodies is a key value and one of the most significant assets in creating the corporate system.

The Company rigorously implements the necessary processes to prevent potential conflicts of interest across all relevant bodies. This includes a specific Procedure for Transactions with Related Parties.

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 explicitly stated in the Code of Ethics, the DBA Group promotes and protects diversity in all its forms, valuing differences in ethnicity, gender, age, nationality, religion and personal beliefs. This commitment is translated into specific and tangible actions aimed at ensuring equal opportunities and inclusion within the workplace.

The DBA Group strongly condemns all forms of discrimination and ensures fairness and impartiality at all stages of the employment relationship, including the selection and recruitment of personnel, assignment of roles and responsibilities, setting of objectives, provision of training, remuneration policies and termination of the employment contract.

In line with the principles of the Corporate Governance Code and best practices for listed companies, the DBA Group has implemented a solid integrated compliance system designed to guarantee transparency, fairness and full compliance with current and applicable legal frameworks.

To this end, the Company operates the following regulatory and procedural tools:

- **Procedure for the Management, Processing and Disclosure of Inside 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 Inside 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 Inside Information;
- **Procedure relating to the maintenance of the insider list of individuals with access to inside information**, concerning the management and updating of the register of individuals with access to such information, in coordination with the **Procedure governing the disclosure of inside information** adopted by the Company.
- **Internal dealing procedure**, aimed at identifying relevant persons and ensuring the reporting of transactions carried out by them (directly or through a third party) involving the Company's financial instruments.
- **Procedure for related-party transactions**, which governs the identification, approval and execution of transactions with related parties carried out by the company, either directly or through its subsidiaries. The aim is to ensure transparency and both substantive and procedural fairness in transactions involving Related parties; for the purpose of identifying related-party transactions under this procedure, the bodies responsible for reviewing and approving such transactions, as well as those tasked with overseeing compliance with the procedure, each within their area of responsibility, give precedence to the substance of the relationship over its legal form;
- **Procedure on disclosure obligations to the EGA**, which sets out the requirement for issuers to provide the EGA with all necessary information, or any information it may request, in order to fulfil its regulatory functions;
- **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 prior to submitting the List in compliance with Article 26.6 of the Articles of Association;

- **Code of Ethics and Disciplinary Conduct**, most recently approved on 30 June 2023 by the Board of Directors of the Company;
- **Organisation, Management and Control Model** (in compliance with Italian Legislative Decree 231/2001, as amended and supplemented), most recently updated on 19 December 2024 by the Board of Directors of the Company, including all regulatory innovations relative to Italian Legislative Decree 231/2001;
- **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 (the most recent update was issued on 15 December 2023); Also of note is the adoption of the **"whistleblowing"** reporting channel, with a platform provided by a qualified IT firm - 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 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_G	The procedure for the preparation of financial statements and the management of relations with statutory auditors, auditors and partners
PS_MO_02_G	The management of advance payments, expense reimbursement, credit cards and expense reporting
PS_MO_03_G	The procedure for the recruitment of staff
PS_MO_04_G	The procedure for the management of contracts and litigation
PS_MO_05_G	The procedure for cash management and bank relations
PS_MO_06_G	The procedure for the management of the procurement and purchase of goods and services, and related payments
PS_MO_07_G	The procedure for economic planning
PS_MO_08_G	The procedure for the monthly/quarterly closing of the economic accounts
PS_MO_09_G	The procedure for the management of privacy
PS_MO_10_G	The procedure for the management of Temporary Association of Enterprises, Joint Ventures, Italian/International Subsidiaries
PS_MO_11_G	Reporting offences/irregularities (<i>whistleblowing</i>)
PS_MO_12_G	Prevention of tax offences (new procedure)

PS_MO_13_G	Information Flows to the Supervisory Body (SB)
PS_MO_14_G	The procedure for managing relations with Public Authorities and Inspection or Supervisory Bodies
Specific procedures adopted following the listing of the parent Company, DBA Group S.p.A., on “AIM Italia”	
The procedure for the management of Temporary Association of Enterprises, Joint Ventures and International Subsidiaries	
The procedure on Disclosure Obligations to the Nominated Advisor (Nomad)	
Internal Dealing Procedure	
Related-Party Transactions Procedure	
The procedure for the Management, Handling and Disclosure of Inside Information	

With regard to anti-corruption in 2024, a training session was delivered as part of the Company's regular “Sedia Azzurra” meetings. The session, titled “DBA IN PROGRESS: update on the Sustainability – Governance – MOGC 231 – Anti-Corruption project of DBA Group S.p.A. and DBA S.p.A.”, took place on 19 November 2024.

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 as the “Company”) conducts its activities in strict compliance with mandatory ethical principles, such as legality, legitimacy, honesty, fairness and transparency, in the belief that these values represent an essential foundation for sustainable economic and social development.

Specifically, the Company recognises the negative and harmful effects that corrupt practices can have on the communities in which it operates. It therefore rejects and condemns all forms of extortion and corruption, including attempted or minor misconduct.

The prevention of corruption is not only a regulatory obligation, but also a core principle of the Company and the entire DBA Group, which supports the protection of its integrity and reputation and the promotion of ethical and transparent business relationships.

In addition to the Anti-Corruption Policy, the Company has applied the same principles to all its clients, suppliers and third parties, by requesting approval of the following reference documents:

- *The Code of Ethics defines the values and principles that inspire and guide the Company in its mission to respect and achieve its mission;*
- *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;*
- *The Organisation and Management Model in compliance with Italian Legislative Decree 231/2001.*

The Company opposes all forms of corrupt behaviour, requires full compliance with applicable laws and regulations, and is committed to adopting and enforcing its *Anti-Corruption Management System*. This pledge also involves raising *stakeholder* awareness of the rules and behaviours that must be observed.

All individuals subject to the provisions of the Code of Conduct and the Anti-Corruption Policy are required to comply with and promote these principles in the course of their duties, including during activities carried out abroad, in full accordance with local laws and regulations.

They are responsible for ensuring that their actions align with the principles and objectives set out in the above documents, and for reporting any shortcomings or breaches promptly.

In order to protect the image and reputation of the Company, it is essential that all relationships, both internal and external, are characterised by:

- *Professionalism, transparency, fairness, courtesy and integrity;*
- Compliance with the law, with particular attention to offences against the Public Administration and in dealings with private individuals;
- Independence from any and 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, and other entities, 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 DBA Group's approach to compliance with tax legislation is implemented and defined, among other measures, through the creation of a specific structure and internal department within the DBA Group's organisational framework, operating under the Administration, Finance and Control Department. This unit is responsible for monitoring compliance with national and international tax regulations. The main actions implemented by the relevant department include:

- *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 DBA 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 DBA Group;*
- *Preventive analysis of the tax profiles relating to the main active and passive commercial transactions carried out within the scope of the core activities of the DBA Group with suppliers and clients external to the organisation, with the support of external consultants if necessary.*
- *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 DBA Group;*
- *The use of documentation provided for by national legislation for the verification of the market conformity and fairness of transactions between companies within the DBA Group.*

Particular attention is paid to compliance with tax legislation by the DBA Group, the role taxation plays in funding services for the communities in which it operates being fully understood. The corporate department responsible for monitoring tax compliance is committed to ensuring adherence to all relevant laws, regulations and official interpretations, both formal and substantive. This aligns with the risk profile and institutional values of the DBA Group, whose policy strictly prohibits the use of aggressive tax planning and avoidance schemes.

In this regard, please note that both DBA Group and DBA have adopted specific procedures to prevent tax-related offences, in compliance with the provisions of Italian Legislative Decree No. 231/2001. In addition, reporting mechanisms for potential tax violations are detailed in the *whistleblowing* system adopted by the DBA Group. The system includes a platform provided by a qualified IT firm and offers comprehensive information for employees and stakeholders: <https://www.dbagroup.it/investors>.

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

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 DBA 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 DBA Group as a result of these activities.

In addition, through its periodic financial documents, which are specifically certified by the auditing firm, the DBA 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 DBA Group is active, and in particular in the following countries: Italy, Slovenia, Albania and Azerbaijan.

Notably, the fees relating to intra-group transactions are set on market terms, in line with the guidelines established by the Organisation for Economic Co-operation and Development (OECD). To this end, a master file and a national document describing the main intra-DBA 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:

- The 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 DBA Group adopts 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 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 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 was drafted in 2023 and finalised in 2024, provides an assessment of the main categories of risk.

- 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 risk 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

The DBA Group has adopted a management and organisational model based on principles of ethics, quality, innovation and safety, which represent its core values. This model is implemented through the Code of Ethics and Corporate Policies, as well as management and control tools, including operational procedures designed to monitor business activities. The DBA Group's approach is based on a clear awareness of the need to act in the interests of all stakeholders and the wider community, in line with the values set out in its Code of Ethics. This vision informs strategic and operational decisions on a daily basis, ensuring a continuous commitment to sustainable, transparent and responsible development.

9.3.1 PILLARS OF IDENTITY AND VALUES

The DBA Group's growth strategy is based on designing and delivering innovative services, which form the cornerstone of its strategic *business* approach. The principles of responsibility that underpin this vision are reflected in a management model that focuses on fostering strong, trusting relationships with all *stakeholders*, preventing risk in an ever-evolving context and proactively identifying emerging market needs. These principles are aligned with investment priorities and the objectives of sustainable growth. From this perspective, the DBA Group's strategy centres on creating lasting value through decisions designed to maximise client satisfaction by offering highly innovative products and services. All of this is pursued in full compliance with the principles of fairness and integrity that underpin the management of working relationships, health and safety regulations and applicable laws. The DBA Group promotes ethical *standards*, transparency, professional development, organisational well-being and equal opportunities.

In order to maintain this commitment at the core of its operations, the DBA Group requires all staff to adhere to the highest standards of conduct, as outlined in the Code of Ethics. This document is fully aligned with the *purpose* of the Company and affirms and promotes the principles of integrity, trust, responsibility, transparency, respect for diversity, commitment, professionalism and confidentiality, which form the foundation of the organisational culture of the DBA Group.

9.3.2 THE CODE OF ETHICS

As part of its commitment to creating long-term value, the Company has updated its Code of Ethics on 30 June 2023. The aim of revising the document was to align it with evolving social awareness and the most relevant developments in the regulatory landscape.

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 DBA 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 DBA Group (*stakeholders*, clients and suppliers).

The Code of Ethics is applicable 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 also include the corporate bodies of DBA Group and its subsidiaries, all employees of the companies within the DBA Group, as well as all third parties - whether individuals or legal entities - who act in the name and on behalf of one or more companies of the DBA Group, or who have ongoing business relationships with them (including, by way of example, suppliers, consultants, experts, agents and authorised dealers). All recipients are required to observe the values and principles set out in the Code of Ethics and to formally commit to them by accepting and signing the document. Each recipient is also required to comply with all applicable laws and regulations in the geographical areas in which the DBA Group operates and ensure that their conduct aligns with the principles set out in the Code of Ethics. 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 on 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 DBA 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. Suppliers and subcontractors are required to accept the Code of Ethics in order to guarantee compliance with these principles when performing 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.

The DBA Group's Code of Ethics clearly states its responsibility to prevent and oppose all forms of harassment or unwanted behaviour, including those related to ethnicity, gender, religion, sexual orientation, personal opinions, or any other individual characteristic, when such behaviour is intended to, or does, undermine a person's dignity. The DBA Group firmly condemns all forms of irregular employment, child labour and exploitation, and any unfair advantage resulting from vulnerability or inequality.

These ethical principles are also set out in the Organisation, Management and Control Model adopted under Italian Legislative Decree 231/2001. Failure to comply with these principles may result in the DBA Group facing sanctions and liabilities relating to offences covered by the Decree. In 2024, anti-corruption training was delivered to senior management and employees to strengthen the culture of legality and risk prevention.

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. As part of this framework, the procedures under Legislative Decree 231 relating to tenders and procurement processes were updated, and an internal reporting channel (whistleblowing), compliant with current legislation, was activated.

Audits are also constantly carried out for the purpose of compliance with Italian Legislative Decree 231/2001. In this regard, it is important to note that the companies DBA Group, DBA S.p.A. and Keypers underwent a corruption risk assessment in 2024. For the DBA Group specifically, potential risks of corruption processes were examined in the areas of purchasing, finance and sales management.

The DBA 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 outlines the principles the Company is committed to upholding in its activities, ensuring full client satisfaction, active involvement, and efficient resource allocation to continuously improve effectiveness. This policy also involves 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 DBA 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 the Companies of the DBA Group. It represents a pledge of action to protect the health and safety of workers, the community and the facilities across the DBA Group. The main objectives are to control and systematically reduce risks, with the aim of eliminating them where technically possible. The objectives also include preventing accidents and occupational illnesses and promoting a safe and healthy working environment. This approach is implemented in full compliance with current legislation and the additional voluntary commitments undertaken by the DBA Group in this area. 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 its ongoing commitment to improving health and safety conditions for its internal staff, the DBA Group is actively investing in environmental protection, with the aim of ensuring a safe, healthy and comfortable working environment for all people.

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, last updated on 19 December 2024.

It is through the Code of Ethics that the Company has definitively set out the cornerstones of its corporate identity.

This is to reinforce the relationships it has established and ensure that it can overcome any future challenges while maintaining respect for its commitments and the transparency of its decisions. This will enable the Company to continue to promote sustainable development that considers all aspects of business operations.

In compliance with Article 2359, paragraphs one and two of the Italian Civil Code and Article 26 of Italian Legislative Decree No. 127 of 9 April 1991, the Company and its controlled entities engage in activities that adhere to non-negotiable ethical principles, including legality, legitimacy, honesty, fairness, and transparency. Strict adherence to these values is considered essential for achieving sustainable and responsible economic and social development.

The Code of Ethics provides a framework of general conduct standards that must be maintained by all individuals, whether directly or indirectly, permanently or temporarily, engaging with the Company or the DBA Group.

More specifically, individuals in senior positions - such as directors, executives, legal representatives, auditors or people with management responsibilities - as well as all employees, collaborators, consultants and, more generally, third parties who engage with the Company or the DBA Group, are required to strictly observe the fundamental principles of honesty, moral integrity, legality, fairness, transparency and objectivity in carrying out their activities and in pursuing business objectives.

Throughout 2024, the Supervisory Body (SB) received no reports of unlawful acts or irregularities relating to the Company, its subsidiaries or affiliates. No violations of the Organisation, Management and Control Model were identified.

9.3.5 BUSINESS ETHICS AND ANTI-CORRUPTION

Integrity and the fight against corruption are defining values for the DBA 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:

- 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 DBA Group;
- Any and all types of corruption, whether of public officials or private citizens, are 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”).

The SB is tasked with monitoring the effective implementation of and compliance with Model 231, as well as for updating it according to amendments to legislation, organisational developments and business risks. The Model 231 control system incorporates policies and measures designed to ensure compliance with the law and to identify and prevent potential risks and offences.

In line with the provisions of the Code of Ethics, the DBA Group strictly observes all applicable legislation and directives issued by the SB in its operating areas. The DBA Group cooperates fully and transparently, and does not engage in 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 DBA Group;
- Clearly communicate the anti-corruption principles to stakeholders both within and outside the DBA Group.

The Anticorruption Policy applies to all Group staff members and, more generally, to anyone with whom DBA Group 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 corporate intranet system and 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 corporate procedures.

To this end, the DBA Group has set up a dedicated email address for the Supervisory Board. This ensures the confidentiality of whistleblowers and protects them against any form of retaliation. This channel is designed to reinforce the collection of reports on any dysfunctions in the organisational structure or 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, being aware of the importance of activating adequate reporting channels in order to protect the integrity of the DBA Group and to ensure compliance with the principles of legality, fairness and transparency, also towards third parties, in the performance of corporate activities, has taken steps to activate appropriate internal reporting channels in compliance with Italian Legislative Decree No. 24/2023, implementing EU Directive 2019/1937, by means of an online reporting system. In this regard, on 20 September 2023, it also published a “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.

Periodic assessment and audit activities on corporate processes are also provided by some companies within the DBA Group. These activities cover areas that may impact the risk of corruption, including procurement and purchasing, financial transactions, and relations with public authorities and/or entities.

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

FOR EACH PROCESS	U.M.	2021	2022	2023	2024
Total number of processes analysed for risks related to corruption	N°	8	8	3	8
Total number of processes		9	9	9	15
Percentage of processes analysed for risks related to corruption	%	89%	89%	33%	53%
FOR COMPANIES WITHIN THE SCOPE OF REPORTING	U.M.	2021	2022	2023	2024
Total number of Group Companies within the scope of reporting that have been analysed for risks related to corruption	N°	2	2	3	6
Total number of companies within the scope of reporting		19	19	20	20
Percentage of companies that have been analysed for risks related to corruption	%	11%	11%	15%	30%



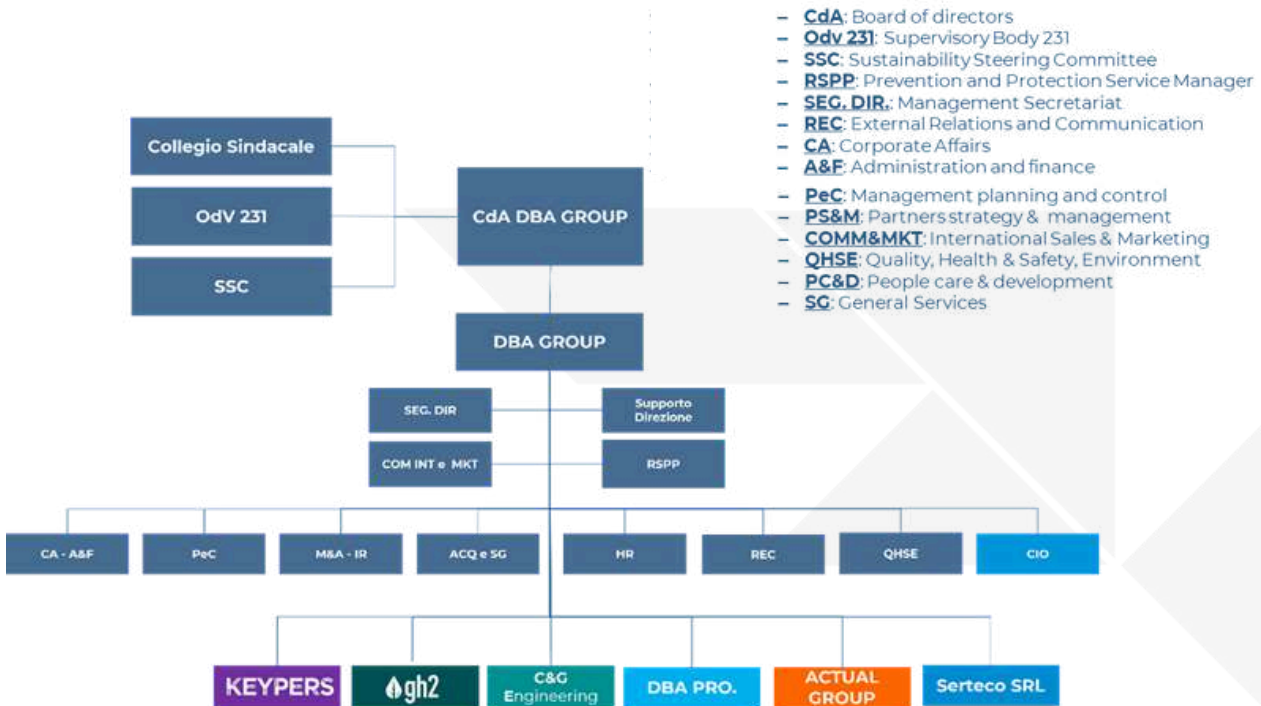
The DBA Group's commitment to integrity, corruption prevention and regulatory compliance has been recognised by **the absence of legal actions relating to competition and antitrust in 2024**, as well as the **absence of monetary and non-monetary penalties** for non-adherence to economic and social regulations. Additionally, no incidents of corruption were recorded in 2023, nor were any proceedings 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 competences, based on specific processes of recruitment, training, management and remuneration policies.

A hierarchical structure guarantees the provision of services to the market. Management is at the highest level and controls and coordinates the operating companies that offer technical services and software solutions to the reference markets through the appointed bodies and departments.



Within this framework, the total number of employees of the DBA Group for the companies included in the scope of the sustainability report as of 31 December 2024 was 858 .

As of 31 December 2024, the number of employees in Italy was 506, which was a further significant increase compared to the previous year due to new hires throughout the course of the calendar period. The majority of staff members are employed at the subsidiary DBA S.p.A., which had a total of 447 workers on this same date.

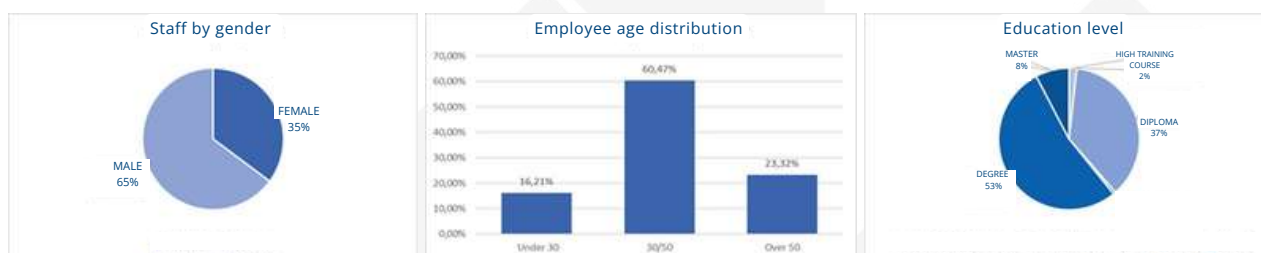
In order to promote stable employment and long-term relationships, almost all DBA Group staff have permanent employment contracts, consistent with the trends in occupational patterns and labour market dynamics.

The consolidated financial statements for 2024 include the total number of employees, temporary staff, trainees, and coordinated and continuous collaborators across all companies within the DBA Group: a total of 506.

The geographical area where the majority of the workforce is still concentrated is Italy. The professional category with the largest number of employees is office workers, a direct consequence of the business model of the DBA Group.

In 2024, the gender composition of the workforce in Italy remained largely unchanged, with women representing 35% (an increase of 2% compared to the previous year).

In Italy, during 2024, there were 78 employees under the age of 30, compared to 72 in 2023. This represents an increase of 8%. Within the Italian context, the level of education remained stable, with a slight increase of 2% in the proportion of people with a university or postgraduate qualification.



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

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

Number of employees by gender, age group and level	u.m.	2023		
		Male	Female	Total
Executives	No.	15	3	18
Under 30 years of age	No.	-	-	-
Aged 30-50	No.	8	2	10
Over 50 years of age	No.	7	1	8
Middle Management	No.	23	4	27
Under 30 years of age	No.	-	-	-
Aged 30-50	No.	11	4	15
Over 50 years of age	No.	12	-	12

Number of employees by gender, age group and level	u.m.	2023		
		Male	Female	Total
Employees	No.	418	192	610
Under 30 years of age	No.	101	29	130
Aged 30-50	No.	236	134	370
Over 50 years of age	No.	81	29	110
Workers	No.	1	1	2
Under 30 years of age	No.	-	-	-
Aged 30-50	No.	1	-	1
Over 50 years of age	No.	-	1	1
Total	No.	457	200	657

Number of employees by gender, age group and level	u.m.	2024		
		Male	Female	Total
Executives	No.	13	4	17
Under 30 years of age	No.	-	-	-
Aged 30-50	No.	5	2	7
Over 50 years of age	No.	8	2	10
Middle Management	No.	35	6	41
Under 30 years of age	No.	-	-	-
Aged 30-50	No.	18	3	21
Over 50 years of age	No.	17	3	20
Employees	No.	446	216	662
Under 30 years of age	No.	101	37	138
Aged 30-50	No.	251	142	393
Over 50 years of age	No.	94	37	131

Number of employees by gender, age group and level	u.m.	2024		
		Male	Female	Total
Workers	No.	1	1	2
Under 30 years of age	No.	-	-	-
Aged 30-50	No.	1	-	1
Over 50 years of age	No.	-	1	1
Total	No.	495	227	722

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

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

Number of employees divided by gender and contract	u.m.	2023		
		Male	Female	Total
Fixed-term contract	No.	45	21	66
<i>Italy</i>	No.	35	19	54
<i>Slovenia</i>	No.	10	2	12
Permanent open-ended contract	No.	412	179	591
<i>Italy</i>	No.	235	117	352
<i>Slovenia</i>	No.	177	62	239
Total	No.	457	200	657

Number of employees divided by gender and contract	u.m.	2024		
		Male	Female	Total
Fixed-term contract	No.	20	18	38
<i>Italy</i>	No.	15	16	31
<i>Slovenia</i>	No.	5	2	7
Permanent open-ended contract	No.	475	209	684
<i>Italy</i>	No.	294	148	442
<i>Slovenia</i>	No.	181	61	242
Total	No.	495	227	722

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

Number of employees by gender and working hours	u.m.	2023		
		Male	Female	Total
Part-time	No.	13	26	39
Full-time	No.	444	174	618
Total	No.	457	200	657

Number of employees by gender and working hours	u.m.	2024		
		Male	Female	Total
Part-time	N.	14	31	45
Full-time	N.	481	196	677
Total	N.	495	227	722

* The total does not include employees with non-subordinate employment contracts (coordinated and continuous collaboration contracts, interns, temporary workers and staff leasing). In addition, the number of employees does not include those of the company General Planning, as the relevant data are not currently available.

The employment of people with disabilities is also a topic on which the DBA Group has focused its activities. Diversity is managed in compliance with current regulations, and corporate departments are encouraged to include people in protected categories.

10.1 THE MANAGEMENT OF HUMAN CAPITAL AND TALENT RETENTION

The Human Resources Department of the DBA Group reports directly to the Chief Executive Officer and is responsible for all personnel management within the DBA Group.

The DBA 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 DBA 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 DBA Group defines procedures for managing its selection and recruitment processes, in compliance with all corporate principles, in order to have competent staff available to perform its roles.

This procedure, which is applied throughout the organisation in accordance with the internal rules and regulations of the international companies, prescribes 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, professional experience), and monitor the relevant results in relation to the requests that are submitted;
- Define the recruitment and selection process;
- Manage the process of welcoming and the *induction* process for new recruits.

The DBA Group recognises that developing and training its human capital is essential for achieving a leading position in its target market and continuously strengthening its reputation.

The administrative personnel, the vast majority of whom are university graduates, are employed for their specialist skills in a variety of professional fields, where they have a wide range of expertise.

Following a structured testing and implementation process that began in 2019, the DBA Group has continued to adopt *smart working* in an organised structure across all its Italian companies in 2024.

The Company's Smart Working Policy, which sets out the rules for hybrid working within the organisation based on the principles of flexibility, autonomy, responsibility and safety, has been in place since February 2021.

This approach to flexible working has significantly improved the work-life balance of staff, as highlighted in a survey of 221 employees.

It has also enhanced the quality of life of our workforce and the competitiveness of our Company by adopting more agile and efficient organisational models.

In light of the DBA Group's particular focus on talent retention, it is worth noting that, in line with the Industrial Plan integrated with the Sustainability Plan, a dedicated project was launched in 2023 to develop a corporate welfare system.

The following tables provide detailed information on hires and departures within the DBA Group in 2024.

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

Number of hires by gender and age group	u.m.	2023			2023 positive turnover		
		Male	Female	Total	Male	Female	Total
Under 30 years of age	No.	44	13	57	56,41%	65,00%	58,16%
<i>DBA Group S.p.A.</i>	No.	-	1	1	0,00%	100,00%	50,00%
<i>DBA S.p.A.</i>	No.	25	10	35	69,44%	100,00%	76,09%
<i>S.J.S. Engineering S.r.l.</i>	No.	-	1	1	0,00%	0,00%	0,00%
<i>Actual I.T. d.d.</i>	No.	4	-	4	33,33%	0,00%	25,00%
<i>Itelis d.o.o.</i>	No.	3	-	3	300,00%	0,00%	100,00%
<i>UNISTAR d.o.o.</i>	No.	12	1	13	42,86%	33,33%	41,94%
Aged 30-50 (included)	No.	41	21	62	16,21%	16,03%	16,15%
<i>DBA Group S.p.A.</i>	No.	-	4	4	0,00%	21,05%	17,39%
<i>DBA S.p.A.</i>	No.	25	9	34	16,56%	12,33%	15,18%
<i>S.J.S. Engineering S.r.l.</i>	No.	2	-	2	66,67%	0,00%	66,67%
<i>Actual I.T. d.d.</i>	No.	6	-	6	17,14%	0,00%	12,24%
<i>Itelis d.o.o.</i>	No.	-	1	1	0,00%	7,14%	4,00%
<i>UNISTAR d.o.o.</i>	No.	8	7	15	16,33%	63,64%	25,00%
Over 50 years of age	No.	10	5	15	10,64%	18,52%	12,40%
<i>DBA Group S.p.A.</i>	No.	-	-	-	0,00%	0,00%	0,00%
<i>DBA S.p.A.</i>	No.	5	2	7	9,80%	20,00%	11,48%
<i>S.J.S. Engineering S.r.l.</i>	No.	1	-	1	100,00%	0,00%	33,33%
<i>Actual I.T. d.d.</i>	No.	1	1	2	9,09%	0,00%	18,18%
<i>Itelis d.o.o.</i>	No.	-	-	-	0,00%	0,00%	0,00%
<i>UNISTAR d.o.o.</i>	No.	3	2	5	15,79%	40,00%	20,83%
Total	No.	95	39	134	10,96%	10,40%	10,79%

Number of hires by gender and age group	u.m.	2024			2024 positive turnover		
		Male	Female	Total	Male	Female	Total
Under 30 years of age	No.	32	19	51	36,78%	86,36%	46,79%
<i>DBA Group S.p.A.</i>	No.	1	1	2	100,00%	0,00%	200,00%
<i>DBA S.p.A.</i>	No.	16	16	32	40,00%	133,33%	61,54%
<i>S.J.S. Engineering S.r.l.</i>	No.	-	1	1	0,00%	0,00%	0,00%
<i>Actual I.T. d.d.</i>	No.	6	-	6	54,55%	0,00%	40,00%
<i>Itelis d.o.o.</i>	No.	1	-	1	25,00%	0,00%	16,67%
<i>UNISTAR d.o.o.</i>	No.	8	1	9	25,81%	25,00%	25,71%
Aged 30-50 (included)	No.	47	22	69	18,22%	15,83%	17,38%
<i>DBA Group S.p.A.</i>	No.	1	3	4	50,00%	15,79%	19,05%
<i>DBA S.p.A.</i>	No.	33	12	45	21,43%	15,38%	19,40%
<i>S.J.S. Engineering S.r.l.</i>	No.	-	1	1	0,00%	100,00%	20,00%
<i>Actual I.T., d.d.</i>	No.	3	1	4	7,89%	7,14%	7,69%
<i>Itelis d.o.o.</i>	No.	2	1	3	18,18%	8,33%	13,04%
<i>UNISTAR d.o.o.</i>	No.	8	4	12	16,33%	26,67%	18,75%
Over 50 years of age	No.	18	8	26	16,22%	20,51%	17,33%
<i>DBA Group S.p.A.</i>	No.	-	-	-	0,00%	0,00%	0,00%
<i>DBA S.p.A.</i>	No.	14	8	22	22,22%	50,00%	27,85%
<i>S.J.S. Engineering S.r.l.</i>	No.	0	-	0	0,00%	0,00%	0,00%
<i>Actual I.T., d.d.</i>	No.	1	1	2	9,09%	0,00%	8,33%
<i>Itelis d.o.o.</i>	No.	-	-	-	0,00%	0,00%	0,00%
<i>UNISTAR d.o.o.</i>	No.	3	0	3	13,64%	0,00%	10,34%
Total	No.	97	49	146	10,34%	11,58%	10,73%

* Note: 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 *

Number of terminations by gender and age group	u.m.	2023			2023 negative turnover		
		Male	Female	Total	Male	Female	Total
Under 30 years of age	No.	21	4	25	26,92%	20,00%	25,51%
<i>DBA Group S.p.A.</i>	No.	-	2	2	0,00%	200,00%	100,00%
<i>DBA S.p.A.</i>	No.	9	2	11	25,00%	20,00%	24,00%
<i>S.J.S. Engineering S.r.l.</i>	No.	-	-	-	0,00%	0,00%	0,00%
<i>Actual I.T. d.d.</i>	No.	4	-	4	33,00%	0,00%	25,00%
<i>Itelis d.o.o.</i>	No.	-	-	-	0,00%	0,00%	0,00%
<i>UNISTAR d.o.o.</i>	No.	8	-	8	29,00%	0,00%	26,00%
Aged 30-50 (included)	No.	38	12	50	15,02%	9,16%	13,02%
<i>DBA Group S.p.A.</i>	No.	1	1	2	25,00%	5,00%	9,00%
<i>DBA S.p.A.</i>	No.	23	5	28	15,00%	7,00%	13,00%
<i>S.J.S. Engineering S.r.l.</i>	No.	1	-	1	33,00%	0,00%	33,00%
<i>Actual I.T. d.d.</i>	No.	3	-	3	9,00%	0,00%	6,00%
<i>Itelis d.o.o.</i>	No.	-	3	3	0,00%	21,00%	12,00%
<i>UNISTAR d.o.o.</i>	No.	10	3	13	20,00%	27,00%	22,00%
Over 50 years of age	No.	4	1	5	4,26%	3,70%	4,13%
<i>DBA Group S.p.A.</i>	No.	-	-	-	0,00%	0,00%	0,00%
<i>DBA S.p.A.</i>	No.	4	1	5	8,00%	10,00%	8,00%
<i>S.J.S. Engineering S.r.l.</i>	No.	-	-	-	0,00%	0,00%	0,00%
<i>Actual I.T. d.d.</i>	No.	-	-	-	0,00%	0,00%	0,00%
<i>Itelis d.o.o.</i>	No.	-	-	-	0,00%	0,00%	0,00%
<i>UNISTAR d.o.o.</i>	No.	-	-	-	0,00%	0,00%	0,00%
Total	No.	63	17	80	7,27%	4,53%	6,44%

Number of terminations by gender and age group	u.m.	2024			2024 negative turnover		
		Male	Female	Total	Male	Female	Total
Under 30 years of age	No.	18	4	22	20,69%	18,18%	20,18%
<i>DBA Group S.p.A.</i>	No.	1	-	1	100,00%	0,00%	100,00%
<i>DBA S.p.A.</i>	No.	7	2	9	17,50%	16,67%	17,31%
<i>S.J.S. Engineering S.r.l.</i>	No.	-	-	-	0,00%	0,00%	0,00%
<i>Actual I.T. d.d.</i>	No.	3	-	3	27,27%	0,00%	20,00%
<i>Itelis d.o.o.</i>	No.	-	-	-	0,00%	0,00%	0,00%
<i>UNISTAR d.o.o.</i>	No.	7	2	9	22,58%	50,00%	25,71%
Aged 30-50 (included)	No.	30	14	44	11,63%	10,07%	11,08%
<i>DBA Group S.p.A.</i>	No.	-	1	1	0,00%	5,26%	4,76%
<i>DBA S.p.A.</i>	No.	11	8	19	7,14%	10,26%	8,19%
<i>S.J.S. Engineering S.r.l.</i>	No.	-	-	-	0,00%	0,00%	0,00%
<i>Actual I.T. d.d.</i>	No.	9	-	9	23,68%	0,00%	17,31%
<i>Itelis d.o.o.</i>	No.	1	4	5	9,09%	33,33%	21,74%
<i>UNISTAR d.o.o.</i>	No.	9	1	10	18,37%	6,67%	15,63%
Over 50 years of age	No.	10	4	14	9,01%	10,26%	9,33%
<i>DBA Group S.p.A.</i>	No.	1	-	1	25,00%	0,00%	8,33%
<i>DBA S.p.A.</i>	No.	6	2	8	9,52%	12,50%	10,13%
<i>S.J.S. Engineering S.r.l.</i>	No.	-	1	1	0,00%	50,00%	25,00%
<i>Actual I.T. d.d.</i>	No.	-	-	-	0,00%	0,00%	0,00%
<i>Itelis d.o.o.</i>	No.	1	-	1	11,11%	0,00%	7,14%
<i>UNISTAR d.o.o.</i>	No.	2	1	3	9,09%	14,29%	10,34%
Total	No.	58	22	80	6,18%	5,20%	5,88%

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

10.2 TRAINING AND SKILLS DEVELOPMENT

The DBA Group recognises the importance of training and skills development, considering them essential tools for achieving its professional development objectives and ensuring the satisfaction of its human capital. The primary objective of the Human Resources Department is to implement strategies that promote and reinforce the professional and personal development of every employee.

Guided by a long-term perspective, the DBA Group focuses on designing and delivering training and professional development programmes that deliver sustained results. These measures are geared towards attracting and retaining talent, motivating key personnel and reducing staff turnover. Ultimately, they ensure stability in managing the activities of the entire organisation.

In an increasingly competitive job market, the DBA Group recognises that the main risks in terms of staff retention are associated with other enterprises operating in the business sector offering a mix of potentially more compelling remuneration and professional development policies.

In order to address these challenges within the framework of the Code of Ethics, the DBA Group is dedicated to providing equal opportunities in the workplace and in terms of professional advancement, valuing each individual, paying tailored attention to growth, fair remuneration, and hard work and dedication.

To achieve these objectives, refresher courses, professional training programmes, individual support and initiatives focused on the development of *soft skills* and technical expertise were also provided throughout 2024.

The implementation of various training methods, including in-person, synchronous and asynchronous distance learning, has streamlined the processes of *upskilling* and *reskilling*.

This creates a more flexible and personalised training framework, tailored to the specific requirements of every corporate department and division.

The DBA group guarantees its employees access to technical and specialist updates, while also focusing on improving and enhancing their language and *soft skills*.

[GRI 404-1] NUMBER OF TRAINING HOURS BY PROFESSIONAL CATEGORY AND GENDER *

Training hours by gender and level	u.m.	2023		
		Male	Female	Total
Executives	Hours	166,25	68	234,25
Middle Management	Hours	399,5	22,25	421,75
Employees	Hours	4.340,50	2.201,50	6.542,00
Workers	Hours	-	-	-
Total	Hours	4.906,25	2.291,75	7.198,00

Training hours by gender and level	u.m.	2024		
		Male	Female	Total
Executives	Hours	679,5	55	734,5
Middle Management	Hours	1.390,95	219	1.609,95
Employees	Hours	4.908,90	2.028,50	6.937,40
Workers	Hours	46	95	141
Total	Hours	7.025,35	2.397,50	9.422,85

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

Average training hours by gender and level	u.m.	2023		
		Male	Female	Total
Executives	Hours	7,95	22,67	10,16
Middle Management	Hours	14,23	4,56	12,85
Employees	Hours	10,38	11,16	10,62
Workers	Hours	-	-	-
Overall average	Hours	10,47	11,14	10,67

Average training hours by gender and level	u.m.	2024		
		Male	Female	Total
Executives	Hours	47,03	13,75	40,32
Middle Management	Hours	43,23	29,17	42,78
Employees	Hours	17,07	14,68	16,28
Workers	Hours	-	-	-
Overall average	Hours	107,33	57,6	99,38

*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 DBA 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 number 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

Number of staff members who have been informed of anti-corruption policies and procedures, by gender and level	u.m.	2024	2024 (percentage)
Executives	No.	17	100,00%
<i>DBA Group S.p.A.</i>	No.	3	100,00%
<i>DBA S.p.A.</i>	No.	9	100,00%
<i>S.J.S. Engineering S.r.l.</i>	No.	n.a.	n.a.
<i>Actual I.T. d.d.</i>	No.	3	100,00%
<i>Itelis d.o.o.</i>	No.	1	100,00%
<i>UNISTAR d.o.o.</i>	No.	1	100,00%
Middle Management	No.	40	98,00%
<i>DBA Group S.p.A.</i>	No.	4	100,00%
<i>DBA S.p.A.</i>	No.	22	100,00%
<i>S.J.S. Engineering S.r.l.</i>	No.	n.a.	n.a.
<i>Actual I.T. d.d.</i>	No.	4	100,00%
<i>Itelis d.o.o.</i>	No.	3	100,00%
<i>UNISTAR d.o.o.</i>	No.	7	100,00%

Employees	No.	655	99,00%
<i>DBA Group S.p.A.</i>	No.	30	100,00%
<i>DBA S.p.A.</i>	No.	395	100,00%
<i>S.J.S. Engineering S.r.l.</i>	No.	n.d.	n.d.
<i>Actual I.T. d.d.</i>	No.	71	100,00%
<i>Itelis d.o.o.</i>	No.	37	100,00%
<i>UNISTAR d.o.o.</i>	No.	122	100,00%
Workers	No.	-	0,00%
<i>DBA Group S.p.A.</i>	No.	-	100,00%
<i>DBA S.p.A.</i>	No.	-	0,00%
<i>S.J.S. Engineering S.r.l.</i>	No.	n.d.	n.d.
<i>Actual I.T. d.d.</i>	No.	-	100,00%
<i>Itelis d.o.o.</i>	No.	-	100,00%
<i>UNISTAR d.o.o.</i>	No.	-	0,00%
Total	No.	712	99,00%

Number of members of governing boards who have been informed of anti-corruption policies and procedures	u.m.	2024	2024 (percentage)
<i>DBA Group S.p.A.</i>	No.	6	100,00%
<i>DBA S.p.A.</i>	No.	5	100,00%
<i>S.J.S. Engineering S.r.l.</i>	No.	4	100,00%
<i>Actual I.T. d.d.</i>	No.	-	0,00%
<i>Itelis d.o.o.</i>	No.	-	0,00%
<i>UNISTAR d.o.o.</i>	No.	-	0,00%
Total	No.	11	69,00%

Number of staff members trained on anti-corruption policies and procedures	u.m.	2024	2024 (percentage)
<i>DBA Group S.p.A.</i>	No.	6	16,00%
<i>DBA S.p.A.</i>	No.	16	4,00%
<i>S.J.S. Engineering S.r.l.</i>	No.	n.d.	n.d.
<i>Actual I.T. d.d.</i>	No.	-	0,00%
<i>Itelis d.o.o.</i>	No.	-	0,00%
<i>UNISTAR d.o.o.</i>	No.	-	0,00%
Total	No.	22	3,05%

Number of members of governing boards trained on anti-corruption policies and procedures	u.m.	2024	2024 (percentage)
<i>DBA Group S.p.A.</i>	No.	5	83%
<i>DBA S.p.A.</i>	No.	5	100%
<i>S.J.S. Engineering S.r.l.</i>	No.	3	75%
<i>Actual I.T. d.d.</i>	No.	-	0%
<i>Itelis d.o.o.</i>	No.	-	0%
<i>UNISTAR d.o.o.</i>	No.	-	0%
Total	No.	9	56%

10.3 HR PROCEDURES

The Human Resources Department has prepared and 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 in the management 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, as well as 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 updates its pay policies on a regular basis, in line with developments in the relevant regulatory framework and in keeping with the principles set out in its Code of Ethics and its commitment to corporate social responsibility, which guides all activities. In particular, through a merit-based pay policy, the DBA Group aims to attract and retain professionally qualified individuals, support the development of their skills and capabilities, and foster long-term engagement through clear growth paths and recognition of merit.

To this end, the DBA Group has adopted a Salary Policy aligned with market best 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 Labour Agreements (*Contratto Collettivo Nazionale di Lavoro - CCNL*); Gross Annual Remuneration (*Retribuzione Annua Lorda - RAL*) is determined by reference to market parameters and internal equity criteria (by role, responsibility, seniority in role and in the Company).

A variable remuneration component of between 10% and 15% of the fixed salary was uniformly regulated and applied to all managerial roles upon the achievement of the targets assigned annually (*Management by Objectives - MBO*). End-of-service allowances (*Trattamento di Fine Rapporto - TFR*) are stored and managed in compliance with the provisions of the Italian legislation and applicable CCNL frameworks.

Social security contributions for pension benefits are calculated and paid in full accordance with the law. In 2024, the renewal agreement for the applicable National Collective Labour Agreements (*Terziario Distribuzione e Servizi and Studi Professionali - Tertiary Sector, Distribution and Services*) was signed.

The Company established and communicated its management approach regarding the scheduled increases to minimum salary levels and one-off payments related to the contractual gap. This included taking into account future step increases.

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*

Total annual salary ratio	u.m.	2023	2024
<i>Total yearly remuneration of the highest-paid individual in the Organisation</i>	€	158.119,00	158.610,00
<i>The average yearly remuneration of all the employees</i>	€	36.964,67	35.018,67
Ratio		4,28	4,53

*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 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 SALARY FOR WOMEN TO THE BASIC SALARY FOR MEN, DIVIDED BY GEOGRAPHICAL AREA AND OCCUPATIONAL CATEGORY*

Average base salary for employees	u.m.	2023	2024
		Male/Female	Male/Female
Executives	No.		
<i>DBA Group S.p.A.</i>	No.	80,61%	77,77%
<i>DBA S.p.A.</i>	No.	0,00%	100,31%
<i>S.J.S. Engineering S.r.l.</i>	No.	0,00%	0,00%
Middle Management	No.		
<i>DBA Group S.p.A.</i>	No.	91,03%	80,44%
<i>DBA S.p.A.</i>	No.	0,00%	99,60%
<i>S.J.S. Engineering S.r.l.</i>	No.	0,00%	0,00%
Employees	No.		
<i>DBA Group S.p.A.</i>	No.	109,33%	122,06%
<i>DBA S.p.A.</i>	No.	89,02%	99,60%
<i>S.J.S. Engineering S.r.l.</i>	No.	82,86%	66,39%
Workers	€		
<i>DBA Group S.p.A.</i>	€	0,00%	0,00%
<i>DBA S.p.A.</i>	€	0,00%	0,00%
<i>S.J.S. Engineering S.r.l.</i>	€	98,58%	98,62%

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

10.5 HEALTH, SAFETY AND WELFARE 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 the 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 current legislation, the DBA Group takes a preventive approach, focusing on continuously improving general health and safety measures in the workplace. This involves consulting, informing and training employees, raising awareness, and investing in research and technological innovation to promote products and services that are increasingly compatible with workplace safety and the protection of workers' health.

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.

DBA Group S.p.A. voluntarily manages occupational health and safety in compliance with the policy and procedures adopted by its subsidiary, DBA S.p.A., referencing the ISO 45001:2018 standard, and in adherence to Italian Legislative Decree 81/08 and its subsequent amendments.

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

In this respect, it is reported that 100% of DBA Group employees are covered by an occupational health and safety management system.

In the Code of Ethics, the DBA 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 DBA 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 adopted the policy "QP_G_01_Ed2_0 POLICY FOR QUALITY" under its quality management system. However, as it has not implemented its own health and safety management policy, its operations are governed by the policy adopted within the health and safety management system of its subsidiary, DBA S.p.A. "QHSEP_P_01_ed.4.0 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:

- Risk assessments that are structured and carried out systematically, to analyse all aspects of the Company's production cycle, including organisation, tasks, activities, workplaces, tools and equipment, and contextual conditions, in order to identify potential causes of injury or harm. This process was designed to identify workplace areas, such as departments, working environments and workstations;
- Identify hazards and potential sources of risk, present in all work phases of each area of the Company;
- Identifying 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;
- Planning and outlining prevention and protection measures;
- Evaluating 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 on Health Surveillance**

Procedure “PS_S_08_G_ed0 0_Sorveglianza_sanitaria” (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_ed6.0_Gestione_risorse_umane” (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 DBA 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 specific 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:

- the definition of the context, the identification of stakeholder expectations and the assessment of risks and/or opportunities with relevant mitigation actions;
- 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.

- **Certification of the Conformity of Employment Relationships (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 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 2024, 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 degree to which the requirements of clients are met (customer satisfaction) is monitored by collecting and analysing the following information:

- the provision of a special questionnaire to the Client;
- the collection and analysis of client complaints;
- 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.);
- client loyalty and the periodic renewal of existing commercial contracts;
- the increase in the volume of quotations and orders;
- letters of appreciation and acknowledgement, including verbal acknowledgements;
- 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/RSGL, 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 the complaint is related to the service/product provided by the DBA Group, the RSGQ/RSGL is involved in defining the necessary measures to be implemented. Concurrently, the RF/RDIV/RSBU informs the Client of the resolution procedures that have been activated.

The RSGQ / RSGL 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 / RSGL, possibly with the support of the RF/RDIV/RSBU, opens a "Corrective Action Report" (PI_04_A03).

After its completion, the RSGQ / RSGL 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 following 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 email address ghs@dbagroup.it by using the Whistleblowing channel for reporting irregularities, available on the official website of the DBA Group.

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 DBA Group believes that research and innovation in products and services is a competitive advantage.

Research and innovation activities mainly focus on the development of software platforms integrated with the Engineering services provided by the Company, to strengthen its position in its target markets.

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 2024:

Powergy + Product development and porting

Powergy is a general-purpose technology platform designed to monitor the energy performance of complex systems.

It includes an IoT-based technological infrastructure, integrating a network of various types of energy monitoring sensors installed in the area being analysed.

Each project is structured into the following phases:

- Data collection through an IoT sensor layer
- Data transmission using a network layer
- Data analysis and processing, allowing business users to make informed and interactive decisions.

The central system is capable of collecting and processing large volumes of data (big data) from field-installed sensors, providing analytical insights and reporting elements. The IoT sensor data are enriched and interpolated to support the analysis of the condition and development of the monitored systems.

Key features include:

- Receiving data from any sensor to the server;
- Viewing all monitored sites on a map;
- User-configurable summary widgets;
- Energy data analysis to calculate energy balances and costs;
- Analysis and prediction of energy consumption by usage bands and monitored site;
- Viewing the archive of collected data (temperature, current, etc.);
- Sending alerts based on programmable thresholds;
- Comparing different types of data across multiple time intervals;
- Comparing the same type of data across different sites;
- Scheduling the delivery of reports via email;
- Inserting queries to extract data on the user side;
- Manual data input via preconfigured files;
- Accessing the control panel to edit user records;
- Receiving data on smartphones and tablets via automated bots;
- Exporting data in .pdf, .xls and .png formats.

The back-end platform uses the Java Spring Boot framework to manage control logic, MySQL Server and Apache Cassandra for data structure management, and RabbitMQ to handle the asynchronous nature of data generation using queues. The front-end platform is built using the Angular 7 framework, which is based on the TypeScript language.

In 2024, the application was updated in both front-end and back-end technologies to make it suitable for multiple IoT contexts. The graphical interface was redesigned, and the development structure was made modular to enable use in various environments, including buildings, ports, and others.

Green + HUB

The Green HUB project was launched to contribute to the development of the Green+ product in the IoT field. The platform has been integrated into a digital integration hub, enabling the seamless integration and sharing of data, services, applications and resources from diverse and heterogeneous sources. This allows it to interface efficiently with different sensors and platforms. The platform is designed to collect, standardise and store raw field data. HUB establishes communication with various families of sensors or enables data acquisition from external systems through a set of dedicated drivers, each operating as an independent microservice.

The normalisation module reorganises data, enriches it with metadata and timestamps, and then pushes it to a message bus. From there, the data are registered in a time series database (InfluxDB) for measurements and in a non-relational database (MongoDB) for events. The normalised data is then made available to higher levels of the platform.

The message BUS can also be used to enable asynchronous communication between the various microservices.

Each data source, whether a family of sensors, field devices or cloud-based services, is managed by specific “driver” microservices. Each driver acquires data and converts it into a normalised format that includes all the relevant metadata for its use (e.g. data type, transmission frequency and unit of measurement). Similarly, events are collected whether they are generated directly by devices (e.g. data alarms, sensor failures or connection losses) or triggered by rules defined at the driver level. Integration with HUB is achieved through the use of an Application Programming Interface (API).

Spoke 3 GEO-DECK

The project aims to develop GEO-DECK (Georeferenced Digital Energy Community Kit), an innovative software solution designed to support renewable energy communities throughout their entire life cycle. GEO-DECK facilitates the implementation of demand-side management strategies by leveraging energy storage systems and user flexibility to integrate renewable energy sources into business and production processes effectively. During the design phase, the software acts as a decision support system, identifying and optimising the size and integration of components and subsystems, particularly the storage system, to minimise resource use, economic costs, and environmental impact. During the management phase, GEO-DECK acts as a monitoring system, supporting the implementation of strategies to improve plant efficiency and enhance system resilience by minimising risks. It also assists in assessing the replacement of components to extend their useful life. GEO-DECK uses machine learning techniques, physical-mathematical models, and stochastic algorithms to ensure the community operates efficiently, balancing energy exchanges between businesses and the local area via the national electricity grid. The model is developed through territorial studies and analysis of consumption profiles to characterise energy demand, as well as through the characterisation of different storage systems and forms of renewable energy to optimise their integration. The project also involves creating a pilot scheme to establish an urban-industrial energy community and test the GEO-DECK model in a real-world setting. This test will cover the feasibility study, design, monitoring, energy demand management and environmental impact evaluation phases.

Spoke 8 Digital Twin

The project involves developing a Digital Twin for three ports in the northern Adriatic, with the ultimate goal of addressing environmental challenges in the port areas of Ravenna, Chioggia and Venice. The plan is to create an integrated system for evaluating and predicting the environmental impact of maritime freight transport chains.

Port-city systems are defined by the coexistence of major urban settlements and significant port infrastructures that support considerable commercial activity within geographically limited areas. The coexistence, if not an interpenetration of urban and port functions, often presents numerous issues, some of which fall within the scope of this project.

The research and innovation themes focus on developing technological solutions, processes, and applications that enhance the graphical functions and interactivity of the digital twin in the three selected Northern Adriatic port areas. This includes software engineering, high-performance computing infrastructure, graphical tools for interfacing with the system's back end and interactive visualisation tools for processing «what-if» scenarios.

The primary objective of the project is to develop a Digital Twin for the Northern Adriatic, which will entail enhancing the precision and accessibility of data pertaining to greenhouse gas emissions from maritime transport services. This involves measuring the ports' carbon footprint by collecting data from environmental sensors, ships docking at the ports and port logistics processes.

The project is expected to generate several positive environmental outcomes, such as:

- measuring and reducing the carbon footprint: By collecting data from environmental sensors, ships and logistics systems, the project increases awareness of emissions and enables measures to minimise environmental impact;
- assessing and forecasting environmental impacts: Identifying critical areas and developing strategies to mitigate adverse environmental effects;

- decision support for more sustainable management: Providing analytical “what-if” recommendations to decision-makers, allowing for informed choices that help reduce the environmental impact of port operations;
- real-time monitoring and alerts: Enabling real-time tracking of environmental conditions, with automatic alerts for potentially hazardous situations for workers and the environment. This may help prevent accidents and reduce pollution.
- development of predictive models: using Big Data Analytics techniques to forecast the environmental impact of port activities and to plan preventive actions to minimise negative effects.

Spoke 9 Gemini Lagoon of Venice

The GEMINI-GL24 project involves developing a prototype of a general-purpose «Digital Twin» model. This will be created by integrating classical and process engineering methods with GIS, BIM, the Digital Integration Hub (DIH) and «Big Models» technologies.

The GEMINI Digital Twin is a generic model that can be adapted to specific territorial and infrastructure contexts based on historical data and customised according to the features and requirements of the «End User».

Within the scope of «complex territorial and infrastructure systems», GEMINI is designed to support traditional engineering activities. Once fully operational, it will assist in the «decision-making process» for selecting, deciding on and governing the maintenance and development of the system to which it is applied.

To test GEMINI in a real-world scenario, the general-purpose digital twin will be applied to the “complex territorial and infrastructure system” of a small section of the Venetian Lagoon, integrating the logic of Big Models «trained» on real historical datasets with engineering processes and technologies. Specifically, this will involve the area between the Malamocco inlet and the shores of Porto Marghera, which are connected by the Petrochemical Canal. This territory includes inner lagoon regions, nearby canals and some of the lagoon ecosystem's most distinctive and fragile parts, accounting for most of the total area.

The experimental prototype of this small “complex territorial and infrastructure system” will be made available free of charge to the Authority for the Lagoon of Venice.

Developing a digital twin of the Venetian Lagoon and the MOSE infrastructures by tailoring GEMINI represents the best testing ground for this new technology and offers the following potential benefits:

- Real-time monitoring of territory and infrastructure: continuous monitoring of the lagoon and the MOSE infrastructures;
- Real-time monitoring of pollutant dispersion and oxygen saturation, especially considering the interaction between the Lagoon as a whole and the industrial and logistics area of Marghera;
- Emergency management: real-time alerts and accurate forecasts to improve emergency management and response times;
- Predictive maintenance: anticipating failures in the MOSE infrastructures before they occur;
- Operational optimisation: simulating various operating scenarios to optimise the use of the barriers of the MOSE system;
- Environmental planning and management: supporting the understanding of the impact of human activity and infrastructure on the lagoon ecosystem;
- Community involvement and transparency: encouraging community participation and ensuring transparency in decisions made by the Authority for the Lagoon of Venice;
- Research and innovation: The digital twin would serve as a powerful tool for scientific research and technological innovation, enabling researchers to study the lagoon and test new solutions for its management.

TRANSCEND

Funded by the European Union, the TRANSCEND project (Transport Resilience against Cyber and Non-Cyber Events to Prevent Network Disruption) aims to provide freight transport operators with an integrated set of tools, guidelines, and technological solutions to enhance protection, reduce risks, and improve resilience against various physical and cyber threats.

To this end, the project will provide a digital platform to monitor and make visible threats and risks. It will also develop five real-world pilot projects, comprising three main pilots — the airport pilot in Luxembourg, the rail-road terminal pilot in Bologna, Italy, and the trimodal port pilot in Spain — and two transferability demonstrators: the river port of Budapest and the Egnatia highways in Greece.

The goal of TRANSCEND is to provide freight transport critical infrastructure operators with an integrated set of advanced tools, guidelines, and technological solutions to reduce risks and strengthen the protection and resilience of their critical and interconnected infrastructure against physical, cyber and hybrid threats.

The contributions will be integrated into a Control Tower, a digital platform with built-in business intelligence that provides stakeholders with shared and continuous visibility of threats and risks, breaking down silos within and between organisations.

DBA is primarily responsible for integrating the Interporto Bologna systems with those of Gruber. This gives operators a clear overview of appointments and terminal occupancy status, helping to reduce potential bottlenecks at the terminal's entry and exit points.

The project will bring the following benefits to DBA: a) Proof of Concept (PoC) for new functionalities that may expand the Company's railway Terminal Operating System (TOS) offering; b) cybersecurity skills and expertise in critical infrastructure protection that can be integrated into future proposals; c) strengthened relationships with EU project partners, particularly Interporto di Bologna, Gruber Logistics and Fondazione ITL.

PSC-POS

The objective of the project is to develop an automated software system for extracting relevant information from an Operational Safety Plan (OSP) and its related documentation, including workers' certificates and credentials for those operating on site.

The OPS is a mandatory document prepared by the executing companies. It must be checked by DBA technicians acting as Safety Coordinators in the Execution Phase (*Coordinatore della Sicurezza in Fase di Esecuzione* – CSE), who the Clients appoint. This ensures that the minimum content required by Annex XV of Italian Legislative Decree 81/2008 is present.

Manual verification of the OPS and its attachments is time-consuming for CSE operators, particularly given the large volume of documents and the lack of standard formatting.

To facilitate and speed up this process, software has been developed that uses generative artificial intelligence models. Specifically, the "Retrieval-Augmented Generation" (RAG) technique was adopted for extracting information from the POS. This enables the AI model to generate accurate responses, even when the required information is not included in its training dataset.

Given that the majority of attachments are certificates and credentials, which are often submitted in non-text formats, an advanced AI model specialising in extracting text from images was used for the OPS documentation.

To improve the accuracy of the extracted information, prompt engineering techniques were applied, optimising the instructions given to the AI model in order to obtain outputs that are more relevant and consistent with operational needs.

The entire system has been integrated into a web application with authentication and authorisation mechanisms to ensure secure access for the CSE operators of DBA. The application enables documents to be uploaded and the required information to be extracted automatically, significantly improving the efficiency of the verification process.

The application has been deployed on a Company server and is currently operational, helping to make construction site safety documentation more structured and effective.

Web-GIS geographic services portal

In order to improve operational efficiency in the use of Geographic Information Systems (GIS), a Web-GIS platform has been designed and developed to be accessed directly via web browser. This solution removes the need to install dedicated software on users' PCs, thereby simplifying access to and management of geographic data.

The adoption of this architecture has resulted in multiple operational and managerial benefits, including:

- Centralised information management, allowing for unified control and greater data consistency;
- Thanks to its ability to be accessed without specific hardware or software restrictions, the software can be distributed immediately and facilitates data sharing and accessibility for a wide range of users;
- Real-time interaction, allowing dynamic and timely updates and visualisation of geographic information;
- Intuitive use, which does not require specialised GIS skills, making the tool accessible even to non-expert users.

The platform has been designed to support the uploading and management of geographic data on a central server, with the possibility of integrating information from multiple sources distributed over the Internet.

Specifically, the system supports:

- Map images from external servers;
- Data relating to specific geometric objects, useful for spatial representation and analysis.

To complement the platform, a web application has been implemented that allows users to analyse and consult land registry data based on a specific geographical location, identified by latitude and longitude coordinates. This application allows users to:

- Retrieve and view land registry information (sheet, parcel, and cadastral map) obtained from the National Cartographic Geoportal;
- Access updated orthophotos, provided by the OpenStreetMap service, centred on the selected location;
- Generate a thematic map highlighting any existing land-use constraints in the selected location, with reference to the regions listed above.

Lastly, it should be noted that, as of 2024, there are no Italian or European patent applications filed or granted.

12. QUALITY AND SAFETY IN THE DBA GROUP

12.1 QUALITY IN BUSINESS PROCESSES TO GUARANTEE THE QUALITY AND SECURITY OF SERVICES



The approach to security adopted by the DBA Group is strongly focused on protecting its information assets. In fact, the DBA Group has access to sensitive and confidential information. As outlined in the Code of Ethics, the DBA Group is committed to processing such data in full compliance with applicable confidentiality regulations, in order to prevent critical situations arising from unauthorised access or disclosure. Any data breaches could, for example, undermine competitiveness, particularly in the area of research and development, accelerate the obsolescence of products and services offered, or expose DBA Group to contractual penalties, with negative consequences for operations and future work opportunities.

To ensure adequate and effective protection of information, it is necessary to implement, monitor, maintain and continually improve an Information Security Management System. This system must include:

- trained and aware personnel, with clearly defined roles and responsibilities;
- well-designed processes and procedures, consciously adopted and aligned with security objectives;
- technical measures and specific controls, implemented and used appropriately.

An Information Security Management System (ISMS) compliant with the ISO/IEC 27001:2013 standard represents the internationally recognised tool through which an organisation can demonstrate its ability to protect its information assets (or those entrusted to it by third parties) in a structured and comprehensive manner.

The DBA Group also holds ISO 9001:2015 certification (number 35461/17/S), which covers the management, control and coordination of operating subsidiaries, as well as the provision of services in the following areas: human resources; general services; prevention and protection services; management of certified systems (quality, environment, energy, information security and occupational health and safety); administration; planning and control; purchasing; and international business development and marketing. Rina Service issued the certification on 31 July 2017, revised on 30 June 2023, and it is valid until 30 July 2026.

To provide an accurate overview, the certifications issued to DBA Group S.p.A. and its operating companies are summarised below:

DBA Group S.p.A.

Certificate:	9001:2015
<i>Number:</i>	35461/17/S
<i>Date of issue</i>	31.07.2017
<i>Expiration date</i>	30.07.2026
<i>Revision</i>	30.06.2023
<i>Certification body</i>	Rina Services
<i>Object</i>	Management, control and coordination of operating subsidiaries, with the provision of services in the following areas: human resources; general services; prevention and protection services; management of certified systems (quality, environment, energy, information security and occupational health and safety); administration; planning and control; purchasing; and international business development and marketing.

DBA S.p.A.

Certificate:	9001:2015
<i>Number:</i>	5923/01/S
<i>Date of issue</i>	26.09.2001
<i>Expiration date</i>	11.12.2027
<i>Revision</i>	06.12.2024
<i>Certification body</i>	Rina Services
<i>Object</i>	Design, construction and work site management, testing of civil, industrial and plant engineering works. Health and safety activities on temporary and mobile construction sites, including safety coordination during the design and execution phases, work site management, and audits. Electromagnetic and acoustic impact assessment and analysis. High-level supervision. Provision of energy efficiency services. Design, development, installation, integration, and maintenance of IT solutions and services for business processes, infrastructure networks, logistics, and transport management. Project management, professional assistance and technical support services for operators, vendors and system integrators. Innovative research and development of hardware and software solutions in the above-identified fields of work.

Certificate:	45001:2018
<i>Number:</i>	OHS-1606
<i>Date of issue</i>	31.01.2013
<i>Expiration date</i>	27.01.2028
<i>Revision</i>	09.12.2024
<i>Certification body</i>	Rina Services
<i>Object</i>	Design, construction and work site management, testing of civil, industrial and plant engineering works. Health and safety activities on temporary and mobile construction sites, including safety coordination during the design and execution phases, work site management, and audits. Electromagnetic and acoustic impact assessment and analysis. High-level supervision. Provision of energy efficiency services. Design, development, installation, integration, and maintenance of IT solutions and services for business processes, infrastructure networks, logistics, and transport management. Project management, professional assistance and technical support services for operators, vendors and system integrators. Innovative research and development of hardware and software solutions in the above-identified fields of work.

Certificate:	14001:2015
<i>Number:</i>	EMS-7455/S
<i>Date of issue</i>	10.12.2018
<i>Expiration date</i>	09.12.2027
<i>Revision</i>	09.12.2024
<i>Certification body</i>	Rina Services
<i>Object</i>	Design, construction and work site management, testing of civil, industrial and plant engineering works. Health and safety activities on temporary and mobile construction sites, including safety coordination during the design and execution phases, work site management, and audits. Electromagnetic and acoustic impact assessment and analysis. High-level supervision. Provision of energy efficiency services. Design, development, installation, integration, and maintenance of IT solutions and services for business processes, infrastructure networks, logistics, and transport management. Project management, professional assistance and technical support services for operators, vendors and system integrators. Innovative research and development of hardware and software solutions in the above-identified fields of work.

Certificate:	27001:2013
<i>Number:</i>	579/19
<i>Date of issue</i>	23.12.2019
<i>Expiration date</i>	22.12.2025
<i>Revision</i>	15.01.2025
<i>Certification body</i>	Rina Services
<i>Object</i>	Design, development, installation, integration and maintenance of IT solutions and services for the management of business processes, infrastructure networks, logistics and transport. Research and development of innovative hardware/software solutions in the areas described above.

Certificate:	Certification of the Conformity of Employment Relationships (ASSE.CO)
<i>Number:</i>	2018-6
<i>Date of issue</i>	28.12.2017
<i>Expiration date</i>	27.12.2025
<i>Revision</i>	Currently being released
<i>Certification body</i>	National Council of Labour Consultants
<i>Object</i>	Integrated engineering design services

Certificate:	74:2019
<i>Number:</i>	20027BIM
<i>Date of issue</i>	26.03.2020
<i>Expiration date</i>	28.02.2026
<i>Revision</i>	08.05.2024
<i>Certification body</i>	ICMQ S.p.A.
<i>Object</i>	The provision of architectural, structural, plant engineering and safety design services for civil works, telecommunications infrastructure, ancillary and supporting engineering systems, and mission-critical infrastructure: data centres.

SJS ENGINEERING Srl:

Certificate:	9001:2015
Number:	CERT-09096-2001-AQ-BRI-SINCERT
Date of issue	14.08.2001
Expiration date	11.12.2027
Revision	06.12.2024
Certification body	DNV GL Business Assurance Italia s.r.l.
Object	Engineering Services: Design, Works Management and Safety Coordination on construction sites (IAF:34)

Certificate:	14001:2015
Number:	590_21_A
Date of issue	07.08.2018
Expiration date	05.08.2027
Revision	01/02.08.2024
Certification body	ASACERT UK Ltd
Object	Construction and plant engineering services. Work site management (IAF:34)

Certificate:	45001:2018
Number:	591_21_S
Date of issue	07.08.2018
Expiration date	05.08.2027
Revision	01/02.08.2024
Certification body	ASACERT UK Ltd
Object	Construction and plant engineering services. Work site management (IAF:34)

C. & G. ENGINEERING SERVICE S.R.L.

Certificate:	9001:2015
Number:	7259/02/S
Date of issue	22.07.2002
Expiration date	21.07.2026
Revision	20.07.2023
Certification body	Rina Services
Object	Provision of mechanical and structural engineering services, coordination of the manufacturing of special machinery, systems and equipment for handling and lifting, site supervision, industrial automation, testing, and fire safety design.

Certificate:	14001:2015
Number:	EMS-5197/S
Date of issue	06.11.2013
Expiration date	03.11.2025
Revision	04.08.2023
Certification body	Rina Services
Object	Provision of mechanical and structural engineering services, coordination of the manufacturing of special machinery, systems and equipment for handling and lifting, site supervision, industrial automation, testing, and fire safety design.

Certificate:	45001:2015
Number:	OHS-1845
Date of issue	30.10.2013
Expiration date	25.10.2025
Revision	04.08.2023
Certification body	Rina Services
Object	Provision of mechanical and structural engineering services, coordination of the manufacturing of special machinery, systems and equipment for handling and lifting, site supervision, industrial automation, testing, and fire safety design.

Actual IT dd:

Certificate:	ISO/IEC 27001:2013
<i>Number:</i>	CZE – 200171
<i>Date of issue</i>	26.02.2008
<i>Expiration date</i>	30.11.2026
<i>Revision</i>	Bureau Veritas Certification Holding SAS — UK Branch
<i>Certification body</i>	Development and sale of IT solutions and services.

Certificate:	ISO 9001:2015
<i>Number:</i>	SI008362
<i>Date of issue</i>	26.02.2008
<i>Expiration date</i>	30.11.2026
<i>Revision</i>	Bureau Veritas Certification Holding SAS — UK Branch
<i>Certification body</i>	Development and sale of IT solutions and services.

Certificate:	ISO 14001:2015
<i>Number:</i>	SI008363
<i>Date of issue</i>	26.02.2008
<i>Expiration date</i>	30.11.2026
<i>Revision</i>	Bureau Veritas Certification Holding SAS — UK Branch
<i>Certification body</i>	Development and sale of IT solutions and services.

Unistar LC doo:

Certificate:	ISO/IEC 27001:2013
<i>Number:</i>	CZE – 2200113/B
<i>Date of issue</i>	15.01.2018
<i>Expiration date</i>	03.06.2025
<i>Revision</i>	04.06.2022
<i>Certification body</i>	Bureau Veritas Certification Holding SAS — UK Branch
<i>Object</i>	Development, design, sale, maintenance and support of IT equipment, systems, and training

Certificate:	ISO 9001:2015
<i>Number:</i>	SI009441
<i>Date of issue</i>	07.11.2000
<i>Expiration date</i>	31.05.2025
<i>Revision</i>	01.06.2022
<i>Certification body</i>	Bureau Veritas Certification Holding SAS — UK Branch
<i>Object</i>	Development, design, sale, maintenance and support of IT equipment, systems, and training

ProAstec doo:

Certificate:	ISO/IEC 27001:2013
<i>Number:</i>	CZE – 2200113/A
<i>Date of issue</i>	15.01.2018
<i>Expiration date</i>	03.06.2025
<i>Revision</i>	04.06.2022
<i>Certification body</i>	Bureau Veritas Certification Holding SAS — UK Branch
<i>Object</i>	Consulting and training, design and development, implementation and maintenance in the field of security services and solutions

Certificate:	ISO 9001:2015
<i>Number:</i>	SI00496
<i>Date of issue</i>	07.11.2000
<i>Expiration date</i>	31.05.2025
<i>Revision</i>	30.03.2022
<i>Certification body</i>	Bureau Veritas Certification Holding SAS — UK Branch
<i>Object</i>	Consulting and training, design and development, implementation and maintenance in the field of security services and solutions

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 corrective measures

PI_05 Measuring customer 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, enabling 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 reservations guide
PI_02_IO01_G - Document and data control
PI_02_IO02_P - SGI document structure
PI_02_IO03_P - Encoding and archiving technical documents on IT supports
PI_02_IO04_P - Directory structure
PI_02_IO_05_P - Document storage SBU IND-GP & SBU RE-GP

The following quality and safety targets were achieved in the year 2024:

Quality Aspect §7.1.2 People

Objective No. 01	The plan is to continue investing in our workforce, both in terms of staffing levels, welfare policies and average salaries, with increases in proportion to the increase in the number of human resources.
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Indicators:

Action No. 1: Number of new hires made

Number of new hires planned in the budget

Action No. 2: Implemented pay updates

Pay updates set out in the national collective agreements (CCNL) and specific one-time adjustments planned by the Company

Action No. 3: Welfare platform implemented

Welfare platforms analysed

Target 100%

VALUE MEASURED December '24: Indicator action No. 1: 100%

Indicator action No. 2: 100%

Indicator action No. 3: 100%

Following the considerations and analyses set out in the Review report, Management set the goal of increased investment in personnel for 2024, both in terms of increased staff numbers and improved welfare policies and average pay levels.

With the support of the HR Department, Management implemented the following actions, which were determined to be the most effective means of achieving this objective:

1. Increase in headcount: the 2024 budget included plans to recruit at least 100 new employees. This target was exceeded, with over 100 new team members joining the Company through both employment and collaboration contracts during the year.
2. Pay policies: from 2024 onwards, the Company has adopted the provisions of the updated CCNL national collective labour agreements from December 2023 regarding increases to base pay and one-off payments for employees. During a session of the "La Sedia Azzurra" series on 9 May 2024, the HR department presented the updates introduced by the renewed collective agreements to all staff. It also outlined Management's plan for implementing pay increases and one-off payments. These measures were subsequently executed in compliance with the defined corporate methods and timelines. Each year, the DBA Group also allocates a specific budget for targeted salary adjustments and the distribution of Company bonuses. These allocations were completed in 2024 as planned.

3. Welfare policies: from January 2024, a new corporate welfare services platform was launched. This three-year initiative may be updated or expanded in line with the evolving necessities of the workforce. The "AON" Corporate Welfare Platform became fully operational in January 2024 and is accessible to employees and collaborators who meet the eligibility criteria defined in the Welfare Regulation prepared by Management and the HR Department. In addition to the platform, eligible staff were offered a medical appointment booking service with partnered providers at discounted or fixed rates, as well as a Telemedicine service.

The goal of *"investing further in personnel through increased staffing and enhanced welfare and pay policies"* **has been achieved to date.**

OBJECTIVE No. 02/24

Quality Aspect

§4.1 Understanding the organisation and its context and

§7.1 Resources - §7.1.1 General principles

Objective n.02: The objective set in the industrial plan regarding the Net Debt / EBITDA ratio is confirmed

Indicator **Monitoring of margin performance and net financial position**

Target **100%**

VALUE MEASURED December '24 100%

Following the considerations and analyses presented in the Review Report, Management confirms for 2024 the objective set in the industrial plan concerning the Net Debt / EBITDA ratio.

With the support of the Planning and Control (P&C) Department, Management implemented the actions considered most suitable for achieving this objective over the course of the year.

Specifically, in order to reach this target related to the Company's financial health, the P&C function carries out constant monitoring of margin performance and net financial position. Where necessary, it proposes corrective actions to Management and the relevant departments: either to increase the value of EBITDA or to keep Net Debt low.

As of today, the objective of *"maintaining the financial health of the Company"* **has been achieved.**

OBJECTIVE No. 03/24

Quality Aspect §4 Context of the Organisation

Objective No. 03 **Technical and commercial partnerships are expected to be established for network infrastructure digitisation projects in Italy and internationally**

Indicator **Artificial intelligence-based projects implemented**

Artificial intelligence projects planned

Target **100%**

VALUE MEASURED December '24 100%

Following the considerations and analyses undertaken during the Review Document, Management defined the following objective for 2024: the launch of technical and commercial collaborations on network infrastructure digitisation projects in Italy and abroad.

With the support of the Innovation & Artificial Intelligence department, management implemented the following actions in 2024, which were deemed the most appropriate way to achieve this objective.

1. Launch a project based on artificial intelligence to support DBA staff in verifying the minimum legal requirements (as established by Italian Legislative Decree 81/2008) that are included in the Operational Safety Plan (OPS) documents produced by companies. Therefore, a *software* application was developed that takes the OPS file as input and “verifies” it. This involves checking that it contains all the legally required information. The application provides the parts of the document containing this information. If this data does not exist, it communicates that it is not present. The application also checks all documents attached to the OPS relating to site personnel (training certificates, UNILAV modules, PPE issuing, etc.), verifying, where necessary, their expiry date and other useful information (type of contract, etc.). This application has been made available to the Safety Coordinators in the Execution Phase (*Coordinatore della Sicurezza in fase di Esecuzione - CSE*) of the Safety Department, who use it in the performance of their duties on site. Tests have confirmed that the application is effective in reducing the time required to verify the OPS and its relevant attachments. The final system is set to be launched online in October and then applied on a large scale at construction sites where DBA provides CSE services.

To date, the objective of “initiating technical and commercial collaborations on network infrastructure digitisation projects” **has been achieved**.

In order to ensure the quality of processes, the Company conducts periodic audits. In this regard, internal audits are planned by the Quality Management System Manager (*Responsabile del Sistema di Gestione della Qualità - RSGQ*) and the Integrated Management System Managers (*Responsabili dei Sistemi di Gestione Integrati- RSGI*) at intervals that ensure that each process is inspected at least once a year.

More frequent checks may be carried out at the request of the CEO or clients, or at the Manager's discretion, to enable immediate action to be taken when problems affecting the proper functioning of the Scheme are evident.

The annual internal audit programme is set out in the “Annual Internal Audit Programme” (PI_03_A01) scheme.

The RSGQ and RSGIs, in agreement with the CEO, plan audits on an annual basis and, at least 15 days before the scheduled date, formalise a “new meeting” in the Outlook calendar, inviting all the departments involved and sending them the “Audit Plan” (PI_03_A02).

The audit is therefore performed using specific checklists for each company and scheme.

The findings from the audit are compiled with the department manager's interview, and the implemented activity is analysed to determine the correct application methods for the reference procedure related to the service provided.

The Audit Manager holds an opening meeting with the departments involved to present the audit plan, the procedures, the objectives and the audit team.

During the fieldwork, the auditors collect evidence from the documentation examined and record the references in the checklist.

The findings reported in the checklists must be complete and comprehensive and include references to the documents analysed, so that they can be easily traced and linked to the activity that has been performed.

Audits and nonconformities	u.m.	2023	2024
Audit on a product	No°	29	27
Audit on a process		63	24
Audits on suppliers (does not include special processes)		41	34
Number of nonconformities in an Audit on a product	No°	4	63
No. of nonconformities in an Audit on a process		122	-
No. of nonconformities in an Audit on a supplier (does not include special processes)		-	27

Following each inspection, the Lead Auditor draws up the “Internal Audit Report” (PI_03_A03).

The audit report lists any Corrective Actions and areas for improvement. The audit report is forwarded to the CEO for review and, if necessary, discussed in detail.

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 S.p.A.

In 2023, the ISO/IEC 27001:2013 compliance certification for the **Information Security Management System (ISMS)**, No. 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 order to maintain continuity throughout 2024, the focus remained on cybersecurity in terms of training, preparation and implementation activities, to ensure compliance with NIS2 requirements.

12.3 THE SECURITY OF THE PROCESSING OF PERSONAL DATA

In May 2018, EU Regulation 679/16 ("GDPR") came into force. It contains provisions on the processing of personal data. DBA Group S.p.A. has implemented the internal procedure "PP_01_G_GDPR_POLICY GDPR_7.0" with the target of complying with European legislation on personal data protection. This document serves as a strategic reference to raise awareness within the Company's departments of the risks and responsibilities associated with managing personal data.

Specific annexes have been prepared to support the procedure, including:

- Annex 07 - INTERNAL DBA REGULATIONS and 6.0;
- Annex 34 - PROVISIONS FOR THE USE OF IT SYSTEMS BY COLLABORATORS_ed0.0_DBA_PRO

To ensure a professional and compliant approach, the role of Data Protection Officer (DPO) has been outsourced to Unindustria Servizi & Formazione Treviso Pordenone.

In collaboration with the DPO, preparatory activities for the management of personal data were carried out during 2024. Support was also provided to corporate departments to help them complete the necessary procedures to ensure the security of sensitive data.

The Company documentation and business processes relating to the processing of personal data have been further adapted to the new privacy legislation provided for by EU Regulation 2016/679. The Privacy Policy and the Notice on the Processing of Personal Data have been updated to ensure compliance with the most recent regulatory provisions. At the same time, the records of data processing activities and the appointment templates for the roles involved in personal data management were also updated.

The activities carried out during the year aimed to prevent potential unlawful processing of sensitive data and to ensure greater operational efficiency by reducing risks for clients concerned with confidentiality issues. Specifically, the activities addressed the following areas:

- Analysis and supervision of the main business processes with privacy-related regulatory implications (e.g. website and personal data management, recruitment and staff management procedures, databases concerning customer creditworthiness, data transfers abroad, marketing and mailing procedures, potential procedures for monitoring employees' use of electronic tools, etc.);
- Review and update of the Record of Processing Activities, a document required by Article 30 of EU Regulation 679/16 (also referred to as the GDPR), aimed at describing the data processing operations and the IT and physical security measures applied to them;
- Assessment of the adequacy of organisational, technological and procedural measures necessary to ensure the security of personal data processing operations;
- Review of the procedures for notifying data breaches and the mechanisms enabling data subjects to exercise their rights;
- Drafting of appointment letters for designated/authorised persons;
- Analysis of the positions and measures issued by the Italian Data Protection Authority, particularly on topics such as marketing, video surveillance and cookies;
- Census and monitoring of corporate IT archives;
- Support in carrying out internal audits conducted by the DPO, which are aimed at monitoring the compliance of Company activities with current regulations; Drafting and signing of appointment documents for delegates and authorised persons processing personal data under the authority of the Data Controller;
- Review and update of the documentation required for personal data management to ensure GDPR compliance (privacy notices, procedures, consent forms, etc.).

Delivery of training sessions for Company staff, aimed at promoting a culture of privacy and data protection. Throughout 2024, the DPO conducted six internal audits and provided department managers with direct assistance as required, ensuring the proper management of personal data. Lastly, no reports were received from the Data Protection Authority during the year, nor were any complaints submitted concerning alleged privacy violations or incidents involving the loss of personal data.



13. RESPONSIBLE RELATIONS WITH SUPPLIERS

The systems and criteria for selecting suppliers are described in Procedure No. PQ_02_G ed4.0, "Procurement", which, as stated in Section 1, "aims to describe the operational methods and related responsibilities of the procurement management service/process provided by the DBA Group to its member companies and to its own internal departments".

The systems and criteria for evaluating suppliers in Italy are outlined in Procedure No. PQ_02_G-IO01, "Criteria for enabling, qualifying and assessing suppliers". The specific objective of this procedure is to define the criteria for:

- The criteria for enabling, qualifying and monitoring suppliers;
- Global evaluation criteria.

In 2024, the system for monitoring and evaluating suppliers was further strengthened to improve the effectiveness and quality of relationships throughout the supply chain.

This has enabled *Project Managers* and the Procurement Office at DBA S.p.A., in particular, to engage with suppliers in a more constructive manner, as they now have access to clear, comprehensive overviews of each supplier's performance and activities.

The selection of suppliers is based on transparent and rigorous criteria. Fundamental requirements include adherence to the Code of Ethics of the DBA Group and an absence of any past or present suspicion of involvement in crimes against public order.

The DBA Group guarantees equal opportunities and treatment for all suppliers during the negotiation, agreement and execution of contracts, ensuring equal access to information, consistent terms and conditions, and consistent technical criteria. During the contractual phase, Italian companies in the DBA Group require both Italian and international suppliers and subcontractors to sign the Code of Ethics of the Company.

If a supplier has its own code of ethics, its equivalence with the principles of the DBA Group is verified. The DBA Group also requires Italian suppliers to provide the Unified Document of Regular Tax Contribution (*Documento Unico di Regolarità Contributiva - DURC*).

Lastly, it is reported that the subsidiary DBA S.p.A. participates in the Open-ES platform, an initiative promoted by Eni S.p.A. to support companies in a shared process of improving sustainability performance.

Open-ES is characterised by its collaborative nature, combining the sharing of sustainability data with a specific focus on growth and cooperation between companies, through an approach that is simple, flexible and accessible to organisations of all sizes. In line with the actions launched in 2023, environmental criteria were again included in 2024 in the supplier evaluation for general service contracts, while social criteria were adopted for consultancy services.

During 2024, the DBA Group continued with determination its efforts to reduce the environmental impact of its activities, focusing on several key areas:

Company car policy

The policy for Company car rental has been updated, introducing strict parameters regarding emissions and fuel consumption, with the aim of reducing the environmental impact of the vehicle fleet. Vehicles must comply with the following requirements:

- Annual average CO₂ emissions ≤ 130 g/km (starting from the year 2023);
- Fuel consumption on the combined WLTP (Worldwide Harmonised Light Vehicles Test Procedure) cycle: ≤ 5.00 l/100 km (starting from the year 2023).

Printer management and waste reduction

Thanks to the framework agreement signed in 2020, a print system with access via personal PIN has been introduced. This allows users to manage print queues directly through the printer's integrated display. The system has significantly reduced paper waste caused by errors or unintentional printing. Furthermore, for each box of used toner collected from any Company site, a Green Certificate is issued, which includes the planting of a tree for every unit disposed of.

Procurement of supplies (general services):

As part of the ongoing commitment to more sustainable sourcing, the following initiatives were adopted in 2024:

- Purchase of recycled paper for hand towels and toilet paper;
- Replacement of the electricity supplier for all DBA offices in Italy, while maintaining the exclusive purchase of energy from renewable sources.

Reduction in plastic use – Water dispensers

On 30 June 2023, a contract was signed with NOVAGEST S.r.l. for the installation of vending machines for drinks and snacks. This also includes water dispensers in corporate offices. This initiative aims to significantly reduce the use of single-use plastic by encouraging employees to use the refillable bottles provided by the Company.

Cleaning services and eco-friendly products

As of 2023, the cleaning contract for the corporate offices in Villorba has been renewed. Upon delivery of the technical data sheets of the materials used, the appointed cleaning company is required to use products with CAM (*Criteri Ambientali Minimi – Minimum Environmental Criteria*) certification.

14. THE ENVIRONMENTAL IMPACT OF THE DBA GROUP

Climate change is one of the main threats to humanity, ecosystems and biodiversity. Failure to act carries the risk of aggravating existing phenomena, such as food and water insecurity, with serious global consequences. Businesses, therefore, have a crucial role to play: they must act urgently by adopting decarbonisation plans or accelerating those already in place, as well as introducing adaptation measures in response to climate change.

Aware of this responsibility, the DBA Group has launched a structured environmental sustainability strategy aimed at reducing its environmental impact and protecting the climate. In this context, ecological management is carried out by adopting an Environmental Policy and specific procedures in line with the requirements of the UNI EN ISO 14001:2015 standard, which was developed and implemented by the subsidiary company DBA S.p.A.

14.1 POLICIES OF CIRCULAR ECONOMY

The research carried out by DBA 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 life time 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 DBA Group issues and adopts an Environmental Improvement Programme, which is the framework for defining objectives, targets and measures.

14.2 WASTE MANAGEMENT POLICY



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):

1. Prevention;
2. Preparation for re-use/re-purposing;
3. Recycling;
4. Other types of recovery, for example, recovering energy;
5. Disposal.

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

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

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

- Purchasing 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 enforcing 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:
 - ISO 9001: the guarantee of a high standard of managing services and client relations;
 - ISO 14001: the guarantee of a high standard in the management of environmental processes related to waste transport and recovery;
 - 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 cohesion and a sense of territorial identity).

14.3 WASTE MANAGEMENT

Waste management is a critical area for the DBA Group. Considerable effort and resources are invested in this area to ensure ongoing improvement in environmental performance. The Management System defines specific procedures for collecting, classifying, and monitoring waste data, ensuring traceability, regulatory compliance, and consistency with the defined sustainability objectives.

[GRI 306-3] QUANTITIES OF HAZARDOUS AND NON-HAZARDOUS WASTE GENERATED, BY TYPE OF DISPOSAL

Disposal method	u.m.	2023				
		Hazardous		Non-hazardous		Total
		On-Site	Off-Site	On-Site	Off-Site	
Landfill	t	-	-	-	-	-
	U	-	-	-	273,00	273,00
DBA Group S.p.A.	t	-	-	-	-	-
DBA S.p.A.	t	-	-	-	-	-
S.J.S. Engineering S.r.l.	t	-	-	-	-	-
Actual I.T., d.d.	U	-	-	-	256,00	256,00
Itelis d.o.o.	t	-	-	-	-	-
UNISTAR d.o.o.	U	-	-	-	17,00	17,00
On-site storage	t	-	-	-	-	-
DBA Group S.p.A.	t	-	-	-	-	-
DBA S.p.A.	t	-	-	-	-	-
S.J.S. Engineering S.r.l.	t	-	-	-	-	-
Actual I.T., d.d.	t	-	-	-	-	-
Itelis d.o.o.	t	-	-	-	-	-
UNISTAR d.o.o.	t	-	-	-	-	-
Other: sale	t	-	-	-	-	-
	U	-	-	-	304,00	304,00
DBA Group S.p.A.	t	-	-	-	-	-
DBA S.p.A.	t	-	-	-	-	-
S.J.S. Engineering S.r.l.	t	-	-	-	-	-
Actual I.T., d.d.	U	-	-	-	302,00	302,00
Itelis d.o.o.	t	-	-	-	-	-
UNISTAR d.o.o.	U	-	-	-	2,00	2,00
Total waste produced	t	-	-	-	-	-
	U	-	-	-	577,00	577,00

Disposal method	u.m.	2024				
		Hazardous		Non-hazardous		Total
		On-Site	Off-Site	On-Site	Off-Site	
Landfill	t	0,066	-	0,569	0,00	0,635
	U	-	-	-	1.000,00	1.000,00
DBA Group S.p.A.	t	-	-	-	-	-
DBA S.p.A.	t	-	-	-	-	-
S.J.S. Engineering S.r.l.	t	0,066	-	0,569	-	0,635
Actual I.T., d.d.	U	-	-	-	872,00	872,00
Itelis d.o.o.	t	-	-	-	-	-
UNISTAR d.o.o.	PZ	-	-	-	128,00	128,00
On-site storage	t	-	-	-	-	-
DBA Group S.p.A.	t	-	-	-	-	-
DBA S.p.A.	t	-	-	-	-	-
S.J.S. Engineering S.r.l.	t	-	-	-	-	-
Actual I.T., d.d.	t	-	-	-	-	-
Itelis d.o.o.	t	-	-	-	-	-
UNISTAR d.o.o.	t	-	-	-	-	-
Other: sale	t	-	-	-	-	-
	U	-	-	-	318,00	318,00
DBA Group S.p.A.	t	-	-	-	-	-
DBA S.p.A.	t	-	-	-	-	-
S.J.S. Engineering S.r.l.	t	-	-	-	-	-
Actual I.T., d.d.	U	-	-	-	312,00	312,00
Itelis d.o.o.	t	-	-	-	-	-
UNISTAR d.o.o.	U	-	-	-	6,00	6,00
Total waste produced	t	0,066	-	0,569	-	0,635
	U	-	-	-	1.318,00	1.318,00

14.4 ENERGY CONSUMPTION AND EMISSIONS

The following tables present the DBA Group's energy consumption data for the year 2024, providing a clear and transparent overview of the methods used to measure and calculate energy use.

It is important to note that many of the DBA Group's offices are located in shared workspaces (*co-working* environments). In these settings, the DBA Group's natural gas consumption has been considered negligible, given that the number of used workstations is limited and does not permit an accurate estimate of individual consumption.

[GRI 302-1] ENERGY CONSUMPTION

Fuel consumption	u.m.	2023	Conversion to GJ ->	u.m.	2023
Natural gas (heating)	m3			GJ	932,69
<i>DBA Group S.p.A.</i>	m3	-		GJ	-
<i>DBA S.p.A.</i>	m3	13.784,00		GJ	537,58
<i>S.J.S. Engineering S.r.l.</i>	m3	-		GJ	-
<i>Actual I.T., d.d.</i>	m3	-		GJ	-
<i>General Planning</i>	m3	10.131,00			395,11
<i>Itelis d.o.o.</i>	m3	-		GJ	-
<i>UNISTAR d.o.o.</i>	m3	-		GJ	-
Diesel	L			GJ	9.847,43
<i>DBA Group S.p.A.</i>	L	15.190,72		GJ	563,18
<i>DBA S.p.A.</i>	L	176.283,60		GJ	6.535,54
<i>S.J.S. Engineering S.r.l.</i>	L	1.603,26		GJ	59,44
<i>Actual I.T., d.d.</i>	L	15.565,88		GJ	577,09
<i>General Planning</i>	L	-			-
<i>Itelis d.o.o.</i>	L	8.653,00		GJ	320,80
<i>UNISTAR d.o.o.</i>	L	48.319,00		GJ	1.791,38
Petrol	L			GJ	708,30
<i>DBA Group S.p.A.</i>	L	4.022,08		GJ	119,25
<i>DBA S.p.A.</i>	L	14.197,62		GJ	420,93
<i>S.J.S. Engineering S.r.l.</i>	L	217,26		GJ	6,44
<i>Actual I.T., d.d.</i>	L	2.779,20		GJ	82,40
<i>General Planning</i>	L	-			-
<i>Itelis d.o.o.</i>	L	-		GJ	-
<i>UNISTAR d.o.o.</i>	L	2.674,00		GJ	79,28

Methane	kg			GJ	932,69
<i>DBA Group S.p.A.</i>	kg	-		GJ	-
<i>DBA S.p.A.</i>	kg	-		GJ	-
<i>S.J.S. Engineering S.r.l.</i>	kg	-		GJ	-
<i>Actual I.T., d.d.</i>	kg	-		GJ	-
<i>General Planning</i>	kg	-			-
<i>Itelis d.o.o.</i>	kg	-		GJ	-
<i>UNISTAR d.o.o.</i>	kg	-		GJ	-
LPG	L			GJ	9.847,43
<i>DBA Group S.p.A.</i>	L	-		GJ	-
<i>DBA S.p.A.</i>	L	-		GJ	-
<i>S.J.S. Engineering S.r.l.</i>	L	-		GJ	-
<i>Actual I.T., d.d.</i>	L	-		GJ	-
<i>General Planning</i>	L	-			-
<i>Itelis d.o.o.</i>	L	-		GJ	-
<i>UNISTAR d.o.o.</i>	L	-		GJ	-
Total				GJ	11.488,41

Fuel consumption	u.m.	2024	Conversion to GJ ->	u.m.	2024
Natural gas (heating)	m3	19.744,00		GJ	731,02
<i>DBA Group S.p.A.</i>	m3	-		GJ	-
<i>DBA S.p.A.</i>	m3	18.744,00		GJ	731,02
<i>S.J.S. Engineering S.r.l.</i>	m3	-		GJ	-
<i>Actual I.T., d.d.</i>	m3	-		GJ	-
<i>Itelis d.o.o.</i>	m3	-		GJ	-
<i>UNISTAR d.o.o.</i>	m3	-		GJ	-

Diesel	L	244.032,59		GJ	9.047,26
<i>DBA Group S.p.A.</i>	L	8.715,02		GJ	323,10
<i>DBA S.p.A.</i>	L	165.062,07		GJ	6.119,51
<i>S.J.S. Engineering S.r.l.</i>	L	1.328,59		GJ	49,26
<i>Actual I.T., d.d.</i>	L	15.006,91		GJ	556,37
<i>Itelis d.o.o.</i>	L	6.817,00		GJ	252,73
<i>UNISTAR d.o.o.</i>	L	47.103,00		GJ	1.746,30
Petrol	L	25.419,43		GJ	753,64
<i>DBA Group S.p.A.</i>	L	5.464,23		GJ	162,00
<i>DBA S.p.A.</i>	L	13.000,29		GJ	385,43
<i>S.J.S. Engineering S.r.l.</i>	L	57,82		GJ	1,71
<i>Actual I.T., d.d.</i>	L	2.297,09		GJ	68,10
<i>Itelis d.o.o.</i>	L	-		GJ	-
<i>UNISTAR d.o.o.</i>	L	4.600,00		GJ	136,38
Methane	kg			GJ	932,69
<i>DBA Group S.p.A.</i>	kg	-		GJ	-
<i>DBA S.p.A.</i>	kg	-		GJ	-
<i>S.J.S. Engineering S.r.l.</i>	kg	-		GJ	-
<i>Actual I.T., d.d.</i>	kg	-		GJ	-
<i>Itelis d.o.o.</i>	kg	-		GJ	-
<i>UNISTAR d.o.o.</i>	kg	-		GJ	-
LPG	L			GJ	-
<i>DBA Group S.p.A.</i>	L	-		GJ	-
<i>DBA S.p.A.</i>	L	-		GJ	-
<i>S.J.S. Engineering S.r.l.</i>	L	-		GJ	-
<i>Actual I.T., d.d.</i>	L	-		GJ	-
<i>Itelis d.o.o.</i>	L	-		GJ	-
<i>UNISTAR d.o.o.</i>	L	-		GJ	-
			Total	GJ	10.531,92

Purchased electricity	u.m.	2023	Conversion to GJ ->	u.m.	2023
From non-renewable sources	KWh	171.663,00		GJ	617,99
DBA Group S.p.A.	KWh	-		GJ	-
DBA 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
Itelis d.o.o.	KWh	-		GJ	-
UNISTAR d.o.o.	KWh	-		GJ	-
From renewable sources	KWh	401.368,00		GJ	1.261,65
DBA Group S.p.A.	KWh	169.052,00		GJ	608,59
DBA 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			-
Itelis d.o.o.	KWh	-		GJ	-
UNISTAR d.o.o.	KWh	-		GJ	-
Total	KWh	573.031,00		GJ	1.879,63

Purchased electricity	u.m.	2024	Conversion to GJ ->	u.m.	2024
From non-renewable sources	KWh	182.348,00		GJ	656,45
DBA Group S.p.A.	KWh	-		GJ	-
DBA S.p.A.	KWh	-		GJ	-
S.J.S. Engineering S.r.l.	KWh	-		GJ	-
Actual I.T., d.d.	KWh	182.348,00		GJ	656,45
Itelis d.o.o.	KWh	-		GJ	-
UNISTAR d.o.o.	KWh	-		GJ	-
From renewable sources	KWh	358.592,92		GJ	1.290,93
DBA Group S.p.A.	KWh	131.029,00		GJ	471,70
DBA S.p.A.	KWh	205.367,92		GJ	739,32
S.J.S. Engineering S.r.l.	KWh	22.196,00		GJ	79,91

<i>Actual I.T., d.d.</i>	KWh	-	GJ	-
<i>Itelis d.o.o.</i>	KWh	-	GJ	-
<i>UNISTAR d.o.o.</i>	KWh	-	GJ	-
Total	KWh	540.940,92	GJ	1.947,39

[GRI 302-3] ENERGY INTENSITY*

Energy intensity	u.m.	2023	2024
Total energy consumed	GJ	13.368,04	12.479,30
<i>DBA Group S.p.A.</i>	GJ	1.291,01	956,81
<i>DBA S.p.A.</i>	GJ	8.057,05	7.975,28
<i>S.J.S. Engineering S.r.l.</i>	GJ	155,93	130,88
<i>Actual I.T., d.d.</i>	GJ	1.277,47	1.280,92
<i>General Planning</i>	GJ	395,11	
<i>Itelis d.o.o.</i>	GJ	320,80	252,73
<i>UNISTAR d.o.o.</i>	GJ	1.870,66	1.882,68
Number of employees	N.	657,00	722,00
<i>DBA Group S.p.A.</i>	N.	34,00	37,00
<i>DBA S.p.A.</i>	N.	363,00	426,00
<i>S.J.S. Engineering S.r.l.</i>	N.	9,00	10,00
<i>Actual I.T., d.d.</i>	N.	81,00	78,00
<i>Itelis d.o.o.</i>	N.	43,00	41,00
<i>UNISTAR d.o.o.</i>	N.	127,00	130,00
Energy intensity	GJ/emp.	20,35	17,28
<i>DBA Group S.p.A.</i>	GJ/emp.	37,97	25,86
<i>DBA S.p.A.</i>	GJ/emp.	22,20	18,72
<i>S.J.S. Engineering S.r.l.</i>	GJ/emp.	17,33	13,09
<i>Actual I.T., d.d.</i>	GJ/emp.	15,77	16,42
<i>Itelis d.o.o.</i>	GJ/emp.	7,46	6,16
<i>UNISTAR d.o.o.</i>	GJ/emp.	14,73	14,48

*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)

Emissions Scope 1	u.m.	2023	2024
Natural gas (heating)	Kg CO2 eq	48.748,10	38.339,35
<i>DBA Group S.p.A.</i>	Kg CO2 eq	-	-
<i>DBA S.p.A.</i>	Kg CO2 eq	28.097,17	21.899,35
<i>S.J.S. Engineering S.r.l.</i>	Kg CO2 eq	-	-
<i>Actual I.T., d.d.</i>	Kg CO2 eq	-	-
<i>Itelis d.o.o.</i>	Kg CO2 eq	-	-
<i>UNISTAR d.o.o.</i>	Kg CO2 eq	-	-
Diesel	Kg CO2 eq	667.243,00	613.202,65
<i>DBA Group S.p.A.</i>	Kg CO2 eq	38.160,06	21.899,02
<i>DBA S.p.A.</i>	Kg CO2 eq	442.835,67	414.766,32
<i>S.J.S. Engineering S.r.l.</i>	Kg CO2 eq	4.027,49	3.338,47
<i>Actual I.T., d.d.</i>	Kg CO2 eq	39.102,48	37.709,21
<i>Itelis d.o.o.</i>	Kg CO2 eq	21.736,89	17.129,69
<i>UNISTAR d.o.o.</i>	Kg CO2 eq	121.380,41	118.359,95
Petrol	Kg CO2 eq	50.108,97	52.984,26
<i>DBA Group S.p.A.</i>	Kg CO2 eq	8.436,20	11.389,64
<i>DBA S.p.A.</i>	Kg CO2 eq	29.779,13	27.097,80
<i>S.J.S. Engineering S.r.l.</i>	Kg CO2 eq	455,70	120,52
<i>Actual I.T., d.d.</i>	Kg CO2 eq	5.829,30	4.788,05
<i>Itelis d.o.o.</i>	Kg CO2 eq	-	-
<i>UNISTAR d.o.o.</i>	Kg CO2 eq	5.608,64	9.588,24

Methane	Kg CO2 eq	-	-
<i>DBA Group S.p.A.</i>	Kg CO2 eq	-	-
<i>DBA S.p.A.</i>	Kg CO2 eq	-	-
<i>S.J.S. Engineering S.r.l.</i>	Kg CO2 eq	-	-
<i>Actual I.T., d.d.</i>	Kg CO2 eq	-	-
<i>Itelis d.o.o.</i>	Kg CO2 eq	-	-
<i>UNISTAR d.o.o.</i>	Kg CO2 eq	-	-
LPG	Kg CO2 eq	-	-
<i>DBA Group S.p.A.</i>	Kg CO2 eq	-	-
<i>DBA S.p.A.</i>	Kg CO2 eq	-	-
<i>S.J.S. Engineering S.r.l.</i>	Kg CO2 eq	-	-
<i>Actual I.T., d.d.</i>	Kg CO2 eq	-	-
<i>Itelis d.o.o.</i>	Kg CO2 eq	-	-
<i>UNISTAR d.o.o.</i>	Kg CO2 eq	-	-
Total emissions Scope 1	Kg CO2 eq	766.100,08	704.526,26

The amount of direct GHG emissions (Scope 1) generated by the DBA Group has been calculated based on the Group's direct energy consumption considered materially relevant. These consumption sources fall mainly into two categories:

- Combustion of natural gas for heating office spaces;
- Combustion of fuels to power Company vehicles (including petrol, diesel, natural gas and LPG).

Data on natural gas consumption were obtained from supplier invoices for the offices of the DBA Group. All DBA offices where heating is centrally managed through shared building boilers are excluded from the calculation, as gas consumption in these cases is included in the rental fee and proportionally distributed among tenants. For the other DBA Group offices, natural gas consumption and the related GHG emissions have been considered zero due to the unavailability of data and the small size of the buildings involved.

Conversely, the management system of the Company was used to extract fuel consumption data, as it records refuelling carried out using the fuel cards assigned to its fleet of corporate vehicles.

Once energy consumption was determined, direct GHG emissions were calculated using the 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 estimating greenhouse gas emissions.

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

		Location based		Marked based	
Emissions Scope 2	u.m.	2023	2024	2023	2024
From non-renewable sources	Kg CO2 eq	53.967,41	37.888,27	63.652,64	88.759,71
<i>DBA Group S.p.A.</i>	Kg CO2 eq	-	-	-	-
<i>DBA S.p.A.</i>	Kg CO2 eq	-	-	-	-
<i>S.J.S. Engineering S.r.l.</i>	Kg CO2 eq	-	-	-	-
<i>Actual I.T., d.d.</i>	Kg CO2 eq	53.967,41	37.888,27	63.652,64	88.759,71
<i>Itelis d.o.o.</i>	Kg CO2 eq	-	-	-	-
<i>UNISTAR d.o.o.</i>	Kg CO2 eq	-	-	-	-
From renewable sources	Kg CO2 eq	126.182,07	98.121,78	18.877,80	-
<i>DBA Group S.p.A.</i>	Kg CO2 eq	53.146,57	35.853,47	-	-
<i>DBA S.p.A.</i>	Kg CO2 eq	49.166,20	56.194,82	-	-
<i>S.J.S. Engineering S.r.l.</i>	Kg CO2 eq	7.863,90	6.073,49	-	-
<i>Actual I.T., d.d.</i>	Kg CO2 eq	-	-	-	-
<i>Itelis d.o.o.</i>	Kg CO2 eq	-	-	-	-
<i>UNISTAR d.o.o.</i>	Kg CO2 eq	-	-	-	-
Total	Kg CO2 eq	180.149,49	136.010,05	82.530,44	88.759,71

The amount of indirect GHG emissions (Scope 2) of the DBA Group was calculated based on indirect energy consumption, referring exclusively to the electricity purchased by the companies included within the reporting scope.

Energy consumption data were obtained by reviewing the electricity usage billed by the energy supplier for the offices of the DBA Group.

In line with GRI standards, the DBA Group calculated Scope 2 emissions using two different approaches, both adopted to meet transparency requirements in the reporting of indirect emissions:

- 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 DBA Group operates. To apply this approach, the DBA 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 DBA Group. For this approach, the DBA Group considered emissions from the supply of electricity from renewable sources certified by a Guarantee of Origin (GO) to be equal to zero. The GHG emissions associated with the remaining portion of electricity purchased by the DBA 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] INTENSITY OF EMISSIONS

		Location based		Marked based	
Emission intensity	u.m.	2023	2024	2023	2024
Total emissions	Kg CO2 eq	909.690,31	840.536,31	809.248,29	793.285,97
<i>DBA Group S.p.A.</i>	Kg CO2 eq	99.742,83	69.142,12	46.596,26	33.288,66
<i>DBA S.p.A.</i>	Kg CO2 eq	549.878,17	536.398,30	500.711,96	480.203,47
<i>S.J.S. Engineering S.r.l.</i>	Kg CO2 eq	12.347,09	9.532,48	4.483,19	3.458,99
<i>Actual I.T., d.d.</i>	Kg CO2 eq	98.899,20	80.385,54	108.584,42	131.256,97
<i>Itelis d.o.o.</i>	Kg CO2 eq	21.736,89	17.129,69	21.736,89	17.129,69
<i>UNISTAR d.o.o.</i>	Kg CO2 eq	126.989,06	127.948,19	126.989,06	127.948,19
Number of employees	No.	657	722,00	657,00	722,00
<i>DBA Group S.p.A.</i>	No.	34	37,00	34,00	37,00
<i>DBA S.p.A.</i>	No.	363	426,00	363,00	426,00
<i>S.J.S. Engineering S.r.l.</i>	No.	9	10,00	9,00	10,00
<i>Actual I.T., d.d.</i>	No.	81	78,00	81,00	78,00
<i>Itelis d.o.o.</i>	No.	43	41,00	43,00	41,00
<i>UNISTAR d.o.o.</i>	No.	127	130,00	127,00	130,00
Emission intensity	Kg CO2 eq/emp.	1.384,61	1.164,18	1.231,73	1.098,73
<i>DBA Group S.p.A.</i>	Kg CO2 eq/emp.	2.933,61	1.868,71	1.370,48	899,69
<i>DBA S.p.A.</i>	Kg CO2 eq/emp.	1.514,82	1.259,15	1.379,37	1.127,24
<i>S.J.S. Engineering S.r.l.</i>	Kg CO2 eq/emp.	1.371,90	953,25	498,13	345,90
<i>Actual I.T., d.d.</i>	Kg CO2 eq/emp.	1.220,98	1.030,58	1.340,55	1682,78
<i>Itelis d.o.o.</i>	Kg CO2 eq/emp.	505,51	417,80	505,51	417,80
<i>UNISTAR d.o.o.</i>	Kg CO2 eq/emp.	999,91	984,22	999,91	984,22

14.5 WATER RESOURCE MANAGEMENT

The DBA Group recognises the importance of managing water resources in a responsible and sustainable way, taking into account the local context in which those resources are used.

In line with its commitment to sustainable water management, the DBA Group values water as an essential shared resource for social and economic development in the areas where it is active.

[GRI 303-3] WATER WITHDRAWAL *

Sources	u.m.	Water withdrawal			Water discharge			Water consumption	
		2023	2024		2023	2024		2023	2024
Third-party water resources	ML	2,92	1,55		2,92	1,55		-	-
of which freshwater (≤1,000 mg/l total dissolved solids)	ML	2,92	1,55		2,92	1,55		-	-
<i>DBA Group S.p.A.</i>	ML	-	-		-	-		-	-
<i>DBA PRO S.p.A.</i>	ML	1,01	1,07		1,01	1,07		-	-
<i>S.J.S. Engineering S.r.l.</i>	ML	-	-		-	-		-	-
<i>Actual I.T., d.d.</i>	ML	0,52	0,47513		0,52	0,47513		-	-
<i>General Planning</i>	ML	1,39			1,39			-	
<i>Itelis d.o.o.</i>	ML	-	n.a.		-	n.a.		-	-
<i>UNISTAR d.o.o.</i>	ML	-	n.a.		-	n.a.		-	-
of which other water (> 1,000 mg/l total dissolved solids)	ML	-	-		-	-		-	-
<i>DBA Group S.p.A.</i>	ML	-	-		-	-		-	-
<i>DBA S.p.A.</i>	ML	-	-		-	-		-	-
<i>S.J.S. Engineering S.r.l.</i>	ML	-	-		-	-		-	-
<i>Actual I.T., d.d.</i>		-	n.a.		-	n.a.		-	-
<i>General Planning</i>		-			-			-	
<i>Itelis d.o.o.</i>		-	n.a.		-	n.a.		-	-
<i>UNISTAR d.o.o.</i>		-	n.a.		-	n.a.		-	-
Total withdrawal		2,97	0,48		2,92	0,48		-	-

* 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 in these sites is included in the rent and it is allocated in thousandths to the individual tenants (except for the sites in Villorba and S. Stefano).

15. THE CONNECTION WITH THE TERRITORY

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

15.1 SOCIAL AND ENVIRONMENTAL INITIATIVES

The DBA Group has always been committed to supporting and improving the local territory in which it performs its business. Its objectives are as follows:

- Contributing to the improvement of the conditions of the local communities;
- 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.

The commitment to local communities provides concrete support and lays the foundation for sustainable, long-term business. This strengthens the already solid connection between the DBA Group and the areas in which it operates.

Joining industry associations with the aim of promoting practices and policies aligned with the sustainable development goals further strengthens the positioning of the DBA Group. It also provides an opportunity to exchange knowledge, experiences and *best practices*, and to create new networking opportunities with other actors committed to the same issues.

Over the year, the DBA Group supported cultural activities and sporting events, helping to build meaningful relationships with the community while also contributing to the local economy and strengthening community life.



The main collaborations and initiatives that the DBA Group was involved in during 2024 in the field of sustainability are listed below. These reflect the ongoing commitment of the Group to supporting initiatives that work towards building a more sustainable future for the benefit of all.

- DBA Group S.p.A. supported the Italian Embassies in Baku and Tbilisi in their celebrations for Italian Republic Day, in an effort to promote national cultural heritage abroad. In the social and healthcare sector, the Company supported the ADVAR Foundation's project to provide home-based palliative care in the Province of Treviso, offering practical assistance to vulnerable individuals. At a local and cultural level, the DBA Group provided support to the **Magnifica Comunità del Cadore** and the **Fondazione Teatri delle Dolomiti**. In the world of sport, we have supported several organisations that promote sport as an educational and inclusive tool. These include **Club Firex Belluno**, the **Cortina Foundation** (which organises events linked to the Alpine Ski World Championships), FISI (which organises winter sports events) and **Spiquy Team LA PEDALONGA** (which promotes amateur and youth cycling).
- DBA S.p.A. made donations to the following organisations: Amateur Sports Association ASD Città di Milano, A.S.D. Fight Academy Belluno and Nutribullet Treviso Basket.
- The company Actual has donated hardware equipment used by various public institutions and associations, as well as donations to the following organisations: Palčica Pomagalčica Humanitarian Association, MTB Club Boshk, Capodistria Nursery School, Ancarano Volleyball Club, Capodistria Music School, Arigoni Table Tennis Club, Šporar Sports Association, Services and Assistance for the Disabled.
- The company UNISTAR D.O.O. made donations to the following organisations: Humanitary Association Palčica Pomagalčica, Moto Klob Red Eye, Basketball Club Hrastnik, Firefighting Association Stožice, Sport and Nautical Association Stripko, and services and assistance for people with disabilities.
- The company Itelis made donations to the following organisations: Humanitary Association Palčica Pomagalčica, services and assistance for people with disabilities, and Radio Capris (Humanitary Initiative Hladilnik Toplega Srca).



As part of its effort to promote and strengthen ties with the local area, the Company has collaborated for several years with the farm I Barchi, based in Valbrenta (in the Province of Vicenza), for the selection of gifts for clients and employees. The honey produced by DBA's own beehives (purchased in 2021) and a selection of other traditional products are a sign of attention to quality, short supply chains, and support for local producers.

Throughout the year, the Company organises and promotes educational activities and guided walks along the Bee Trail, which is managed and maintained by the same farm. As part of its environmental initiatives to combat climate change and encourage the sustainable development of urban areas, the Company has started collaborating with Arbolia, a benefit corporation dedicated to establishing new green spaces in Italy. The partnership focuses on creating the Peace Forest in Padua, which is scheduled for completion in 2025.



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16. TABLE LINKING THE 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		

Related to staff	Dialogue with the social entities	Employment; Labour-management relations	Group	-	Caused by the Group
Related to staff; Social; 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 FOR THE SUSTAINABILITY REPORT AS AT 31 DECEMBER 2024

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	<p style="text-align: center;">DBA 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 2024 - 31 December 2024</p>			
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 organisation	DBA Group S.p.A. pp. 1, 4-6		
2-2	Entities included in the sustainability reporting of the organisation	p. 14, 15		
2-3	Reporting period, frequency and point of contact	pp.13, 14		
2-4	Revision of the information	p. 16		
2-5	External Assurance	The Auditor's Report is included at the end of the document		
ACTIVITIES AND WORKERS				
2-6	Activities, the value chain and other business relations	p. 4		
2-7	Employees	pp. 47,48		

GOVERNANCE				
2-9	Structure and composition of the governance	pp. 33-38		
2-10	Appointment and selection of the highest governing board	pp. 33-38		
2-11	President of the highest governing board	pp. 33-38		
2-12	The role of the highest governing board in monitoring the management of impacts	pp. 33-38		
2-13	Delegation of responsibility for the management of impacts	pp. 33-38		
2-14	The role of the highest governing board in reporting on sustainability	pp. 33-38		
2-15	Conflicts of interest	pp. 31-34		
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. 25-32		
2-23	Commitment in terms of policy	pp. 25-32		
2-24	Integrating the commitments in terms of policy	pp. 25-32		
2-27	Conformities with laws and regulations	pp. 25-32	In 2024, demonstrating that the Group operates in compliance with all current laws and regulations, no monetary and/or non-monetary sanctions received for violating them were recorded.	
2-28	Membership in associations	pp. 113-114		
STAKEHOLDER ENGAGEMENT				
2-29	The approach to <i>stakeholder</i> engagement	pp. 17-24		
GRI 3: MATERIAL TOPICS				
GUIDELINES ON HOW TO DETERMINE MATERIAL TOPICS				
3-1	The process for determining material topics	pp. 17-24		
3-2	The list of material topics	pp. 17-24		

TOPIC-SPECIFIC DISCLOSURES				
THE QUALITY AND SAFETY OF PRODUCTS AND SERVICES				
3-3	Managing material topics	pp. 45,46		
THE HEALTH, SAFETY AND WELFARE OF STAFF MEMBERS AND HUMAN RIGHTS				
3-3	Managing material topics	pp. 69-72		
403 - 1	Occupational Health and Safety Management System	pp. 69-72		
403 - 2	Hazard identification, risk assessment and accident investigation	pp. 69-72		
403 - 3	Occupational health services	pp. 69-72		
403 - 4	Worker participation and consultation on occupational health and safety programmes and the associated communication	pp. 69-72		
403 - 5	Training of workers in occupational health and safety	pp. 61-65		
403 - 6	Promoting the health of workers	pp. 69-72		
403 - 7	Prevention and mitigation of occupational health and safety impacts directly related to business relationships	pp. 69-72		
403 - 8	Workers covered by an occupational health and safety management system	pp. 69-72		
403 - 9	Accidents at work	pp. 69-72		
403 - 10	Occupational illness	pp. 69-72		
QUALITY IN THE PROCESSES OF THE COMPANY				
3-3	Managing material topics	pp. 79-92		
TRAINING AND SKILLS DEVELOPMENT				
3-3	Managing material topics	pp. 61-65		
205 - 2	Communication and training on anti-corruption regulations and procedures	pp. 61-65		
404 - 1	Average number of training hours per year for each staff member	pp. 61-65		
CYBERSECURITY				
3-3	Managing material topics	pp. 93-95		
418 - 1	Substantiated grievances concerning breaches of the privacy of clients and the loss of their data	pp. 93-95		

INNOVATION				
3-3	Managing material topics	pp. 73-78		
TALENT MANAGEMENT AND RETENTION				
3-3	Managing material topics	pp. 56-60		
403 - 1	Recruitment of new staff and turnover	pp. 56-60		
RESPONSIBLE SUPPLIER RELATIONS				
3-3	Managing material topics	pp. 96, 97		
THE PREVENTION OF CORRUPTION				
3-3	Managing material topics	pp. 36-38		
205 - 1	Percentage and total number of processes/Group Companies subjected to a corruption risk assessment during the reporting period.	pp. 47-49		
205 - 3	Any corruption incidents identified and the corrective activities that have been implemented.	pp. 47-49		
206 - 1	Legal actions relating to anti-competitive conduct, fiduciary activities and monopolistic practices	pp. 47-49		
207 - 1	Approach to taxation	pp. 40-41		
207 - 2	Tax governance, control and risk management	pp. 40-41		
207 - 3	Stakeholder engagement and the management of tax-related issues	pp. 40-41		
405 - 1	Diversity within governing boards and among staff members	p. 33-34		
REMUNERATION OF STAFF				
3-3	Managing material topics	pp. 67,68		
405 - 2	Ratio between base salary and salaries of women compared to men	pp. 67,68		
ENERGY CONSUMPTION AND EMISSIONS				
3-3	Managing material topics	pp. 103-111		
302 - 1	Electricity and thermal energy consumption for the operation of offices and facilities subdivided into renewable and non-renewable sources	pp. 103-111		
302 - 3	Energy intensity	pp. 103-111		
305 - 1	Emissions generated by fuel consumption within the organisation	pp. 103-111		
305 - 2	Emissions generated by the consumption of electricity and thermal energy for the operation of offices and facilities.	pp. 103-111		
305 - 4	Intensity of greenhouse gas (GHG) emissions	pp. 103-111		

EQUAL OPPORTUNITIES				
3-3	Managing material topics	p. 67		
405 – 1	Diversity within governance boards and among staff members	p. 33		
405 – 2	Ratio between base salary and salaries of women compared to men	p. 68		
406 – 1	Incidents of discrimination and corrective measures taken		In 2024, demonstrating that the Group operates in compliance with all current laws and regulations, no incidents of discrimination were recorded	
WASTE MANAGEMENT				
3-3	Managing material topics	pp. 99-102		
306-1	Waste generation and significant impacts correlated to waste	pp. 99-102		
306-2	The management of significant impacts correlated to waste	pp. 99-102		
306-3	Waste generated	pp. 99-102		
WATER RESOURCE MANAGEMENT				
3-3	Managing material topics	pp. 111-112		
303 – 1	Interactions with water as a shared resource	pp. 111-112		
303 – 2	Management of impacts related to water discharges	pp. 111-112		
303 – 3	Water withdrawal	pp. 111-112		
THE CONNECTION WITH THE TERRITORY				
3-3	Policies and initiatives relating to the protection of the environment	pp. 113, 114		
413-1	Initiatives involving the local community, impact assessment and development programmes	pp. 113, 114		

18. THE REPORT OF THE AUDITING COMPANY



INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON THE SUSTAINABILITY REPORT 2024

To the Board of Directors of DBA Group SpA.

We have undertaken a limited assurance engagement in respect of the accompanying the Sustainability Report of DBA Group SpA and its subsidiaries (hereafter also the "DBA GROUP" or the "DBA Group") for the year ended 31 December 2024.

Responsibilities of the Directors

The Directors of DBA Group SpA are responsible for the preparation of the Sustainability Report in accordance with the "Global Reporting Initiative Sustainability Reporting Standards" issued by GRI - Global Reporting Initiative (the "GRI Standards"). The Directors are also responsible for such internal control as they determine is necessary to enable the preparation of the Sustainability Report that is free from material misstatement, whether due to fraud or error.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) issued by the International Ethics Standards Board for Accountants, founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management 1 (ISQM Italia 1), which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibilities

Our responsibility is to express a limited assurance conclusion on the Sustainability Report based on the procedures we have performed. We conducted our engagement in accordance with International Standard on Assurance Engagements - Assurance Engagements other than Audits or Reviews of Historical Financial Information (ISAE 3000 revised) issued by the International Auditing and Assurance Standards Board for limited assurance engagements. That standard requires that we plan and perform procedures to obtain limited assurance about whether the Sustainability Report is free from material misstatement.

The procedures we performed were based on our professional judgement and included inquiries, mainly of personnel of the DBA Group SpA responsible for the preparation of the Sustainability Report, inspection of documents, recalculations, agreeing and reconciling with underlying records and other procedures designed to obtain evidence considered useful.

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In detail, we performed the following procedures:

- 1) analysis of the process of definition of the material topics reported on in the Sustainability Report, with reference to the method applied in the analysis and understanding of the Group's environment, the identification and prioritisation of the actual and potential impacts, and the internal validation of the results of the process;
- 2) understanding of the processes underlying the generation, collection and management of significant qualitative and quantitative information included in the Sustainability Report.

Moreover, we inquired of and discussed with Management personnel of the DBA Group SpA, and we performed limited analyses of documentary evidence, to gather information about the processes and procedures for the collection, aggregation, processing and submission of non-financial information to the function responsible for the preparation of the Sustainability Report.

Finally, for material information, considering the activities and characteristics of the Group:

- at a Group level,
 - a) with reference to the qualitative information presented in the Sustainability Report, we carried out interviews and obtained supporting documentation to verify its consistency with available evidence;
 - b) with reference to quantitative information, we performed both analytical procedures and limited tests to verify, on a sample basis, the accuracy of data aggregation.
- for the entities DBA PRO. SpA (Italy) and UNISTAR doo (Slovenia), which we selected on the basis of their activities and their contribution to performance indicators at the consolidated level, we carried interviews and/or meetings during which we met the persons in charge and obtained documentary evidence, on a sample basis, regarding the correct application of the procedures and calculation methods applied for the indicators.

The procedures performed were less in extent than for a reasonable assurance engagement conducted in accordance with ISAE 3000 revised (reasonable assurance engagement) and, consequently, we did not obtain assurance that we became aware of all significant facts and circumstances that might be identified with reasonable assurance procedures.

Limited Assurance Conclusion

Based on the procedures we have performed, nothing has come to our attention that causes us to believe that the Sustainability Report of the DBA GROUP for the year ended 31 December 2024 is not prepared, in all material respects, in accordance with the criteria set out in the GRI Standards.

Treviso, 7 July 2025

PricewaterhouseCoopers Business Services Srl

Signed by

Paolo Bersani
(Partner)

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