2025

Sustainability Report

DBA Group S.p.A.

DBA GROUP

Environmental, social and economic sustainability is the compass that guides us today and the lens through which we view the future.

Our aim is to drive progress in our market sectors by researching and developing engineering, architectural and technological solutions that improve the efficiency, safety and sustainability of every stage in the lifecycle of built assets and infrastructure.

The DBA Group Manifesto of Values – 2025



DBA GROUP

OVERVIEW

LETTER TO OUR STAKEHOLDERS 2
1. ABOUT US 4
1.1 THE DBA GROUP 4
1.2 SUSTAINABILITY IN THE VIEW OF THE DBA GROUP 8
1.2.1 Our solutions 8
1.2.2 Awareness, culture, and teamwork 8
1.2.3 The evolution of our sustainability strategy 9
2. NOTE ON THE METHODOLOGY 11
2.1 Standard applied 11
3. SCOPE OF THE SUSTAINABILITY REPORT 14
4. THE REPORTING PROCESS 16
5. THE MATERIALITY ANALYSIS OF THE DBA GROUP 17
6. THE OBJECTIVES OF SUSTAINABLE DEVELOPMENT AND THE PRIORITIES FOR THE DBA GROUP 26 31
7. OUR SUSTAINABILITY IN RELATION TO ESG FACTORS 32
8. THE COMMITMENT OF THE DBA GROUP TOWARDS SUSTAINABILITY 34
9. THE GOVERNANCE OF THE DBA GROUP 42
9.1 The approach towards taxation and tax *governance* 43
9.2 Internal control and risk management systems 45
9.3 The responsible *business* management of the DBA Group 45
9.3.1 Pillars of Identity and Values 45
9.3.2 Code of Ethics 46
9.3.3 The focus on human rights in DBA GROUP S.p.A. 47
9.3.4 The Corporate *Environmental, Social and Governance* Policy System 49
9.3.5 Business ethics and anti-corruption 53
10. PEOPLE IN THE DBA GROUP 58
10.1 The management of human capital and talent *retention* 65
10.2 Training and skills development 75
10.3 HR procedures 76
10.4 Remuneration of staff 78
10.5 Health, safety and welfare of staff 81
11. INNOVATION 89
12. QUALITY AND SAFETY IN THE DBA GROUP 89
12.1 Quality in business processes to guarantee the quality and security of services 103
12.2 *Cybersecurity* 105
12.3 Security of Personal Data Processing 107
13. THE SECURITY OF THE PROCESSING OF PERSONAL DATA 109
14. THE ENVIRONMENTAL IMPACT OF THE DBA GROUP 109
14.1 Policies of circular economy 110
14.2 Waste management policy 111
14.3 Waste management 114
14.4 Energy consumption and emissions 124
14.5 Water resource management 125
15. THE CONNECTION WITH THE LOCAL AREA 125
15.1 Social and environmental initiatives 128
16. TABLE LINKING THE MATERIAL TOPICS AND ASPECTS OF THE GRI STANDARDS 130
17. GRI Content Index for the Sustainability Report as of 31 December 2025 135
18. THE REPORT OF THE AUDITING COMPANY

GENERAL CORPORATE INFORMATION

MASTER DATA

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

DBA GROUP

LETTER TO OUR STAKEHOLDERS

Dear *Stakeholder*,
We are pleased to present our 2025 Sustainability Report, marking our fourth consecutive year of voluntary reporting. It reflects our commitment to sustainable and responsible development, long-term value creation and continued progress towards decarbonisation.

At the DBA Group, sustainability is not a goal separate from our business activities. Rather, it is a guiding principle that shapes our strategic decisions, operations and relationships with all our stakeholders. This approach supports the organisation's continued development and is tangibly reflected in the solutions we deliver, the way we value our people and the contribution we seek to make to the local communities and markets in which our business is based.

Throughout 2025, we continued to grow and consolidate the Group, strengthening our presence in the Spanish market and expanding our footprint in infrastructure digitalisation and in services supporting the energy and ecological transition, with a focus on decarbonisation.

The results for the financial year demonstrate the effectiveness of an integrated development model that combines engineering, architectural, and digital expertise. This has allowed the Company to form technical partnerships for projects covering the entire life cycle of infrastructure and built assets, building infrastructure and playing a pivotal role in enhancing their efficiency, safety and sustainability.

Today, this journey finds its fullest expression in the DBA Group Values Manifesto, which sets out the principles that guide the Group's actions and define its identity: Boldness, Sustainability, Multidisciplinarity, Research, Excellence and the Uniqueness of our People.






The central role of our people remains one of the pillars of our development. We invest in professional growth, continuous learning, health and safety, and in recognising and developing expertise. We promote an inclusive working environment that respects diversity, firmly believing that business success is closely linked to our ability to attract, develop and nurture talent.

Concurrently, we continue to strengthen our governance systems, control processes and risk management tools. These are essential to ensuring transparency, integrity, and reliability in the conduct of our business and our relationship with the market.

We wish to express our sincere gratitude to everyone across the organisation, as well as to our clients, partners, suppliers, shareholders and all our stakeholders. Your trust and cooperation contribute every day to the continued growth of DBA Group.

As we look to the future, we will continue to draw on our expertise, innovation and design capabilities to support infrastructure development and the transformation of local areas, helping to build a more efficient and sustainable economic system that meets the needs of future generations.

Villorba (TV), 4 August 2026
The Legal Representative
Francesco De Bettin
DBA Group S.p.A.



1. ABOUT US

1.1 THE DBA GROUP

WE DESIGN THE INFRASTRUCTURE OF THE FUTURE: SERVICES SUPPORTING THE LIFE CYCLE MANAGEMENT OF MISSION-CRITICAL BUILT ASSETS AND INFRASTRUCTURES

DBA Group S.p.A., whose registered office is at Viale G. G. Felissent 20D, Villorba (TV), has fully paid-up share capital of € 3,243,734.48 and is listed on Euronext Growth Milan (ISIN IT0005285942). It is an independent holding company specialising in engineering and architectural services, and ICT solutions focused on the life cycle management of mission-critical built assets and infrastructure.

The Company holds interests in and controls the Group's operating companies, while organising and coordinating their activities. It supports their development and fosters synergies, with the aim of providing technical and technological services to operators managing physical and digital infrastructure.

Over the course of more than 35 years in business, DBA has grown from a professional firm into the multidisciplinary enterprise it is today. The Group has become a competitive player in its target markets thanks to strategic business diversification and organic growth, including through M&A transactions in Italy and overseas.

In line with its 2023–2026 Business Plan, the Group completed the acquisition of a 60 per cent stake in Proyectos IFG in January 2025. Based in Las Rozas de Madrid, the engineering firm specialises in data centre design. The acquisition expanded the Group's international presence and marked its entry into the Spanish market.

The DBA Group has an extensive network of over 17 offices in Italy and 11 abroad, with a presence in 9 countries and more than 1,000 qualified professionals.

Highlights

129,8
MLN€ VALUE OF PRODUCTION

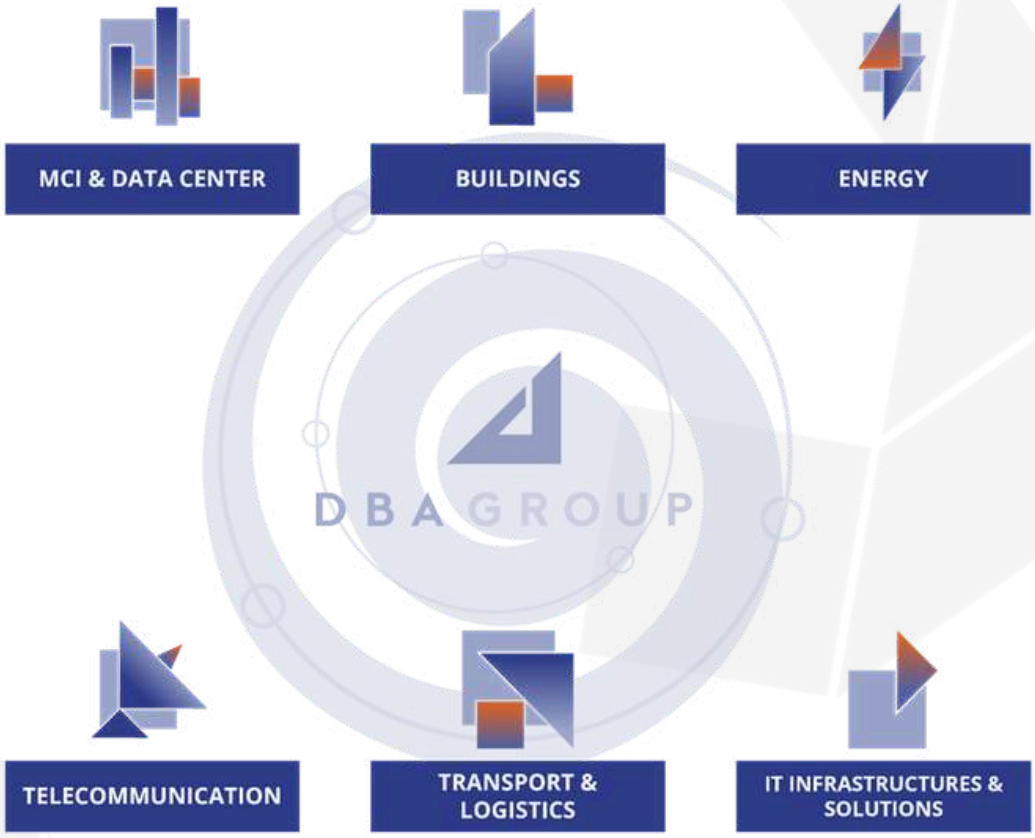
500+
CLIENTS

1100+
QUALIFIED PROFESSIONALS

9
COUNTRIES

35
YEARS OF EXPERIENCE

Target markets:



OUR VALUE PROPOSITION

The mission of the DBA Group is firmly anchored in uniquely Italian creativity and ingenuity. Reaching into the future, our approach brings together technological innovation, professional excellence, sustainability, and social responsibility.

These principles underpin all corporate decisions, as set out in the DBA Manifesto of Values, which serves as a guide for the daily work of our entire team.

The Group provides integrated consultancy, design and project management services, as well as software solutions for developing and optimising mission-critical infrastructure, with a specific focus on the following domains:

- MCI & Data Center
- Real Estate & Retail
- Pharma & Healthcare
- Energy
- Telecommunication
- Transport & Logistics
- Industrial
- Digital Innovation
- IT Infrastructures & Solutions

This integrated approach enables the DBA Group to manage complex projects and provide expert support for strategic decision-making processes for our clients and business partners.

THE OPERATIONAL APPROACH AND CLIENT RELATIONS

The DBA Group works in close collaboration with its clients to understand their specific requirements, challenges and objectives, building strong relationships over time, based on trust and shared success.

To deliver on these relationships, innovation and the consistent monitoring of market trends are key factors in identifying and implementing the most effective technical solutions for the design, management and maintenance of infrastructure.

This is the reason behind the investments made by the Group in keeping up to date with innovative technologies and methodologies applicable to the fields of engineering, architecture, project management and ICT.

A comprehensive, multidisciplinary approach has enabled our organisation to tackle complex projects. This is supported by continuous professional development and internal collaborative processes, which have helped establish DBA Group as a one-stop partner for services and solutions across the key areas of engineering, architecture and project management.

OUR VISION OF THE FUTURE

We are ready to embrace change and seize new opportunities in our evolving markets. By harnessing digital innovation throughout the entire infrastructure lifecycle, we help our clients increase productivity, guarantee project safety, and successfully meet energy transition and decarbonisation goals.

As active enablers and integrators of these new technologies, driven by our own research and development, we are well placed and ready to address future sustainable engineering challenges.

Acting as a single, multidisciplinary point of contact, we provide specialised services to manage every stage of the infrastructure lifecycle, while guaranteeing safety, reliability, and efficiency.

To achieve this, we prioritise building partnerships with organisations that share our business objectives. Concurrently, we maintain a strict commitment to the professional development of our staff, investing in continuous training and skill acquisition to drive innovation in our target markets.

Ultimately, our aim is to exceed client expectations through a flexible, personalised approach. This ensures we maintain the highest industry standards, deliver exceptional service quality, and guarantee full regulatory compliance.

VALUES

The operating model of the DBA Group is based on a shared strategic vision and a set of values that guide managerial decisions and relations with clients, partners, staff and stakeholders. Concisely capturing the culture of the Group, the Manifesto of Values is a compass that guides our day-to-day activities and a lens through which we view what we do and who we are.

Designing means conceiving: listening to, interpreting and translating needs into a coherent, concrete creative vision for a project. The process of development involves bringing ideas to life and delivering solutions with technical precision and the ability to manage complexity. Management involves providing ongoing support and overseeing all aspects of works and infrastructure throughout their entire lifecycle.

In this reality, a multidisciplinary approach represents an essential building block of the Group's DNA, forming the foundation for tackling increasing complexity. By integrating engineering, architectural and digital expertise, DBA is able to establish itself as a leading technical partner throughout all phases of a project's lifecycle, from feasibility to operational management.

This establishes a distinctive market position based on the ability to perform in complex contexts and deliver tangible contributions to infrastructure development, competitiveness and innovation.

We live and breathe in the worlds of architecture, engineering and ICT with passion, audacity and vision. We strive to enable innovation and the ecological and digital transition while promoting and accelerating change, working alongside our clients and partners to build a better future in the spirit of those who forge new horizons.

The Manifesto of Values translates this vision into a coherent set of principles that guide the ways in which the Group carries out its work. **Audacity** is expressed through the ability to transcend conventional notions by embracing challenges with a pioneering spirit, foresight, and determination. The guiding principle of **sustainability** directs every decision towards achieving a balance between economic development, social impact, and environmental protection throughout the entire lifecycle of projects and infrastructure.

Multidisciplinarity is the approach that DBA takes to solving complex challenges, combining diverse skills and perspectives to create comprehensive, successful and impactful solutions. **Research** fuels continuous innovation through the exploration of new technologies, constantly updating our knowledge and developing new insights and knowledge.

Every activity is driven by a constant commitment to **excellence**, defined as the quality of our work, meticulous attention to detail, and the ability to build strong, lasting relationships with our clients and partners. At the heart of everything lies the **uniqueness** of each individual, whose professional and personal qualities are valued in a dynamic, inclusive environment focused on growth.

The Manifesto of Values is fully reflected in our day-to-day conduct. It represents the cultural and operational foundation that underpins the strategic direction of the Group, reinforcing its identity, consistency and ability to create long-term value.



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

Taking into account the long-term effects of our actions on the environment, society and the economy, both as individuals and as an organisation, allows us to contribute to sustainable and responsible growth. This benefits our communities and future generations.

For the DBA Group, this awareness translates into the following areas of commitment:

- **The environment:** reducing the environmental impacts of activities and projects; containing pollution; and promoting low-impact solutions that protect local ecosystems.
- **Social responsibility:** valuing diversity and inclusion, and respecting human and workers' rights to contribute to people's well-being.
- **Circular economy:** applying circular principles throughout the entire life cycle of works and infrastructure, from design to decommissioning or revamping, including operation and maintenance phases.
- **Sustainable innovation:** integrating technologies and design approaches that favour sustainability, the use of renewable energy and energy efficiency.
- **Reporting:** monitoring and measuring the impacts of support activities for business management, such as consumption, vehicle fleet and personnel, and communicating the results transparently.
- **Stakeholder engagement:** maintaining an active dialogue with our clients, local communities, public bodies and organisations, actively listening to their feedback and expectations.
- **Education and awareness:** investing in staff training on sustainability issues, as well as promoting a corporate culture that is consistent with these principles.

Culture

The challenges of sustainability are not confined to any particular geographical area or sector. This means that solutions must be implemented across the entire system and cannot be achieved by individual companies acting alone. For this reason, forming strategic partnerships and participating in networks and industry associations is essential to amplify the impact of our actions and accelerate change.

Collaborating with national and international organisations encourages the sharing of knowledge and best practices, empowering the DBA Group to achieve the objectives of the 2030 Agenda and maximising the impact of its initiatives.

Teamwork

Taking a synergistic approach that engages and coordinates everyone in the organisation is key to responding to today's complex sustainability challenges and developing innovative, environmentally, socially and economically responsible solutions.

For the DBA Group, it is essential to share a common vision based on corporate values and focused on clear, measurable sustainability goals. Actively listening to what people think and feel creates an inclusive and participatory space. Setting targets that align with corporate strategy and the Sustainable Development Goals helps to maintain focus and swiftly identify areas for improvement.

1.2.3 THE EVOLUTION OF OUR SUSTAINABILITY STRATEGY

In recent years, the sustainability strategy of the DBA Group has been structured around five key areas: Environment, People, Innovation, Community and Governance. In 2025, the Group continued to make progress towards achieving its key ESG objectives.

Highlights for the year include: (i) the international expansion of the scope of operations through the acquisition of Proyectos IFG (Spain); (ii) the consolidation of the position of the Group in terms of Climate & Sustainability services through the COTRAL agreement for the decarbonisation of public transport in the Lazio Region; (iii) the first overseas cold ironing project in the port of Limassol (Cyprus); (iv) the launch of the DIGITRED research project in collaboration with the Polytechnic University of Turin and the Polytechnic University of Milan; (v) the continued implementation of the REC4SMEs programme to promote Renewable Energy Communities.

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 promote and integrate innovation in services supporting the energy transition throughout the lifecycle of infrastructure. This commitment includes direct involvement in researching and developing sustainable technical, engineering and technological solutions designed to reduce environmental impact, including emissions. This commitment will be further intensified in the near future, including through the development of proprietary solutions. The DBA Group plans to promote a new, sustainable approach across its entire service value chain. This strategy will engage suppliers and be guided by environmental, social and governance (ESG) criteria.

Sustainability is a core value for the DBA Group, from ethical, social and economic perspectives. ESG issues are an integral part of our business strategy and guide our people in achieving relevant objectives. Our materiality assessment, which is based on an impact evaluation in line with the latest Global Reporting Initiative guidelines and was developed with significant employee and stakeholder involvement, provides us with the tools to direct our sustainability initiatives towards ever more effective and tangible results.

IL TEMPO È ORA.



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 voluntarily published the Group Sustainability Report for the fourth consecutive year, as at 31 December 2025. This document is part of the process that was launched with the first Sustainability Report in 2022 and continued with the 2023 and 2024 editions, which are also available on the corporate website of the Group (in the 'Who We Are' - 'Company Profile' - 'Sustainability' section).

This document, which is independent of the consolidated financial statements of the DBA Group, sets out information on sustainability issues identified as relevant to understanding the business activities undertaken, their performance, the results achieved, as well as the impacts generated.

The non-financial reporting in the Sustainability Report is based on the principle of materiality, as required by relevant legislation and as set out in the GRI Standards. Following the materiality analysis, the topics addressed were determined to be relevant because they reflect the environmental, social and governance impacts of the DBA Group's activities or influence the decisions of its stakeholders.

This document outlines the key policies, management models and results achieved by the DBA Group during the 2025 financial year (1 January 2025 – 31 December 2025) and, where relevant, the main risks identified, generated or incurred in relation to environmental, social and workforce issues, respect for human rights and the fight against active and passive corruption, and the methods used to manage these issues. To provide comparability over time, the data presented is compared with figures from the 2024 financial year. Estimates have been used where necessary and are indicated in the document.

Following the materiality analysis, aspects relating to governance, regulatory compliance and economic performance were identified as prerequisites and are therefore reported in this document, even though they do not fall under a specific material topic.

This Sustainability Report aims to provide a transparent account of the strategies of the DBA Group and related performance in the areas of the environment, social issues and governance.

Reporting is based on the principle of "integrated thinking," which involves streamlining reporting procedures to respond more effectively to the interests of our stakeholders by providing comprehensive, transparent and accountable information. The objective of this approach is to provide a more in-depth insight into the activities, performance and objectives of the DBA Group.

This annual Sustainability Report has been written voluntarily in compliance with the Global Reporting Initiative (GRI) Sustainability Reporting Standards, specifically the GRI Universal Standards 2021 (GRI 1: Foundation 2021, GRI 2: General Disclosures 2021, GRI 3: Material Topics 2021), supplemented by the relevant GRI Topic Standards from the 200 (Economic), 300 (Environmental) and 400 (Social) series, using the "with reference to" approach. To perform a preparatory gap analysis, attention was directed towards the principles and data points set out in the European Sustainability Reporting Standards (ESRS), as set out in Directive (EU) 2022/2464 (CSRD) and transposed into Italian law by Legislative Decree No. 125 of 6 September 2024. The analysis also took into account the updates introduced by the Omnibus Package, which was published by the European Commission in February 2025.

The data and information in this Sustainability Report were collected from corporate information systems and a non-financial reporting process implemented to meet the GRI Sustainability Reporting Standards. For reference purposes, the document includes the GRI Content Index at the end. This lists the GRI indicators associated with each material topic, as well as any references to other corporate documentation.

All reported topics were determined based on the impacts generated by the Company. Non-financial reporting is based on the principle of materiality, as set out in applicable legislation and the GRI Universal Standards (2021), as well as the ESRS principles. The topics included in this Sustainability Report are based on the materiality analysis and have been identified as relevant because they reflect the environmental, social and governance impacts of the activities of the DBA Group or because they have the potential to inform decisions made by its stakeholders. In line with the 2023 and 2024 financial years, the Group continued in 2025 to align its materiality analysis with the requirements of the GRI Universal Standards (2021), starting with the identification and prioritisation of the positive and negative, current and potential impacts associated with its business activities, in compliance with requirements set out in GRI 3: Material Topics 2021. Additionally, the process has involved undertaking preliminary mapping in order to achieve the dual materiality required by the ESRS standards.

In 2023, the DBA Group developed a Sustainability Plan, integrating it into its Strategic Plan in line with the UN Sustainable Development Goals (SDGs). This plan aims to incorporate sustainability issues into the Group's strategies, a process supported by the Sustainability Steering Committee and the Board of Directors. The Plan was updated in 2025 in line with the new 2023–2026 Strategic Plan, introducing quantitative KPIs relating to decarbonisation, diversity and inclusion, and supply chain responsibility. Therefore, in the 2025 financial year, the Company monitored the ESG targets established in the Sustainability Plan.

The section entitled 'The Sustainable Development Goals and Priorities for the DBA Group' presents the outcomes of the mapping exercise, which identified the SDGs to which the organisation is able to contribute through its activities.

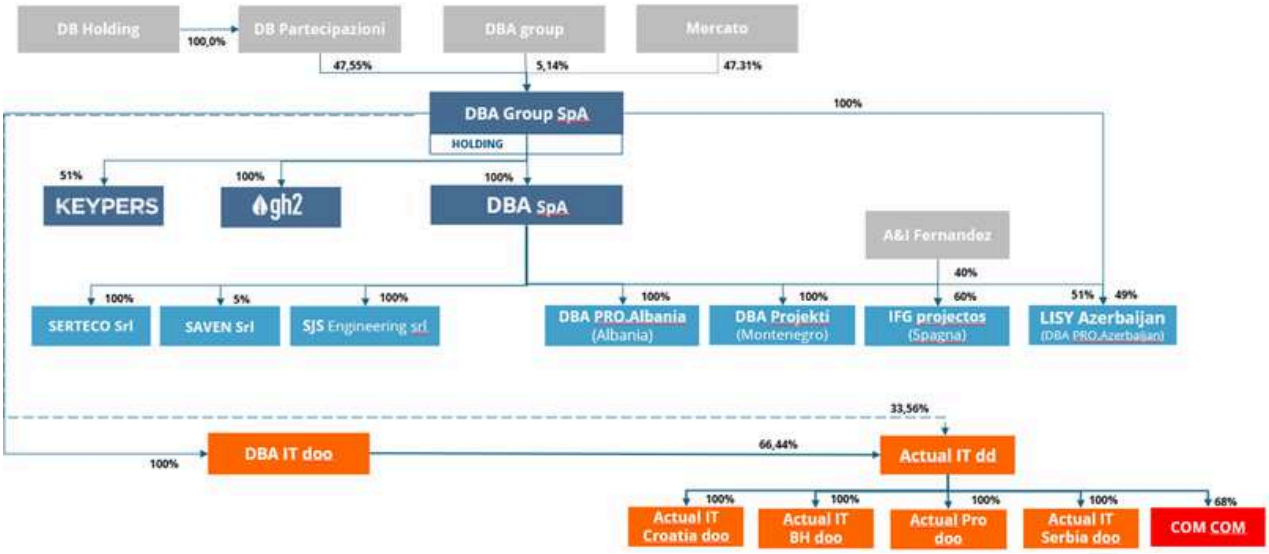
For an update on progress towards the objectives and commitments set out in the 2024 Sustainability Report, please refer to the relevant sections of this 2025 Report. These sections detail progress achieved and actions taken during the reference period.



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 at 31 December 2025 is presented below:



Specifically, for reporting purposes, the scope of consolidation for non-financial information is the same as that used for financial information according to the global integration method, 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 SpA. - 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, 100% owned by the Parent Company - excluded due to an insufficient number of staff members and a limited operational structure;
- KEYPERS S.r.l., 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;
- GH2 S.r.l., 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;
- Actual I.T. Doo, with registered office in Novi Sad (Serbia) and a share capital equal to EUR 75,484.00, 100% owned by the Parent Company indirectly through Actual I.T. dd - excluded due to the negligible number of employees;
- 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 the negligible number of employees;
- Actual I.T.d.o.o., with registered office in Žminj (Croatia) and a share capital equal to EUR 19,770.00. 100% owned by the Parent Company indirectly through Actual I.T. dd - excluded because of the minimal number of employees;

- Saven Srl and LISY Azerbaijan because both companies are not included in the consolidated financial statements;
- DBA PRO ALBANIA, excluded because it is an operating company that provides services to DBA S.p.A.;

Information relating to Proyectos IFG and COM COM has been excluded from this Sustainability Report due to their recent inclusion in the consolidation scope and the ongoing alignment of the Group's management systems, data collection processes and ESG reporting methodologies.

The company ACTUAL IT was formed on 31 December 2025 through the merger of ITELIS, UNISTAR and PROASTEC. To ensure the comparability of the information, the figures relating to the companies involved have been kept separate for the 2025 financial year; the exception is PROASTEC, whose workforce is not significant in numerical terms.

In order to ensure comprehensive reporting across the consolidated scope, the DBA Group plans to complete the process of integrating the ESG reporting systems of the acquired companies by the end of the next financial year.

KEY DEVELOPMENTS DURING THE 2025 FINANCIAL YEAR

During the 2025 financial year, the DBA Group recorded a series of key developments that reinforced its competitive position and ESG footprint:

1. Through its subsidiary, DBA S.p.A., the DBA Group finalised the acquisition of a 60 per cent stake in the Spanish engineering firm Proyectos IFG on 30 January 2025. Based in Las Rozas de Madrid, Proyectos IFG specialises in integrated data centre projects ranging from campus locations to hyperscale facilities. This transaction consolidates DBA's position in the rapidly expanding technology sector of mission-critical digital infrastructure, while also aligning directly with ESG principles. Given that data centres are highly energy-intensive, extending the expertise of DBA in the areas of energy efficiency and sustainable plant design to the Iberian market will have a positive environmental impact by reducing energy consumption and emissions. This expansion also builds on the current capabilities of the Group, enhancing its ability to provide sustainable engineering services throughout Europe in pursuit of the objectives outlined in the 2023–2026 Strategic Plan.
2. In March 2025, DBA S.p.A. signed a framework agreement with COTRAL S.p.A. for the period 2025–2027, with a maximum value of 1.8 million euros, to support the decarbonisation of suburban public transport in Lazio. The aim is to achieve carbon neutrality by 2030.
3. In September 2025, the DBA Group was awarded a contract by the Cyprus Ports Authority to design the cold ironing infrastructure for the port of Limassol. Co-financed by the European Union's Connecting Europe Facility (CEF) programme, the 18-month project represents the Group’s first international initiative of this kind outside Italy.
4. On 8 July 2025, the Board of Directors of DBA Group S.p.A. approved the 2024 Sustainability Report, in line with the organisation's voluntary approach to reporting on environmental, social and governance (ESG) issues.

For additional information on significant events that took place during the 2025 financial year, please refer to the consolidated financial statements of the DBA Group as at 31 December 2025.

4. THE REPORTING PROCESS

The non-financial reporting process of the DBA Group, outlined below, is designed to ensure high-quality reporting based on the criteria of accuracy, balance, clarity and reliable content definitions.

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 the 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;
- Development of the material 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;
- Approval 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 easily to all the stakeholders of the organisation.

The organisation appointed to carry out the limited assurance engagement, which is conducted according to the criteria set by the ISAE 3000 Revised standard, is PWC Business Services S.r.l.
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 greatest impact on operational context, people and community well-being, and long-term sustainable value creation.

In 2025, 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 DBA Group 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 process provided assessments and comparisons of the relevance of the various material topics identified, from both internal and external perspectives.

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. This analysis was complemented by an assessment of external sources, including industry studies, regulatory and environmental amendments, and questionnaires from ESG rating agencies. 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. The DBA Group proactively engages with its stakeholders through the coordinated efforts of its specialist departments. These teams identify and address requests and expectations and develop flexible consultation methods tailored to each stakeholder's specific characteristics and requirements.

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

To ensure clear and structured communication regarding its activities, results and impacts, the DBA Group has identified priority areas for reporting. These are the material issues emerging from the updated materiality analysis in 2025, in line with the following GRI 3 criteria: Material Topics 2021 and an initial preparatory assessment based on the principle of dual materiality (impact + financial materiality) introduced by the ESRS.

CATEGORIES OF EXTERNAL STAKEHOLDERS	COMMITMENTS AND ACTIVITIES	METHODS OF INVOLVEMENT AND COMMUNICATION	STAKEHOLDER 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 with a view to creating 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 performance; Continuous improvement in the ESG field; Growth in shareholder value; Transparency in relation to financial and non-financial performance.
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, 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.	The corporate website, dedicated meetings, 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.	Social networks, press releases, interviews.	Timely and accurate communication; regarding the performance of the Group and the main market developments that have emerged; 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 promotes a collaborative dialogue with universities, training institutions and national and international research centres, also with the objective of sharing our passion and expertise in our industry with the next generation. Moreover, the Group aims to inspire and stimulate a passion for studying STEM subjects and disciplines in young people.	Collaborations, conventions, dedicated meetings.	Promoting youth and female employment as well as supporting research and development activities; The development of engaging activities with the active involvement of students.
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, workshops and dedicated meetings.	Compliance with the requirements of participation and active involvement of the Group in dialogue and promoted events and/or activities; Sharing of sector-relevant insights; National and international collaborations and initiatives.
Local communities	The DBA Group pays great attention to the needs of the local areas where it works, aiming to extend the positive external benefits of its activities into the local communities.	The organisation of events and partnerships.	The implementation of business practices that protect the local areas and promote local development.

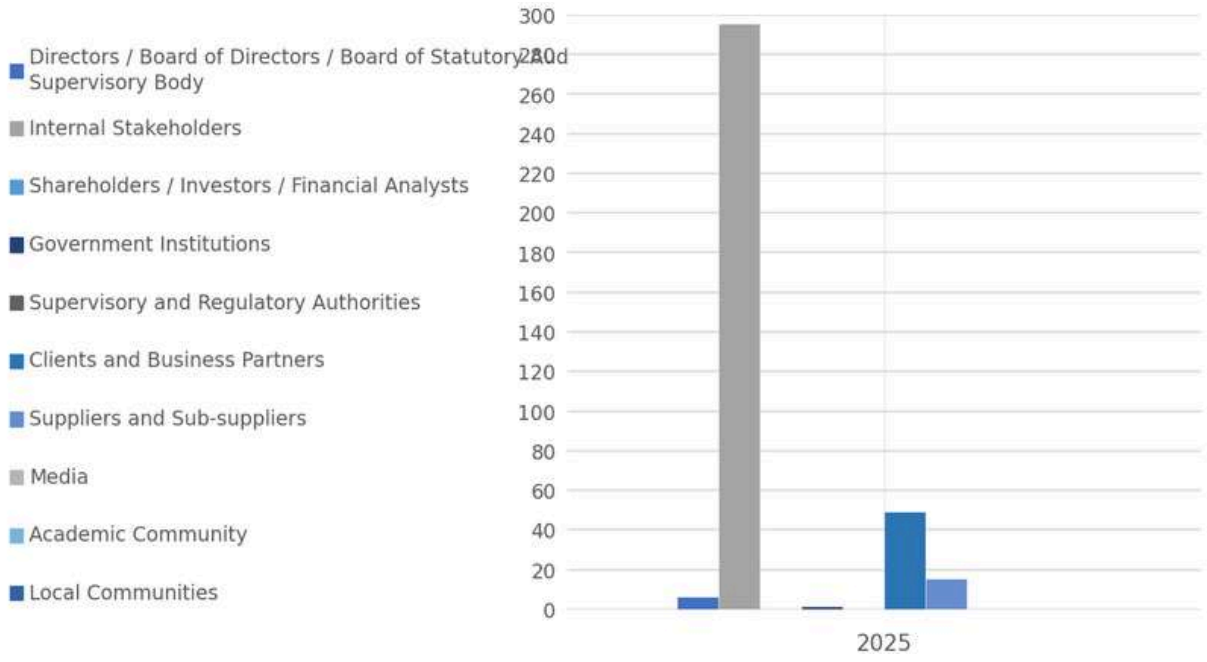
The stakeholder engagement activities undertaken for the materiality analysis provide an opportunity for two-way dialogue, which is useful for measuring satisfaction levels and gathering ideas on how to improve services, operating models and management, particularly with regard to ESG issues.
Using this tool to evaluate the importance of both internal and external sources of input has made it possible to identify and prioritise relevant materiality topics for the 2025 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. The 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: the updated analysis was presented to the DBA Group Executive Committee on 13 April 2026 and was approved after receiving a favourable opinion from the Sustainability Steering Committee.

A total of 369 participants were involved in the 2025 stakeholder engagement activities (compared with 206 in 2024, 78 in 2023, and 65 in 2022), representing multiple categories identified by the relevant relationship owners, including employees, clients, suppliers, local communities, institutions, and academic and financial partners. This ensured broad and diverse representation.



The responses were used to define the 2025 materiality analysis, which confirmed the material issues identified in previous financial years and introduced two new priority issues: "climate resilience of infrastructure" and "responsible artificial intelligence".

This is a list of the topics identified as being material by the Group, detailing their related impacts and the mitigation measures:

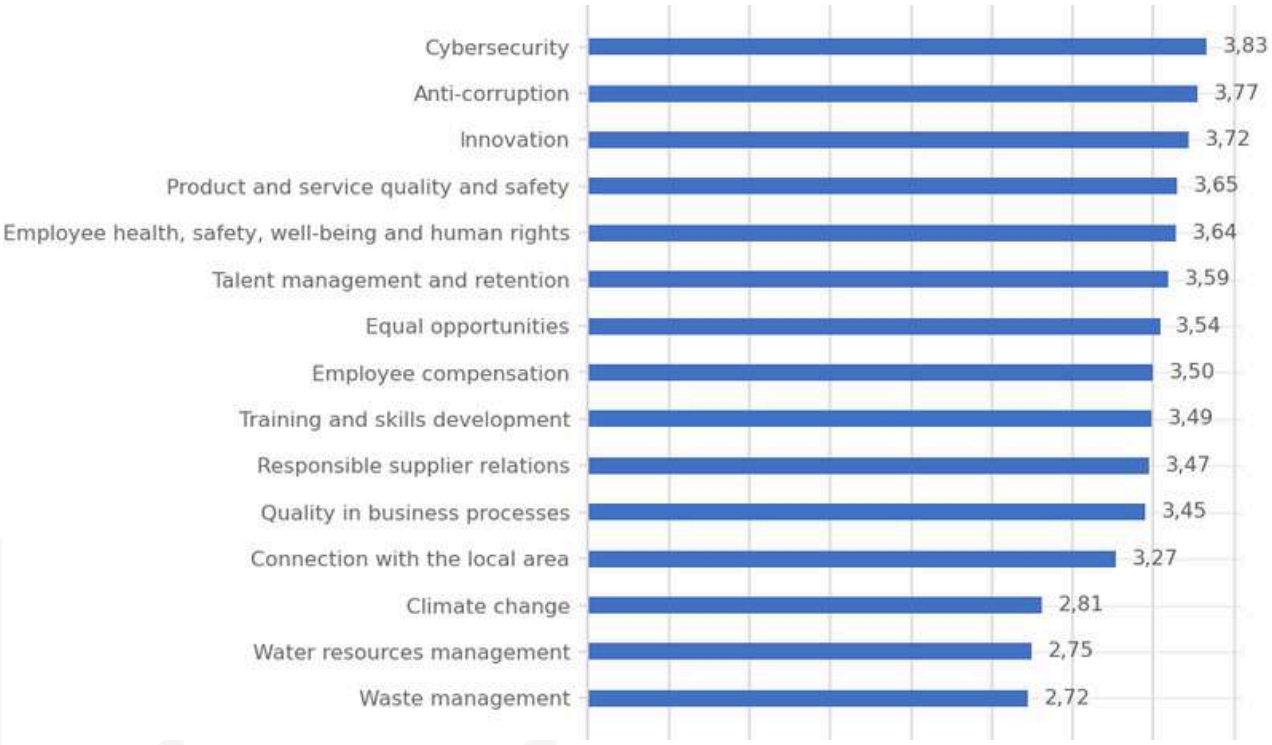
IMPACTED AREA	IMPACT	MITIGATION / IMPROVEMENT MEASURES
ENERGY CONSUMPTION AND EMISSIONS - CLIMATE CHANGE	Contributing to the generation of greenhouse gas emissions derived from energy consumption during business activities.	Actions to reduce and monitor consumption.
WASTE MANAGEMENT	Contributing to the production of industrial waste that requires management in the method prescribed by legislation.	Reducing waste generated across the value chain, maximising sorting and potential waste recovery or recycling.
WATER RESOURCE MANAGEMENT	Contributing to reducing/optimising water consumption.	Maximising the reuse of water resources and limiting their consumption.

TRAINING AND SKILLS DEVELOPMENT	Ensuring the training of personnel to consolidate and transfer increasing and broader skills, in order to guarantee the valorisation and the growth of human capital.	The constant focus on staff training.
TALENT MANAGEMENT AND RETENTION	Professional growth, improved performance and employee satisfaction thanks to appropriate and constantly updated training, development and welfare plans aimed at promoting commitment, loyalty and the work-life balance.	Activities and initiatives designed to improve business performance, implemented through strategies and policies that attract and retain talented people within the DBA Group. This ensures a competent, motivated and satisfied workforce.
EQUAL OPPORTUNITIES	Creating and fostering an inclusive culture where stakeholders are satisfied and fulfilled, while at the same time reducing potential instances of discrimination and unequal treatment in the workplace.	The implementation of programmes and projects aimed at achieving equal opportunities and promoting diversity in the corporate structure.
REMUNERATION OF STAFF	A performance-related remuneration policy improves employee satisfaction and performance, positively impacting the long-term success 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.

THE CONNECTION WITH THE LOCAL AREAS	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 local areas.	Engaging communities and local authorities through targeted initiatives and corporate sponsorship to support community development.
CYBERSECURITY	Contributing to the reduction of IT incidents and data breaches, and maintaining an efficient supply chain and production system, as well as the highest level of confidentiality at the corporate level.	Contributing to reducing IT incidents and data breaches, maintaining an efficient supply chain and production system and ensuring the highest level of corporate confidentiality.
RESPONSIBLE RELATIONS WITH SUPPLIERS	The creation of an efficient and beneficial supply chain.	Transparent supply chain management by promoting ongoing dialogue with suppliers and developing engagement initiatives.
INNOVATION	By developing innovative products, the Company has the potential to renew and expand its product portfolio, offer new solutions to meet new needs and improve existing ones, extend the use of existing products into new markets and generate significant growth in economic performance.	Activities designed to maintain and 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.
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.

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.

Particular attention is directed towards:

- **Cybersecurity** - *reducing the number of IT-related incidents and data breaches while maintaining an efficient supply chain and production system that ensures maximum corporate confidentiality.*
- **Preventing corruption** - *reducing unlawful acts of collusion and corruption, as well as breaches of laws and regulations, by staff.*
- **Innovation** – *Creating competitive products in the world of business.*
- **Quality and safety of products and services** - *Guaranteeing the efficiency of the final product.*
- **Employee health, safety, well-being and human rights** - *A safety-focused culture, coupled with proper, ongoing staff training, creates a safer workplace and reduces accidents and occupational illnesses.*
- **Talent management and retention** – *Regularly updated, effective training, development and welfare programmes are key to achieving professional growth, improved performance and increased employee satisfaction. These programmes are designed to boost staff commitment to their work, encourage long-term employment, and promote a healthy work-life balance.*
- **Equal opportunities** - *Creating and promoting an inclusive culture that satisfies and fulfils all stakeholders, while reducing potential instances of discrimination and unequal treatment in the workplace.*
- **Remuneration of staff** - *Establishing a merit-based remuneration policy increases staff satisfaction and improves work efficiency, resulting in long-term positive effects on the overall performance of the organisation.*
- **Training and skills development** - *Ensuring staff training to consolidate and transfer an ever-wider range of skills is key to enhancing and developing human capital.*
- **Responsible relationships with suppliers** - *Creating an efficient and successful supply chain.*
- **Quality in corporate processes** - *Ensuring the satisfaction of our people, including internal and external stakeholders.*
- **The connection with the local area** - *Support for community initiatives and working with local authorities and organisations to promote the well-being and enrichment of the local area and its people.*
- **Climate change** – *managing the impact of long-term changes in temperature and weather patterns on the operations of the Company.*
- **Water resource management** - *Contributing to reducing the demand for water from the national water supply.*
- **Waste management** - *Producing industrial waste that must be managed in compliance with mandatory legal requirements.*

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, the planet, together with economic progress and prosperity.

The Sustainable Development Goals ("SDGs") that define the 2030 Agenda address multiple domains, including the action for people, aiming to eradicate poverty in all its forms; the action for the planet, promoting responsible consumption and production; and the action for prosperity, ensuring that all people benefit from economic, social and technological progress.

The 17 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 Company works closely with local communities to protect the areas where it is based, as well as ensuring workplace safety. To be truly sustainable, the focus must shift towards generating long-term value for future generations.

For this reason, the DBA Group is committed to integrating the principles of social responsibility into its corporate culture. This approach meets the expectations of our stakeholders and creates a virtuous circle that fosters continuous collaboration and encourages a proactive, shared approach.

Sustainability for the DBA Group means:

- *Continuously improving health and safety in the workplace;*
- *Promoting technological innovation;*
- *Maintaining 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 DBA Group's operational sector has considerable potential. Its applications range from environmental resource management and the local impact 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.

In this spirit, the DBA Group has embarked on a journey to make a tangible contribution to the 2030 Global Agenda, integrating actions and initiatives into its corporate development strategy.

As a leading provider of services linked to the ecological transition, the DBA Group is committed to working actively towards achieving the United Nations' 2030 Agenda for Sustainable Development Goals, in line with the objectives of its 2023–2026 Strategic Plan, with the aim of building a more sustainable world.

THE SUSTAINABILITY PLAN

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

In line with the guidelines set out in the 2023–2026 Strategic Plan, the DBA Group has continued its programme of continuous improvement in the area of sustainability. The Company has committed to the following objectives over the course of the plan:

A) *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.

B) 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 diversity and inclusion in the workforce.

C) *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 has set the goal of continuing to focus its services on the infrastructure that powers digitalisation and the energy transition, by committing to the design of efficient, high-performance data centres; energy infrastructure; innovative systems and technologies to improve the efficiency of port infrastructure; power generation plants using renewable, photovoltaic and geothermal sources; professional services for the construction of hydrogen generation plants; as well as specialist consultancy and services supporting 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

With its extensive experience in supporting the digital transition through the development of telecommunications networks, the DBA Group aims to consolidate its position as a national leader in this sector.

Data centres

The DBA Group is the market leader in providing engineering and project management services for designing efficient, high-performance IT infrastructures. The Company plans to further consolidate and develop its market footprint by extending into Europe.

Digitisation and Digital Twin

The DBA Group has enhanced the use of BIM and GIS methodology, 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 aimed at the «*operation and maintenance*» and «*smart*» use of infrastructures by their owners, operators and end-users.

In terms of the **energy transition** and the increased focus on developing a carbon-neutral scenario by 2050, the DBA Group recognises its role in preventing and addressing climate change.

Since 2022, the operating company DBA S.p.A. has included a dedicated Energy Transition Division, which focuses on developing initiatives for the energy transition and draws on the consolidated engineering expertise of the Group.

In 2025, the Division expanded its portfolio of projects and services to include: (i)The 2025–2027 framework agreement with COTRAL S.p.A. (Lazio Region), with a maximum value of 1.8 million euros, in support of the decarbonisation of the bus fleet and real estate assets, targeting carbon neutrality by 2030, through the use of electric and hydrogen power, the installation of overnight charging infrastructure and opportunity chargers, interventions to reduce water consumption (WaterSave), emissions offsetting (Green4us), waste management (LOWaste) and potential collaboration with Renewable Energy Communities (RECs); (ii)The design of the cold ironing infrastructure at the port of Limassol (Cyprus), as part of an 18-month project 85 per cent co-financed by the European Connecting Europe Facility programme; (iii)The continued implementation of the REC4SMEs programme to promote Renewable Energy Communities within the context of the Italian SME sector.

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 plans to 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.

In 2022, the Company launched a range of consultancy and engineering services to support the development of initiatives for the energy transition, focusing on environmental sustainability. In 2025, the portfolio was expanded to include Climate and Sustainability Services, with projects covering Energy Transmission, Generation and Storage, Sustainable Mobility, and the design of electrified ports (Onshore Power Supply/Cold Ironing). DBA has established unrivalled expertise in this segment in Italy, with projects in Venice, Trieste, La Spezia, Gioia Tauro, Taranto, Naples and Salerno. This know-how is now being extended to international markets. The Group is also a partner in European and national projects relating to data centres, BIM and the application of AI in the construction sector, as well as digital infrastructure.

With specific emphasis on RECs, the organisation 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 the stakeholders involved.

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 networks 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 local areas in which the DBA Group does business.



For the *Social* dimension

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



For the *Governance* dimension

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

8. THE COMMITMENT OF THE DBA GROUP TOWARDS SUSTAINABILITY

In its business model, the DBA Group considers sustainability a fundamental value that guides both strategic and operational decisions. It ensures consistent, long-term growth that is in line with the principles of environmental respect, valuing people and positive engagement with the areas and communities where the Group runs its activities. The DBA Group has actively promoted local sustainability initiatives, turning its commitment into concrete actions carried out within the local areas.

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.

Since 2023, ESG reporting has been progressively integrated into corporate strategic planning and risk management processes with the aim of enhancing the value of the non-financial report and highlighting the activities, policies and initiatives that reflect the identity and sustainable mission of the DBA Group. This process continued throughout 2025.

The DBA Group has also incorporated sustainability-related content into its corporate 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 25 November 2025.

Towards a Sustainable Supply Chain

In anticipation of the implementation of the EU Corporate Sustainability Reporting Directive (CSRD) within its business operations and in compliance with Italian Legislative Decree No. 125/2024, the DBA Group has strengthened its supply chain for 2025. This was achieved by introducing ESG questionnaires for major suppliers, launching a supplier sustainability assessment programme and integrating sustainability criteria into procurement and supplier approval processes.

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

Although it does not fall within the scope of the Corporate Sustainability Reporting Directive (CSRD) or the European Sustainability Reporting Standards (ESRS) and is not included in the 2025 reporting model issued by the Italian National Commission for Companies and the Stock Exchange (CONSOB), the DBA Group has voluntarily adopted reporting practices that align with the CONSOB framework. These practices are listed below for comparative purposes.

This Sustainability Report has been prepared on a voluntary basis. In line with its corporate policy, the DBA Group already adheres to the provisions of the Corporate Sustainability Reporting Directive (CSRD) and the related European Sustainability Reporting Standards (ESRS), thus fulfilling the requirements for their implementation.

The 2025 CONSOB Report, published on 20 April 2026 and available at https://www.consob.it/web/area-pubblica/report-dnf, outlines how 136 Italian companies listed on Euronext Milan published sustainability reports in 2025. This represented 69.4% of the total and 97.1% in terms of market capitalisation, marking the first year of application of the new CSRD/ESRS framework.

The 2025 report was based on a sample of 60 companies during the transitional phase of the European regulatory framework. This framework was recently amended by the Omnibus I Directive, which introduced less stringent disclosure requirements and a narrower scope of application.

The CONSOB Report shows how ESG issues have become increasingly integrated into business models and corporate governance structures during a year of transition, which included the introduction of new legislation. The study indicates that companies subject to regulatory obligations tend to have more structured reporting processes and a wider range of internal procedures (57%), as well as ESG or sustainability plans (73%). Furthermore, these companies are more likely to integrate ESG factors into their strategies (25%), as well as into top management remuneration policies (90%). The Impact Materiality Analysis involved a broad range of stakeholders (80% of the analysed companies), with the Board of Directors participating in over 93% of cases. The DBA Sustainability Report provides a benchmark for evaluating the Company's performance compared to the sustainability best practices of Italian listed companies.

In this context, the DBA Group:

- Has implemented internal procedures for sustainability reporting in line with the majority (57%) of companies that will remain subject to regulatory obligations under the CSRD;
- Although not currently falling within the scope of application of the post-Omnibus CSRD, it has voluntarily decided to take into account, in a preparatory capacity, the ESRS data points;
- Has conducted a double materiality analysis (impact materiality and financial materiality), updating it compared to the previous year, in line with the 80% of companies analysed by the 2025 Report that involve stakeholders in the process;
- Has created a prioritised list representing material topics, providing insight into the perspectives of both the Company and external stakeholders, in line with the best practices identified in the 2025 CONSOB Report;
- Has involved the Board of Directors in the materiality analysis process, in line with over 93% of cases identified by the 2025 CONSOB Report;
- refers to the United Nations Sustainable Development Goals (SDGs) in its reporting, aligning with market best practices;
- Has an ESG plan integrated into the 2023-2026 Strategic Plan with quantitative KPIs on decarbonisation, diversity & inclusion and supply chain responsibility, in line with the 73% of companies that will continue to be subject to CSRD regulatory obligations identified by the Report;
- Has a sustainability plan with climate targets and periodic monitoring of ESG performance, with an approach consistent with the TCFD recommendations;
- Has integrated non-financial topics and ESG skills into the composition of the Board of Directors, in line with the best practices of listed companies identified by the 2025 CONSOB Report;
- Has established a dedicated Sustainability Steering Committee to oversee and develop the Group's ESG strategy, in line with the increasing number of sustainability committees among listed companies, as highlighted in the 2025 CONSOB Report.

9. THE GOVERNANCE OF THE DBA GROUP

The Corporate Governance system of the Parent Company is designed to ensure a balance between flexibility and timely decision-making, transparency in relations between the various decision-making centres, and clear definitions of roles and responsibilities. It includes definitions of the corporate bodies and executive functions of the companies within the DBA Group.

The Parent Company's corporate governance system is structured according to a traditional administrative and control model. It involves the following bodies:

- Shareholders' Meeting
- Board of Directors
- Executive Committee
- 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 organisation, with the exception of those reserved by law for the Shareholders' Meeting;
- The Board of Statutory Auditors is in charge of overseeing the financial reporting process and the statutory audit, including the provision of non-audit services.

The Board of Directors of the DBA Group holds office until the financial statements as at 31 December 2025 are approved. It is the highest governing body and comprises six members, one of whom is an independent member elected by the Ordinary General Meeting of Shareholders. This organisational framework guarantees balanced gender representation and a diverse range of technical, managerial, and ESG expertise.

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	
Manuela 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.

The new Board of Directors was established on 29 June 2026.

- It consists of the following appointees:
  - Francesco De Bettin – President
  - Raffaele De Bettin – Board Member
  - Paolo Costa – Independent Board Member
  - Palmina Caruso – Board Member
  - Luigi Pompanin Dimai – Board Member
  - Marco Lo Sardo – Independent Board Member

- The new Board of Statutory Auditors consists of:
  - Manuela Grattoni – President
  - Paola Ricci – Statutory Auditor
  - Silverio Di Girolamo – Statutory Auditor

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. The Sustainability Steering Committee comprises members with established backgrounds in sustainability topics, to ensure greater integration between various subject areas.

The Committee was reappointed on 6 July 2026 for the three-year period 2026–2027–2028, pending approval of the 2028 budget.

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 has implemented the following regulatory and procedural tools:

- ***Procedure for the Management, Processing and Disclosure of Privileged Information***, which is designed to ensure compliance with the provisions of the laws and regulations in force and to guarantee the utmost confidentiality and privacy of Privileged Information. In particular, this procedure is designed to ensure greater transparency towards the market and appropriate preventive measures against market abuse and, in particular, insider trading and the misuse of Privileged Information;
- ***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 Euronext Growth Advisor (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 before 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;
- The ***Organisation, Management and Control Model*** (pursuant to Italian Legislative Decree 231/2001, as amended), which was most recently revised by the Board of Directors of the DBA Group on 18 December 2025, covers all relevant areas of criminal risk. These include environmental offences, offences against the Public Administration, cybercrimes and tax offences. The Model also includes the whistleblowing policy, which is in compliance with Italian Legislative Decree 24/2023.
- ***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 service provider - 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	Privacy Management Procedure
PS_MO_10_G	The procedure for the management of Temporary Association of Enterprises, Joint Ventures, Italian/Foreign Subsidiaries.

REFERENCES	SPECIFIC PROCEDURES INCLUDED IN INTEGRATED MANAGEMENT SYSTEMS - DBA GROUP S.P.A.
PS_MO_11_G	Reporting offences/irregularities (whistleblowing).
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	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 the Euronext Growth Milan (EGM) market.
The procedure for the management of Temporary Association of Enterprises, Joint Ventures and foreign subsidiaries.
Procedure on Disclosure Obligations to the Nominated Advisor (Nomad).
Internal Dealing Procedure.
Related-Party Transactions Procedure.
Procedure for the Management, Handling and Disclosure of Inside Information.

In 2025, the topic of anti-corruption was addressed through specific training sessions held during the periodic meetings organised by the Company under the initiatives "Sedia Azzurra" and "DBA Insight". These sessions were geared towards managers, executives, and department heads across the Group, reaching 100% of management and 88% of administrative employees performing sensitive tasks.

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 where it conducts business activities. It therefore rejects and condemns all forms of extortion and corruption, including minor or attempted misconduct.

The prevention of corruption is not only a regulatory obligation, but also a core principle of the Company and the entire 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 voluntarily, 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, etc., all staff must abide by principles of transparency, clarity, fairness, integrity and equity; please refer to the provisions of the Code of Ethics.


ESG

9.1 THE APPROACH TOWARDS TAXATION AND TAX GOVERNANCE

Guided by the principles of legality, integrity, transparency and responsibility, as set out in the Manifesto of Values and the purpose of the DBA Group, we prioritise responsible tax compliance, which we identify specifically as a catalyst for sustainable development in the areas in which the Company is active.

The DBA Group takes a strict approach to taxation, ensuring compliance with current legislation in every country in which it conducts business. This approach guarantees the timely fulfilment of all tax obligations and establishes relationships with the relevant tax authorities based on collaboration and transparency. The implementation of this scheme is managed by a dedicated team in the Administration, Finance and Control Department through a structured tax governance system. This division is responsible for monitoring regulatory compliance, managing tax processes and supporting the Group's strategic and operational decision-making.

The main actions implemented by this office 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.*

The DBA Group pays particular attention to compliance with tax legislation, fully understanding the role that taxation plays in funding services for the communities where it is based. In this specific context, the corporate team in charge of tax oversight is dedicated to ensuring that the Company complies formally and substantively with all relevant laws, regulations, and official interpretations. This commitment is in line with the risk profile and the ethical principles of the entire organisation. The DBA Group is committed to integrity, adhering to strict rules in its tax practices to ensure that aggressive planning or evasion schemes are never employed.

To safeguard against tax risks, DBA Group S.p.A. and DBA S.p.A. have adopted a specific procedure to prevent tax offences, in compliance with Italian Legislative Decree No. 231/2001. With regard to reporting possible tax irregularities, reference is made to the corporate whistleblowing system. This is based on a platform provided by a qualified IT service provider and is accessible in accordance with the procedures set out in the relevant internal policy.

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 Administration and Finance Manager of the Group. Main activities include monitoring regulatory developments, conducting preventive analyses of the tax implications of ordinary and extraordinary transactions, reviewing processes and existing contracts, adopting internal procedures, and preparing the documentation required for transfer pricing.

Transparency of information is an additional qualifying element of the method that has been established. The Company ensures clear and complete communication on tax matters with the relevant tax authorities, providing timely and comprehensive responses to requests for information or audits.

The DBA Group also provides investors and the market with relevant information regarding any tax liabilities and tax benefits by publishing periodic financial documents that are subject to verification by the auditing firm.

In order to protect the interests of investors, the DBA Group constantly monitors tax legislation in order to identify any tax benefits associated with its core activities, particularly those relating to research and development, while ensuring compliance with all applicable regulations.

The principles and procedures described above apply to the geographical areas where the DBA Group runs its operations, particularly in Italy, Slovenia, Albania, Azerbaijan and Spain.

The relevant considerations regarding intra-group relations are determined in full compliance with the Organisation for Economic Co-operation and Development's (OECD) guidelines, which are also based on current market conditions. As part of this process, the Group prepares a Master File and local documentation with the support of external consultants. These documents describe the main intra-group transactions between entities in different countries and the related fairness criteria.

9.2 INTERNAL CONTROL AND RISK MANAGEMENT SYSTEMS

The Internal Control and Risk Management System is a defining feature of the corporate governance of DBA Group companies, including DBA Group S.p.A. and its subsidiaries. This model is inspired by current best practices, particularly the international standard Enterprise Risk Management – Integrated Framework.

The DBA Group has a cross-functional unit focused on managing general strategic risks. This team is supported by collaboration and coordination between the various internal control system departments. These activities are performed regularly and in an integrated, coordinated manner by the various control bodies, including the Board of Directors, the Executive Committee (where applicable), the Sustainability Steering Committee, the Board of Statutory Auditors, and the Supervisory Board;

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.

In 2023, the Procedure "PS_A_02_P_ed0.0 - Anti-Corruption Risk Analysis" was drafted and then issued on 29 March 2024: its subject is the description of the operational procedures for the assessment of potential corruption risks. In 2025, this procedure was revised (version 1.0, dated 22 September 2025) to extend its application to new companies entering the consolidation scope and to integrate ESG criteria into third-party risk assessment. In detail:

- 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 'PS_A_02_P_A01_ed0.0 – Risk Management' document was drafted in 2023, finalised in 2024, and updated in 2025 to include climate-related risks (physical and transition) in the primary risk category assessment. These are:

- 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.

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 on one hand through the Code of Ethics and corporate Policies, and on the other through the use of management and control tools, including the adoption of operational procedures designed to monitor the proper conduct of business activities. The 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 growth strategy of DBA Group is based on designing, developing and managing innovative services for complex physical and digital projects, including networks and infrastructure. Consistent with the Manifesto of Values and the purpose of the Group, this approach translates into a business model that is oriented towards creating lasting value for clients, partners, employees, local areas and communities.
The identity values of audacity, sustainability, multidisciplinarity, research, excellence and uniqueness form the cultural framework guiding the strategic and operational choices of the organisation. These values promote innovation, the ecological and digital transition, providing quality solutions and developing skills. This perspective shapes how the DBA Group pursues sustainable and responsible growth. Founded on listening to evolving market needs, managing complexity, and building solid, trust-based relationships with all stakeholders.

9.3.2 THE CODE OF ETHICS

Recognising the importance of creating long-term value, the DBA Group updated its Code of Ethics on 30 June 2023. The revision process began in 2025 with the aim of aligning the Code with evolving regulatory frameworks, including Italian Legislative Decree No. 24/2023 on whistleblowing and Italian Legislative Decree No. 125/2024 on sustainability reporting. The Group also planned to update its processes in line with the 2023 OECD Guidelines for Multinational Enterprises to safeguard respect for human rights throughout its value chain.

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 Company (stakeholders, clients and suppliers).

The Code of Ethics applies to the entire DBA Group, defining the principles that govern daily conduct and business activities. These principles are integral to all corporate policies, providing a framework for monitoring compliance and outlining employee commitments and responsibilities. The programme has been designed to effectively promote good practices in key areas such as 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 Group itself, 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. All recipients are required to comply with all applicable laws and regulations in the geographical areas in which they work. They must also 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 organisation in order to compete effectively and fairly on the market, meet the expectations of the communities of the local areas 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. Building on last year's efforts, anti-corruption training was provided to senior management and staff in 2025. The goal remains unchanged: reinforcing a culture of lawfulness 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, a corruption risk assessment was carried out on several DBA Group companies in 2025. Following these assessments, no cases of corruption have been confirmed, and there are no pending legal proceedings for anti-competitive practices.

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 Company and encourages their direct involvement.

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

9.3.4 THE CORPORATE ENVIRONMENTAL, SOCIAL AND GOVERNANCE POLICY SYSTEM

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

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

The 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 all employees, regardless of their position in the organisation, are required to carry out their duties and activities in the best interests of the companies belonging to the DBA Group, while adhering to the highest legal and ethical standards.

The DBA Group is aware of the importance of its role within the community in which it is active 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.

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 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. In 2025, the Supervisory Body (SB) received no reports of unlawful acts or irregularities relating to the Company, its subsidiaries, or its 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, is strongly condemned.

The attention to the "active" prevention of offences and crime is guaranteed by the Management, Organisation and Control Model (also referred to in this document as "Model 231"), adopted and implemented in Italy by the Board of Directors in compliance with Italian Legislative Decree 231/2001 (also referred to as "Decree 231"), and by the Supervisory Board (also referred to as "SB"). The SB is tasked with monitoring the effective implementation of and compliance with Model 231, as well as 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 adheres to all applicable legislation and directives issued by the SB in its operating areas. Across the Company, staff cooperate fully and transparently and do not engage in obstructive behaviour.

As previously highlighted, the Code of Ethics and the 231 Model are regularly reviewed and updated to ensure legislative reforms and organisational developments are effectively addressed and implemented.

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 Anti-Corruption Policy applies to all 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 and which aims to regulate the management of the process of receiving, analysing and processing reports of possible offences, unlawful conduct and, in general, of any irregular conduct or conduct contrary to Company procedures. 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 is a channel to reinforce the collection of reports of any dysfunctions in the organisational structure or the internal control system as well as any other irregularities in management or violations of the rules governing the activities of the DBA Group.

Furthermore, aware of the importance of activating adequate reporting channels to protect its integrity and ensure compliance with the principles of legality, fairness and transparency in corporate activities, including those involving third parties, the Company has taken steps to implement appropriate reporting channels in compliance with Italian Legislative Decree No. 24/2023, which implements EU Directive 2019/1937. This is accomplished through an online reporting system. In this regard, on 20 September 2023, it also published a document titled "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 and 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, such as 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

Number and percentage of processes that have been evaluated for the risk of corruption	U.M.	2022	2023	2024	2025
Total number of processes analysed for risks related to corruption	No.	8	3	8	8
Total number of processes		9	9	15	15
Percentage of processes analysed for risks related to corruption	%	89%	33%	53%	53%

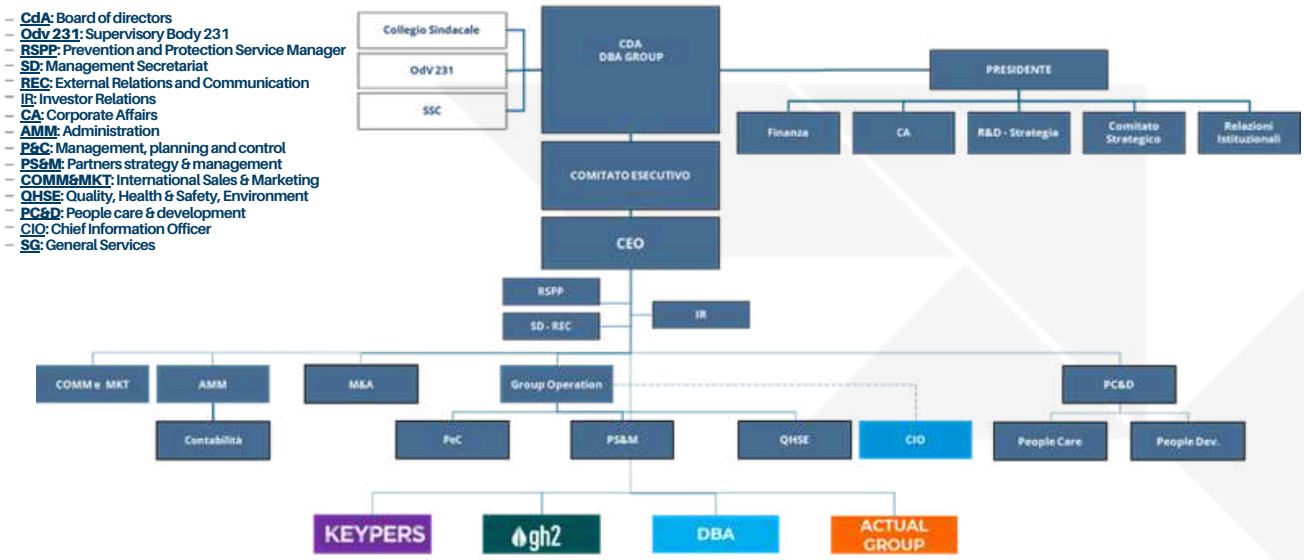
The commitment of DBA towards integrity, the prevention of corruption, and regulatory compliance is exemplified by the fact that, as in previous years, no legal actions were brought against the Company in the area of competition and antitrust in the year 2025.
Similarly, no monetary or non-monetary sanctions were received for violations of economic and social laws and regulations.
Additionally, no incidents of corruption were recorded in 2025, nor were any proceedings initiated against the DBA Group 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. The Executive Management Board acts as the primary authority, directing its designated bodies and staff departments. These units oversee and coordinate the operational companies that provide technical services and software solutions for their specific markets.



As of 31 December 2025, the total number of employees of the DBA Group for the companies included in the scope of this Sustainability Report is 858.

As of 31 December 2025, there were 536 employees based in Italy, which was an increase compared to the previous year. This was mainly due to the acquisition of SERTECO and new hires at DBA S.p.A. during the reporting period.

The majority of staff members are employed at the subsidiary DBA S.p.A., which had a total of 443 workers on this same date.

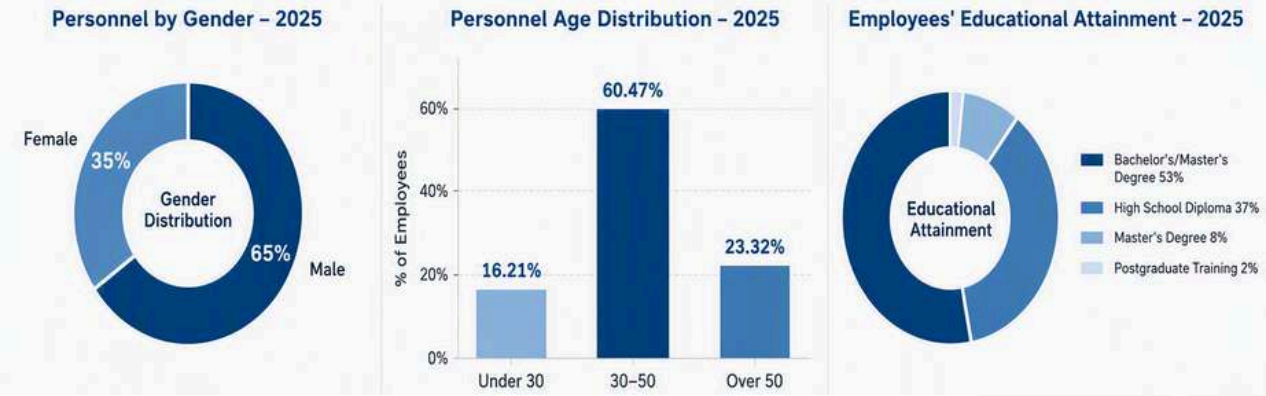
In order to promote stable employment and long-term relationships, almost all DBA Group staff have permanent employment contracts, consistent with the trends in occupational patterns and labour market dynamics.

The consolidated financial statements for 2025 include the total number of employees, temporary staff, trainees and coordinated and continuous collaborators of all the companies in the DBA Group, which totals 930.

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

In 2025, the gender composition of the workforce in Italy remained largely unchanged, with women representing 35% (an increase of +3% compared to the previous year).

In Italy, during 2025, there were 78 employees under the age of 30, compared to 72 in 2024. 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.	2025		
		Male	Female	Total
Executives	**No.**	**12**	**4**	**16**
Under 30 years of age	No.	-	-	-
Age between 30 and 50	No.	5	2	7
Over the age of 50	No.	7	2	9
Middle Management	**No.**	**34**	**8**	**42**
Under 30 years of age	No.	-	-	-
Age between 30 and 50	No.	18	3	21
Over the age of 50	No.	16	5	21

Number of employees by gender, age group and level	u.m.	2025		
		Male	Female	Total
Employees	**No.**	**455**	**242**	**697**
Under 30 years of age	No.	96	37	133
Age between 30 and 50	No.	258	163	421
Over the age of 50	No.	100	42	142
Workers	**No.**	**1**	**1**	**2**
Under 30 years of age	No.	-	-	-
Age between 30 and 50	No.	1	-	1
Over the age of 50	No.	-	1	1
Total	**No.**	**502**	**255**	**756**

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.	-	-	-
Age between 30 and 50	No.	5	2	7
Over the age of 50	No.	8	2	10
Middle Management	**No.**	**35**	**6**	**41**
Under 30 years of age	No.	-	-	-
Age between 30 and 50	No.	18	3	21
Over the age of 50	No.	17	3	20
Employees	**No.**	**446**	**216**	**662**
Under 30 years of age	No.	101	37	138
Age between 30 and 50	No.	251	142	393
Over the age of 50	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.	-	-	-
Age between 30 and 50	No.	1	-	1
Over the age of 50	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.	2025		
		Male	Female	Total
Fixed term contract	**No.**	**17**	**18**	**35**
Italy	No.	13	18	31
Slovenia	No.	4	-	4
Permanent open-ended contract	**No.**	**485**	**236**	**721**
Italy	No.	302	174	476
Slovenia	No.	183	62	245
Total	**No.**	**502**	**254**	**756**

Number of employees divided by gender and contract	u.m.	2024		
		Male	Female	Total
Fixed-term contract	**No.**	**20**	**18**	**38**
Italy	No.	15	16	31
Slovenia	No.	5	2	7
Permanent open-ended contract	**No.**	**475**	**209**	**684**
Italy	No.	294	148	442
Slovenia	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.	2025		
		Male	Female	Total
Part-time	No.	12	35	47
Full-time	No.	490	219	709
Total	**No.**	**502**	**254**	**756**

Number of employees by gender and working hours	u.m.	2024		
		Male	Female	Total
Part-time	No.	14	31	45
Full-time	No.	481	196	677
Total	**No.**	**495**	**227**	**722**

* The reported total does not include employees with non-subordinate employment contracts, such as those on coordinated and continuous collaboration contracts, internships, temporary contracts or staff leasing schemes.
The DBA Group has also focused its activities on employing people with disabilities. Diversity is managed in compliance with current regulations. This involves actively promoting the recruitment of individuals from protected categories at all levels of the organisation.

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 Company.

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 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 corporate principles, in order to have competent staff available to perform its corporate roles. This procedure, which is applied throughout the Group in accordance with the internal rules and regulations of the international companies, 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.

In 2025, training programmes for staff conducting selection interviews for managers were launched, with the dual goals of improving the interview process and refining selection practices. 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 experiences and levels of expertise.

Following a structured testing and implementation process that began in 2019, the Company continued to adopt smart working in 2025 through an organised structure across all DBA Group companies in Italy. The organisation'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.
The following tables provide detailed information on hires and departures within the DBA Group in 2025.

[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.	2025			2025 positive turnover		
		Male	Female	Total	Male	Female	Total
Under 30 years of age	**No.**	**24**	**17**	**41**	**25,8%**	**65,4%**	**34,5%**
DBA Group S.p.A.	No.	2	1	3	200%	100%	150%
DBA S.p.A.	No.	10	13	23	23,3%	81,3%	39%
S.J.S. Engineering S.r.l.	No.	-	1	1	0%	0%	0%
Actual I.T., d.d.	No.	2	-	2	15,4%	0%	11,8%
Itelis d.o.o.	No.	1	-	1	20%	0%	14,3%
UNISTAR d.o.o.	No.	9	1	10	29%	33,3%	29,4%
Serteco S.r.l.	No.	-	1	1	0%	0%	0%
Age between 30 and 50 (included)	**No.**	**33**	**24**	**57**	**11,9%**	**15,1%**	**13,1%**
DBA Group S.p.A.	No.	-	3	3	0%	15%	13%
DBA S.p.A.	No.	23	14	37	12,6%	15,1%	13,5%
S.J.S. Engineering S.r.l.	No.	-	-	-	0%	0%	0%
Actual I.T., d.d.	No.	-	1	1	0%	6,7%	2,2%
Itelis d.o.o.	No.	1	1	2	9,1%	11,1%	10%
UNISTAR d.o.o.	No.	9	5	14	19,6%	29,4%	22,2%
Serteco S.r.l.	No.	-	-	-	0%	0%	0%

Number of hires by gender and age group	u.m.	2025			2025 positive turnover		
		Male	Female	Total	Male	Female	Total
Over 50 years of age	**No.**	**9**	**5**	**14**	**7%**	**9,8%**	**7,8%**
DBA Group S.p.A.	No.	-	-	-	0%	0%	0%
DBA S.p.A.	No.	6	2	8	8,5%	9,1%	8,6%
S.J.S. Engineering S.r.l.	No.	1	-	1	25%	0%	20%
Actual I.T., d.d.	No.	-	1	1	0%	50%	6,3%
Itelis d.o.o.	No.	-	-	-	0%	0%	0%
UNISTAR d.o.o.	No.	-	1	1	0%	16,7%	3,2%
Serteco S.r.l.	No.	2	1	3	200%	20%	50%
Totale	**No.**	**66**	**46**	**112**	**6,7%**	**9,4%**	**7,6%**

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**	**36,8%**	**86,4%**	**46,8%**
DBA Group S.p.A.	No.	1	1	2	100%	0%	200%
DBA S.p.A.	No.	16	16	32	40%	133%	61,5%
S.J.S. Engineering S.r.l.	No.	-	1	1	0%	0%	0%
Actual I.T., d.d.	No.	6	-	6	54,6%	0%	40%
Itelis d.o.o.	No.	1	-	1	25%	0%	16,7%
UNISTAR d.o.o.	No.	8	1	9	25,8%	25%	25,7%

Number of hires by gender and age group	u.m.	2024			2024 positive turnover		
		Male	Female	Total	Male	Female	Total
Age between 30 and 50 (included)	**No.**	**47**	**22**	**69**	**18,2%**	**15,8%**	**17,4%**
DBA Group S.p.A.	No.	1	3	4	50%	15,8%	19%
DBA S.p.A.	No.	33	12	45	21,4%	15,4%	19,4%
S.J.S. Engineering S.r.l.	No.	-	1	1	0%	100%	20%
Actual I.T., d.d.	No.	3	1	4	7,9%	7,1%	7,7%
Itelis d.o.o.	No.	2	1	3	18,2%	8,3%	13%
UNISTAR d.o.o.	No.	8	4	12	16,3%	26,7%	18,8%
Over 50 years of age	**No.**	**18**	**8**	**26**	**16,2%**	**20,5%**	**17,3%**
DBA Group S.p.A.	No.	-	-	-	0%	0%	0%
DBA S.p.A.	No.	14	8	22	22,2%	50%	27,9%
S.J.S. Engineering S.r.l.	No.	-	-	-	0%	0%	0%
Actual I.T., d.d.	No.	1	1	2	9,1%	0%	8,3%
Itelis d.o.o.	No.	-	-	-	0%	0%	0%
UNISTAR d.o.o.	No.	3	-	3	13,6%	0%	10,3%
Total	**No.**	**97**	**49**	**146**	**10,3%**	**11,6%**	**10,7%**

* 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.	2025			2025 negative turnover		
		Male	Female	Total	Male	Female	Total
Under 30 years of age	**No.**	**21**	**6**	**27**	**22,6%**	**23,1%**	**22,7%**
DBA Group S.p.A.	No.	-	-	-	0%	0%	0%
DBA S.p.A.	No.	12	3	15	29,7%	18,7%	25,4%
S.J.S. Engineering S.r.l.	No.	-	-	-	0%	0%	0%
Actual I.T., d.d.	No.	1	-	1	7,7%	0%	5,9%
Itelis d.o.o.	No.	-	2	2	0%	100%	28,6%
UNISTAR d.o.o.	No.	8	1	9	25,8%	33,3%	26,5%
Serteco S.r.l.	No.	-	-	-	0%	0%	0%
Age between 30 and 50 (included)	**No.**	**28**	**15**	**43**	**10,1%**	**9,4%**	**9,9%**
DBA Group S.p.A.	No.	1	1	2	33,3%	55%	8,7%
DBA S.p.A.	No.	20	9	29	10,9%	9,7%	10,5%
S.J.S. Engineering S.r.l.	No.	-	1	1	0%	33,3%	20%
Actual I.T., d.d.	No.	2	1	3	6,4%	6,7%	6,5%
Itelis d.o.o.	No.	1	-	3	9,1%	0%	5%
UNISTAR d.o.o.	No.	4	3	7	8,7%	17,6%	11,1%
Serteco S.r.l.	No.	-	-	-	0%	0%	0%

Number of terminations by gender and age group	u.m.	2025			2025 negative turnover		
		Male	Female	Total	Male	Female	Total
Over 50 years of age	**No.**	**13**	**6**	**19**	**10,1%**	**11,8%**	**10,6%**
DBA Group S.p.A.	No.	-	-	-	0%	0%	0%
DBA S.p.A.	No.	7	1	8	9,9%	4,5%	8,6%
S.J.S. Engineering S.r.l.	No.	-	-	-	0%	0%	0%
Actual I.T., d.d.	No.	-	2	2	0%	100%	12,5%
Itelis d.o.o.	No.	1	-	1	11,1%	0%	7,1%
UNISTAR d.o.o.	No.	3	2	5	12%	33,3%	16,1%
Serteco S.r.l.	No.	2	1	3	100%	16,7%	37,5%
Total	**No.**	**62**	**27**	**89**	**6,3%**	**5,5%**	**6,0%**

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**	**20,7%**	**18,2%**	**20,2%**
DBA Group S.p.A.	No.	1	-	1	100%	0%	100%
DBA S.p.A.	No.	7	2	9	17,5%	16,7%	17,3%
S.J.S. Engineering S.r.l.	No.	-	-	-	0%	0%	0%
Actual I.T., d.d.	No.	3	-	3	27,3%	0%	20%
Itelis d.o.o.	No.	-	-	-	0%	0%	0%
UNISTAR d.o.o.	No.	7	2	9	22,6%	50%	25,7%

Numero assunzioni per genere e fascia d'età	u.m.	2024			2024 negative turnover		
		Male	Female	Total	Male	Female	Total
Age between 30 and 50 (included)	**No.**	**30**	**14**	**44**	**11,6%**	**10,1%**	**11,1%**
DBA Group S.p.A.	No.	-	1	1	0%	5,3%	4,8%
DBA S.p.A.	No.	11	8	19	7,1%	10,3%	8,2%
S.J.S. Engineering S.r.l.	No.	-	-	-	0%	0%	0%
Actual I.T., d.d.	No.	9	-	9	23,7%	0%	17,3%
Itelis d.o.o.	No.	1	4	5	9,1%	33,3%	21,7%
UNISTAR d.o.o.	No.	9	1	10	18,4%	6,7%	15,6%
Over 50 years of age	**No.**	**10**	**4**	**14**	**9%**	**10,3%**	**9,3%**
DBA Group S.p.A.	No.	1	-	1	25%	0%	8,3%
DBA S.p.A.	No.	6	2	8	9,5%	12,5%	10,1%
S.J.S. Engineering S.r.l.	No.	-	1	1	0%	50%	25%
Actual I.T., d.d.	No.	-	-	-	0%	0%	0%
Itelis d.o.o.	No.	1	-	1	11,1%	0%	10,3%
UNISTAR d.o.o.	No.	2	1	3	9,1%	14,3%	10,3%
Total	**No.**	**58**	**22**	**80**	**6,2%**	**5,2%**	**5,9%**

* 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. The Group values 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 2025. 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 enhancing their language and soft skills.

In 2025, investment was focused on training for corporate and extraordinary operations, such as Mergers and Acquisitions (M&A), as well as in-depth training in recruitment and a Master's programme in sustainability. In addition, courses aimed at improving language skills and training in the Office suite – particularly Excel – were also provided. Onboarding Training: in 2025, a pilot programme was launched with the aim of standardising training for recruits by introducing the “Onboarding Café” format. This initiative involves monthly training seminars for new staff members.

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

Number of training hours by gender and level	u.m.	2025		
		Male	Female	Total
Executives	No.	391,5	78,5	470
Middle Management	No.	1.011,5	188,5	1.200
Employees	No.	6.010	2.869,5	8.879,5
Workers	No.	-	-	-
Total hours	**No.**	**7.413**	**3.136,5**	**10.549,5**

Number of training hours by gender and level	u.m.	2024		
		Male	Female	Total
Executives	No.	679,5	55	734,5
Middle Management	No.	1.390,9	219	1.609,9
Employees	No.	4.908,9	2.028,5	6.937,4
Workers	No.	46	95	141
Total hours	**No.**	**7.025,4**	**2.397,5**	**9.422,9**

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

Average training hours by gender and level	u.m.	2025		
		Male	Female	Total
Executives	Hours	32,63	19,63	29,38
Middle Management	Hours	29,75	23,56	28,57
Employees	Hours	13,21	11,86	12,74
Workers	Hours	-	-	-
Total hours	**Hours**	**75,58**	**55,04**	**70,69**

Average training hours by gender and level	u.m.	2024		
		Male	Female	Total
Executives	Hours	47	13,7	40,3
Middle Management	Hours	43,2	29,2	42,8
Employees	Hours	17,1	14,7	16,3
Workers	Hours	-	-	-
Total hours	**Hours**	**107,3**	**57,6**	**99,4**

*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, it is noted that 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 Company.
The information managed through this IT system involves a compilation process performed by each individual staff member.
For this reason, the data reported in the tables in this section may result in a partial deviation from the amount of hours actually dedicated to training activities.

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

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

Number of staff members who have been informed of anti-corruption policies and procedures, by gender and level	u.m.	2025	2025 (percentage)
Executives	**No.**	**16**	**100%**
DBA Group S.p.A.	No.	3	100%
DBA S.p.A.	No.	9	100%
S.J.S. Engineering S.r.l.	No.	n.d.	n.d.
Actual I.T., d.d.	No.	2	100%
Itelis d.o.o.	No.	1	100%
UNISTAR d.o.o.	No.	1	100%
Serteco S.r.l.	No.	-	0%
Middle Management	**No.**	**42**	**100%**
DBA Group S.p.A.	No.	4	100%
DBA S.p.A.	No.	21	100%
S.J.S. Engineering S.r.l.	No.	n.d.	n.d.
Actual I.T., d.d.	No.	4	100%
Itelis d.o.o.	No.	2	100%
UNISTAR d.o.o.	No.	10	100%
Serteco S.r.l.	No.	1	100%

Number of staff members who have been informed of anti-corruption policies and procedures, by gender and level	u.m.	2025	2025 (percentage)
Employees	**No.**	**688**	**100%**
DBA Group S.p.A.	No.	34	100%
DBA S.p.A.	No.	413	100%
S.J.S. Engineering S.r.l.	No.	9	100%
Actual I.T., d.d.	No.	71	100%
Itelis d.o.o.	No.	37	100%
UNISTAR d.o.o.	No.	121	100%
Serteco S.r.l.	No.	12	100%
Workers	**No.**	**0**	**0%**
DBA Group S.p.A.	No.	-	0%
DBA S.p.A.	No.	-	0%
S.J.S. Engineering S.r.l.	No.	1	100%
Actual I.T., d.d.	No.	-	0%
Itelis d.o.o.	No.	-	0%
UNISTAR d.o.o.	No.	-	0%
Serteco S.r.l.	No.	-	0%
Total	**No.**	**746**	**100%**

Number of members of governing boards who have been informed of anti-corruption policies and procedures	u.m.	2025	2025 (percentage)
DBA Group S.p.A.	No.	6	100%
DBA S.p.A.	No.	5	100%
S.J.S. Engineering S.r.l.	No.	4	100%
Actual I.T., d.d.	No.	2	100%
Itelis d.o.o.	No.	2	100%
UNISTAR d.o.o.	No.	3	100%
Serteco S.r.l.	No.	3	100%
Total	**No.**	**18***[1]****	**100%**

[1] The total number of members of the governing bodies is shown net of any double counting, given that some members sit on the governing bodies of more than one company.

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%**
DBA Group S.p.A.	No.	3	100%
DBA S.p.A.	No.	9	100%
S.J.S. Engineering S.r.l.	No.	n.a.	n.a.
Actual I.T., d.d.	No.	3	100%
Itelis d.o.o.	No.	1	100%
UNISTAR d.o.o.	No.	1	100%
Middle Management	**No.**	**40**	**98%**
DBA Group S.p.A.	No.	4	100%
DBA S.p.A.	No.	22	100%
S.J.S. Engineering S.r.l.	No.	n.a.	n.a.
Actual I.T., d.d.	No.	4	100%
Itelis d.o.o.	No.	3	100%
UNISTAR d.o.o.	No.	7	100%
Employees	**No.**	**655**	**99%**
DBA Group S.p.A.	No.	30	100%
DBA S.p.A.	No.	395	100%
S.J.S. Engineering S.r.l.	No.	n.d.	n.d.
Actual I.T., d.d.	No.	71	100%
Itelis d.o.o.	No.	37	100%
UNISTAR d.o.o.	No.	122	100%

Number of staff members who have been informed of anti-corruption policies and procedures, by gender and level	u.m.	2024	2024 (percentage)
Workers	**No.**	**-**	**0%**
DBA Group S.p.A.	No.	-	100%
DBA S.p.A.	No.	-	0%
S.J.S. Engineering S.r.l.	No.	n.d.	n.d.
Actual I.T., d.d.	No.	-	100%
Itelis d.o.o.	No.	-	100%
UNISTAR d.o.o.	No.	-	0%
Total	**No.**	**712**	**99%**

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

Number of staff members trained on anti-corruption policies and procedures	u.m.	2025	2025 (percentage)
DBA Group S.p.A.	No.	-	0%
DBA S.p.A.	No.	10	2%
S.J.S. Engineering S.r.l.	No.	n.d.	n.d.
Actual I.T., d.d.	No.	-	0%
Itelis d.o.o.	No.	-	0%
UNISTAR d.o.o.	No.	-	0%
Serteco S.r.l.	No.	2	17%
Total	**No.**	**12**	**1,6%**

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

SUSTAINABILITY REPORT

Number of members of governing boards trained on anti-corruption policies and procedures	u.m.	2025	2025 (percentage)
DBA Group S.p.A.	No.	-	0%
DBA S.p.A.	No.	3	60%
S.J.S. Engineering S.r.l.	No.	-	0%
Actual I.T., d.d.	No.	-	0%
Itelis d.o.o.	No.	-	0%
UNISTAR d.o.o.	No.	-	0%
Serteco S.r.l.	No.	1	33,3%
Total	**No.**	**4**	**22,2%**

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

The procedure defines the responsibilities, criteria and methods for planning, delivering and monitoring training activities and the storage and updating of feedback documentation.
Training, within the DBA Group, is the process of managing the creation of new knowledge and skills so that staff members:

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

The objective of this procedure is:

- Efficiently allocate human and financial resources to training activities;
- Monitor the effectiveness of the training interventions implemented;
- Correctly record the training activities and account for their costs.

- **Procedure for the Evaluation of Performance**

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

10.4 REMUNERATION OF STAFF

The DBA Group 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 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 tables in the following pages provide data regarding the ratio of basic salary and average remuneration divided by gender, category of workers and geographical area for all staff employed by the DBA Group.

[GRI 2-21] TOTAL ANNUAL REMUNERATION RATIO*

Total annual salary ratio	u.m.	2024	2025
Total yearly remuneration of the highest paid individual in the Organisation	€	158.610,00	166.713,00
Average yearly remuneration of all the employees	€	35.018,67	36.314,70
Ratio		**4,53**	**4,59**

*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 BETWEEN THE BASE SALARIES AND SALARIES OF WOMEN COMPARED TO MEN*

Average base salary for employees	u.m.	2024	2025
		Woman/Man	Woman/Man
Executives	**No.**		
DBA Group S.p.A.	No.	77,77%	71%
DBA S.p.A.	No.	100,31%	84%
S.J.S. Engineering S.r.l.	No.	0%	0%
Middle Management	**No.**		
DBA Group S.p.A.	No.	80,44%	80%
DBA S.p.A.	No.	99,60%	104%
S.J.S. Engineering S.r.l.	No.	0%	0%
Employees	**No.**		
DBA Group S.p.A.	No.	122,06%	116%
DBA S.p.A.	No.	99,60%	87%
S.J.S. Engineering S.r.l.	No.	66,39%	78%
Workers	**€**		
DBA Group S.p.A.	€	0%	0%
DBA S.p.A.	€	0%	0%
S.J.S. Engineering S.r.l.	€	98,62%	97,36%

10.5 HEALTH, SAFETY AND WELFARE OF STAFF

Health and safety has a fundamental function within the DBA Group: the well-being of employees is not only a moral principle, but also the key to successful performance at both individual and corporate level. For this reason, the Company aims to prevent accidents from occurring on its own premises and on construction sites where it provides services. In this regard, there were no accidents in 2025.

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 organisation 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 Company 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 POLITICA PER LA QUALITÀ" 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.

- The risk assessment was structured and carried out systematically, with the aim of analysing 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;
- Identify persons who are directly or indirectly exposed to specific hazards;
- Assess the risks, taking into account the adequacy and reliability of protective measures already in place;
- Define prevention and protection measures to protect workers, according to hierarchies and objectives;
- Plan and outline prevention and protection measures;
- Evaluate the effects of improvement with reference to the quantitative risk analysis performed.

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

- **Procedure 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 certain requirements are identified, additional Health and Safety and/or closely related training activities are planned and delivered.

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

The purpose of procedure "PI_07_ed10.0" (Context Analysis and Risk Management) is to describe the operational methods adopted by the DBA Group for:

  - 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 2025, 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:

- **Procedure: PI_04_ed6.0_Management_of_Complaints_NC_CA_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 General Executive Board to determine whether or not the organisation is involved. If the DBA Group is not responsible, an immediate notification is sent to the Client. If instead the complaint is related to the service/product provided by the DBA Group, the RSGQ / RSGI is involved to define the necessary measures to be implemented and, at the same time, the RF/RDIV/RSBU informs the Client of the resolution procedures that have been activated.

The RSGQ / RSGI launches a systematic study of the causes that led to the complaint or request and then proceeds to define the relevant corrective measures, taking due account of the requests made by the Client. The RSGQ / RSGI, possibly with the support of the RF/RDIV/RSBU, opens a "Corrective Action Report" (PI_04_A03).

After its completion, the RSGQ / RSGI transmits the "Corrective Action Report" (PI_04_A03) to the RF/RDIV/RSBU, which takes action for the immediate execution of what has been mutually approved. Corrective Action is managed as outlined in the next paragraph.

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

These indications are presented annually to the Chief Executive Officer (CEO) during the Executive Review.
Employees within the organisation can report any complaints by writing to the email address qhs@dbagroup.it or 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, with the aim of strengthening its position in its target markets.

In order to address the challenges associated with the energy and digital transitions, and to meet the demands of a more sustainable and connected economy, the DBA Group carried out major research and innovation projects throughout 2025, some of which were conducted in partnership with the Italian academic community. Notably, the DIGITRED project, which was developed in collaboration with the Polytechnic University of Turin and the Polytechnic University of Milan, was launched. This new initiative complements the ongoing activities of the Powergy research projects: Green HUB, Spoke 3 GEO-DECK (for renewable energy communities), Spoke 8 Digital Twin of the Northern Adriatic Ports, and Spoke 9 Gemini Lagoon of Venice (a digital twin for the Venice lagoon).

In 2025, partnerships in the fields of BIM and Artificial Intelligence applied to the construction sector were further consolidated. Participation was seen in the round-table discussion organised by the Italian trade journal *Il Quotidiano Immobiliare*, as well as at the Wired Health Beyond conference. The EU-funded REC4SMEs project, which aims to promote renewable energy communities among SMEs in the Veneto region, has been ongoing, with the first public meeting taking place in Mogliano Veneto.

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 and provides analytical insights and reporting elements. The IoT sensor data are enriched and interpolated to support 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.

In 2025, the Powergy application underwent further updates to its front-end and back-end technologies to make it suitable for use across multiple IoT contexts. The graphical interface has been redesigned, and the software has been modularised to facilitate integration into smart building, Industry 4.0, and Renewable Energy Communities scenarios. The evolution of the product aligns with the broader strategy of the Group to develop proprietary software solutions designed to support the energy transition and the digitalisation of mission-critical infrastructure.

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 effectively integrate renewable energy sources into business and production processes.

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 reduce environmental impact;
- Assessing and forecasting environmental impacts: Identifying critical areas and developing strategies to mitigate negative 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 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 MOSE infrastructure before they occur;
- Operational optimisation: simulating various operating scenarios to optimise 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 the development of an automated software system for extracting relevant information contained in an Operational Safety Plan (OSP) and the related documentation, including workers' certificates and credentials for those operating on site.

The OPS is a mandatory document prepared by the executing companies and must be checked by DBA technicians acting as Safety Coordinators in the Execution Phase (Coordinatore della Sicurezza in Fase di Esecuzione – CSE), who are appointed by Clients. 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 corporate 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 a 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;
- Immediate distribution of software, which facilitates data sharing and use by a wide range of users thanks to the ability to access the platform without specific hardware or software restrictions;
- 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, no applications for Italian or European patents were filed or granted in 2025.

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 quality and 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. The certification was issued by Rina Service on 31 July 2017, revised on 30 June 2024, and is valid until 30 July 2026.

For the purpose of providing an accurate overview, the certifications issued to DBA Group S.p.A. and its operating companies are summarised in the next pages:

DBA Group S.p.A.

Certificate:	**9001:2015**
Number:	35461/17/S
Date of issue	31.07.2017
Expiration date	30.07.2026
Revision	30.06.2023
Certification body	Rina Services
Object	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**
Number:	5923/01/S
Date of issue	26.09.2001
Expiration date	11.12.2027
Revision	06.12.2024
Certification body	Rina Services
Object	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 network, 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**
Number:	OHS-1606
Date of issue	31.01.2013
Expiration date	27.01.2028
Revision	09.12.2024
Certification body	Rina Services
Object	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 network, 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**
Number:	EMS-7455/S
Date of issue	10.12.2018
Expiration date	09.12.2027
Revision	09.12.2024
Certification body	Rina Services
Object	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 network, 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**
Number:	579/19
Date of issue	23.12.2019
Expiration date	22.12.2028
Revision	19.12.2025
Certification body	Rina Services
Object	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:	**74:2019**
Number:	20027BIM
Date of issue	26.03.2020
Expiration date	28.02.2026
Revision	18.06.2025
Certification body	ICMQ S.p.A.
Object	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	09.12.2025
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:	2826_24_A
Date of issue	07.08.2018
Expiration date	05.08.2027
Revision	01/02.08.2024
Certification body	AMTIVO Italia srl
Object	Construction and plant engineering services. Work site management (IAF:34)

Certificate:	**45001:2018**
Number:	2827_24_A
Date of issue	07.08.2018
Expiration date	05.08.2027
Revision	01/02.08.2024
Certification body	AMTIVO Italia srl
Object	Construction and plant engineering services. Work site management (IAF:34)

ACTUAL I.T. group (ACTUAL I.T. d.d., ACTUAL PRO d.o.o., ACTUAL BH d.o.o., ACTUAL I.T. d.o.o. (Croatia), ACTUAL I.T. d.o.o.):

Certificate:	**ISO/IEC 27001:2022**
Number:	CZE – 2500145
Date of issue	26.02.2008
Expiration date	08.05.2028
Certification body	BUREAU VERITAS CERTIFICATION CZ, s.r.o.
Object	Providing sales, development, delivery, consultancy, maintenance, management, support and training for IT infrastructure, cloud services, SAP solutions, cyber security services, Security Operations Centres (SOCs), artificial intelligence, security and compliance, and IT equipment across all sectors, including critical infrastructure.

Certificate:	**ISO 27018:2025**
Number:	SI013954
Date of issue	17.04.2026
Expiration date	16.04.2029
Certification body	Bureau Veritas d.o.o. – Slovenia Branch
Object	Sales, development, delivery, consulting, maintenance, management, assistance, user support, and training for information infrastructures, cloud services, SAP solutions, information security services, Security Operations Centers (SOC), artificial intelligence security and compliance, and IT equipment across all sectors, including critical infrastructure.

Certificate:	**ISO 9001:2015**
Number:	SI013437
Date of issue	26.02.2008
Expiration date	08.05.2028
Certification body	Bureau Veritas Certification Holding SAS – Italy Branch
Object	Providing sales, development, delivery, consultancy, maintenance, management, assistance, user support and training for IT infrastructure, cloud services, SAP solutions, information security services, Security Operations Centres (SOCs), artificial intelligence security and compliance, and IT equipment across all sectors, including critical infrastructure.

Certificate:	**ISO 14001:2015**
Number:	SI008363
Date of issue	26.02.2008
Expiration date	30.11.2026
Certification body	Bureau Veritas Certification Holding SAS — UK Branch
Object	Development and sale of IT solutions and services

SERTECO Servizi Tecnici Coordinati S.r.l.

Certificate:	**9001:2015**
Number:	CERT-18415-2007-AQ-VEN-SINCERT
Date of issue	11.04.2007
Expiration date	14.09.2027
Revision	15.09.2024
Certification body	DNV Business Assurance Italy s.r.l.
Object	Architectural, structural and technical design for public and private projects in the building and infrastructure sectors. Project management, technical and administrative inspections, site management, and coordination of health and safety on construction sites throughout the design and construction phases. Design checks for validation purposes in accordance with current legislation (IAF 34). Assessments are performed in accordance with the requirements of Technical Regulation RT-21.

Certificate:	**14001:2015**
Number:	276386-2018-AE-ITA-ACCREDIA
Date of issue	21.09.2018
Expiration date	21.09.2027
Revision	22.09.2024
Certification body	DNV Business Assurance Italy S.r.l.
Object	Architectural, structural and technical design for public and private projects in the building and infrastructure sectors. Project management, technical and administrative inspections, site management, and coordination of health and safety on construction sites throughout the design and construction phases. (IAF 34). Assessments are performed in accordance with the requirements of Technical Regulation RT-09.

Certificate:	**45001:2018**
Number:	282891-2019-AHSO-ITA-ACCREDIA
Date of issue	11.03.2019
Expiration date	11.03.2028
Revision	12.03.2025
Certification body	DNV Business Assurance Italy s.r.l.
Object	Architectural, structural and technical design for public and private projects in the building and infrastructure sectors. Project management, technical and administrative inspections, site management, and coordination of health and safety on construction sites throughout the design and construction phases (IAF 34).

Certificate:	**UNI/PdR 125:2022**
Number:	C605626
Date of issue	11.12.2023
Expiration date	10.12.2026
Revision	11.12.2023
Certification body	DNV Business Assurance Italy S.r.l.
Object	Urban, architectural, structural and technological design for public and private projects in the building and infrastructure sectors. Project management, technical and administrative inspections, health and safety coordination on construction sites during both the design and construction phases and works liability services. Measures to ensure gender equality in the workplace. (IAF: 34)

Certificate:	**SA 8000:2014**
Number:	C763697
Date of issue	10.09.2025
Expiration date	09.09.2028
Revision	10.09.2025
Certification body	DNV Business Assurance B.V.
Object	Architectural, structural and technical design for public and private projects in the building and infrastructure sectors. Project management, technical and administrative inspections, site management, and coordination of health and safety on construction sites throughout the design and construction phases.

Proyectos IFG:

Certificate:	**UNE-EN ISO 9001:2015**
Number:	34/5200/24/05124
Date of issue	21.05.2024
Expiration date	21.05.2027
Revision	21.05.2024
Certification body	OCA Instituto de Certificación, S.L.U.
Object	Quality management system

Certificate:	**UNE-EN ISO 14001:2015**
Number:	34/5400/14/0315
Date of issue	30.12.2014
Expiration date	23.05.2026
Revision	23.05.2022
Certification body	OCA Instituto de Certificación, S.L.U.
Object	Environmental management system

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

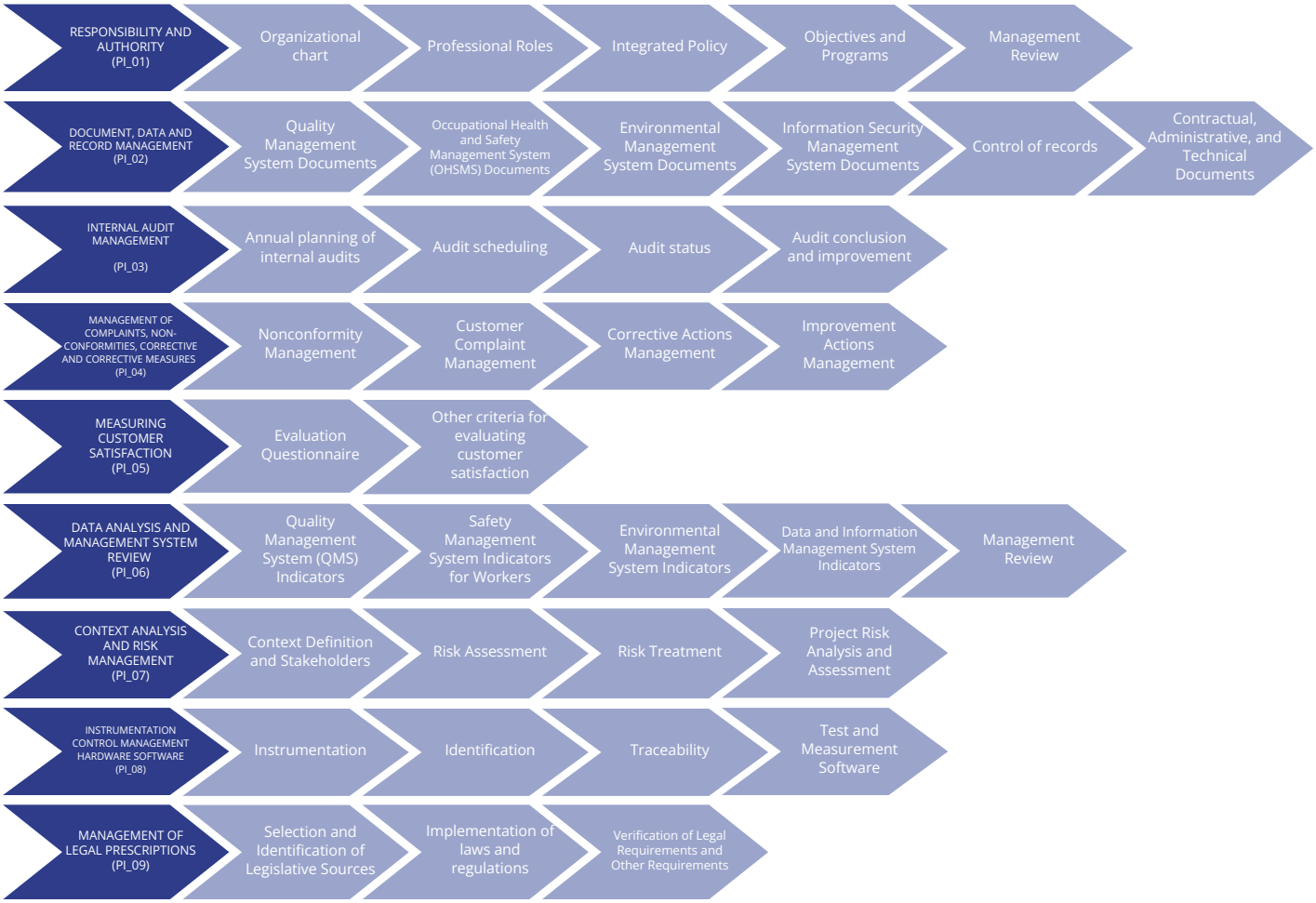
QP_G_01_Ed1_0 QUALITY POLICY

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 preventive 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 and 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 and safety regulations
PQ_07_G_IO04 - Procedure for recovering folders
PQ_07_G_IO05 - My Tickets management
PQ_07_G_IO06 - Desk reservations guidePI_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

In order to ensure the quality of processes, the DBA Group conducts periodic internal audits. To this end, the Quality Management System Manager (in Italian: Responsabile del Sistema di Gestione della Qualità - RSGQ) and the Integrated Management System Managers (Responsabili dei Sistemi di Gestione Integrati - RSGI) plan these audits at a frequency that ensures each controlled process is inspected at least once a year.

More frequent checks and inspection activities may be carried out at the request of the CEO or clients of the Company, or at the discretion of relevant managers, to enable immediate action procedures when problems affecting the proper functioning of the scheme are detected or 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 recorded during the audit are compiled with the department manager who was interviewed, and the activity implemented is analysed in order to define the correct application methods for the reference procedure relating 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 activities, 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.	2025
Audit on a product	*No.*	6
Audit on a process		28
Audits on suppliers (does not include special processes)		16
Number of nonconformities in an Audit on a product	*No.*	-
Number of nonconformities in an Audit on a process		11
Number of nonconformities in an Audit on a supplier (does not include special processes)		-

Audits and nonconformities	u.m.	2024
Audit on a product	*No.*	27
Audit on a process		24
Audits on suppliers (does not include special processes)		34
Number of nonconformities in an Audit on a product	*No.*	63
Number of nonconformities in an Audit on a process		-
Number 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 details any corrective actions required, as well as areas for improvement.
The document 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 2025, the ISO/IEC 27001:2013 certification for the Information **Security Management System (ISMS)** was renewed. The certificate, number 579/19, was issued by Rina Services on 23 December 2019 and revised on 16 December 2022.
It covers 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

Building on the focus on cybersecurity in 2024, efforts throughout 2025 remained centred on training, planning, and implementing measures to ensure compliance with the NIS2 requirements.

In fact, Directive (EU) 2022/2555 (NIS2), implemented into Italian law through Legislative Decree 138/2024, significantly expanded the scope of entities subject to the Directive itself.
Compared with NIS 1, NIS 2 introduces the categories of “essential” and “important” entities, significantly expanding the scope of entities subject to compliance. Under the terms of the Directive, DBA Group S.p.A. does not operate within any of the high-impact critical sectors listed in Annex I (energy, transport, banking, financial infrastructure, healthcare, drinking water, wastewater, digital infrastructure and space) or Annex II.
Therefore, as a general rule, the Company is outside the scope of NIS 2. By virtue of its activities in providing IT and specialist engineering services to critical infrastructure, particularly to Port System Authorities falling within the “transport” sector referred to in Annex I, the subsidiary DBA S.p.A. is required to apply the concept of “supply chain security,” as set out in Article 21 of the Directive.
In accordance with this principle, entities defined as 'essential' or 'important' in the Directive are required to take appropriate measures to manage security risks associated with suppliers and service providers.
As a critical supplier of port infrastructure, DBA S.p.A. therefore qualifies as an “essential” entity under the functional definition of the Directive, given that its customer base falls within the scope of NIS 2.
Accordingly, in 2025, the DBA Group implemented a risk and gap analysis, as well as the necessary organisational and documentary adjustments, in order to comply with the cybersecurity requirements established by the legislation. This specifically referred to the measures set out in Article 21, which relate to governance, risk management, business continuity, supply chain security, incident management and notification obligations.

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, activities relating to the management of personal data were carried out during 2025. This included supporting internal corporate departments in carrying out the necessary procedures to ensure the security of sensitive data.

More specifically, the Company has updated its corporate documentation and business processes relating to the processing of personal data in line with the new data protection legislation set out in EU Regulation 2016/679. The Company has established a privacy policy and a notice on the processing of personal data, in order to ensure compliance with the provisions of the most recent legislation.Updates have also been introduced to the documentation of data processing activities, as well as to the templates used for appointing individuals involved in personal data management.

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 Company 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 2025, 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 2025, the system for monitoring and evaluating suppliers was further strengthened with the aim of improving 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. The fundamental conditions include adherence to the Code of Ethics of the DBA Group and an absolute and unequivocal commitment to avoiding any past or present involvement in offences against public administration. The DBA Group guarantees equal opportunities and treatment for all suppliers when negotiating, concluding and performing contracts. This ensures equal access to information, consistent terms and conditions of supply, and uniform 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 (in Italian: *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 2024, environmental criteria were again included in 2025 in the supplier evaluation for general service contracts, while social criteria were adopted for consultancy services.

Throughout 2025, the DBA Group remained committed to upholding the principles set out in the **Supplier Code of Conduct**. This document formalises and consolidates the organisation's ethical, social and environmental expectations of its business partners. The Code sets out the standards of conduct that suppliers are required to adhere to when working with the DBA Group. These include respect for human and workers' rights, occupational health and safety, environmental protection, anti-corruption measures, and compliance with applicable legislation.

Implementing the Supplier Code of Conduct forms part of the DBA Group's wider strategy to improve supply chain responsibility. This comprehensive approach provides an additional level of control and governance throughout the entire supply chain.

In addition, the DBA Group continued its efforts to reduce the environmental impact of its activities in 2025, 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 CO_2 emissions ≤ 130 g/km (starting from the year 2025);
- Fuel consumption on the combined WLTP (Worldwide Harmonized Light Vehicles Test Procedure) cycle: ≤ 5.00 l/100 km (starting from the year 2025).

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 2025:

- 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 2024, 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 the Company 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 2024, 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 on reducing its environmental impact and protecting the climate. In this context, environmental 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

Research carried out by DBA S.p.A. has identified six distinct business models inspired by the principles of the circular economy. In this case, the following have been identified:

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

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

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

In fact, the DBA Group wants to guarantee:

- Compliance with EU, national and regional environmental legal requirements;
- Rationalising the use of resources, reducing their consumption and improving their utilisation, starting at the process design stage;
- Identifying the best available techniques to minimise the environmental impact of production processes and manufactured products;

- Continuous monitoring in order to prevent accidental events;
- Sharing environmental principles and commitments with suppliers;
- The involvement of employees and external staff, through awareness-raising, information and training activities;
- Transparent communication of environmental achievements;
- Aligned with these principles, the DBA Group has adopted an Environmental Improvement Programme to provide a 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 a priority ranking of measures for the correct management of waste. This system is based on importance and environmental sustainability criteria, in compliance with Article 179, paragraph 1, of Italian Legislative Decree 152/2006:

a) Prevention;
b) Preparation for re-use/re-purposing;
c) Recycling;
d) Other types of recovery, for example, recovering energy;
e) Disposal.

According to these principles, prevention has to be implemented by encouraging the **reduction of the generation of waste and its hazardousness** and by promoting 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 also means 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 enforce waste separation within the offices;
- Properly manage office waste;
- Entrusting the management of waste to specialised contractors authorised to transport waste (listed in the National Register of Environmental Operators) and to contractors authorised to prepare waste for reuse and/or recovery, thus avoiding its disposal in landfills;
- Giving priority to suppliers that hold the following certifications:
  - 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 engagement, and cohesion within the territory).

14.3 WASTE MANAGEMENT

Waste management is a particularly important area for the DBA Group.
The Company continues to invest resources in this area with the aim of ensuring ongoing improvement in its environmental performance.
Specific procedures defined in the Management System govern the collection, classification and monitoring of waste data, ensuring traceability, regulatory compliance and consistency with the organisation's sustainability objectives.

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

Disposal method	u.m.	2025				
		Hazardous		Non-hazardous		Total
		On-Site	Off-Site	On-Site	Off-Site	
Landfill	**t**	**-**	**0,18**	**-**	**0,12**	**0,13**
	U	**-**	**-**	**-**	**96**	**96**
DBA Group S.p.A.	t	-	-	-	-	-
DBA S.p.A.	t	-	0,18	-	0,12	0,30
S.J.S. Engineering S.r.l.	t	-	-	-	-	-
Actual I.T., d.d.	U	-	-	-	7	7
Itelis d.o.o.	t	-	-	-	-	-
UNISTAR d.o.o.	U	-	-	-	89	89
Serteco S.r.l.	t	-	-	-	-	-
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	-	-	-	-	-
Serteco S.r.l.	t	-	-	-	-	-
Other: sale, disposal	**t**	**-**	**-**	**-**	**0,19**	**0,19**
	U	**-**	**-**	**-**	**945**	**945**
DBA Group S.p.A.	t	-	-	-	-	-
DBA S.p.A.	t	-	-	-	0,19	0,19
S.J.S. Engineering S.r.l.	t	-	-	-	-	-
Actual I.T., d.d.	U	-	-	-	911	911
Itelis d.o.o.	t	-	-	-	-	-
UNISTAR d.o.o.	U	-	-	-	34	34
Serteco S.r.l.	t	-	-	-	-	-
Total waste produced	**t**	**-**	**0,18**	**-**	**0,31**	**0,48**
	U	**-**	**-**	**-**	**1041**	**1041**

Disposal method	u.m.	2024				
		Hazardous		Non-hazardous		Total
		On-Site	Off-Site	On-Site	Off-Site	
Landfill	**t**	**0,066**	**-**	**0,569**	**-**	**0,635**
	U	**-**	**-**	**-**	**1.000**	**1.000**
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	872
Itelis d.o.o.	t	-	-	-	-	-
UNISTAR d.o.o.	U	-	-	-	128	128
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, disposal	**t**	**-**	**-**	**-**	**-**	**-**
	U	**-**	**-**	**-**	**318**	**318**
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	312
Itelis d.o.o.	t	-	-	-	-	-
UNISTAR d.o.o.	U	-	-	-	6	6
Total waste produced	**t**	**0,066**	**-**	**0,569**	**-**	**0,635**
	U	**-**	**-**	**-**	**1.318**	**1.318**

14.4 ENERGY CONSUMPTION AND EMISSIONS

Providing a clear and transparent overview of the methods used to measure and calculate energy use, the following tables present the energy consumption data for the DBA Group in 2025.

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.	2025	Conversion to GJ ->	u.m.	2025
Natural gas (heating)	**m3**	**-**		**GJ**	**-**
DBA Group S.p.A.	m3	-		GJ	-
DBA S.p.A.	m3	-		GJ	-
S.J.S. Engineering S.r.l.	m3	-		GJ	-
Actual I.T., d.d.	m3	-		GJ	-
Itelis d.o.o.	m3	-		GJ	-
UNISTAR d.o.o.	m3	-		GJ	-
Serteco S.r.l.	m3	-		GJ	-
Diesel	**lt.**	**228.587,3**		**GJ**	**8.474,7**
DBA Group S.p.A.	lt.	7.483,8		GJ	277,44
DBA S.p.A.	lt.	151.095,3		GJ	5.601,7
S.J.S. Engineering S.r.l.	lt.	834,8		GJ	30,9
Actual I.T., d.d.	lt.	13.043,0		GJ	483,6
Itelis d.o.o.	lt.	7.777,0		GJ	288,3
UNISTAR d.o.o.	lt.	44.905,0		GJ	1.664,8
Serteco S.r.l.	lt.	3.448,4		GJ	127,8

Petrol	**lt.**	**35.318,7**		**GJ**	**1.047,1**
DBA Group S.p.A.	lt.	6.705,8		GJ	198,8
DBA S.p.A.	lt.	19.052,5		GJ	564,9
S.J.S. Engineering S.r.l.	lt.	954,6		GJ	28,3
Actual I.T., d.d.	lt.	2.333,6		GJ	69,2
Itelis d.o.o.	lt.	-		GJ	-
UNISTAR d.o.o.	lt.	4.600,0		GJ	151,9
Serteco S.r.l.	lt.	307,6		GJ	33,9
Methane	**kg**	**-**		**GJ**	**-**
DBA Group S.p.A.	kg	-		GJ	-
DBA S.p.A.	kg	-		GJ	-
S.J.S. Engineering S.r.l.	kg	-		GJ	-
Actual I.T., d.d.	kg	-		GJ	-
Itelis d.o.o.	kg	-		GJ	-
UNISTAR d.o.o.	kg	-		GJ	-
Serteco S.r.l.	kg	-		GJ	-
LPG	**lt.**	**-**		**GJ**	**-**
DBA Group S.p.A.	lt.	-		GJ	-
DBA S.p.A.	lt.	-		GJ	-
S.J.S. Engineering S.r.l.	lt.	-		GJ	-
Actual I.T., d.d.	lt.	-		GJ	-
Itelis d.o.o.	lt.	-		GJ	-
UNISTAR d.o.o.	lt.	-		GJ	-
Serteco S.r.l.	lt.	-		GJ	-
			Total	**GJ**	**9.521,8**

Fuel consumption	u.m.	2024	Conversion to GJ ->	u.m.	2024
Natural gas (heating)	**m3**	**18.744**		**GJ**	**731**
DBA Group S.p.A.	m3	-		GJ	-
DBA S.p.A.	m3	18.744		GJ	731
S.J.S. Engineering S.r.l.	m3	-		GJ	-
Actual I.T., d.d.	m3	-		GJ	-
Itelis d.o.o.	m3	-		GJ	-
UNISTAR d.o.o.	m3	-		GJ	-
Diesel	**lt.**	**244.032,6**		**GJ**	**9.047,3**
DBA Group S.p.A.	lt.	8.715		GJ	323,1
DBA S.p.A.	lt.	165.062,1		GJ	6.119,5
S.J.S. Engineering S.r.l.	lt.	1.328,6		GJ	49,3
Actual I.T., d.d.	lt.	15.006,9		GJ	556,4
Itelis d.o.o.	lt.	6.817		GJ	252,7
UNISTAR d.o.o.	lt.	47.103		GJ	1.746
Petrol	**lt.**	**25.419,4**		**GJ**	**753,6**
DBA Group S.p.A.	lt.	5.464,2		GJ	162
DBA S.p.A.	lt.	13.000,3		GJ	385,4
S.J.S. Engineering S.r.l.	lt.	57,8		GJ	1,71
Actual I.T., d.d.	lt.	2.297,1		GJ	68,1
Itelis d.o.o.	lt.	-		GJ	-
UNISTAR d.o.o.	lt.	4.600		GJ	136,4
Methane	**kg**	**-**		**GJ**	**-**
DBA Group S.p.A.	kg	-		GJ	-
DBA S.p.A.	kg	-		GJ	-
S.J.S. Engineering S.r.l.	kg	-		GJ	-
Actual I.T., d.d.	kg	-		GJ	-
Itelis d.o.o.	kg	-		GJ	-
UNISTAR d.o.o.	kg	-		GJ	-

LPG	lt.	-		GJ	-
DBA Group S.p.A.	lt.	-		GJ	-
DBA S.p.A.	lt.	-		GJ	-
S.J.S. Engineering S.r.l.	lt.	-		GJ	-
Actual I.T., d.d.	lt.	-		GJ	-
Itelis d.o.o.	lt.	-		GJ	-
UNISTAR d.o.o.	lt.	-		GJ	-
			Total	**GJ**	**10.531,92**

Purchased electricity	u.m.	2025	Conversion to GJ ->	u.m.	2025
From non-renewable sources	**KWh**	**169.704,0**		**GJ**	**610,9**
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	152.148,0		GJ	547,7
Itelis d.o.o.	KWh	-		GJ	-
UNISTAR d.o.o.	KWh	-		GJ	-
Serteco S.r.l.	KWh	17.566,0		GJ	63,2
From renewable sources	**KWh**	**348.866,7**		**GJ**	**1.255,9**
DBA Group S.p.A.	KWh	152.401,5		GJ	548,6
DBA S.p.A.	KWh	178.697,2		GJ	643,3
S.J.S. Engineering S.r.l.	KWh	17.768,0		GJ	63,9
Actual I.T., d.d.	KWh	-		GJ	-
Itelis d.o.o.	KWh	-		GJ	-
UNISTAR d.o.o.	KWh	-		GJ	-
Serteco S.r.l.	KWh	-		GJ	-
Total	**KWh**	**518.570,7**		**GJ**	**1.866,8**

Purchased electricity	u.m.	2024	Conversion to GJ ->	u.m.	2024
From non-renewable sources	**KWh**	**182.348**		**GJ**	**656,5**
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		GJ	-
Itelis d.o.o.	KWh	-		GJ	-
UNISTAR d.o.o.	KWh	-		GJ	-
From renewable sources	**KWh**	**358.592,9**		**GJ**	**1.290,9**
DBA Group S.p.A.	KWh	131.029		GJ	471,7
DBA S.p.A.	KWh	205.367,9		GJ	739,3
S.J.S. Engineering S.r.l.	KWh	22.196		GJ	79,9
Actual I.T., d.d.	KWh	-		GJ	-
Itelis d.o.o.	KWh	-		GJ	-
UNISTAR d.o.o.	KWh	-		GJ	-
Total	**KWh**	**540.940,9**		**GJ**	**1.947,4**

Self-generated electricity	u.m.	2025	Conversion to GJ ->	u.m.	2025
Photovoltaic	**KWh**	**22.070,0**		**GJ**	**79,45**
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	-		GJ	-
Itelis d.o.o.	KWh	-		GJ	-
UNISTAR d.o.o.	KWh	-		GJ	-
Serteco S.r.l.	KWh	22.070,0		GJ	79,45
Total	**KWh**	**22.070,0**		**GJ**	**79,45**

[GRI 302-3] ENERGY INTENSITY*

Energy intensity	u.m.	2024	2025
Total energy consumed	**GJ**	**12.479,3**	**11.388,6**
DBA Group S.p.A.	GJ	956,8	1.204,9
DBA S.p.A.	GJ	7.975,3	6.809,5
S.J.S. Engineering S.r.l.	GJ	130,9	123,2
Actual I.T., d.d.	GJ	1.280,9	1.100,5
Itelis d.o.o.	GJ	252,73	288,3
UNISTAR d.o.o.	GJ	1.882,7	1.816,8
Serteco S.r.l.	GJ	n.d.	225,0
Number of employees	**N.**	**722**	**756**
DBA Group S.p.A.	N.	37	41
DBA S.p.A.	N.	426	443
S.J.S. Engineering S.r.l.	N.	10	11
Actual I.T., d.d.	N.	78	77
Itelis d.o.o.	N.	41	40
UNISTAR d.o.o.	N.	130	132
Serteco S.r.l.	N.	n.d.	12
Energy intensity	**GJ/dip.**	**17,3**	**15,0**
DBA Group S.p.A.	GJ/dip.	25,8	25,0
DBA S.p.A.	GJ/dip.	18,7	15,4
S.J.S. Engineering S.r.l.	GJ/dip.	13,1	11,2
Actual I.T., d.d.	GJ/dip.	16,4	14,3
Itelis d.o.o.	GJ/dip.	6,2	7,2
UNISTAR d.o.o.	GJ/dip.	14,5	13,8
Serteco S.r.l.	GJ/dip.	n.d.	18,8

*Energy intensity is calculated as the ratio of total energy consumption (GJ) to the total number of employees at the Group level. It is noted that 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.	2024	2025
Natural gas (heating)	**Kg CO2 eq**	**38.339,4**	**-**
DBA Group S.p.A.	Kg CO2 eq	-	-
DBA S.p.A.	Kg CO2 eq	38.339,4	-
S.J.S. Engineering S.r.l.	Kg CO2 eq	-	-
Actual I.T., d.d.	Kg CO2 eq	-	-
Itelis d.o.o.	Kg CO2 eq	-	-
UNISTAR d.o.o.	Kg CO2 eq	-	-
Serteco S.r.l.	Kg CO2 eq	-	-
Diesel	**Kg CO2 eq**	**613.202,7**	**587.656,8**
DBA Group S.p.A.	Kg CO2 eq	21.899	19.239,4
DBA S.p.A.	Kg CO2 eq	414.766,3	388.438,8
S.J.S. Engineering S.r.l.	Kg CO2 eq	3.338,5	2.146,2
Actual I.T., d.d.	Kg CO2 eq	37.709,21	33.513,2
Itelis d.o.o.	Kg CO2 eq	17.129	19.993,4
UNISTAR d.o.o.	Kg CO2 eq	118.359,9	115.442,7
Serteco S.r.l.	Kg CO2 eq	n.d.	8.856,11
Petrol	**Kg CO2 eq**	**52.984,3**	**73.080,0**
DBA Group S.p.A.	Kg CO2 eq	11.389,6	13.875,5
DBA S.p.A.	Kg CO2 eq	27.097,8	39.422,8
S.J.S. Engineering S.r.l.	Kg CO2 eq	120,5	1.975,3
Actual I.T., d.d.	Kg CO2 eq	4.788	4.828,6
Itelis d.o.o.	Kg CO2 eq	-	-
UNISTAR d.o.o.	Kg CO2 eq	9.588,2	10.606,5
Serteco S.r.l.	Kg CO2 eq	n.d.	2.371,3

Methane	**Kg CO2 eq**	-	-
DBA Group S.p.A.	Kg CO2 eq	-	-
DBA S.p.A.	Kg CO2 eq	-	-
S.J.S. Engineering S.r.l.	Kg CO2 eq	-	-
Actual I.T., d.d.	Kg CO2 eq	-	-
Itelis d.o.o.	Kg CO2 eq	-	-
UNISTAR d.o.o.	Kg CO2 eq	-	-
Serteco S.r.l.	Kg CO2 eq	-	-
LPG	**Kg CO2 eq**	-	-
DBA Group S.p.A.	Kg CO2 eq	-	-
DBA S.p.A.	Kg CO2 eq	-	-
S.J.S. Engineering S.r.l.	Kg CO2 eq	-	-
Actual I.T., d.d.	Kg CO2 eq	-	-
Itelis d.o.o.	Kg CO2 eq	-	-
UNISTAR d.o.o.	Kg CO2 eq	-	-
Serteco S.r.l.	Kg CO2 eq	-	-
Total emissions Scope 1	**Kg CO2 eq**	**704.526,3**	**660.736,8**

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 corporate 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.**	**2024**	**2025**	**2024**	**2025**
From non-renewable sources	**Kg CO2 eq**	**37.888,3**	**36.523,9**	**88.759,7**	**103.907,3**
DBA Group S.p.A.	Kg CO2 eq	-	-	-	-
DBA S.p.A.	Kg CO2 eq	-	-	-	-
S.J.S. Engineering S.r.l.	Kg CO2 eq	-	-	-	-
Actual I.T., d.d.	Kg CO2 eq	37.888,3	33.031,3	88.759,7	95.530,3
Itelis d.o.o.	Kg CO2 eq	-	-	-	-
UNISTAR d.o.o.	Kg CO2 eq	-	-	-	-
Serteco S.r.l.	Kg CO2 eq	n.d.	3.429,6	n.d.	7.377,0
From renewable sources	**Kg CO2 eq**	**98.121,8**	**69.403,2**	**-**	**-**
DBA Group S.p.A.	Kg CO2 eq	35.853,5	30.318,6	-	-
DBA S.p.A.	Kg CO2 eq	56.194,8	35.549,8	-	-
S.J.S. Engineering S.r.l.	Kg CO2 eq	6.073,5	3.534,75	-	-
Actual I.T., d.d.	Kg CO2 eq	-	-	-	-
Itelis d.o.o.	Kg CO2 eq	-	-	-	-
UNISTAR d.o.o.	Kg CO2 eq	-	-	-	-
Serteco S.r.l.	Kg CO2 eq	-	-	-	-
Total	**Kg CO2 eq**	**136.010,1**	**105.927,1**	**88.759,7**	**103.907,3**

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, which is used to declare and report the quantity of indirect emissions actually released into the atmosphere; this method takes into account the national energy mixes of the countries in which the DBA Group conducts business activities. In applying this approach, the Group has used emission factors sourced from official sources: ISPRA for Italy and CaDI for Slovenia;
- The market-based method, which is used to report the amount of indirect emissions associated with the energy supply choices made by the DBA Group. For this approach, the Company took into account 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 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.**	**2024**	**2025**	**2024**	**2025**
Total emissions	**Kg CO2 eq**	**840.536,3**	**766.663,9**	**793.285,9**	**746.644,2**
DBA Group S.p.A.	Kg CO2 eq	69.142,1	63.433,5	33.288,6	33.114,9
DBA S.p.A.	Kg CO2 eq	536.398,3	463.411,4	480.203,5	427.861,6
S.J.S. Engineering S.r.l.	Kg CO2 eq	9.532,5	7.656,2	3.458,9	4.121,5
Actual I.T., d.d.	Kg CO2 eq	80.385,5	71.391,2	131.256,9	134.890,1
Itelis d.o.o.	Kg CO2 eq	17.129,7	19.993,4	17.129,7	19.993,4
UNISTAR d.o.o.	Kg CO2 eq	127.948,2	126.049,2	127.948,1	126.049,2
Serteco S.r.l.	Kg CO2 eq	n.a.	14.729,0	n.a.	18.613,5
Number of employees	**No.**	**722**	**756**	**722**	**756**
DBA Group S.p.A.	No.	37	41	37	41
DBA S.p.A.	No.	426	443	426	443
S.J.S. Engineering S.r.l.	No.	10	11	10	11
Actual I.T., d.d.	No.	78	77	78	77
Itelis d.o.o.	No.	41	40	41	40
UNISTAR d.o.o.	No.	130	132	130	132
Serteco S.r.l.	No.	n.a.	12	n.a.	12
Emission intensity	**Kg CO2 eq/dip**	**1.164,2**	**1.014,11**	**1.098,7**	**1.011,43**
DBA Group S.p.A.	Kg CO2 eq/dip	1.868,7	1.547,2	899,7	807,7
DBA S.p.A.	Kg CO2 eq/dip	1.259,2	1.046,1	1.127,2	965,8
S.J.S. Engineering S.r.l.	Kg CO2 eq/dip	953,3	696,0	345,9	374,7
Actual I.T., d.d.	Kg CO2 eq/dip	1.030,6	927,2	1.682,8	1.751,8
Itelis d.o.o.	Kg CO2 eq/dip	417,8	499,8	417,8	499,8
UNISTAR d.o.o.	Kg CO2 eq/dip	984,2	954,9	984,2	954,9
Serteco S.r.l.	Kg CO2 eq/dip	n.a.	1.227,4	n.a.	1.551,1

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 *

		Water withdrawal			Water discharge			Water consumption	
Sources	**u.m.**	**2024**	**2025**		**2024**	**2025**		**2024**	**2025**
Third-party water resources	**ML**	**1,55**	**3,2**		**1,55**	**3,2**		**-**	**-**
of which freshwater (≤1,000 mg/l total dissolved solids)	ML	1,55	3,2		1,55	3,2		-	-
DBA Group S.p.A.	ML	-	-		-	-		-	-
DBA S.p.A.	ML	1,07	2,6		1,07	2,6		-	-
S.J.S. Engineering S.r.l.	ML	-	-		-	-		-	-
Actual I.T., d.d.	ML	0,48	0,5		0,48	0,5		-	-
Itelis d.o.o.	ML	n.d.	-		n.d.	-		-	-
UNISTAR d.o.o.	ML	n.d.	-		n.d.	-		-	-
Serteco S.r.l.	ML	-	0,1		-	0,1		-	-
of which other water (> 1,000 mg/l total dissolved solids)	ML	-	-		-	-		-	-
DBA Group S.p.A.	ML	-	-		-	-		-	-
DBA S.p.A.	ML	-	-		-	-		-	-
S.J.S. Engineering S.r.l.	ML	-	-		-	-		-	-
Actual I.T., d.d.	ML	-	-		-	-		-	-
Itelis d.o.o.	ML	-	-		-	-		-	-
UNISTAR d.o.o.	ML	-	-		-	-		-	-
Serteco S.r.l.	ML	-	-		-	-		-	-
Totale prelievi	**ML**	**1,55**	**3,2**		**1,55**	**3,2**		**-**	**-**

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 di Cadore).

15. THE CONNECTION WITH THE LOCAL AREA

"We live and breathe architecture, engineering and ICT with passion, boldness and vision. We aspire to enable innovation and the ecological and digital transition, acting as promoters and facilitators of change. Working alongside our clients and partners, we strive to build a better future for everyone. We embrace this challenge with the spirit of pioneers, ready to break away from the beaten track and blaze new trails."

15.1 SOCIAL AND ENVIRONMENTAL INITIATIVES

The DBA Group has always been committed to supporting and improving the local areas 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 local areas.

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.



DBA Group S.p.A. has joined the Venice Sustainability Foundation, contributing to its ongoing Infrastructure and Energy Transition working groups. DBA Group has been a member of AIS (the Italian Association for Sustainable Infrastructure) since 2022, and a member of the ASVIS (Italian Alliance for Sustainable Development) network since 2025.

The main collaborations and initiatives that the DBA Group engaged in to advance sustainability in 2025 are outlined below. In line with the Values Manifesto adopted by the Group, these initiatives highlight the ongoing commitment of our Company to a more responsible and sustainable future.

DBA Group S.p.A. and its subsidiary, DBA S.p.A., supported the Italian embassies in Baku, Tbilisi, and Tirana in their celebrations for Italian Republic Day. Support was provided for the activities of the **Magnifica Comunità del Cadore** association and its official publication, "Il Cadore." The Company also cooperated with the Municipality of Treviso in organising the nationally and internationally renowned exhibition, "*From Picasso to Van Gogh*."

The Group has also partnered with several organisations that promote sport as an educational and social platform and opportunity: **Club Firex Belluno, FISI, Spiquy Team LA PEDALONGA**, Athletic Club Firex Belluno, Fondazione Cortina, Fijlkam, Judo Tamai, Nutribullet Treviso Basket, ASD CITTA' DI MILANO Amateur Sports Association, and the Tai Cadore Ice Rink. Funding was provided for the Santo Stefano di Cadore Pro Loco association, which delivers after-school programmes for primary school children.

In order to promote and strengthen its ties with the local area, the Company has been working with I Barchi Farm in Valbrenta (VI) for several years to select gifts for its clients and staff. The honey from DBA's hives and the other local specialities in this selection reflect the organisation's commitment to quality, short supply chains, and supporting local producers.



Actual IT dd has donated hardware equipment, which is used by several public institutions and associations. The DBA Group has also made other donations to the following entities: 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.



DBA GROUP S.P.A.

SUSTAINABILITY REPORT

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.	The Group; Collectivity.		Caused by the Group; Contributed to by the Group
Environmental.	Waste management.	Water discharges and waste.	The Group; Collectivity.		
Environmental.	Water resource management.	Water.	The Group; Collectivity.		
Social.	The connection with the local area.	Local communities.	The Group; Local communities.	-	Caused by the Group; Contributed to by the Group
Social.	Cybersecurity.	Consumer privacy.	The Group; Clients.	-	Caused by the Group; Contributed to by the Group
Social.	Safety and security in industrial management.	Local communities.	The Group; Local communities; Clients.	-	Caused by the Group; Contributed to by the Group
Social.	Quality in the processes of the Company.	Consumer health and safety.	The Group; Local communities; Clients.		Caused by the Group.
Social.	Quality and safety of products and services.	Consumer health and safety.	The Group; Clients.	-	Caused by the Group; Contributed to by the Group.
Related to staff.	Remuneration of staff.	Diversity and equal opportunities.	The Group.	GRI disclosure 2-21 a) refers to the Italian companies of the Group.	Caused by the Group.
	Equal opportunities.	Diversity and equal opportunities.	The Group.	-	
	Talent management and retention.	Diversity and equal opportunities.	The Group.	-	
	Training and skills development.	Training and education.	The Group.		
	Dialogue with the relevant social entities.	Employment; Labour-management relations.	The Group.	-	

Related to staff; Social; Human rights.	Occupational health, safety and welfare; Human rights.	Occupational health and safety; Non-discrimination.	The 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 network.	-	Caused by the Group; Caused by the Group and directly related to business relations.
Social; Human Rights.	Responsible Supplier Relations.	Social evaluation of suppliers; Evaluation of the respect for human rights.	The Suppliers network.	-	Caused by the Group; Caused by the Group and directly related to business relations.
Social.	Innovation.	N/A	The Clients network.	-	Caused by the Group; Contributed to by the Group.

17. GRI CONTENT INDEX FOR THE SUSTAINABILITY REPORT AS OF 31 DECEMBER 2025

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	**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 2025 - 31 December 2025.**			
Used GRI 1	**GRI 1 – Main Reporting Principles – version 2021.**			
Relevant GRI sector standards	**N/A**			
Standard Disclosure	**Description of the indicator**	**Page number/s**	**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. pages 2, 9 and 10.**		
2-2	**Entities included in the sustainability reporting of the organisation.**	**Pages 14 and 15.**		
2-3	**Reporting period, frequency and point of contact.**	**Pages 13 and 14.**		
2-4	**Revision of the information.**	**Page 16.**		
2-5	**External assurance.**	**The Auditors' Report is included at the end of the document.**		
ACTIVITIES AND WORKERS				
2-6	**Activities, the value chain and other business relations.**	**Page 6.**		
2-7	**Employees.**	**Pages 53 to 57.**		

GOVERNANCE				
2-9	Structure and composition of the governance.	Pages 33 to 39.		
2-10	Appointment and selection of the highest governing board.	Pages 33 to 39.		
2-11	President of the highest governing board.	Pages 33 to 39.		
2-12	The role of the highest governing board in monitoring the management of impacts.	Pages 33 to 39.		
2-13	Delegation of responsibility for the management of impacts.	Pages 33 to 39.		
2-14	The role of the highest governing board in reporting on sustainability.	Pages 33 to 39.		
2-15	Conflicts of interest.	Pages 32 to 35.		
2-19	Remuneration policies.	Pages 76 and 77.		
2-20	Procedures for determining remuneration.	Pages 76 and 77.		
2-21	Total annual salary ratio.	Page 76		
STRATEGIES, POLICIES AND PRACTICES				
2-22	Statement on the sustainable development strategy.	Pages 26 to 33.		
2-23	Commitment in terms of policy.	Pages 26 to 33.		
2-24	Integrating the commitments in terms of policy.	Pages 26 to 33.		
2-27	Conformities with laws and regulations.	Pages 26 to 33.	In 2025, no financial or non-financial penalties were imposed for breaches of laws or regulations. Furthermore, no confirmed cases of corruption were identified through internal reporting mechanisms such as audits, activities of the Supervisory Board or whistleblowing reports.	
2-28	Membership in associations.	Pages 125 and 126.		
STAKEHOLDER ENGAGEMENT				
2-29	The approach to stakeholder engagement.	Pages 17 to 25.		
GRI 3: MATERIAL TOPICS				
GUIDELINES ON HOW TO DETERMINE MATERIAL TOPICS				
3-1	The process for determining material topics.	Pages 17 to 25.		
3-2	The list of material topics.	Pages 17 to 25.		

TOPIC-SPECIFIC DISCLOSURES				
THE QUALITY AND SAFETY OF PRODUCTS AND SERVICES				
3-3	Managing material topics	Pages 46 and 47.		
THE HEALTH, SAFETY AND WELFARE OF STAFF MEMBERS AND HUMAN RIGHTS				
3-3	Managing material topics.	Pages 73 to 77.		
403 - 1	Occupational health and safety management system.	Pages 78 to 80.		
403 - 2	Hazard identification, risk assessment and accident investigation.	Pages 78 to 80.		
403 - 3	Occupational health services.	Pages 78 to 80.		
403 - 4	Worker participation and consultation on occupational health and safety programmes and the associated communication.	Pages 78 to 80.		
403 - 5	Training of workers in occupational health and safety.	Pages 66 to 68.		
403 - 6	Promoting the health of workers.	Pages 78 to 80.		
403 - 7	Prevention and mitigation of occupational health and safety impacts directly related to business relationships.	Pages 78 to 80.		
403 - 8	Workers covered by an occupational health and safety management system.	Pages 78 to 80.		
403 - 9	Accidents at work.	Pages 78 to 80.		
403 - 10	Occupational illness.	Pages 78 to 80.		
QUALITY IN THE PROCESSES OF THE COMPANY				
3-3	Managing material topics.	Pages 90 to 102.		
TRAINING AND SKILLS DEVELOPMENT				
3-3	Managing material topics.	Pages 64 to 69.		
205 – 2	Communication and training on anti-corruption regulations and procedures.	Pages 64 to 69.		
404 – 1	Average number of training hours per year for each staff member.	Pages 64 to 69.		
CYBERSECURITY				
3-3	Managing material topics.	Pages 103 to 106.		
418 – 1	Substantiated grievances concerning breaches of the privacy of clients and the loss of their data.	Pages 103 to 106.		

INNOVATION				
3-3	Managing material topics.	Pages 81 to 88.		
TALENT MANAGEMENT AND RETENTION				
3-3	Managing material topics.	Pages 55 to 63.		
403 - 1	Recruitment of new staff and turnover.	Pages 55 to 63.		
RESPONSIBLE RELATIONS WITH SUPPLIERS				
3-3	Managing material topics.	Pages 107 and 108.		
THE PREVENTION OF CORRUPTION				
3-3	Managing material topics.	Pages 36 to 39.		
205 – 1	Percentage and total number of processes/Group Companies subjected to a corruption risk assessment during the reporting period.	Pages 47 to 51.		
205 – 3	Any corruption incidents identified and the corrective activities that have been implemented.	Pages 47 to 51.		
206 – 1	Legal actions relating to anti-competitive conduct, fiduciary activities and monopolistic practices.	Pages 47 to 51.		
207 – 1	Approach to taxation.	Pages 38 to 40.		
207 – 2	Tax governance, control and risk management.	Pages 38 to 40.		
207 – 3	Stakeholder engagement and the management of tax-related issues.	Pages 38 to 40.		
REMUNERATION OF STAFF				
3-3	Managing material topics.	Pages 71 and 72.		
ENERGY CONSUMPTION AND EMISSIONS				
3-3	Managing material topics.	Pages 113 to 123.		
302 – 1	Electricity and thermal energy consumption for the operation of offices and facilities subdivided into renewable and non-renewable sources.	Pages 113 to 123.		
302 – 3	Energy intensity.	Pages 113 to 123.		
305 – 1	Emissions generated by fuel consumption within the organisation.	Pages 113 to 123.		
305 – 2	Emissions generated by the consumption of electricity and thermal energy for the operation of offices and facilities.	Pages 113 to 123.		
305 – 4	Intensity of greenhouse gas (GHG) emissions.	Pages 113 to 123.		

EQUAL OPPORTUNITIES				
3-3	Managing material topics.	Page 71.		
405 – 1	Diversity within governance boards and among staff members.	Pages 34 and 52.		
405 – 2	Ratio between base salary and salaries of women compared to the relevant salaries of men across the Group.	Page 77.		
406 – 1	Incidents of discrimination and corrective measures taken.		In 2025, no financial or non-financial penalties were issued for breaches of laws or regulations. Additionally, no confirmed cases of discrimination were identified through internal reporting mechanisms, such as audits, activities of the Supervisory Board, or any whistleblowing reports received and processed.	
WASTE MANAGEMENT				
3-3	Managing material topics.	Pages 110 to 113.		
306-1	Waste generation and significant impacts correlated to waste.	Pages 110 to 113.		
306-2	The management of significant impacts correlated to waste.	Pages 110 to 113.		
306-3	Waste generated.	Pages 110 to 113.		
WATER RESOURCE MANAGEMENT				
3-3	Managing material topics.	Page 123		
303 – 1	Interactions with water as a shared resource.	Page 124		
303 – 2	Management of impacts related to water discharges.	Page 124		
303 – 3	Water withdrawal.	Page 124		
THE CONNECTION WITH THE LOCAL AREAS				
3-3	Policies and initiatives relating to the protection of the environment.	Pages 125 and 126.		
413-1	Initiatives involving the local community, impact assessment and development programmes.	Pages 125 and 126.		

18. THE REPORT OF THE AUDITING COMPANY

Relazione del practitioner indipendente sul Bilancio di Sostenibilità 2025

Al Consiglio di Amministrazione di

DBA Group SpA

Siamo stati incaricati di effettuare un esame limitato ("limited assurance engagement") del Bilancio di Sostenibilità di DBA Group SpA e sue società controllate (di seguito anche "Gruppo DBA" o "Gruppo") relativo all'esercizio chiuso al 31 dicembre 2025.

Responsabilità degli amministratori per il Bilancio di Sostenibilità

Gli amministratori di DBA Group SpA sono responsabili per la redazione del Bilancio di Sostenibilità in conformità ai "Global Reporting Initiative Sustainability Reporting Standards" definiti dal GRI - Global Reporting Initiative ("GRI Standards"), come descritto nella sezione "Nota metodologica" del Bilancio di Sostenibilità.

Gli amministratori sono altresì responsabili per quella parte del controllo interno da essi ritenuta necessaria al fine di consentire la redazione di un Bilancio di Sostenibilità che non contenga errori significativi dovuti a frodi o a comportamenti o eventi non intenzionali.

Gli amministratori sono inoltre responsabili per la definizione degli obiettivi del Gruppo in relazione alla performance di sostenibilità, nonché per l'identificazione degli stakeholder e degli aspetti significativi da rendicontare.

Indipendenza della nostra società e gestione della qualità

Siamo indipendenti in conformità ai principi in materia di etica e di indipendenza dell'International Code of Ethics for Professional Accountants (including International Independence Standards)

PricewaterhouseCoopers Business Services Srl

Società a responsabilità limitata a socio unico
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Società soggetta all'attività di direzione e coordinamento della PricewaterhouseCoopers Italia Srl

www.pwc.com/it

("IESBA Code") emesso dall'International Ethics Standards Board for Accountants, basato su principi fondamentali di integrità, obiettività, competenza e diligenza professionale, riservatezza e comportamento professionale.

La nostra società applica il Principio internazionale sulla gestione della qualità (ISQM Italia 1), che richiede di configurare, mettere in atto e rendere operativo un sistema di gestione della qualità che include direttive e procedure sulla conformità ai principi etici, ai principi professionali e alle disposizioni di legge e dei regolamenti applicabili.

Responsabilità della nostra società

È nostra la responsabilità di esprimere, sulla base delle procedure svolte, una conclusione circa la conformità del Bilancio di Sostenibilità rispetto a quanto richiesto dai GRI Standards. Il nostro lavoro è stato svolto secondo i criteri indicati nell'International Standard on Assurance Engagements 3000 (Revised) "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" emanato dall'International Auditing and Assurance Standards Board per gli incarichi di limited assurance. Tale principio richiede la pianificazione e lo svolgimento di procedure al fine di acquisire un livello di sicurezza limitato che il Bilancio di Sostenibilità non contenga errori significativi.

Pertanto, il nostro esame ha comportato un'estensione di lavoro inferiore a quella necessaria per lo svolgimento di un esame completo secondo l'ISAE 3000 Revised ("reasonable assurance engagement") e, conseguentemente, non ci consente di avere la sicurezza di essere venuti a conoscenza di tutti i fatti e le circostanze significativi che potrebbero essere identificati con lo svolgimento di tale esame.

Le procedure svolte sul Bilancio di Sostenibilità si sono basate sul nostro giudizio professionale e hanno compreso colloqui, prevalentemente con il personale della Società responsabile per la predisposizione delle informazioni presentate nel Bilancio di Sostenibilità, nonché analisi di documenti, ricalcoli ed altre procedure volte all'acquisizione di evidenze ritenute utili.

In particolare, abbiamo svolto le seguenti procedure:

- analisi del processo di definizione dei temi rilevanti rendicontati nel Bilancio di Sostenibilità, con riferimento alle modalità di analisi e comprensione del contesto di riferimento, identificazione, valutazione e prioritizzazione degli impatti effettivi e potenziali e alla validazione interna delle risultanze del processo;
- comprensione dei processi che sottendono alla generazione, rilevazione e gestione delle informazioni qualitative e quantitative significative incluse nel Bilancio di Sostenibilità.

Inoltre, abbiamo svolto interviste e discussioni con il personale della direzione di DBA Group SpA e abbiamo svolto limitate verifiche documentali, al fine di raccogliere informazioni circa i processi e le procedure che supportano la raccolta, l'aggregazione, l'elaborazione e la trasmissione dei dati e delle informazioni di carattere non finanziario alla funzione responsabile della predisposizione del Bilancio di Sostenibilità.

Infine, per le informazioni significative, tenuto conto delle attività e delle caratteristiche del Gruppo:

- a livello di capogruppo, DBA Group SpA:
  a. con riferimento alle informazioni qualitative contenute nel Bilancio di Sostenibilità abbiamo effettuato interviste e acquisito documentazione di supporto per verificarne la coerenza con le evidenze disponibili;
  b. con riferimento alle informazioni quantitative, abbiamo svolto sia procedure analitiche che limitate verifiche per accertare su base campionaria la corretta aggregazione dei dati;
- per la controllata DBA SpA, che abbiamo selezionato sulla base delle loro attività, del loro contributo agli indicatori di prestazione e della loro ubicazione, abbiamo effettuato interviste e discussioni nel corso delle quali ci siamo confrontati con i responsabili e abbiamo acquisito riscontri documentali su base campionaria circa la corretta applicazione delle procedure e dei metodi di calcolo utilizzati per gli indicatori.

Conclusioni

Sulla base del lavoro svolto, non sono pervenuti alla nostra attenzione elementi che ci facciano ritenere che il Bilancio di Sostenibilità del Gruppo DBA relativo all'esercizio chiuso al 31 dicembre 2025 non sia stato redatto, in tutti gli aspetti significativi, in conformità a quanto richiesto dai GRI Standards come descritto nel paragrafo "Nota metodologica" del Bilancio di Sostenibilità.

Padova, 4 agosto 2026

PricewaterhouseCoopers Business Services Srl

Paolo Bersani
(Partner)

Firmato digitalmente da: Paolo Bersani
Data: 04/08/2026 10:05:06

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