-SUSTAINABILITY DUE DILIGENCE POLICY-

Index

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1.0 Purpose

The sustainability due diligence policy informs about Dumarey's assessment of its material impacts, risks and opportunities. Due diligence is the process by which Companies **identify**, **prevent**, **mitigate** and **account** for how they address the actual and potential negative and positive impacts on the environment and people connected with their business aimed at developing a sustainable business. These include impacts connected with Dumarey operations and its upstream and downstream value chain, including through its products or services, as well as through its business relationships. Due diligence is an on-going practice that responds to and may trigger changes in business strategy, business model, activities, business relationships, operations, procurement and sales.
This policy declines sustainability collecting requirements and input from different certification standards linked to ESG criteria.
Additionally, a purpose of the due diligence is to avoid any practice of behaviours that can be traced back to "greenwashing".

2.0 Applicable Legislation and standards of reference

- CSRD Directive (EU) 2022/2464 of the European Parliament and of the Council of 14th December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability.
- COMMISSION DELEGATED REGULATION (EU) 2023/2772 of 31st July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards, also mentioned European Sustainability Reporting Standards ("ESRS").
- UN Guiding Principles on Business and Human Rights.
- OECD Guidelines for Multinational Enterprises.
- Legislative Decree 125, September 6th 2024.
- UNI/PdR 125:2022 "Guidelines on the management system for gender equality which provides for the adoption of specific KPIs relating to gender equality policies in organizations"
- ISO 14001 "Environment Management System"
- ISO 50001 "Energy Management System"

3.0 Area of Application

This policy applies to Dumarey Automotive Italia S.p.A. and Dumarey Softronix S.r.l., together defined as "Dumarey" or "Companies".

4.0 Terms and Definitions

Double relevance or double materiality: Performing a materiality assessment is necessary to identify the material impacts, risks and opportunities to be reported and it is the starting point for sustainability reporting, including general disclosure requirements about Dumarey processes. The materiality assessment reflects the double materiality, evaluating both Impact and financial relevance.
ESG: Environmental, Social and Governance.
Governance: the organizational processes, controls and procedures used to monitor, manage and oversee impacts, risks and opportunities.
Greenwashing: *situations where a company makes misleading claims about their positive environmental impact or the sustainability of their products and services to convince consumers that they are acting on climate change. It can be unintentional, because of lack of knowledge on environmental issues, but also be carried out intentionally as a marketing and public relations exercise, exploiting public support towards environmental policies for profit. Greenwashing can erode public confidence in sustainability and allow negative environmental impacts to continue unabated*[1].
Impact: positive and negative sustainability-related effects that are connected with Dumarey business, as identified through an **impact materiality assessment.** It refers both to actual impacts and to potential future impacts.

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[1] Definition taken from the "UN Climate Dictionary" https://www.undp.org/publications/climate-dictionary

KPI: Key Performance Indicators
Risks and opportunities: sustainability-related financial risks and opportunities, including those deriving from dependencies on natural, human and social resources, as identified through a **financial materiality assessment**.
Strategy: how Dumarey business model interacts with its material impacts, risks and opportunities, including how Dumarey addresses those impacts, risks and opportunities.
Board of Statutory Auditors: the Control Body of the Companies and has the task of supervising the activities of the BoD and checking that the management and administration of the Companies are carried out in compliance with the law and the articles of association.
Strategic Plan: document that defines the objectives, actions, and concrete measures adopted by an organization to promote and ensure ESG principles and gender equality within its structure. It is to be updated at least every three years.
Surveillance Body: according to Leg. Decree 231/01, it is an internal body within the Companies with autonomous powers of initiative and control that has the task of supervising that fraudulent conduct does not occur by the top management of the organization.
Sustainability Report: a non-financial reporting that enables Companies to convey their progress toward goals on a variety of sustainability parameters, including environmental, social and governance metrics, as well as risks and impacts they may face. Sustainability reporting helps companies communicate both positive and negative impacts of their actions on the environment, society as well as economy, and accordingly set priorities. To provide complete transparency in communicating the progress and efforts in sustainability, the reporting format could include photographs, numbers, charts, infographics, etc.

5.0 Requirements

Dumarey is highly committed to sustainability and to leave a better world for next generations. To underline this strong engagement in its business conduct and Governance, Dumarey organized itself starting from the Board of Directors and going downwards till each function.
Dumarey started its journey through sustainability in 2021, with the first volunteer sustainability report written to disclose activities performed under environmental, social and governance points of view. Furthermore, some key procedures were implemented and shared among all internal stakeholders.
Starting from 2025, sustainability commitment becomes more concrete with Dumarey journey towards certifications:

- UNI/PdR 125:2022 for gender equality to improve Social sphere
- ISO 14001 for Environmental Management System to improve Environment Sphere
- ISO 50001 for Energy Management System to improve Environment Sphere

5.1 Dumarey Organization

Both Dumarey Automotive Italia S.p.A. and Dumarey Softronix S.r.l. have a specific Board of Directors ("BoD"), a Surveillance Body and a Board of Statutory Auditors.
A sustainable Governance starts with the BoD composition. Dumarey identified the HR, Legal and Compliance Director as the referent point for sustainability. This person is a BoD member in Dumarey Automotive Italia S.p.A. and also a Proxy in Dumarey Softronix S.r.l.
The importance of having a sole figure representing both HR and Legal is functional to manage business responsibly to reach the targets set by a sustainable Governance, aimed at an integrated and strict financial, environmental and social sustainability. Its implementation takes place not only in compliance with laws and regulations, but above all by generating shared social and cultural value through the development of constructive and transparent relationships with all the Companies' stakeholders.

5.2 Sustainability Steering Committee

The BoD of both Dumarey Automotive Italia S.p.A. and Dumarey Softronix S.r.l. appoints the Sustainability Steering Committee that is the function aimed at taking decisions about ESG, including but not limited to Gender Equality, Environment and Energy. The Committee is chaired by the CEO and composed by the HR, Legal and Compliance Director and CFO of both the Companies, as well as by the Chief Sustainability Officer and Sustainability Team Leader that streamline strategic proposal, organize and coordinate the ESG team.
The Chairman of the Committee sets up the meetings and is the formal person to represent the companies for the topics in object; the role weight of each member, including the Chairman, is the same. The agenda and meeting minutes of each Committee can be taken by a Secretary, who can be appointed time by time.
ESG team is composed by employees coming from different functions.

ESG structure can be found in Figure 1 and in the whole Sustainability Organization Structure in Attachment 1. The Sustainability Steering Committee also defines the different teams working for specific topics (eg. environmental team, energy team).

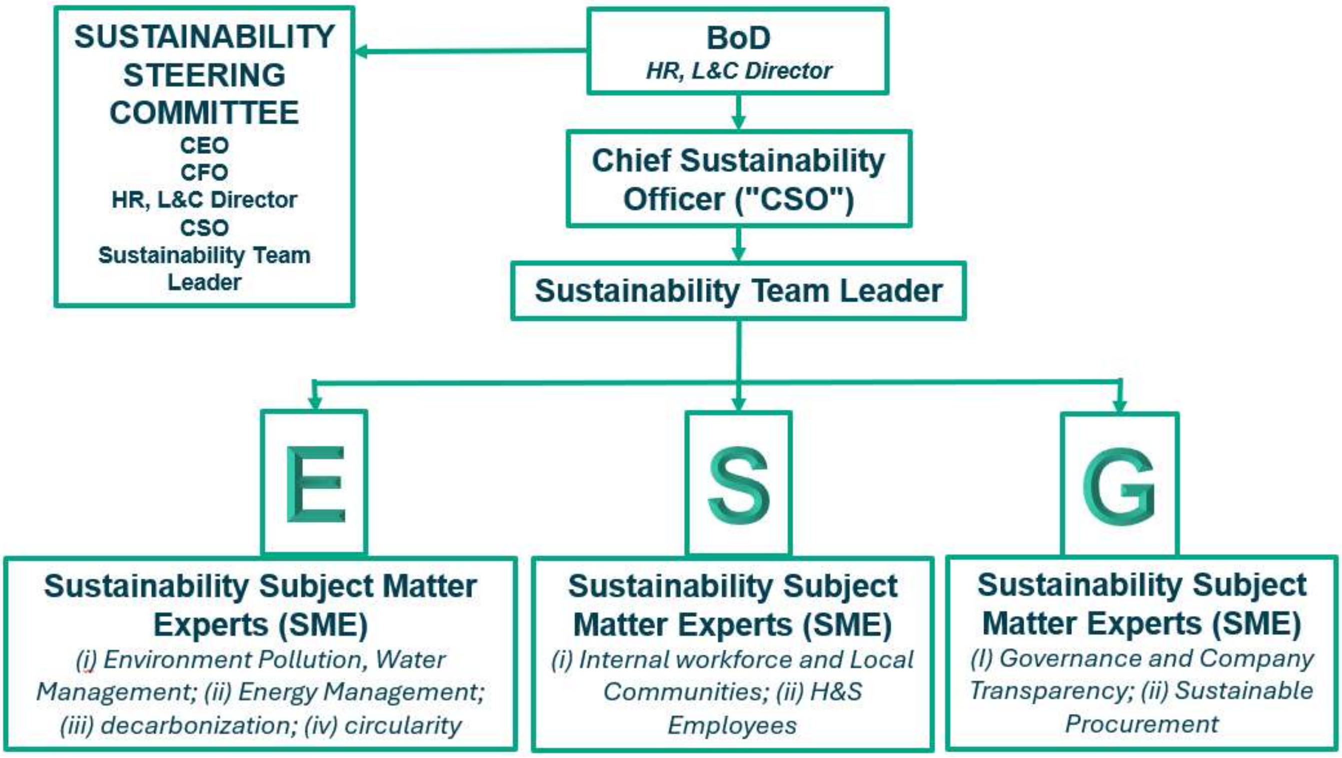

Figure 1: Sustainability Steering Committee Organization Chart

5.3 Sustainability Steering Committee responsibilities

The Sustainability Steering Committee is appointed by each Company Board of Directors and carries out the following tasks:

- Defines the Strategic Plan, which defines measurable, achievable, realistic, and time-bound objectives for each topic identified by Dumarey, and monitors its implementation, putting in place human and financial resources necessary to reach the targeted actions;
- Defines quantitative objectives related to sustainability and ensures their monitoring;
- Collaborates with the top management of Dumarey in implementing the gender equality management system, the environment management system and the energy management system;
- Approves this policy as well as the main procedures concerning Gender Equality, Environment and Energy;
- Delivers, with the support of the ESG team, and approves the yearly Sustainability Report;
- Meets periodically throughout the year and whenever necessary; for each meeting, the agenda is communicated in advance and minutes are drafted and signed by all members;
- Manages an annual budget used to support information and training activities as well as the implementation of the Strategic Plan;
- Defines training activities to be carried out during working hours, according to employee availability, also focusing on topics relevant to gender equality;
- Analyzes the performance of the KPIs indicated in the Strategic Plan, included those required by UNI/PdR 125:2022, ISO 50001 and ISO 14001 to ensure the achievement and maintenance of all the previous mentioned certifications and the improvement of the KPIs themselves;
- Participates in the “Annual Management Review” to analyze the results of activities related to the topics covered by UNI/PdR 125:2022, ISO 50001 and ISO 14001 and to assess the progress of the Strategic Plan implementation;
- Manages the reporting system as per UNI/PdR 125:2022, including anonymous reports; conducts investigations for each report received to verify its validity and define appropriate actions. If a report

involves one or more members of the Sustainability Steering Committee in a conflict of interest, they must refrain from any activity or decision regarding the report;
- Ensures maximum confidentiality regarding received reports and protects whistleblowers from any possible retaliation.

Dumarey employees may contact the Sustainability Steering Committee to propose suggestions/initiatives for implementing policies or to request clarifications on them.

5.4 Key principles and policies

Dumarey recognizes the great importance of the due diligence that starts from its vision, mission and values and goes towards its whole value chain.
The values in which Dumarey strongly believes are listed and written in its main policies that govern the whole organization:

- the Code of Ethics which reflects the Companies' culture and behaviours as well key principles that every employee must adhere to;
- the Anticorruption Policy that includes principles to anticipate and mitigate both active and passive corruption;
- the Whistleblowing Policy to underline Dumarey transparency towards internal and external stakeholders. The policy contains the process to follow in case of reporting crimes and misconducts and highlights how the whistleblowers are protected against prosecution and retaliation;
- Reporting System Policy Concerning Gender Equality as per UNI/PdR 125:2022 (Attachment 2);
- all Purchasing and Procurement policies and procedures that explain the guidelines to manage suppliers, including payment terms and sustainable procurement;
- the Lobbying Policy to avoid misconducts and illicit behaviours towards Public Administration and government bodies, as well as to give behavioural guidelines when representing the Companies in front of Public Officials;
- the Antitrust Policy to promote a free competition in the market;
- Anti-money laundering Policy to provide a comprehensive framework to prevent the risks of illegal money laundering practices;
- Organizational Model, as per Leg. Decree 231/01, that includes all above mentioned policies and procedures and helps Dumarey to prevent crimes that can be committed by its employees on behalf of the Companies.

5.5 Disclosure obligation

A correct due diligence entails a set of disclosure obligations, according to appropriate standards, identified by the ESG Committee, among which also GRI and ESRS. Companies are bind to inform stakeholders about their:

- Mid-term and long-term business strategy;
- Sustainability organizational chart;
- General Information as per ESRS 2, for instance, and all information duties listed in each specific ESRS;
- Description of the double materiality assessment used to identify **material impacts**, **risks** and **opportunities** and the related **action plan** - in case of gaps - to improve Companies **sustainability footprint**.

ESRS also require the Companies to report**:**

- If the materiality assessment output includes an ESRS with a disclosure obligation, all disclosure obligations must be respected and eventual additional relevant information written in the sustainability report.
- If some ESRS or standards are not considered relevant by the materiality assessment, Companies must disclose the reasons why they are not relevant.

In order to be more efficient and to standardize data, that can be readable and accessible also by external stakeholders, Companies must identify, for each ESRS or standard considered relevant, objective and measurable KPI, that can be comparable over the years.

5.6 The importance of value chain

Value chain is the core element of due diligence and the main focus of all Purchasing and Procurement policies and procedures to identify eventual material and financial impacts connected to suppliers' operations during business relationships.
Eventual actions to be addressed towards the supply chain derive from the double materiality assessment that gives the right priority to sustainability items.

The information provided in the sustainability statement shall be extended to include information on the material impacts, risks and opportunities connected with the upstream and/or downstream value chain (“value chain information”).
The Companies shall include material value chain information that is necessary to allow users of sustainability statements to understand the material impacts, risks and opportunities.
The double materiality identifies a number of steps, such as the identification and assessment of negative impacts connected with Dumarey’s operations and its upstream and downstream value chain, or its products or services, as well as its business relationships.
Where Dumarey cannot address all impacts at once, the process allows a prioritization of actions based on the severity and likelihood of the impacts.

5.7 Sustainability Report structure

The final objective output of the sustainability due diligence and double materiality assessment and action plan is the **Sustainability Report**, that will be subject to certification according to regulatory duties or ESG Committee’s decision.
This document usually comes out in two different versions: an official and academic one to be attached to financial statements and an eye-catching one, for marketing and wide distribution purposes to be shared via the official website in order to be readable and interesting especially by external stakeholders.
The Sustainability Report is composed by a foreword that includes:

- Analysis of the development and performance of the Companies’ business and their position in the market
- Companies’ strategy and future development
- Descriprion of double materiality, listing the main risks and opportunities
- Corporate governance statement and leadership message

Then, there are 4 main sections as follows:

1) General information (eg. applicable ESRS of reference, disclosure requirements, applicable legislation)
2) Environmental information (eg. ESRS E1 – E5)
3) Social information (eg. ESRS S1 – S4)
4) Governance information (eg. ESRS G1)

Figure 2: Appendix F Example of structure of ESRS sustainability statement

5.8 Yearly review

The current policy is subject to yearly review by the Sustainability Steering Committee.
All master policies linked to ISO standards must be reviewed annually.

6.0 Attachments

Att. 1 - Sustainability Organization Structure 6.25
Att. 2 - Reporting System Policy Concerning Gender Equality

7.0 Revisions

Rev0 17/12/2024: first issuing
Rev1 01/10/2025 : chapter 1 “purpose” and 2 “Applicable legislation and standards of reference” updated according to the ISO and UNI standards which Dumarey is getting certified for; chapter 3 “Area of

Application" and 5 "Requirements" updated according to the scope of ISO and UNI standards; inserted the definition of "Strategic Plan" in chapter 4; paragraphs 5.1 updated; new paragraph 5.2 inserted; numbering of the other paragraphs changed; paragraph 5.3 updated including anti-money laundering policy and reporting system policy as per UNI/PdR 125:2022; new paragraph 5.7 inserted; new chapter 6 "Attachments" inserted; Chapter 6 "Revisions" become Chapter 7.