DUMAREY

Energineering your future

DUMAREY AUTOMOTIVE ITALIA S.p.A. & DUMAREY SOFTRONIX S.r.l.

2024 Sustainability Report

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Letters to our stakeholders

Pierpaolo Antonioli
Chief Executive Officer (CEO)

In the constantly evolving landscape of the automotive industry, sustainability remains the cornerstone of our vision for the future. The year 2024 has represented a pivotal moment: the foundations were laid for a structured and ambitious ESG journey, designed to guide our actions in the years to come.

A dedicated Sustainability Team and a Governance Committee were established to ensure the coordination of every initiative and alignment with long-term objectives. Furthermore, with the publication of the Sustainability Due Diligence Policy, our commitment to transparency and accountability across all operations and the value chain has been strengthened.

Environmental protection continues to be a priority. Scope 1 and Scope 2 emissions were monitored and reported through a digital platform that enables data-driven decisions.

People remain at the heart of the transformation. In 2024, significant efforts were made in employee training, with particular focus on leadership and change management, preparing teams to embrace innovation and face transition challenges. Initiatives were also promoted to raise awareness on gender empowerment, the prevention of gender-based violence, and inclusion of people with autism — because sustainability is not only environmental, but also social and human.

Looking to the future, groundwork has been laid for important certifications, including ISO 50001:2018 for energy management and UNI/PdR 125:2022 for gender equality, which will further strengthen governance and operational excellence.

The journey towards sustainability is a collective mission. The challenges ahead require collaboration, resilience, and innovation. With the foundations built in 2024, the organization is ready to accelerate progress and generate measurable impact in the coming years.

Federico Guglielmone
Chief Sustainability Officer (CSO)

The European industrial sector is at the center of a systemic transition towards low-impact production and mobility models.

The main challenges concern the decarbonization of industrial processes and products, the sustainable management of critical resources, and the adoption of ESG criteria throughout the entire value chain.

Increasing regulatory pressure — from the European Green Deal to the CSRD directive — requires a profound revision of governance and reporting models. At the same time, technological innovation must be oriented toward energy efficiency, circularity, and emissions reduction. It is also necessary to develop structured pathways for improving the workplace quality of employees and of the overall value chain.

Our sustainability strategy integrates environmental and social certification pathways, as well as digital tools for the continuous monitoring of performance. Only through a structured, transparent, and collaborative approach will it be possible to ensure the resilience of the sector and of our company, and to actively contribute to European climate objectives.

2024 in brief: key results and achievements

The year 2024 represented a turning point in our journey toward sustainability. It was the year in which we transformed a voluntary commitment into a structured vision, laying the foundations for a solid ESG strategy oriented toward the medium and long term.

This momentum took shape through an in-depth review of the double materiality matrix, the establishment of a dedicated ESG governance system, and the launch of strategic certification paths: ISO 50001 for energy management, UNI/PdR 125:2022 for gender equality, and ISO 14001 for environmental management.

These activities demonstrate the organization's intention to evolve from an exploratory approach to a measurable, transparent sustainability model aligned with European regulatory expectations.

Responsible growth

- Establishment of a Sustainability Team and Sustainability Committee to coordinate ESG initiatives
- Release of the Sustainability Due Diligence Policy
- Development of a double materiality matrix through a structured sustainability process
- Adoption of a digital platform for data collection and reporting

Our environmental impact

- Monitoring Scope 1 and Scope 2 emissions and reporting through a digital platform
- Maintaining a consistent waste recovery rate across waste categories

Our committment to people

- 673 employees (438 at DAI S.p.A., 235 at DS S.r.l.)
- High level of education (Graduates: 71% at DAI, 95% at DS)
- Training: 13.83 average hours per person
- Extensive employee training with a strong focus on leadership and change management
- Awareness-raising initiatives on women's empowerment, autism inclusion, and gender-based violence prevention

IDENTITY, STRATEGY AND ESG

Who we are

Dumarey Automotive Italia S.p.A. (“DAI S.p.A.”) and **Dumarey Softronix S.r.l. (“DS S.r.l.”)** are two complementary and strategic entities within the Dumarey Group, an international player with Belgian roots and a consolidated presence in Europe. In Italy, they stand out as centres of excellence in automotive engineering and in the development of advanced propulsion technologies, with a strong orientation toward sustainability.

Through solutions ranging from proprietary hydrogen engines to integrated vehicle control systems, the two companies actively contribute to transforming mobility towards smarter, more efficient and environmentally respectful models.

The registered offices of both companies are located in Turin, at Corso Castelfidardo 36, within one of the most advanced technology hubs in the country. Here, research, innovation and engineering expertise come together to generate value, fostering the development of cutting-edge solutions for the propulsion industry.

The operational and research hub in Turin represents a vibrant element of the Dumarey Group’s activity in Italy: it is here that multidisciplinary teams of engineers and technicians design, develop and validate high-performance powertrains, blending technology, passion and environmental responsibility in a continuous process of evolution.

The synergy between DAI S.p.A. and DS S.r.l. is a distinctive element of their success. This collaboration translates into operational integration along the entire product lifecycle — from design to validation and through to industrialization — enabling the enhancement of complementary skills, the sharing of resources and tools, and guaranteeing efficiency, transparency and accountability in every phase.

This culture of cooperation is also reflected in the organizational structure: DAI S.p.A.’s support functions, including Human Resources and IT, operate in an integrated manner to serve DS S.r.l., contributing to process optimization and fostering synergistic and sustainable growth.
In line with the values that inspire the entire Dumarey Group, DAI S.p.A. and DS S.r.l. have chosen to voluntarily report their sustainability performance at the local level, acknowledging the importance of transparency and dialogue with the territory and stakeholders.

This choice demonstrates the commitment of both companies to operate responsibly, actively contributing to the economic, social and environmental well-being of the communities in which they operate.


DUMAREY

Our History

1983

The history of the Dumarey Group is a long entrepreneurial journey that began in 1983 with Guido Dumarey, who transformed a small Belgian enterprise into an international, innovative and sustainable industrial group. Over the decades, the group has built expertise in areas such as electronics, precision mechanics, digital printing and automotive, growing through strategic acquisitions and global partnerships.

Throughout the years, the group has distinguished itself for its ability to regenerate industrial assets and relaunch production sites in crisis, as demonstrated by operations in France and Germany.

The acquisition of Punch Powertrain and its expansion into Asia consolidated the group's presence in the transmission sector, while the founding of Punch Telematix and Punch Flybrid marked its entry into advanced technology fields such as telematics and energy recovery.

These milestones have contributed to building a solid and diversified industrial network, guided by an entrepreneurial vision oriented toward innovation and sustainability.

2020

Starting in 2020, the Dumarey Group made a decisive leap toward the future of sustainable mobility. With the acquisition of General Motors' GM Global Propulsion Systems in Turin, Punch Torino was established—a European center of excellence for the development of advanced diesel engines and propulsion systems.

This entry into Italy marked the beginning of a new phase in which research, innovation, and sustainability became central pillars. The Turin site distinguished itself through its ability to manage the entire product development cycle—from design to validation and up to production—becoming a strategic reference point for engineering and industrialization in the automotive sector.

2021

From 2021, the Group accelerated its transition toward low-emission technologies, founding Punch Softronix for the development of advanced ECUs and software, and Punch Hydrocells for the development of hydrogen solutions, with the goal of enhancing strategic expertise and attracting new talent.

The collaboration with Renault on new low-emission diesel engines and the EIB (European Investment Bank) funding for hydrogen research confirmed the Group's strategic role at the European level.

2023

In 2023, on the occasion of its fortieth anniversary, the Group changed its name and officially became Dumarey Group, strengthening its entrepreneurial and family identity. This symbolic step highlighted the Group's commitment to accessible and sustainable mobility, consolidating the connection between innovation and social responsibility.

As part of this evolution, the former Piedmont operations Punch Torino and Punch Softronix received new names in January 2024, becoming Dumarey Automotive Italia and Dumarey Softronix, confirming their strategic role within the Dumarey Group's global vision.

2024

In 2024, Dumarey expanded its presence in Italy with the acquisition of Vitesco Technologies Italy - now Dumarey Flowmotion Technologies - and launched a partnership with HORSE for the development of Euro 7 and Euro VI diesel engines.

Today, the Dumarey Group is a global entity that designs and produces engines, transmissions, control systems, and energy solutions with an integrated and sustainable approach.

Its commitment to innovation and emission reduction guides every strategic choice, with the goal of making sustainable mobility a concrete reality for all.

As Guido Dumarey states, the name change is only the beginning of a journey that looks to the future with determination, strong roots, and a shared vision.

Our Values and Innovation Culture

Dumarey Automotive Italia S.p.A. and Dumarey Softronix S.r.l. base their identity on an ambitious and concrete vision: contributing to a future of sustainable and accessible mobility for all. Every activity, decision, and project stems from the belief that technology and human ingenuity can transform today's challenges into opportunities for meaningful and responsible progress.

Driven by a constant spirit of research and a deep commitment to excellence, the companies turn present challenges into opportunities for development. They combine industrial experience with innovative capability, creating reliable and cutting-edge solutions that anticipate market needs and respond consistently to sustainability goals.

The corporate **values** form the core of the companies' culture and guide every relationship with customers, partners and people.

CREATIVITY

Creativity fuels curiosity and the exploration of new technological horizons

ENTREPRENEURSHIP

Entrepreneurship promotes accountability and vision

For DAI S.p.A. and DS S.r.l., innovation is not merely a strategic objective but an inherent identity trait and a working method. It is expressed in the ability to connect people, skills, and technologies, creating a dynamic ecosystem where experience intertwines with experimentation. The companies continually invest in research and development, fostering an environment open to dialogue in which curiosity becomes a lever for growth and the diversity of perspectives translates into competitive advantage.

This daily commitment reflects the desire to build a future in which human ingenuity and environmental respect evolve together, generating authentic and long-lasting value for society.

EXCELLENCE

Excellence translates into rigor, quality, and continuous improvement

INTEGRITY

Integrity ensures transparency and mutual trust

COLLABORATION

Collaboration strengthens the sense of belonging and the creation of shared value

Our business

The Italian organization, composed also of Dumarey Automotive Italia S.p.A. and Dumarey Softronix S.r.l., represents an integrated industrial hub that combines mechanical, electronic, and digital expertise within a unified strategic vision.
The two companies operate synergistically across several technological and industrial sectors, forming together an ecosystem of advanced engineering that spans from automotive to hydrogen technologies, up to design and testing services.

Dumarey Automotive Italia S.p.A. is the industrial entity dedicated to the development of **propulsion systems** and engineering solutions for sustainable mobility. Building on its consolidated experience in the automotive sector, the company has expanded its scope into various technological fields, distinguishing itself through its ability to integrate mechanics, electronics, and software into high-performance, complex systems.

DAI S.p.A.'s activities focus on engineering products and services intended for vehicle manufacturers, engine and fuel cell producers, logistics operators, and fleet managers. Its offering covers a wide range of sectors:

Automotive and commercial vehicles – design and integration of complete propulsion systems, from traditional engines to hybrid and hydrogen powertrains.

Off-highway machinery (NRMM) – solutions for industrial and special vehicles, with particular emphasis on energy efficiency and operational robustness.

Marine sector – design and integration of engines and transmissions for vessels, featuring internal-combustion and hydrogen-based technologies, contributing to the decarbonization of maritime transport.

Construction and industry – advanced engineering technologies and services for industrial and construction machinery.

Hydrogen technologies – development and pre-production of hydrogen engines and components.

DAI S.p.A.'s approach combines design, testing, validation and industrialization, supporting customers throughout the entire product life cycle. [GRI 2-6-a]

Dumarey Softronix S.r.l. is the technological center dedicated to the development of **electronic control systems** and integrated software solutions for the mobility of the future. The company operates in high-tech sectors with specialization in cybersecurity, functional safety (ASIL-D/SIL-3), machine learning, and digital twin technologies.

In 2024, DS S.r.l. focused its activities on the design of electronic control units (ECUs) and software platforms for internal-combustion, hybrid, electric and fuel-cell vehicles. The main areas of intervention include:

Automotive and commercial vehicles – development of ECUs and control software for engines and powertrains.

Marine sector – design of integrated solutions for the control of marine propulsion systems.

Rail mobility – engineering support for train manufacturers, with a focus on digital twins and intelligent automation.

Fleet management and logistics – creation of software-defined vehicle (SDV) platforms and proprietary DevOps toolchains for intelligent fleet management.

Although no product sales were recorded in 2024, the year saw the completion of strategic development contracts and the creation of the technological platform that will be commercialized starting in 2025.

THE VALUE CHAIN

The activities of the Dumarey Group in Italy are based on an integrated value chain, in which Dumarey Automotive Italia S.p.A. and Dumarey Softronix S.r.l. work synergistically to offer advanced engineering, development and production solutions in the field of sustainable mobility.

DAI S.p.A. covers the entire mechanical propulsion cycle—from design to validation and up to the pre-production of the hydrogen engine—while DS S.r.l. focuses on the development of software and electronic systems that manage its functioning.

This integrated structure, shown in the stages below, allows the Group to oversee the entire life cycle of products and services, from mechanical and electronic engineering to validation, industrialization and continuous innovation, ensuring technical consistency, operational efficiency and alignment with sustainability objectives.

Value chain phases:

1 - Design and development

The design phase represents the core of the value-creation process. For DAI S.p.A., this includes design activities, system integration, testing and calibration, along with regulatory and compliance analysis. At the same time, DS S.r.l. focuses on the development of electronic control units (ECUs) and integrated software, creating digital architectures based on international standards (ASPICE, AUTOSAR, ISO 26262). Activities include software, firmware and hardware development, as well as machine learning models and cybersecurity and safety-by-design solutions.

2 - Validation and testing

In this phase, DAI S.p.A. conducts virtual and bench tests, engine and vehicle calibration, performance simulations and engineering analyses supporting certification. DS S.r.l. performs hardware and software testing using advanced digital twin techniques and functional validation, ensuring reliability and safety of electronic systems.

3 - Industrialization

Industrialization consolidates the transition from design to production. At DAI S.p.A., this includes defining design criteria aimed at manufacturability and supplier scouting, also on behalf of third parties. For DS S.r.l., industrialization concerns the planning and start-up of ECU production in collaboration with international partners.

4 - Production

DAI S.p.A. manages production by adapting internal Pre-Production laboratories in the perspective of future small-series manufacturing. For DS S.r.l., production concerns electronic control units and their variants, manufactured by specialized partners, while quality control and customer relationship management are handled internally.

5 - Sales and commercial relations

Both companies manage customer relationships through technical offers, project management and post-sales support. For DAI S.p.A., main customers include engine, fuel cell and industrial vehicle manufacturers. For DS S.r.l., customers include vehicle, train, marine manufacturers and logistics operators. In 2024, DS S.r.l. completed strategic development contracts laying the foundations for future commercialization in 2025.

6 - Marketing and strategic positioning

Both companies adopt a coordinated approach to communication and market positioning, participating in international fairs and technology panels, strengthening the Group's reputation as a reliable partner in the energy and digital transition.

7 - Innovation and training

Innovation is the transversal element of the entire value chain. DAI S.p.A. participates in tenders for advanced technologies, research projects and technical upskilling and reskilling initiatives for staff. DS S.r.l. invests in the development of GenAI, software-defined vehicle (SDV) technologies and cybersecurity platforms, ensuring constant alignment with international standards.

This integrated value chain enables the Group to connect mechanical and digital engineering into a coherent and circular system, capable of generating innovation and sustainable competitiveness throughout the entire production cycle. [GRI 2-6]

Phase	Dumarey Automotive Italia S.p.A.	Dumarey Softronix S.r.l.
Design	Design, system integration, testing and calibration, regulatory analysis	ECU, integrated software, DevOps, functional safety, cybersecurity
Validation	Virtual and bench tests, engine and vehicle calibration	HW/SW testing, Digital Twin, functional analysis
Industrialization	Production planning, supplier scouting	Production planning, collaboration with EffeGi and EAS
Production	Hydrogen engine planning in Pre-Production laboratory	Production of electronic control units through external suppliers
Sales	Technical offers, customer and project management	Offers, customer funnel, relationship management
Marketing	Strategic positioning, fairs, branding	Branding, conferences, SDV positioning
Innovation / Training	Tenders, gap analysis, technical training	GenAI, SDV, cybersecurity, regulatory updates

THE SUPPLY CHAIN

The procurement organization of DAI S.p.A. and DS S.r.l. is structured into two main areas: Direct Purchasing and Indirect Purchasing.

Direct Purchasing concerns the materials used in production and prototypes. For DS S.r.l., the network includes around 20 suppliers, 80% of whom are based in Italy and specialized in electronic components. For DAI S.p.A., direct suppliers are 56, covering a broad spectrum ranging from mechanical components (castings, precision machining, additive manufacturing) to electrical and electronic parts (sensors, electric pumps, injection systems). Approximately 70% of these partners are based in Italy, confirming the company's commitment to supporting a predominantly local supply chain. [GRI 204-1]

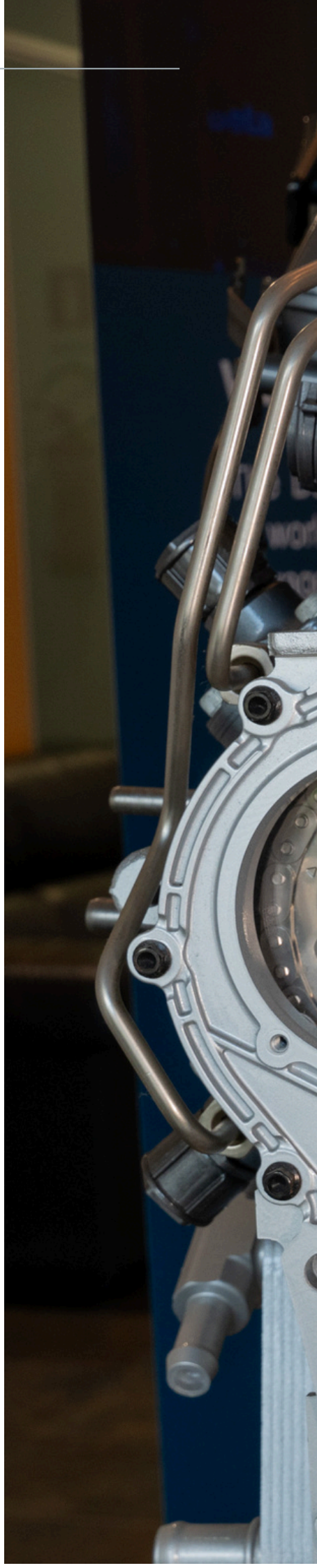
Indirect Purchasing includes goods and services not directly linked to production. DS S.r.l. relies on around 20 suppliers, mainly for engineering and software development services. DAI S.p.A., instead, collaborates with more than 220 suppliers for logistics, IT, utilities, lab testing, training and administrative activities, with a prevalence of Italian companies (about 85%). [GRI 2-6]

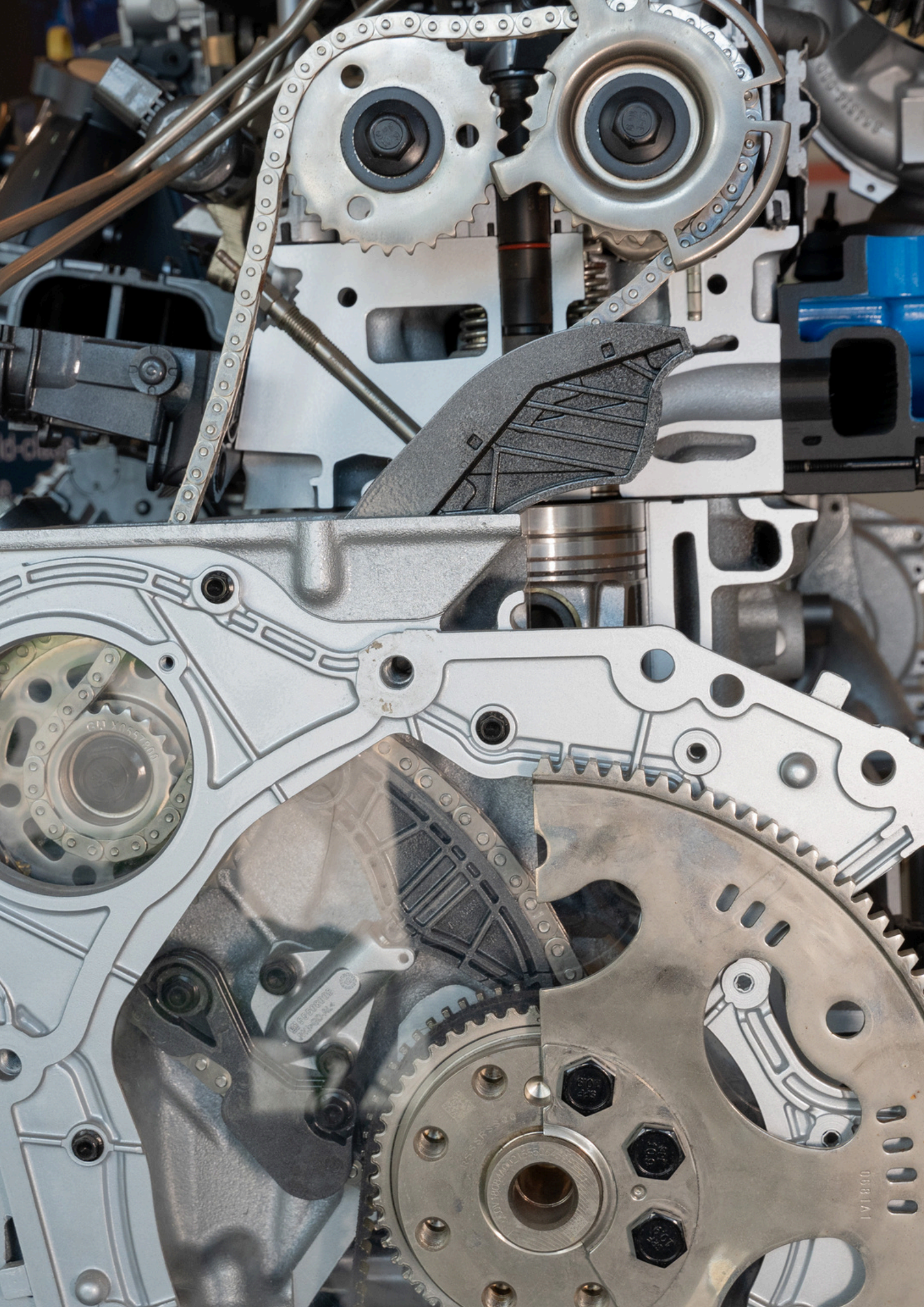
Downstream activities

The downstream activities of both companies reflect their integrated operating model. DAI S.p.A. provides propulsion systems and engineering services to manufacturers of engines, fuel cells and vehicles (cars, commercial vehicles, industrial and marine machinery), whereas DS S.r.l. develops and supplies electronic control systems and integrated software intended for the same sectors.
The design of DS S.r.l. products follows international standards (ASPICE, AUTOSAR, ISO 26262) and includes the development of ECUs for ICE engines, fuel cells, and electric or hybrid architectures.
In 2024, activities focused on R&D for the electronic platform, with initial sales planned for 2025. [GRI 2-6]

Commercial relations and partnerships

Dumarey's business model is built on a consolidated network of strategic collaborations with industrial and technological partners. For DS S.r.l., key partners include companies specialized in the production of electronic control units and in the supply of platforms for the software marketplace. For DAI S.p.A., major partnerships concern testing and validation activities, together with agreements for the European distribution of engines from large OEMs. [GRI 2-6 / 204-1]





Sustainability strategy

In a rapidly changing world, for DAI S.p.A. and DS S.r.l., sustainability is not merely a regulatory requirement or a good business practice: it is a strategic and distinctive choice, a vision that brings together innovation, responsibility, and respect for the social and environmental context in which the companies operate.
For both companies, being sustainable means looking beyond economic results and steering every action toward creating shared value: for people, the territory, and future generations.

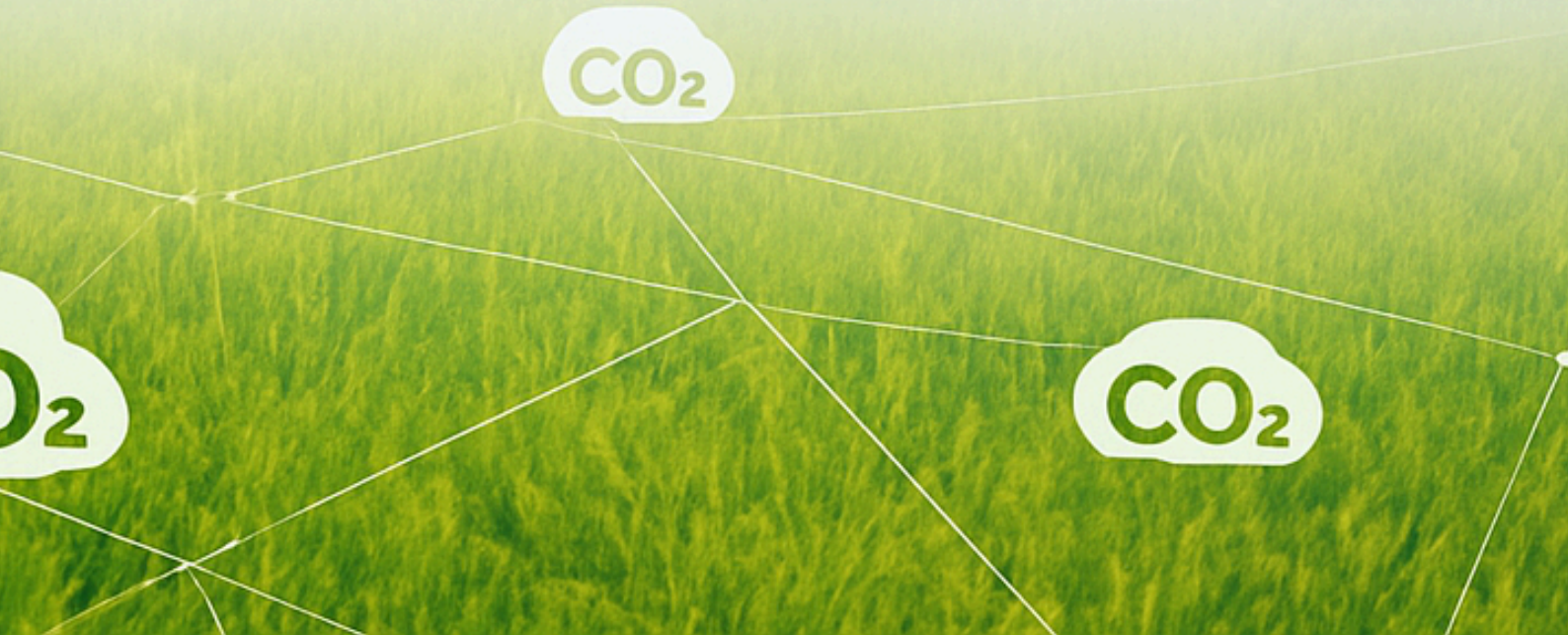
The **sustainability journey** undertaken is built on clear and integrated steps, the result of a systematic and growing commitment:

1. **Regulatory alignment and reporting**: analysis of compliance with CSRD and ESRS standards, implementation of digital tools for data collection, and drafting of the Sustainability Report.

2. **Initial ESG assessment**: internal evaluation of ESG performance, sector benchmarking and up-to-date business profiling as a basis for a conscious transformation.

3. **Training and strategic modelling**: training activities on ESG and sustainability topics, supported by business model analysis (e.g., “Triple Canvas”) to guide corporate strategy through the three Ps: People, Planet, Prosperity.

4. **Mapping of IROs** (Impacts, Risks, Opportunities): identification of relevant ESG areas, classification of positive and negative impacts, and assessment of risks and opportunities according to structured criteria.



5. **Double materiality analysis**: integration of impact materiality (effects on environment and people) with financial materiality (effects of ESG factors on the company) to define strategic priorities.

6. **Definition of the ESG Strategic Plan**: development of a roadmap with thematic goals, responsibilities, KPIs and an operational timeline for the medium-to-long term.

7. **Stakeholder mapping and engagement**: identification of key stakeholders, analysis of expectations, and creation of engagement channels to ensure inclusiveness and validation of ESG priorities.

8. **Implementation and ongoing monitoring**: systematic data collection, progress monitoring and continuous dialogue with stakeholders to ensure transparency, integration and continuous improvement

The sustainability strategy of DAI S.p.A. and DS S.r.l., structured in this way, is fully integrated into daily operations and strategic decision-making, becoming a core component of the business model. It is not an additional element, but an attribute of the strategy: innovating responsibly, acting consistently, and measuring the positive impact generated.

In 2024, the companies completed the first five steps of the ESG pathway. Activities planned for 2025 will focus on the next stages, including defining the strategic plan with measurable goals, stakeholder engagement and the start of continuous monitoring.

MEASURING TO IMPROVE: OUR ESG RATINGS

The companies consider the measurement of their progress in sustainability an essential step for conscious management and continuous improvement. Monitoring performance systematically makes it possible to clearly understand the level of advancement, identify potential areas of development, and define targeted strategies to strengthen the positive impact of their activities. This approach provides an accurate, structured and objective picture of the results achieved, supporting more informed decisions and focused improvements.

To ensure accurate and transparent analysis, the companies chose to rely on specialized external platforms capable of providing objective ESG assessments, documented and comparable with other players in the industry. This decision reflects the intention to secure a credible benchmark and to base strategies on verifiable data. Moreover, using multiple platforms highlights the aim to build the most complete picture possible, integrating diverse perspectives and enriching the depth of analysis.
The evaluations obtained made it possible to identify improvement areas and define evolutionary trajectories that will be incorporated into the ESG strategic plan for the coming years, with the goal of strengthening overall performance and aligning with best practices in the sector.

ECOMATE (DAI S.P.A.)

The Ecomate platform (https://ecomate.eu/) is a recognized assessment tool that processes a questionnaire of more than 200 multiple-choice questions. Its analysis model covers the three ESG dimensions and, based on the answers provided, assigns a score to each area using a proprietary algorithm.

The evaluation of **Dumarey Automotive Italia S.p.A.** for **2024** produced the following results:

These results show that DAI S.p.A. has an overall **low ESG risk**, with room for improvement in the environmental dimension. Appendix II provides a summary table explaining the different rating levels and their meaning. [GRI 2-22 / 2-23 / 2-24]

ECOVADIS (DAI S.P.A.)

EcoVadis (https://ecovadis.com/) is an internationally recognized ESG assessment platform that analyzes corporate sustainability performance through a sector-, size- and geography-specific questionnaire, covering four key areas: Environment, Labor & Human Rights, Ethics, and Sustainable Procurement.
The responses—supported by documentary evidence—are processed via a proprietary algorithm that assigns a score out of 100. Based on the total score, companies may receive a medal (Bronze, Silver, Gold or Platinum), enabling benchmarking with peers.

The **2024** evaluation of **Dumarey Automotive Italia S.p.A.** produced the following results:

This result positions DAI S.p.A. among companies that have launched a structured pathway toward responsible management, while also highlighting improvement opportunities that will be addressed through targeted actions in the coming years.

OPEN-ES (DS S.R.L.)

OPEN-es (https://openes.io/) is a collaborative platform designed to support ESG performance evaluation and improvement, based on the World Economic Forum framework. Through a structured questionnaire, companies of all sizes can provide information across four areas: Environmental Impact, People, Prosperity and Governance. The collected data—supported by evidence—are processed to build an ESG profile comparable with sector and geographic benchmarks.
The platform promotes transparency across the value chain and enables data sharing with clients and partners.

The **2024** evaluation of **Dumarey Softronix S.r.l.** produced the following results:

SCHEDA DI VALUTAZIONE	Classe 1 Fondamentali	Classe 2 Maturità	Classe 3 Master
	Completato	Completato	Completato
Punteggio	73 su 100	61 su 100	57 su 100

The evaluation highlights the solidity of DS S.r.l.'s ESG foundations and the presence of structured processes in key areas. The results show that the company has already consolidated the essential requirements for sustainability and that room for growth remains toward more advanced and integrated practices.

Double materiality analysis

Understanding what makes Dumarey Automotive Italia S.p.A. and Dumarey Softronix S.r.l. unique within the industrial landscape is the starting point for consciously guiding their sustainability commitment. Defining the aspects that differentiate them from other companies in the sector makes it possible to precisely identify the areas where their activities may generate positive or negative impacts on the environment, people and the communities they interact with every day.

To identify strategic priorities and the most relevant ESG topics for the business, the companies conducted a double materiality analysis through a structured process. This process made it possible to recognize the topics that significantly affect economic, social and environmental performance, and to define the most effective actions to manage and enhance them. Measuring materiality means making sustainability an integral part of strategic decision-making, enabling clear priorities and a pathway of continuous improvement.

PROCESS FOR DETERMINING MATERIAL TOPICS [GRI 3-1]

Since 2021, the Dumarey's companies in Turin have undertaken a voluntary reporting pathway including a materiality matrix aligned with GRI standards. This work was strengthened over time and culminated in 2024 with the development of a double materiality analysis, integrating:

- impact materiality (effects on environment and people)
- financial materiality (effects of environmental and social factors on the company)

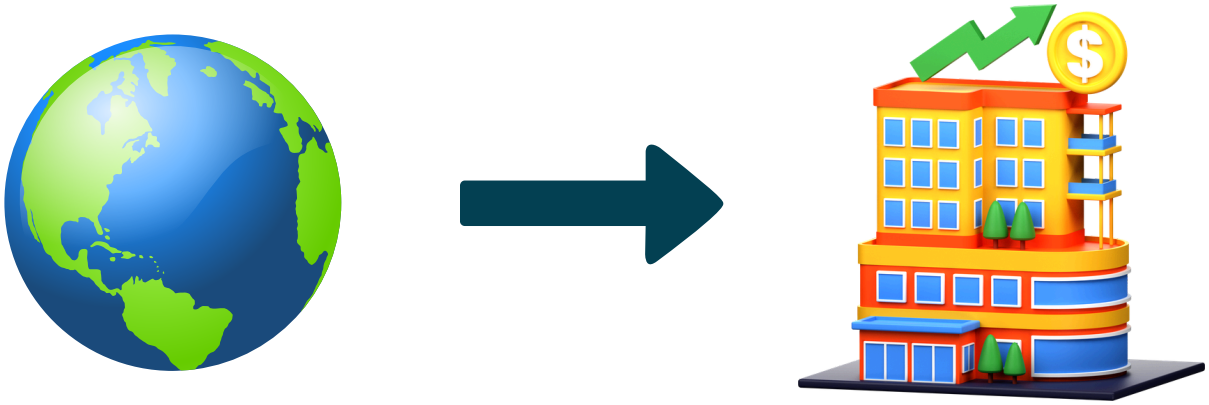
This integration provides a solid basis for defining the medium-long-term ESG strategy.

The materiality analysis followed four main phases, conducted using a methodological and structured approach, aligned with GRI 2021, EFRAG IG 1 and Corporate Sustainability Reporting Directive (CSRD) requirements.

DOUBLE MATERIALITY ANALYSIS

Financial materiality

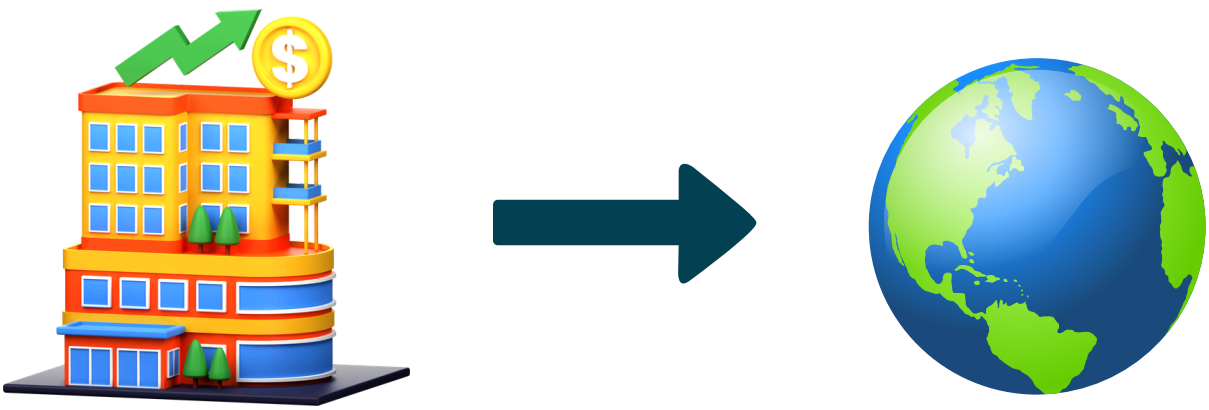
Companies depend, for example, on natural resources and on human capital.



Risks and opportunities (financial effects)
of environmental and social factors on the company

Impact materiality

Companies may have positive and negative impacts through their products, services and value chain.



Impacts that the company has on society and the environment

1 - CONTEXT ANALYSIS

In the first phase, the ESG rating of DAI S.p.A. and DS S.r.l. was analyzed, identifying the main strengths and areas for improvement. These results were then integrated with an analysis of market trends and sector best practices through a benchmarking activity with competitor companies in engineering services, potential customers and strategic suppliers. This step made it possible to contextualize company performance within the competitive landscape and define an objective information base for the next phases of the process.

An additional level of detail in understanding the context in which the two companies operate was obtained through the Business Model analysis. The activity was carried out with the support of industry experts using the Business Model Canvas 3P, a tool that supports reflection on how the company operates, how it generates value, how it uses resources and how it interacts with stakeholders.

2 - MAPPING OF IMPACTS

Next, an impact mapping was developed for each of the three sustainability dimensions: environmental, social and governance. Each impact was linked to specific reference topics, outlining a complete and interconnected vision of the areas where the company generates value or risks to be managed.

The impacts were classified according to GRI and ESRS criteria, distinguishing between:

- **current** or **potential** impacts
- **positive** or **negative** impacts
- **short**-, **medium**- or **long**-term impacts
- impacts caused, contributed or directly linked to business activities

Impact identification was conducted using a dual methodological approach:

- **Top-down**, starting from ESRS RA-16 and integrating additional topics emerging from internal processes such as due diligence, risk management and grievance mechanisms

- **Bottom-up**, analyzing the business model, strategy and value chain (upstream and downstream), and integrating external sources such as sector benchmarks, peer analysis, scientific articles and sustainability reports

The entire selection process was influenced by existing internal practices such as due diligence, risk management, grievance mechanisms and corporate policies, which provided a concrete basis for impact evaluation and the construction of the materiality matrix.

The internal sustainability team provided targeted contributions in various operational phases, aligning competencies and strategic perspectives for the definition of impacts, risks and relevant opportunities.

Two company workshops were also organized in-person, with participation from representatives of almost all functions, including members of top management. These sessions allowed validation of initial hypotheses, enrichment of analysis with operational insights and strengthening of internal alignment on priority ESG topics. [GRI 3-3]

3 - PRIORITIZATION OF IMPACTS

The identified impacts were evaluated and prioritized with the involvement of different internal roles. For each impact, four variables were considered on a scale of 1 to 4 (low, medium-low, medium-high, high):

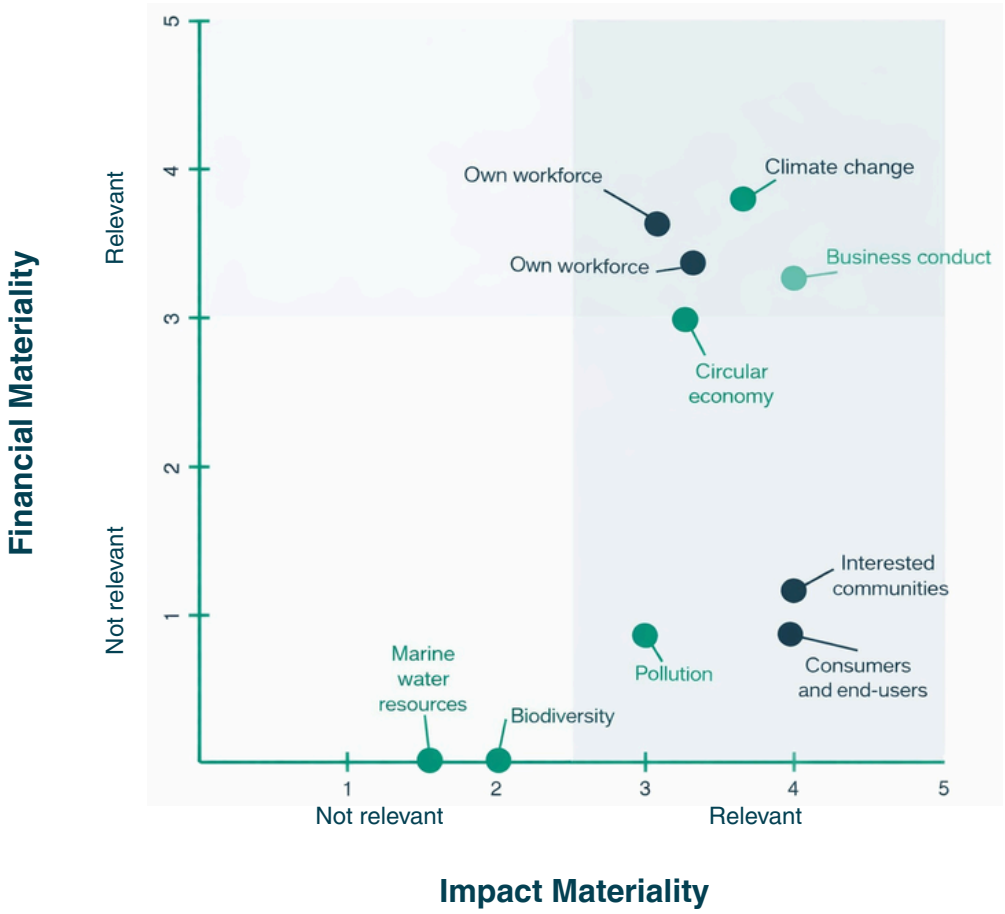
- **severity** (gravity or relevance of the impact)
- **scope** (extent in terms of people, territories or markets affected)
- **irremediability** (ability to remedy or not remedy the impact)
- **probability** (likelihood that a potential impact will occur)

Overall severity was then assessed based on these parameters. Impacts — and the topics associated with them — receiving a high relevance level were considered material, forming the strategic priorities for sustainability management.

4 - BUILDING THE DOUBLE MATERIALITY MATRIX

The analysis resulted in the creation of an integrated materiality matrix, bringing together environmental, social and governance impacts into a unified representation. This matrix, which will be validated next year through direct stakeholder engagement, is an essential strategic planning tool as it provides an objective overview of the most significant ESG topics and guides the definition of future policies and actions for DAI S.p.A. and DS S.r.l.. [GRI 3-1-a-i]

MATERIALITY MATRIX



In 2024, Dumarey launched an in-depth structured review of the materiality matrix compared to the 2023 version. The analysis confirmed the relevance of the environmental, social and governance themes already identified, but introduced a new evaluation layer through the financial materiality perspective.

This expanded methodology highlighted that some high-impact topics currently do not present significant economic-financial implications. The topics with double relevance — meaning significant both in terms of impact and financial implications — are:

- **Value chain workers** – working conditions, human rights and well-being along the supply chain
- **Own workforce** – health, safety, professional development and well-being of direct employees
- **Climate change** – risks and opportunities related to energy transition, emission reduction and climate resilience
- **Business conduct** – ethics, integrity, regulatory compliance and responsible governance
- **Circular economy** – efficient resource management, waste reduction and sustainable product design

Topics relevant only for impact materiality:

- **Affected communities** – social and environmental impacts on local communities, including inclusion and territorial development
- **Pollution** – emissions and discharges affecting the environment and public health
- **Consumers and end users** – product and service safety, quality and sustainability

[GRI 3-2]

The next step will involve direct engagement of external stakeholders to further refine the matrix and define a medium-to-long-term ESG strategic plan capable of balancing expectations across the entire value chain. [GRI 3-2]

The following table illustrates the main material topics and management approaches, distinguishing between the current state and strategic perspectives. [GRI 203-2]

MATERIAL TOPIC	CURRENT MANAGEMENT STATUS	STRATEGIC PERSPECTIVES
Own workforce	Consolidated topic: integrated into corporate values, governance and HR processes	Continuous strengthening of policies on well-being, training, diversity and inclusion
Business conduct	Consolidated topic: present in the Code of Ethics, control systems and corporate culture	Extension of integrity practices along the entire value chain
Value chain workers	Evolving topic: partial monitoring, need for greater transparency and oversight	Supplier selection and development based on ESG criteria to improve engagement across the supply chain
Climate change	Emerging topic: increasing awareness, but absence of a structured climate strategy	Definition of a climate roadmap, decarbonization targets, and analysis of physical and transition risks
Circular economy	Strategic topic under development: present in certain product and process practices	Systemic integration into business models, sustainable design, and environmental KPIs

The analysis identified several key pillars for managing material topics:

- **ESG governance**: strengthen integration of material topics into decision-making and strategic oversight;
- **Planning**: define thematic trajectories with measurable objectives and dedicated KPIs;
- **Monitoring**: develop internal and external reporting systems with regular updates
- **Stakeholder engagement**: promote continuous dialogue with employees, suppliers, customers and investors to validate priorities and actions

The organization is not involved in direct negative impacts through its activities or commercial relationships. [GRI 3-3]

ACTIONS UNDERTAKEN FOR IMPACT MANAGEMENT

The active involvement of numerous internal stakeholders representing different company functions made it possible to more precisely identify areas of potential negative environmental, social and governance impact.

Based on these results, the decision was taken to develop a medium- and long-term sustainability strategic roadmap, defining concrete objectives for mitigating risks and enhancing positive impacts.

The actions implemented fall into three dimensions:

- **Prevention and mitigation of negative impacts**: DAI S.p.A. and DS S.r.l. intend to structure an increasingly robust sustainability governance system capable of anticipating and managing potential negative effects arising from their activities.

  The sustainability strategic plan will, in the coming years, include measurable and verifiable objectives to reduce such impacts and promote a shared-responsibility approach across the entire value chain.

- **Management of actual negative impacts**: The companies have initiated a continuous improvement process based on periodic monitoring, policy review, and integration of internal feedback.

  The initiatives already underway aim to strengthen transparency, compliance, and the organization's ability to respond to potential environmental and social issues.

- **Enhancement of positive impacts**: Beyond mitigation, DAI S.p.A. and DS S.r.l. pay growing attention to enhancing the positive impacts generated by their activities, recognizing that fostering innovation, well-being and inclusion is a concrete form of shared-value creation.

  The ESG roadmap will include actions designed to reinforce these effects, especially in the areas of sustainable innovation, people development and territorial engagement.

The shift toward a more mature sustainability governance model was marked by four concrete actions:

1 - Establishment of a Sustainability Committee

Composed of key organizational figures (CEO – Chief Executive Officer, HR Director, CFO – Chief Financial Officer, and CSO – Chief Sustainability Officer). The Committee is responsible for defining strategic priorities, overseeing environmental, social and governance performance, and ensuring consistency between actions and corporate objectives.

2 - Creation of a Sustainability Team

Structured across multiple levels — Sustainability Committee → CSO → STL (Sustainability Team Leader) → SME (Subject Matter Experts) — ensuring effective, transversal and integrated operational management of ESG topics. This structure fosters dialogue among company functions and promotes a widespread culture of sustainability and continuous improvement.

3 - Publication of the Sustainability Due Diligence Policy

This policy formalizes the company's commitment to responsible impact management across the value chain. It defines guiding principles for identifying, preventing and mitigating negative impacts, in line with international best practices.

4 - Revision of the materiality matrix

Adopting a double materiality approach that integrates the financial perspective with the environmental and social impact perspective. This integration has aligned reporting with CSRD and ESRS principles, improving precision and transparency of analysis.

5 - Adoption of a dedicated ESG management software

A tool aimed at consolidating data collection, analysis and reporting. It enables integrated and traceable information management and supports continuous performance monitoring.

[GRI 3-3 / GRI 2-2 / 2-25 / 3-1 / 3-2 / 203-1 / 203-2]

ENVIRONMENT

INNOVATING TO REDUCE THE IMPACT

For DAI S.p.A. and DS S.r.l., environmental sustainability goes beyond the reduction of impact: it represents a horizon of regeneration, where technological innovation and industrial responsibility converge toward a new balance between production and nature. The environment is not merely the context in which the company operates, but a living system of which it is a part: a complex ecosystem that requires rethinking the very concept of value, moving beyond the logic of consumption to embrace that of circularity and long-term vision.

In this perspective, every technical choice — from the design of a hydrogen engine to the digitalization of testing processes — becomes an act of ethical coherence and an investment in the future. For DAI S.p.A. and DS S.r.l., innovating means preserving, anticipating environmental challenges through research, waste reduction and intelligent use of resources.

Commitment to the environment is therefore a cultural process before being an operational one: a form of sustainable intelligence capable of translating the principles of responsibility into daily practices. DAI S.p.A. and DS S.r.l. aspire to a business model in which technology and awareness blend together, generating a positive and lasting impact, where every innovation not only reduces, but regenerates.

The environmental approach

Environmental protection along the entire value chain represents an essential principle for DAI S.p.A. and DS S.r.l. Both companies share a common vision based on the idea that sustainability is not limited to internal processes, but extends to every actor involved in the production cycle — from the supply of raw materials to the distribution of products and services.

During 2024, Dumarey introduced an initial environmental assessment approach for Italian suppliers, integrating ESG criteria into selection and qualification processes. The initiative relies on the use of the CreditSafe platform, which, in addition to the traditional economic–financial solidity rating, also provides an ESG score for each supplier, with particular attention to environmental parameters.

According to the Supplier Management Policy, each buyer is required to verify and document the potential supplier's ESG rating before any contractual agreement. This process enabled the organisation to reach, already in 2024, 76% of new suppliers assessed using environmental criteria, consolidating a selection process that favours partners capable of operating with environmental responsibility and transparency. The analysis of results showed that almost all assessed suppliers fall within a medium–low ESG risk range, confirming a solid supply chain aligned with the Group's sustainability expectations. [GRI 308-1]

In parallel, DAI S.p.A. and DS S.r.l. continued assessing and monitoring environmental impacts within the supply chain, with the aim of more accurately measuring partners' environmental performance and promoting shared improvement. In 2024, a total of nine suppliers were analysed based on ESG parameters including natural resource management, energy efficiency and emissions reduction. To date, no significant negative environmental impacts have been identified among the assessed suppliers. CreditSafe provides an overall overview of environmental risk levels, but does not offer a detailed breakdown of specific impacts for each supplier, limiting the possibility of more granular analysis. [GRI 308-2-a / 308-2-b / 308-2-c]

The information gathered confirms that the Italian supply chain of DAI S.p.A. and DS S.r.l. is characterised by an overall low-risk profile, reflecting a network of partners who share high compliance and sustainability standards. Nevertheless, both companies acknowledge the need to further strengthen the understanding and transparency of their indirect impacts, including through the development of new analysis tools, targeted environmental audits and joint training sessions with suppliers.

Looking ahead, DAI S.p.A. and DS S.r.l. commit to progressively extending ESG assessment to a growing share of suppliers — including those operating internationally — and to deepen the traceability of environmental performance data. The goal is to build a supply chain that is increasingly aware, resilient and oriented toward reducing impacts, where every actor can actively contribute to the development of an industrial model based on shared responsibility.

Energy

For DAI S.p.A. and DS S.r.l., the responsible use of energy carriers represents a strategic leverage point for improving process efficiency and reducing the environmental impact of their operations. Managing energy consumption responsibly means balancing competitiveness and sustainability, integrating technical and managerial choices aimed at saving and using resources consciously.
In this perspective, decarbonization is not only an environmental goal but also a structural component of corporate strategy.
The commitment of the companies translates into a concrete approach to the energy transition, based on measurement and constant monitoring, continuous improvement, and the adoption of international standards supporting ESG performance.

Throughout 2024, Dumarey carefully monitored its internal energy consumption, distinguishing between renewable and non-renewable fuels, electricity, heat and cooling — as outlined in the tables that follow in the original report.

In the following table, the data relating to the total* consumption of **non-renewable fuels**, in megajoules:

TYPE OF NON-RENEWABLE FUEL	TOTAL*
Diesel	**13.204.249 MJ**
Gasoline	**488.622 MJ**
Blue Hydrogen**	**3.643.436 MJ**

** Based on invoiced amounts
** Hydrogen is considered a non-renewable material as it is “blue hydrogen”, produced from fossil sources but with CO_2 capture during the industrial process.

In the following table, the data relating to the total consumption of **renewable fuels**, in megajoules:

TYPE OF RENEWABLE FUEL	DAI	DS	TOTALE
Biodiesel	0,166 MJ	-	**0,166 MJ**

In the following table, the data relating to the total consumption of electricity and heating, expressed in megajoules, and the total consumption of cooling, expressed in kilowatt-hours.
No steam consumption was recorded, neither for DAI S.p.A. nor for DS S.r.l.:

CONSUMPTION	TOTAL
ELECTRICITY	21.691.137 MJ
HEATING	8.679.240 MJ
COOLING*	1.009.865 kWh

* The value is obtained from the sum of the CHILLER component for offices (19%) and the CHILLER components for operations (81%)

In the following table, the data relating to the total internal energy consumption, in megajoules:

CONSUMPTION	TOTAL
INTERNAL ENERGY CONSUMPTION*	47.736.685 MJ

* The total value is given by the sum of electricity consumption, district heating, and fuel consumption (diesel, blue hydrogen, and gasoline)

For energy consumption outside the organization, no significant data are currently reported: both DAI S.p.A. and DS S.r.l. recorded a value of zero, as the analysis of indirect energy consumption (upstream and downstream of the value chain) has not yet been completed. The companies plan to develop, in the coming years, a dedicated analysis for measuring indirect emissions (Scope 3) and associated energy consumption. The calculation methodology will also be based on ISO 50001 guidelines, to ensure consistency and comparability over time.

In the following table, the breakdown of the energy **intensity ratio**, in order to promote transparency and comparability over time, by business unit, source and type of activity:

VECTOR	WITHDRAWAL (U.M.)	WITHDRAWAL (toe)	WITHDRAWAL (TJ)	WITHDRAWAL SHARE
Electricity	6,025,305 kWh	1,126.73	4717	64,4
Diesel	297.3 t	30321	1269	17,3
Heat	2,379,700 kWh	22739	952	13
H_2 (Hydrogen)	28 t	8106	339	4,6
Gasoline	11 t	115	48	0,7

**** Methodological note:***
To convert electrical energy expressed in kWhe into tonnes of oil equivalent (toe), the coefficient 0.187×10^{-3} toe/kWhe was used, corresponding to the inverse of the average efficiency of the Italian thermoelectric fleet (estimated at 46%).
This approach is based on primary energy, meaning it accounts for upstream transformation efficiency. Alternatively, in terms of final energy uses (i.e., user energy demand), conversion from kWhe to MJ uses the coefficient 3.6 MJ/kWhe, representing the direct energy content available to the user.
The two approaches reflect different logics:

- ***Primary energy*** *→ considers the entire production and transformation cycle of energy*
- ***Final uses*** *→ considers only energy actually available to the end user*

For DAI S.p.A., the **energy intensity ratio** is 2.95 GJ, calculated based on test bench hours (htb) as the reference metric. This includes electricity, district heating, and fuel consumption, considering only internal consumption. This methodology provides a realistic representation of the overall energy footprint and supports future efficiency and benchmarking analyses.

In 2024, zero-cost initiatives aimed at reducing energy consumption were implemented, notably the identification and repair of leaks in the compressed-air system.

In the following table, the **reduction of energy consumption** achieved through efficiency initiatives, in kilowatt-hours and megajoules:

	DAI	DS*	TOTAL
ENERGY CONSUMPTION REDUCTION	10,61 kWh 38,20 MJ	-	10,61 kWh 38,20 MJ

* Facility management is handled by DAI S.p.A., while DS S.r.l. uses the related services through an intercompany agreement

2024 represents the reference year for establishing the calculation baseline for energy demand and related reductions. In this context, DAI S.p.A. and DS S.r.l. invested in developing new internal competencies for conducting product Life Cycle Assessment (LCA), with the goal of integrating energy and environmental evaluation throughout the entire production process.

At the same time, DAI S.p.A. initiated the ISO 50001 certification process, scheduled for 2025, which will enable a consolidated energy management system and improve the effectiveness of decarbonization efforts. Through these initiatives, the companies strengthen their trajectory toward a structured and measurable energy transition, based on internal expertise, recognized standards, and an integrated long-term vision.

[GRI 201-1 / 201-4 / 302-1 / 302-2 / 302-3 / 302-4 / 302-5]

Direct and indirect emissions

In 2024, DAI S.p.A. and DS S.r.l. strengthened their commitment to monitoring greenhouse gas (GHG) emissions, adopting a systematic and structured approach in line with ISO 14064-1:2019. Reporting activities were carried out using the Neutrality Aplanet tool, which calculates direct and indirect GHG emissions in tons of CO_2 equivalent (CO_2e), based on ISPRA (Italian Institute for Environmental Protection and Research) and DEFRA (UK) emission factors. For data consolidation, the operational control approach was used, ensuring a consistent representation of the activities effectively managed by the Group's companies.

DIRECT EMISSIONS (SCOPE 1)

Direct emissions include CO_2, N_2O, and fluorinated gases (F-GAS) generated by the operational activities of DAI S.p.A. and DS S.r.l..

In the following table, the details of gross direct GHG emissions (Scope 1), expressed in tons of CO_2 equivalent:

Emissions	DAI	DS	TOTAL
Scope 1	1.113,78 tCO2eq	9,46 cCO2eq	**1.123,24 tCO2eq**

In 2024, biogenic emissions from biodiesel consumption were accounted for as traditional diesel due to the minimal quantity used. In future years, the companies plan to report these emissions separately to obtain a more accurate and ESG-aligned picture.

The base year is 2024, marking the start of a more robust and automated data-collection system aimed at improving comparability over time.
[GRI 305-1]

INDIRECT EMISSIONS (SCOPE 2)

Indirect Scope 2 emissions come from purchased electricity used in facilities and laboratories. Dumarey calculates these emissions using the location-based approach, considering CO_2 as the only relevant gas for 2024.

In the following table, the details of gross indirect GHG emissions (Scope 2), expressed in tons of CO_2 equivalent:

Emissions	DAI	DS	TOTAL
Scope 2	1.826.377,4 kgCO2eq	260.911,06 kgCO2eq	**2.087.288,46 kgCO2eq**

INDIRECT EMISSIONS (SCOPE 3)

In 2024, DAI S.p.A. and DS S.r.l. did not monitor Scope 3 indirect emissions related to upstream and downstream value-chain activities yet. During 2025, the companies will begin a structured process to identify relevant Scope 3 categories in order to complete the reporting boundary and improve understanding of their overall climate impact. [GRI 305-3]

The **emissions intensity indicator** for DAI S.p.A. is 108 $kgCO_2eq$/hour, calculated as the ratio between total GHG emissions (Scope 1 + Scope 2) and test-cell operating hours. For DS S.r.l., the figure was not calculated in 2024 due to the absence of an adequate metric. The intensity was determined using the Aplanet platform, based on DEFRA and ISPRA emission factors. [GRI 305-4]

In 2024, the organization focused on structuring GHG-emissions monitoring with the goal of defining, in the coming years, a medium- and long-term decarbonization strategy.
The path forward includes the progressive implementation of energy-efficiency measures, the introduction of renewable energy sources and the optimization of testing processes. [GRI 305-5]

OTHER SIGNIFICANT ATMOSPHERIC EMISSIONS

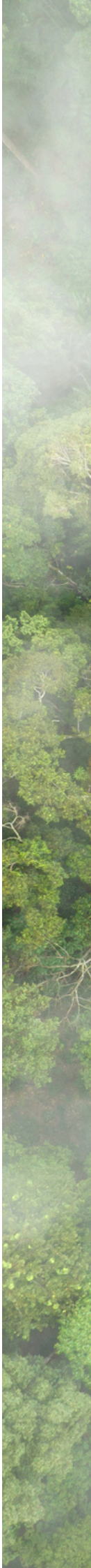
Dumarey carefully monitors its non-climate-altering pollutant emissions, which originate mainly from diesel combustion processes.
The most recent measurements were carried out through periodic sampling at chimneys 3 and 4 during a period characterized exclusively by diesel combustion, and the results have been extended, by analogy, also to chimneys 1 and 2.

The pollutants analyzed include total particulate matter, carbon monoxide (CO), nitrogen oxides (NOx), sulfur oxides (SOx), and polycyclic aromatic hydrocarbons (PAHs).

TYPE OF EMISSIONS	DAI	DS	TOTAL
Nitrogen oxides (NOx)	3.150,92 kgNOx	-	3.150,92 kgNOx
Sulfur oxides (SOx)	11,67 kgSOx	-	11,67 kgSOx
Particulate matter (PM)	21,17 kgPM	-	21,17 kgPM
Carbon monoxide (CO)	907,94 kg	-	907,94 kg

The analyses confirmed the absence of detectable PAHs, volatile organic compounds (VOCs), and hazardous air pollutants (HAPs) in the tested samples.
The company does not produce, import, or use ozone-depleting substances.

[GRI 305-1 / 305-2 / 305-3 / 305-4 / 305-6 / 305-7]



Resources and Waste

Efficient management of resources and waste represents, for DAI S.p.A. and DS S.r.l., an essential aspect of their commitment to environmental sustainability. The objective is to progressively reduce the impacts generated by operational activities, promoting an industrial model based on responsibility, traceability, and material recovery. In this perspective, the company adopts a continuous-improvement approach that combines training, process digitalization, and the selection of qualified partners in order to ensure accurate control of the entire waste-management cycle.

WASTE AND SIGNIFICANT IMPACTS

The organization's inputs consist primarily of mechanical engine components, technical equipment, consumable materials (oils, coolants, chemical products, and diesel), and office supplies.
The activities of DAI S.p.A. and DS S.r.l. do not follow a continuous production cycle; instead, they are structured in batches of operations and tests, which do not allow for a direct and consistent correlation between inputs and outputs.

The outputs are divided into two main streams:

- Technical stream, related to testing and maintenance activities (end-of-life engine components, spent fluids, contaminated cloths, metallic residues);
- Administrative stream, related to waste generated by office and support activities.

The impacts associated with waste generation relate exclusively to internal organizational activities. Waste generated upstream or downstream in the value chain is currently not accounted for. [GRI 306-1-a-i/ 306-1-a-ii]

Strengthening the company's commitment to waste prevention and sustainable waste management has led to reinforced training programs for operational personnel. These initiatives aimed to raise awareness of resource conservation, proper disposal, and correct waste separation. At the same time, preference has been consolidated for recovery over landfill disposal, prioritizing facilities that apply recycling or energy-recovery processes. [GRI306-2-a]

All waste is managed off-site, in authorized and specialized facilities [GRI306-4]:

- Urban and office waste is delivered to the Municipal Multiservice Company.
- Special waste generated from testing and maintenance activities is managed by private operators authorized for transport and treatment.

All operators undergo preliminary audits to verify compliance with legal and contractual requirements, as well as the methods applied for material handling and traceability. [GRI306-2-b]

For monitoring purposes, the companies use an electronic management system that records quantities in storage, tracks flows to recovery or disposal, and traces destination facilities and treatment types, ensuring constant and accurate oversight of generated waste. [GRI306-2-c]

In the following table, the total weight of generated waste:

Waste compositiom	DAI (kg)	DS (kg)
HAZARDOUS WASTE		
Aqueous washing liquids	20	-
Engine oils and emulsions	4,9	-
Contaminated packaging	0,9	-
Contaminated absorbents and filters	0,7	-
Antifreeze liquids containing hazardous substances	1,4	-
Lead batteries	0,8	-
End-of-life equipment containing hazardous substances	0,3	0,1
NON-HAZARDOUS WASTE		
Wooden packaging	7,6	-
Automotive components	33,5	-
Iron and steel	-	-
Electrical cables	1,3	-
Bulky waste	0,1	-
Aqueous liquid waste	0,2	-
Mixed construction and demolition waste	-	-
Saline solutions	9	-
End-of-life tires	0,7	-
Mixed packaging	0,6	-
End-of-life equipment	0,4	-
TOTAL (kg)		
Total hazardous waste		29,1
Total non-hazardous waste		53,4
Total industrial waste (Hazardous + Non-Hazardous)		82,5

There is no truck scale at the company site; as a result, the weight of waste delivered to the urban waste service is not available. The organization only has data relating to special waste generated from testing activities, whose quantities are communicated by third-party authorized facilities responsible for their management. Weights of waste coming from offices — handled by the municipal multiservice company for collection and disposal — are not known. [GRI 306-3]

For special waste, the following data show the quantities sent for recovery:

RECOVERY ACTIVITIES	DAI S.p.A.	DS S.r.l.	TOTAL
Hazardous waste recycled	7,12 t	0,07 t	7,19 t
Hazardous waste sent to other recovery operations	20,45 t	-	20,45 t
Non-hazardous waste recycled	38,6 t	-	38,6 t
Non-hazardous waste sent to other recovery operations	8,68 t	-	8,68 t

The final destination of the different waste types was confirmed through direct consultation with the waste-management companies, ensuring traceability and compliance with environmental regulations. [GRI 306-4]

Below are the quantities of special waste sent for disposal:

DISPOSAL OPERATION	WASTE QUANTITY
Hazardous waste: incineration with energy recovery	0,65 t
Hazardous waste: landfill disposal	1,26 t
Non-hazardous waste: incineration with energy recovery	0,01 t
Non-hazardous waste: landfill disposal	5,88 t

Waste sent for disposal is delivered to external facilities that guarantee treatment in compliance with current regulations. Only residues resulting from treatment processes are sent to landfill, ensuring that no waste is landfilled without appropriate pre-treatment. [GRI 306-5]

Materials

The choice of materials and the quantities used directly influence the overall environmental footprint and the company's ability to operate responsibly throughout the entire life cycle of its products and services.

The analysis shows that almost all non-renewable materials used consist of fossil fuels, particularly diesel and, to a lesser extent, hydrogen employed in experimental projects. The data gathered indicate that the use of non-renewable materials is closely linked to the research and testing activities carried out within Dumarey's facilities in Turin, especially for propulsion-system testing.

In the following table, the total weight of the non-renewable materials analyzed:

NON-RENEWABLE MATERIALS	DAI	DS	TOTAL
Hydrogen	28,20 t	28,20 t	56,40 t
Diesel	297,30 t	297,30 t	594,60 t

* Hydrogen is considered a non-renewable material because it is "blue," produced from fossil sources but with CO_2 capture in the industrial process.

The consumption of traditional fuels still represents a significant share, but the increasing use of hydrogen reflects the strategic direction toward cleaner and more innovative energy solutions. This transition demonstrates a continuous commitment to exploring technologies capable of reducing environmental impact and improving overall process efficiency.

In the near future, the organization plans to expand quantitative and qualitative monitoring of materials, including renewable materials and recycled components, to strengthen transparency and progressively improve environmental performance. [GRI 301-1]

As for data collection on recovered products and their packaging, this information was not yet required for reporting purposes in 2024. Consequently, data on the percentage of recovered products or materials are not currently available. However, the organization recognizes the growing importance of this aspect within the circular-economy framework and is committed to developing more comprehensive monitoring and data-collection tools in upcoming reporting cycles, in line with international GRI standards and with its sustainability vision. [GRI 301-3]

Water treatment and responsible use

Water represents a vital, shared, and limited resource, and its protection is one of the most significant environmental challenges of our time. For this reason, DAI S.p.A. and DS S.r.l. adopt a conscious and responsible approach to water management. Although water is not a central element in company operations, and the companies do not operate in a water-intensive sector, they recognize the importance of monitoring this resource and ensuring the quality of discharges, in compliance with regulations and the surrounding environmental context. Managing water efficiently means protecting a common good for communities and future generations. Commitment to the efficient and sustainable use of water is an integral part of the broader corporate strategy aimed at environmental protection and reducing the impacts of business activities.

INTERACTIONS WITH WATER AS A SHARED RESOURCE

DAI S.p.A. and DS S.r.l. have not yet conducted an extensive analysis of water use across the entire value chain and throughout the various stages of production and the supply chain.
However, they acknowledge the need to develop a more comprehensive approach to the management of this topic in the future.

From a territorial standpoint, the activities of DAI S.p.A. and DS S.r.l. take place within the Po River watershed. The analyses carried out did not reveal significant water impacts, since the quantities withdrawn do not create concerns for the Integrated Water Service Operator. Furthermore, wastewater is not discharged directly into surface water bodies but is conveyed to the public sewer network and subsequently treated at purification plants. This process ensures that the water returned to the environment is managed safely, responsibly, and in full compliance with environmental protection standards.

The area where the Research Center is located is served by the aqueduct and sewer network managed by Società Metropolitana Acque Torino S.p.A. (SMAT Torino). The site mainly hosts research laboratories, pilot plants and experimental activities. It is not an industrial production site as no manufactured goods are produced, and water use is limited to the needs of personnel and specific technical systems (cooling towers, air treatment units, humidifiers).

A distinction is made among the different types of wastewater generated on site. They are divided into three main categories:

- Sanitary wastewater deriving from restrooms, showers, bar services, and firefighting system tests;
- Stormwater, resulting from runoff from roofs and paved outdoor areas;
- Industrial wastewater, generated by technical systems (compressors, cooling towers, air-treatment systems, humidifiers, water-softening systems, and fuel-cell condensates), as well as from washing filters and oil-water separators servicing the multi-story parking facility and external paved areas.

Every phase of the corporate water cycle is managed with care, in full awareness of the need to preserve the water resource.

According to the results of the double materiality analysis conducted in alignment with EFRAG IG 1 – Materiality Assessment Implementation Guidance, DAI S.p.A. and DS S.r.l. do not currently consider water use as a material topic. Consequently, no significant water-related impacts have been identified that would require mitigation measures or specific targets beyond those mandated by competent authorities. [GRI 303-1-b] Consistent with the non-materiality of this topic, the organization has not defined internal water-reduction objectives but remains committed to meeting all legal requirements and maintaining behaviors aligned with local water-resource protection.

Despite this, DAI S.p.A. and DS S.r.l. adopt a proactive approach through continuous and preventive monitoring: water withdrawals from the aqueduct are recorded monthly, allowing the company to promptly identify anomalies in consumption without waiting for billing cycles.

Additionally, in accordance with the requirements of the Autorizzazione Unica Ambientale (AUA), the Integrated Water Service Operator periodically receives:

- qualitative analyses of discharged wastewater, every three years;
- detailed quantities of hazardous substances used at the Center, every five years.

This control system ensures not only compliance with the discharge limits specified in Table 3 of Annex 5, Part Three, of Legislative Decree 152/2006 (and subsequent amendments) but also steady communication with the public water operator and the competent authorities. This accurate and transparent management demonstrates the commitment of DAI S.p.A. and DS S.r.l. to ensuring compliant, controlled, and responsible water use. [GRI 303-1]

No internal standards more stringent than those established by authorities have been set, as the emission limits defined in Table 3, Annex 5, Part Three of Legislative Decree 152/2006 are considered adequate to ensure the protection of receiving water bodies. The Italian legislator has already taken into account the characteristics of receiving water bodies when defining these limits, ensuring that discharges meet quality levels compatible with environmental protection. Therefore, the organization has not deemed it necessary to introduce additional parameters or stricter limits. [GRI 303-2]

Wastewater management at the Research Center is conducted in full compliance with national and local regulations.

Key Performance Indicator (KPI)

The 2022–2024 three-year period shows significant progress in reducing emissions from electricity and heating, along with challenges related to the increase in industrial waste, which is closely tied to business volumes and therefore only partially controllable.

The adoption of hydrogen signals a transition toward more sustainable solutions—still in the early stages—requiring further consolidation through a structured climate strategy in the coming years.

ENERGY CONSUMPTION

KPI (J/h)	Calculation	2022	2023	2024
Total Energy Consumption	Total Energy Consumption/Test Bench running hours (Included downtime)	649×10^6	577×10^6	624×10^6
Diesel Consumption	Diesel Consumption/Test Bench running hours (Included downtime)	169×10^6	144×10^6	172×10^6
Hydrogen Consumption	Hydrogen Consumption/Test Bench running hours (Included downtime)	13.6×10^6	55.4×10^6	48×10^6

In the 2022–2024 period, overall energy consumption shows a variable trend: after a significant decrease in 2023, levels rose again in 2024, though not returning to 2022 figures. This behavior suggests that the efficiency approaches introduced in 2023 produced positive effects, which should be further strengthened in the coming years as part of an increasingly robust ESG strategy.

Diesel consumption follows a similar pattern, decreasing in 2023 and rising in 2024; hydrogen use, instead, shows a sharp increase in 2023 followed by a slight decrease in 2024, remaining above 2022 levels. This evolution indicates the beginning of a transition toward more sustainable solutions, though not yet fully structured.

Both diesel and hydrogen consumption are closely correlated with business volumes: while increased usage negatively affects environmental performance, it also reflects positive economic activity.

GHG EMISSIONS

KPI	Calculation	2022	2023	2024
Test Bench Items ($kgCO_2eq/h$)	Net GHG-emissions/Test Bench running hours (Included downtime)	11,9	10,2	13,45
Pool Car Emissions (gCO_2eq/km)	GHG-emissions/km travelled	159	150	170
HFC-leakages (gCO_2eq/h)	GHG-emissions/chiller running hours	122	N/A	N/A
Electricity (scope 2) (gCO_2eq/kWh)	GHG-emissions/kWh	369	306	309
Heating (scope 2) (gCO_2eq/kWh)	GHG-emissions/kWh	282	282	95

Emissions related to electricity show steady improvement, with a reduction in 2023 and stable performance in 2024—an indication of effective decarbonization of the electricity supply. Heating emissions show a sharp decrease in 2024 due to a different emission factor.
Conversely, emissions related to test benches show an upward trend, pointing to greater fuel consumption per test hour. This trend is mainly linked to more energy-intensive testing cycles or heavier operating conditions, representing an optimization opportunity that the company is considering to improve testing emission efficiency.
Pool-car emissions also increased in 2024, reversing the positive trend observed in 2023; although pool-car use is tied to business needs, the company is evaluating more impactful mobility policies.

Overall, the data show significant progress on Scope 2 emissions but also highlight critical areas in Scope 1 and mobility.

WATER CONSUMPTION AND WASTE

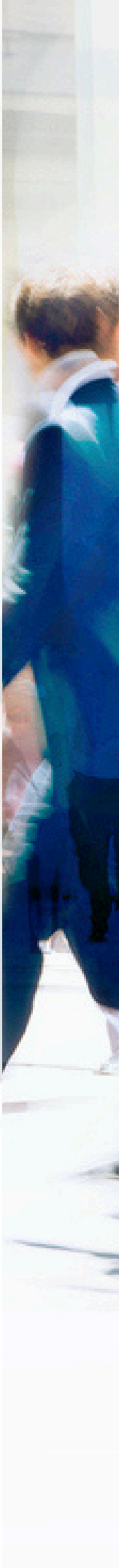
KPI	Calculation	2022	2023	2024
Water Consumption (m^3)	Water consumption	30.666	32.624	28.115
Water Consumption specific (m^3/h)	Water consumption / Test Bench hours worked	0,38	0,38	0,37
Sanitary Water (m^3)	Sanitary water consumption	4.000	6.050	5.974
Sanitary Water Daily (l/pp)	Sanitary Water Daily Consumption / average daily presence	37	59	45
Industrial Waste Total (kg/h)	Total waste / Test Bench hours worked	0,74	0,66	1,08
Hazardous Waste (kg/h)	Hazardous waste / Test Bench hours worked	0,31	0,24	0,38
Non-Hazardous Waste (kg/h)	Non-Hazardous waste / Test Bench hours worked	0,43	0,42	0,7

Total water consumption increased in 2023 and then decreased in 2024, while the water-to-test-bench-hours ratio remained essentially stable, indicating steady operational efficiency. Sanitary water usage shows a peak in 2023—likely linked to higher employee presence on site—followed by a decrease in 2024.

Regarding waste, 2024 shows a significant increase in both total waste and hazardous and non-hazardous fractions, driven by greater business activity. Overall, water-resource management appears to be under control, while waste management highlights the need for improvement.

SOCIAL

PEOPLE AND SHARED VALUE



In DAI S.p.A. and DS S.r.l., sustainability finds its most authentic expression in people: in their energy, in the skills they bring, and in their collective ability to generate value that extends beyond company boundaries.

The growth of an organization is not measured solely through economic or technological results, but through its ability to create meaningful connections, transform work into community, and translate competence into shared responsibility.

Every person at DAI S.p.A. and DS S.r.l. represents a balance between innovation and humanity: engineers, technicians, designers, and operators who, through their commitment, contribute not only to industrial development but also to building a fairer and more sustainable future.
Investing in people means cultivating trust, knowledge, and well-being, creating an inclusive, dynamic work environment that is open to dialogue, where everyone can recognize themselves as an active part of a shared journey.

At the same time, the identity of both companies is deeply rooted in their territory: a living ecosystem of relationships in which the company becomes a driver of social and cultural development. The creation of shared value translates into collaborations, educational initiatives, support for local projects, and continuous dialogue with the community, because a company's prosperity is also measured by its ability to give back to the context that hosts it.

Building bridges between people, competencies, and territories: this is our perspective for generating positive impact, inspiring trust, and transforming growth into a collective good, where the company does not only produce, but — by participating — contributes to the growth of all.

THE DUMAREY TEAM

The people of DAI S.p.A. and DS S.r.l.

The people represent the true driving force of DAI S.p.A. and DS S.r.l.: a heritage of skills, passion, and shared identity that shapes, day after day, the company's values and culture.
In an industrial context undergoing constant transformation, growth is built on the understanding that technological and organizational progress cannot exist without the well-being and involvement of the people who make it possible. Both companies consider participation, responsibility, and trust essential elements for creating a stimulating, fair, and sustainable work environment.

In 2024, the corporate population of DAI S.p.A. and DS S.r.l. remained essentially stable, with 673 employees as of December 31, 2024, compared to 670 the previous year, confirming solid employment stability.

Below is the composition of permanent employees, broken down by geographical area and gender:

REGION	FEMALE		MALE		OTHER		TOTAL	
	DAI	DS	DAI	DS	DAI	DS	DAI	DS
Piedmont	86	34	352	201	0	0	438	235
TOTAL	**120**		**553**		**0**		**673**	

Alongside full-time employees, a small portion of staff works part-time, often for work-life balance needs, reflecting the companies' attention to individual requirements.

Below, the number of part-time employees, broken down by gender:

REGION	FEMALE		MALE		OTHER		TOTAL	
	DAI	DS	DAI	DS	DAI	DS	DAI	DS
Piedmont	3	1	1	0	0	0	4	0
TOTAL	**3**		**1**		**0**		**4**	

The National Collective Labor Agreement (CCNL) applied to the companies' workforce is the Metalworking and Plant Installation Industry Agreement, which provides uniform protections in terms of rights, compensation, and working conditions. This universal coverage confirms the company's commitment to maintaining a stable and transparent employment relationship, aligned with principles of fairness and occupational safety.

New hires in 2024 were exclusively in the Piedmont region, consistent with the geographic concentration of operational activities. The age-group analysis shows a predominance of hires in the 30–50 age range, followed by younger employees under 30, while no new hires were recorded above the age of 50.

Below, the hiring rate by age group:

AGE GROUP	DAI S.p.A.	DS S.r.l.
< 30	40%	32%
30 - 50	60%	68%
> 50	0%	0%

From a gender-distribution perspective, a significant presence of male employees continues, consistent with the industrial sector.

Below, the number of new hires by gender:

AGE GROUP	DAI S.p.A.	DS S.r.l.
Female	2	2
Male	8	17
Other	0	0

To support production and development activities, DAI S.p.A. and DS S.r.l. also rely on external consultants, particularly in technical and specialized roles such as Validation & Calibration Engineers, Analysis Engineers, and Software Engineers.

These forms of collaboration help maintain flexibility and competitiveness while ensuring high standards of safety and professionalism.

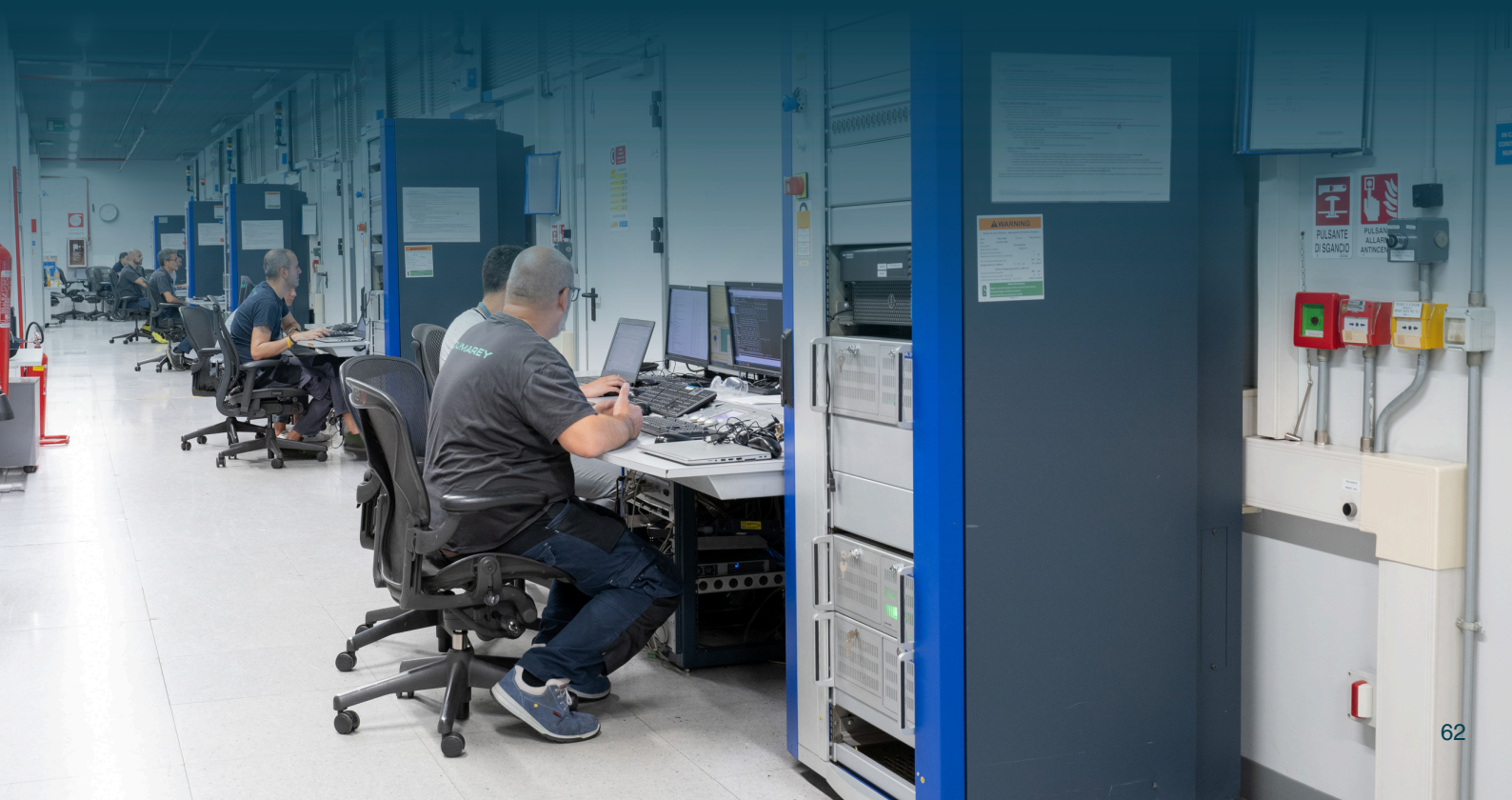
Below, the number of non-employee personnel:

NON-EMPLOYEE PERSONNEL		
DAI	**DS**	**TOTAL**
28	96	124

100% of executives are hired locally, meaning individuals who work in the same geographic area where the companies are based and who reside or have roots in the national or regional context. This ensures a direct, informed connection with the territory in which the organization operates.
[GRI 202-1 / 202-2]

DAI S.p.A. and DS S.r.l. adopt a compensation approach based on fairness, transparency, and merit recognition, in line with the values of responsibility and sustainability that shape their corporate culture.

This approach is designed to promote engagement and shared growth, rewarding both individual and collective contributions to company results.
[GRI 2-19 / 2-20 / 2-21 / 2-30 / 401-1]



Health and safety at work

The protection of people's health and safety represents, for DAI S.p.A. and DS S.r.l., a fundamental value and a shared responsibility at every level.
Safety is not seen as a set of regulatory requirements, but as a cultural principle embedded in the daily management of activities, aimed at ensuring a healthy, safe working environment that respects the well-being of every individual. Through prevention, continuous training, and active collaboration between the employer, workers' representatives, and technical experts, the companies promote an integrated vision of safety, understood as a tool for sustainable growth and continuous improvement.

HEALTH AND SAFETY MANAGEMENT

Although a formally certified health and safety management system has not yet been implemented, DAI S.p.A. and DS S.r.l. operate in full compliance with Legislative Decree 81/2008 through their internal Health and Safety Prevention and Protection Service (RSPP). This service performs a complete and customized risk assessment in collaboration with the Employer, the Occupational Physician, and the Workers' Safety Representatives (RLS). The Risk Assessment Document is a dynamic tool, constantly updated whenever organizational changes occur, new equipment or substances are introduced, or following accidents or new health-surveillance outcomes. Members of the Prevention and Protection Service are selected from personnel with the competencies required by the State-Regions Agreement (art. 37, D.Lgs. 81/2008), and are formally appointed by the Employer.

In accordance with Legislative Decree 81/2008, the companies hold an annual meeting involving the Employer, the RSPP, the Occupational Physician, and the RLS, during which improvement objectives and best prevention practices are reviewed to reduce injuries and occupational diseases. DAI S.p.A. and DS S.r.l. have also adopted a whistleblowing policy, in compliance with Legislative Decree 24/2023, enabling employees and collaborators to report—via a dedicated platform—any regulatory violations or behaviors contrary to ethical and safety principles.

The analysis of accidents and adverse events is regulated by the Organization, Management and Control Model (MOG 231), voluntarily adopted to prevent administrative liability for crimes committed in the company's interest or advantage. The RSPP, in collaboration with managers and supervisors involved, draws up investigation reports and identifies corrective actions to be implemented promptly, using standardized company forms and procedures (Forms No. 12, 13 and 15). This approach ensures traceability of events, information sharing, and the implementation of preventive and corrective measures.

In compliance with Legislative Decree 81/2008, the organization has appointed an Occupational Physician, who collaborates with the RSPP in risk assessment and in defining protective measures. The physician is on site once a week to ensure health surveillance for workers, performing periodic check-ups and diagnostic tests through external laboratories. Health records are stored digitally and accessible only to the physician and the individual employee, in accordance with GDPR requirements.

With regard to workers employed by third-party companies, responsibility for health surveillance remains with their employer; however, Dumarey, pursuant to Article 26 of Legislative Decree 81/2008, promptly communicates the risks associated with its premises and activities, in a spirit of cooperation and shared prevention. [GRI 403-3]

Although a certified management system is not in place, DAI S.p.A. and DS S.r.l. ensure the active participation of employees in decisions regarding health and safety through their RLS representatives, who are elected every three years as required by Legislative Decree 81/2008. Dumarey Automotive Italia S.p.A. has two RLS, while Dumarey Softronix S.r.l. has one.

RLS are regularly consulted by the RSPP and HR regarding risk assessment, appointment of safety roles, training activities, and the analysis of incidents or near misses. Each consultation is formalized with minutes (Form No. 08) signed by all participants and shared with the Supervisory Body. For non-employee workers, direct consultation is not required, but the company ensures the transmission of risk information through the DUVRI (Interference Risk Assessment Document). [GRI 403-4]

SAFETY TRAINING AND AWARENESS

Training is one of the key tools for spreading a culture of safety. All employees receive mandatory training as required by Legislative Decree 81/2008 and the State-Regions Agreements, both at hiring and in case of job changes or introduction of new processes. Whenever possible, training is delivered through the corporate e-learning platform, allowing ongoing, accessible learning. Courses are offered during working hours and fully funded by the company. For external employees, training is the responsibility of their employer, but DAI S.p.A. and DS S.r.l. provide additional guidelines on appropriate training requirements.
[GRI 403-5]

RISK PREVENTION AND INCIDENT MANAGEMENT

In 2024, one accident occurred at Dumarey Automotive Italia S.p.A., caused by the failure of a door frame, with no serious consequences; no accidents were recorded at Dumarey Softronix S.r.l.
[GRI 403-9]. Following the incident, DAI S.p.A. initiated extraordinary maintenance by replacing hinges on older doors and increasing periodic inspections.

The following table shows the number of workplace accidents:

WORKPLACE ACCIDENTS		
DAI S.p.A.	**DS S.r.l.**	**TOTALE**
1	-	1

In the following table, the number of near misses identified:

NEAR MISS		
DAI	**DS**	**TOTAL**
5	1	6

In the following table, the total number of hours worked by employees:

HOURS WORKED		
DAI	**DS**	**TOTAL**
829.296	439.920	1.269.216

The main sources of risk identified include optical radiation, mechanical and thermal hazards, exposure to chemical agents, fire, electrical hazards, and risks of being struck by moving vehicles. The assessment of these risks is carried out according to quantitative and qualitative criteria, taking into account the probability of occurrence and the extent of potential harm, in line with current regulations. Mitigation measures include the use of compliant equipment, constant maintenance, training, and the use of personal protective equipment (PPE).

In the following table, the number of recordable injuries involving non-employee workers who are nonetheless monitored:

INJURIES AMONG NON-EMPLOYEE WORKERS		
DAI	**DS**	**TOTAL**
1	-	1 - (tasso pari al 3.55%)

In the following table, the total number of hours worked by monitored non-employee workers:

HOURS WORKED BY NON-EMPLOYEE WORKERS		
DAI	**DS**	**TOTAL**
112.472	168.960	281.432

At DAI S.p.A. and DS S.r.l., no cases of occupational diseases have been detected, while the number of employees potentially exposed to progressive risks (such as chemical substances, artificial optical radiation, or fiberglass dust) is subject to continuous monitoring. [GRI 403-10]

RISK	HOURS WORKED BY NON-EMPLOYEE WORKERS		
	DAI S.p.A.	DS S.r.l.	TOTAL
Storage and use of chemical substances	50	0	50
Artificial optical radiation	2	0	2
Biological agents	8	0	8
Fiberglass dust	8	0	8

RESPONSIBILITY IN THE SUPPLY CHAIN

DAI S.p.A. and DS S.r.l. promote the prevention and mitigation of health and safety risks along the supply chain as well, requiring all suppliers to accept the Ethical Code and the company Terms & Conditions, which include explicit commitments regarding workplace safety. Through the CreditSafe platform, the company also evaluates the ESG profile of its suppliers, although this tool does not yet allow for a detailed assessment of specific health and safety risks. [GRI 403-7]

[GRI 404-1 / 404-2 / 404-3]

Training and development

Growth at DAI S.p.A. and DS S.r.l. is founded on the belief that the most authentic innovation was born from people. Every development path is designed not only as a tool for technical upskilling, but as an opportunity to foster curiosity, autonomy, and professional awareness. In a continuously evolving technological context, training becomes the engine that enables the transformation of knowledge into competence, and competence into shared value.
The training plan is designed and coordinated by the Human Resources function, in close collaboration with department managers, following a structured and dynamic approach.
Training needs are identified through a discussion process involving Training Coordinators within each business function, who help define priorities based on strategic objectives and both individual and organizational development needs.

In 2024, several training programs were implemented, differentiated by content and target group, with the goal of supporting people's growth at all organizational levels:

- **Technical and operational training**: courses on software, digital tools, company procedures, occupational safety, and cybersecurity, aimed at consolidating the essential skills required for process management.
- **Behavioural and soft-skills training**: programs focused on effective communication, leadership, time management, and problem-solving, designed to strengthen collaboration and decision-making capabilities.
- **Managerial training**: programs targeted at middle and top management, aimed at developing strategic leadership and people-management skills.
- **Onboarding for new hires**: an integration path involving department leaders as speakers, promoting direct transmission of company culture and Dumarey Group's values.
- **ESG-focused training**: initiatives dedicated to sustainability, social responsibility, and the promotion of diversity and inclusion as key drivers of innovation and competitiveness.

Training activities are delivered through a blended approach, combining digital tools and in-person interaction, such as:

- corporate **LMS (Learning Management System) platform** for online learning;
- **classroom** and remote training sessions;
- individual and group **coaching**, particularly for managers and a selected group of "Ambassadors".

As part of coaching initiatives, a **360° feedback process was introduced**—an evaluation method that integrates perspectives from supervisors, peers, direct reports, and, in some cases, customers, to support personal and relational development.

All employees—executives, managers, and staff—received periodic performance and career evaluations throughout the year, reaffirming the companies' commitment to ensuring transparent and equitable development paths aligned with merit and potential.

Diversity and Equal Opportunity

At DAI S.p.A. and DS S.r.l., diversity is not only a characteristic of the workforce but a strategic asset and a driver of innovation. The companies recognize that a plurality of experiences, perspectives, and skills is essential for generating new solutions and creating a work environment that is fair, open, and capable of valuing everyone's contribution.

Promoting equal opportunities means ensuring that decisions regarding hiring, development, and career progression are based on merit, competence, and potential, while respecting the rights and dignity of every individual.

Within leadership bodies, diversity is reflected through several indicators: age, professional background, nationality and geographical origin, educational path, academic qualifications, tenure in the company, and role seniority. This mix of profiles ensures a broader and more inclusive strategic vision, able to combine experience, innovation, and sensitivity to change.
The distribution of employees by gender and job category shows a predominance of male staff, consistent with the industrial sector. However, a trend of progressive rebalancing is emerging, driven by internal development initiatives and programs aimed at enhancing female talent.

In the following table, the percentage of employees by gender within each job category:

CATEGORY	WOMEN / FEMALE		MEN / MALE	
	DAI S.p.A.	DS S.r.l.	DAI S.p.A.	DS S.r.l.
Executives	4%	33%	96%	67%
Middle managers	22%	15%	78%	85%
Employees	19%	14%	81%	86%

The age-group analysis shows a balanced distribution, with most employees between 30 and 50 years old, reflecting a workforce with solid experience and full professional maturity. Younger employees are increasing, especially in DS S.r.l., highlighting corporate attention toward generational turnover and the integration of new skills linked to technological innovation.

In the following table, the percentage of employees by age group:

CATEGORY	< 30 years		30 - 50 years		> 50 years	
	DAI	DS	DAI	DS	DAI	DS
Executives	0%	0%	2%	0%	4%	1%
Middle Managers	0%	0%	31%	25%	8%	11%
Employees	4%	16%	41%	45%	10%	2%

With regard to other diversity indicators—such as cultural background, educational background, and company tenure—DAI S.p.A. and DS S.r.l. show heterogeneous representation even outside managerial roles. Although still limited in percentage, these aspects represent a solid starting point for a broader and more structured diversification journey.

Educational attainment is high in both companies, distributed as follows:

Education level	DAI S.p.A.	DS S.r.l.
Bachelor	23%	2%
Degree	71%	95%
PhD	5%	3%
Other	1%	-

The companies' commitment to inclusion translates into a desire to create work environments where collaboration and mutual respect form the basis of all professional interactions. As proof of this commitment, no cases of discrimination were reported within the company. [GRI 406-1]

DAI S.p.A. and DS S.r.l. continue to strengthen their diversity, equity, and inclusion (DEI) policies, promoting a company culture that recognizes the unique value of every individual and translates it into competitive advantage and internal cohesion.

As a target 2025, the companies are committed to completing the UNI/PdR 125:2022 certification process on gender equality, with the goal of structuring equity policies more systematically and reinforcing transparency and measurability of results.

Corporate Welfare and Well-Being

The true driver of corporate growth is the people who, every day, contribute with competence and dedication to achieving common goals. From this awareness comes an approach to **organizational well-being** that goes beyond the protection of physical health and extends to the psychological, family, and social well-being of employees. Welfare is conceived as a form of **social investment** that strengthens the sense of belonging, increases sustainable productivity, and helps create a work environment grounded in trust, care, and the appreciation of people.

DAI S.p.A. and DS S.r.l. recognize the value of their people, and any operational change that may impact employees is managed with the utmost attention, promoting dialogue, transparency, and active involvement.

During the “All People Meeting” and the “Quarterly Financial Broadcast,” the company informs all employees about business performance, financial results, and topics of collective interest. These meetings encourage interaction and open Q&A moments, fostering exchange and dialogue.

DAI S.p.A. and DS S.r.l. have adopted an integrated system of tools and initiatives that support work-life balance, strengthen internal motivation, and contribute to creating a more equitable and inclusive work environment.

The companies have activated a **broad welfare program** that includes:

- Agreements with private healthcare facilities offering specialist visits, diagnostic tests, and physiotherapy at reduced rates;
- Corporate welfare plans providing reimbursements or vouchers for medical, dental, and eye-care expenses, extending healthcare support to employees’ families;
- Insurance policies covering non-occupational injuries and life insurance, ensuring financial protection against unforeseen events;
- Prevention campaigns focused on major public health topics, promoting responsible and healthy lifestyles.

Alongside these measures, DAI S.p.A. and DS S.r.l. promote health and well-being programs designed to address major non-work-related health risks, encouraging employees to play an active role in taking care of themselves. Initiatives include:

- **Possible integration of welfare plans** with services dedicated to mental well-being and stress prevention;
- **Availability of company spaces** suitable for physical activity and decompression moments during the workday;
- The **promotion of themed webinars** on nutrition, mind-body balance, and digital well-being;
- **Agreements with gyms and local sports centers** to support an active and healthy lifestyle.

EMPLOYEE RESOURCE GROUPS (ERG)

The ERG represents a space for dialogue and participation where employees can share ideas, experiences, and proposals to improve company life. Through listening moments, collaborative activities, and cross-functional initiatives, the ERG fosters internal cohesion and helps make DAI S.p.A. and DS S.r.l. a workplace where each person feels like an active contributor to a collective project, strengthening the sense of belonging and a culture of continuous improvement.

WIDE - We for Inclusion, Diversity and Equity

WIDE is the core of DAI S.p.A. and DS S.r.l.'s commitment to inclusion, equity, and the appreciation of differences. Its initiatives aim to create an environment where everyone feels represented and free to express themselves, contributing to the development of an inclusive and aware corporate culture. WIDE demonstrates how the companies have strengthened internal sensitivity toward diversity and encouraged the value of listening and active participation.

In 2024, several WIDE-related initiatives were organized, including:

- An **event on disability with Fondazione Paideia**, exploring the role of caregivers and the importance of family support in different social contexts.
- **Testimonies at the Politecnico di Torino**, during the "Business Strategy and Organization" and "Economics and Business Organization" courses, where DAI S.p.A. and DS S.r.l. shared their commitment to social and organizational topics as an example of socially-conscious enterprise.
- An **event for International Women's Day** — March 8th, dedicated to emotional intelligence as a leadership tool, featuring Rosetta Martini (HR Senior Consultant), Alessandra Colombelli (Full Professor, PoliTo), and Filomena Greco (journalist, Il Sole 24 Ore).
- An **event for World Autism Awareness Day**, with educator Daniela Sinagra (over 25 years of experience), to promote understanding and inclusion.
- An **event for Pride Month and for the International Day Against Homophobia, Transphobia, and Biphobia**, including testimonies, cultural insights about respectful language, and exchanges with other companies—enriched with a curated selection of films and books shared with employees.
- A **meeting on November 25 — International Day for the Elimination of Violence Against Women**, in collaboration with the association "Mai più sole."
- A **"Parents in Dialogue" cycle** organized with Associazione Sintra and the HR team, supporting parenthood across different stages of children's growth.
- **Cake & Charity**, a charity event held during working hours as part of Pink October and Movember, supporting cancer research.

D–NOW – Dumarey Not Only Work

D-NOW was created to promote social connection and well-being beyond daily work activities, valuing the human and relational dimension that sustains every organization, and helping to create balance between personal life and professional responsibilities.
In 2024, the program offered informal gatherings and opportunities to rediscover personal passions, strengthening team spirit and fostering a friendly and inclusive atmosphere in the company.

Among the main initiatives:

- "**A path through the world of baking**", a series of three workshops dedicated to the art of bread-making, led by expert and passionate colleagues, blending learning, creativity, and social engagement.
- **Cultural outings and group activities**, open to all employees, designed to build interpersonal connections and promote a relaxed and inclusive environment.
- **Corporate fantasy football league**, a playful activity that encouraged informal interaction and contributed to collective well-being.

GREEN DREAM – Growing Sustainably

With GREEN DREAM, DAI S.p.A. and DS S.r.l. promote sustainability as an integral part of everyday life at work.
The project encourages mindful behaviours and spreads environmental awareness through participatory and creative activities, showing how sustainability can become a tangible and shared value built through small everyday actions.
In 2024, several initiatives were carried out, including:

- **Clothing swap** and collection of used garments, donated to Progetto Abito to support social inclusion through ethical fashion and reuse.
- **Sustainable purchases**, such as natural honey produced by La Collina dei Colori, supporting local and socially responsible economies.
- A **"green tips"** section on the corporate intranet, offering suggestions to reduce waste and resource consumption in everyday life and encouraging more sustainable habits.
- **Participation in the national campaign "M'illumino di meno"**, raising awareness on energy and water saving, including the production of a dedicated corporate video.
- A **collective reading event** featuring the book "L'economia della ciambella spiegata alle bambine e ai bambini" with the presence of author Nadia Lambiase, to reflect on sustainable and regenerative economic models.

[GRI 401-2]

SHARED VALUE WITH THE LOCAL COMMUNITY

Relations with the Local Community

For DAI S.p.A. and DS S.r.l., the relationship with the local community represents a natural extension of their corporate identity. Being part of the territory means not only contributing to economic development, but also promoting knowledge, inclusion, and widespread well-being. The connection with the ecosystem in which the company operates—made up of people, institutions, universities, and associations—is seen as a lever for shared innovation capable of generating social as well as industrial value.

DAI S.p.A. and DS S.r.l. have identified two relevant areas of impact that may influence both internal and external communities, with particular reference to workers and the surrounding social environment.

1. Physical Safety in the Operation Area

- **Description**: During the reporting period, a workplace accident occurred due to the structural failure of a door, resulting in a back injury to an employee.
- **Stakeholders involved**: Employees, HSE team, HR, Safety Representatives (RLS).
- **Planned actions**: Strengthening safety measures, updating personal protective equipment (PPE), conducting internal audits on infrastructure, and revising emergency procedures.

2. Potential Risks Linked to the Dynamic Nature of the Work Environment

- **Description**: The high pace of operations may generate physical and mental stress conditions for certain professional profiles.
- **Stakeholders involved**: Employees, medical officer, production supervisors.
- **Planned actions**: Targeted health surveillance, ergonomic assessments of workstations, shift rotation, and training on stress management and resilience.

[GRI 2-28 / 403-6]

Industry Participation

DAI S.p.A. and DS S.r.l. actively participate in the associative and institutional life of the territory, contributing to industrial and academic dialogue that supports innovation and competitiveness within the local system.

In 2024, a formal process for membership in trade associations was not yet in place, nor was there a centralized database for monitoring participation. A complete mapping and the formalization of participation processes will be introduced starting with the 2025 report, ensuring more systematic and transparent reporting.

Both companies maintain an active presence within the local industrial and academic network. Dumarey Automotive Italia S.p.A. is an active member of the Unione Industriali di Torino, and both companies participate in decision-making tables with institutions, local entities, and diplomatic representatives, contributing to discussions on sustainable development and industrial competitiveness. On the academic front, the companies have consolidated partnerships with various Italian universities.

At the same time, the companies promote initiatives with non-profit organizations and regularly host awareness-raising events on diversity, equity, and inclusion (“DEI”), open not only to employees but also to the local community. All initiatives are communicated via LinkedIn, the corporate website, brochures, and press releases, ensuring public visibility and maximum transparency of actions. In the coming years, further expansion of digital and social communication channels is expected to strengthen visibility and outreach for ESG initiatives.

Social Impact Initiatives and Shared Value

The social initiatives promoted by DAI S.p.A. and DS S.r.l. represent a concrete expression of the companies' values: inclusion, collaboration, people development, and attention to the community. Through structured programs and cross-functional activities, the companies aim to create an open and participatory work environment while also generating a positive impact on the territory and future generations.

DE&I COLLABORATIONS

The commitment to Diversity, Equity & Inclusion (DE&I) extends beyond the boundaries of the company through participation in national and local networks that promote gender equality, accessibility, and a culture of inclusion.

STEM by Women

Membership in the STEM by Women network is aimed at strengthening the presence of women in technical-scientific fields and fostering the development of new talent.
In 2024, DAI S.p.A. and DS S.r.l. participated in:

- **Cross-mentoring programs**, with mentors and mentees from other companies in the network, supporting professional growth and inter-company knowledge exchange.
- The "**Io scelgo STEM**" initiative, featuring company testimonials by Marta Cavaliere and Federico Guglielmone as role models.
- **Workshops** on inclusive and influential language, led by trainer Barbara Cassoli, to promote respectful and conscious communication.
- The **DEA project**, dedicated to studying innovative models to reduce the gender gap in managerial and STEM fields.

DE&I Table – Unione Industriali di Torino

In 2024, Dumarey continued participating in the DE&I Table of the Unione Industriali di Torino, actively contributing to discussions among companies on diversity and equity.
Key initiatives included:

- A "**Dinner in the Dark**" experience with the National Union of Blind and Visually Impaired Persons, aimed at understanding the lived experience of visual disability.
- Publication of a **corporate best practice on inclusion initiatives**, shared on the official Unione Industriali portal.

New Generations and the Future

DAI S.p.A. and DS S.r.l. view younger generations as the most valuable resource for building an innovative and sustainable future. Investing in emerging talent means investing in the companies' long-term development, cultivating an industrial culture that is open, dynamic, and future-oriented.

For this reason, the companies consider their relationship with the academic world a strategic lever for innovation and shared growth. They aim to serve as a strong bridge between education and industry, creating value for the region and for future generations.
Over the years, the companies have consolidated partnerships with the Politecnico di Torino and other Italian universities, fostering synergies in scientific research, industrial development, and talent training.
Collaborations include research and development projects, theses and PhD programs focused on sustainable mobility and technological innovation, as well as public events and conferences on business culture, energy transition, and decarbonization.

Key Performance Indicator (KPI)

During the 2022–2024 three-year period, the company strengthened its commitment to skills development and to protecting health and safety at work. The data show an increase in the average number of training hours per employee, with particular attention to gender equality and the development of managerial roles. This trend reflects a strategy focused on enhancing human capital and creating an inclusive and high-quality work environment.

At the same time, health and safety activities demonstrate a consolidation of control practices, with a reduction in accidents and the elimination of sentinel events, even though an increase in near misses highlights the need to continue strengthening preventive measures.

Overall, the results confirm the centrality of people in corporate policies and the intention to ensure safe working conditions and opportunities for professional growth.

TRAINING

KPI	2022	2023	2024
Average hours per employee	12,6	12,29	13,82
Average hours – male employees	12,7	11,8	12,4
Average hours – female employees	11,9	14,59	20,59
KPI (average hours per employee by responsibility level)	2022	2023	2024
Average hours for executives	11	12,26	13,64
Average hours for managers	10,7	11,86	17,81
Average hours for other categories	12,6	12,57	11,33

During the 2022–2024 period, training showed a positive trend, with an increase in average hours per employee in 2024 compared to previous years. The most significant change concerns women, who rose from 11.9 hours in 2022 to over 20 hours in 2024, highlighting a growing commitment to gender equity and women's skill development.

Managers also show a notable increase, from 11.86 hours in 2023 to 17.81 in 2024, indicating a strategy aimed at strengthening leadership capabilities. Male employees show more stable values, while other categories recorded a slight decrease in the last year.

Overall, the data reflect a more targeted and inclusive training strategy, with particular focus on leadership and gender equality.

WORKPLACE SAFETY

KPI (number of events)	2022	2023	2024
Safety audits	13	26	16
Accidents	2	1	1 (DAI S.p.A.)
Near misses	3	2	6
Sentinel events	2	0	0

Safety audit activity saw a significant increase in 2023, doubling compared to 2022, and later decreased in 2024 while remaining above initial levels. Accidents remained stable and low, with only one case recorded in the last two years, as a proof of effective risk management.
Near misses increased in 2024 - from two to six - highlighting the need to continue reinforcing preventive actions and safety culture.
Sentinel events dropped to zero after 2022, showing improvement in managing critical situations.

GOVERNANCE – ETHICS, TRANSPARENCY AND RESPONSIBILITY

Governance represents the foundation on which trust is built for DAI S.p.A. and DS S.r.l.: a system of rules, principles, and behaviours that guide every decision and ensure alignment between vision, strategy, and action. In an industrial context that is constantly evolving, the strength of a company is measured not only by its capacity to innovate, but also by the clarity with which it exercises its responsibility toward stakeholders, the territory, and the environment.

For both companies, ethics is not simply a set of rules to follow, but a cultural choice — a way of interpreting business as part of a broader balance among economic growth, social well-being, and environmental protection. Transparency in processes, fairness in relationships, and integrity in resource management form the pillars of the governance model, designed to ensure decisions that are informed, traceable, and oriented toward the long term.

Through internal control policies, risk-assessment tools, and continuous dialogue among corporate functions, DAI S.p.A. and DS S.r.l. promote a participatory and responsible governance structure, capable of transforming regulatory compliance into organizational value and reporting into an act of accountability toward the community.

Being transparent means taking responsibility for one's choices, acting consistently, and making the impact of one's actions visible. It is on this basis that the company builds its sustainability journey: a governance structure that not only guides, but also shapes an ethical way of doing business, where trust becomes the most precious resource.

Governance model and local control structure

DAI S.p.A. and DS S.r.l. adopt a governance model based on the principles of integrity, transparency, and responsibility, in line with national regulations and the highest standards of corporate compliance. The governance structure is built on a system that ensures balance between strategic direction, operational management, and control, guaranteeing that every decision is made in compliance with laws, ethical values, and sustainability objectives.

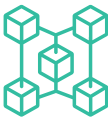
Both companies have adopted the Organizational, Management and Control Model ("Model 231"), which serves as a tool for preventing, managing, and mitigating the risk of criminal offenses and as an essential safeguard for legality and corporate fairness.

The Model 231 - approved by the Board of Directors - is structured into:

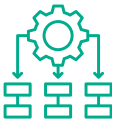
- General Section, which outlines principles, responsibilities, and control mechanisms;
- Special Sections, focused on categories of offenses potentially relevant to business operations;
- Annexes, including the Ethical Code, Whistleblowing Policy, Disciplinary Code, and the Risk Assessment Matrix describing risk areas and the preventive measures adopted.

The Model pursues clear objectives:

Promote a corporate culture rooted in **ethics, transparency, and legality**



Ensure full **traceability** and **documentation** of decision-making and financial processes



Guarantee **segregation of duties** and **full verifiability of operations**

Prevent conduct that may violate the law or ethical standards

Strengthen awareness of risk and individual responsibility at every level of the organization

From the perspective of corporate bodies, both companies are led by a Board of Directors composed of six members. DAI S.p.A. has a Board consisting of five men and one woman, while DS S.r.l. has a Board composed entirely of six men. In both companies, the members represent a variety of ages, nationalities, and professional backgrounds: at DAI S.p.A., three members are over 60 and three are between 50 and 60 years old, with two Belgians, one French, and three Italians; at DS S.r.l., three members are over 60, two are between 50 and 60, and one is between 40 and 50, with two Belgians and four Italians. None of the Board members belong to declared disability categories.

Alongside the Board of Directors, both companies have independent control bodies. DAI S.p.A. is equipped with a Board of Statutory Auditors composed of three standing auditors (two men and one woman) and two alternate auditors (both women), as well as a Supervisory Body consisting of three members (two women and one man). DS S.r.l. has a sole statutory auditor (male) and a Supervisory Body composed of two men, one internal and one external. Gender representation in the control bodies of DAI S.p.A. is balanced.

The composition of these bodies reflects the companies' positioning: Guido Lieven Peter Dumarey represents ownership; Marc Josef Maes and Kwinten Johan Smits represent the Group's Board and Group functions (M&A, legal affairs, new business development, and finance); Arnaud Bailo, CEO of Dumarey Powerglide Strasbourg, contributes the perspective of another Group company; Pierpaolo Antonioli, Sonia Piani, Massimo Mangiarino, and Alberto Pisoni represent the operational management of the Italian entities, holding senior roles in general management, human resources and legal & compliance, finance, and operations. The Board of Statutory Auditors and the external members of the Supervisory Body ensure independent oversight of management.

In 2024, the Chairman of the Board of DAI S.p.A., Pierpaolo Antonioli, also served as Chief Executive Officer and was an employee of the company, a situation permitted by law but one the company has decided to reconsider for the 2025 Board renewal to further reduce any potential conflicts of interest. In 2024, such risks were mitigated through a strict segregation of duties in approval processes (particularly in procurement and finance), a carefully structured system of powers of attorney, and collective decision-making for significant matters, which were always submitted to the Board. At DS S.r.l., the Chairman is not an employee of the company, although he serves as CEO coming from the affiliated DAI S.p.A. No significant conflicts of interest arose during the reporting period.

The Boards of Directors of both companies are appointed by the shareholders' meeting with a three-year mandate, as established in the bylaws. Although no formal criteria for diversity or independence are defined, board members' selection is based on technical expertise, managerial experience, and knowledge of the sector, with particular attention to profiles best suited to address the companies' industrial and strategic challenges. In 2024, two members of the Board of Directors and of the Sustainability Committee of DAI S.p.A. also obtained certified ESG competencies through a dedicated program at Bocconi University, strengthening the governing body's ability to integrate sustainability into strategic decisions.

During 2024, DAI S.p.A. established a Sustainability Steering Committee composed of four members (three men and one woman), three of whom also sit on the Board. Supported by a cross-functional ESG team, the Committee is responsible for defining and steering the sustainability strategy starting in 2025, based on the Sustainability Due Diligence Policy. For DS S.r.l., the Sustainability Steering Committee had not yet been officially appointed in 2024, although the Board initiated discussions to design a structured governance model for the following year.

In 2024, however, the Boards of Directors of both companies were not yet formally responsible for reviewing and approving ESG information or for the systematic oversight of impacts on the economy, the environment, and people: this year represented the "year zero" of sustainability governance. For DAI S.p.A., the creation of the Sustainability Steering Committee and the establishment of an inter-functional ESG structure marked the first step toward fully integrating sustainability into the highest level of oversight, while for DS S.r.l. the 2024 activities were preparatory in nature.

THE SURVEILLANCE BODY (ODV)

A central element of the internal control system is the Surveillance Body (OdV), endowed with autonomy, independence and continuity of action, which is entrusted with the task of:

- monitoring the actual application of the Model and its preventive effectiveness,
- proposing updates in relation to organizational, regulatory or operational changes,
- promoting the training and dissemination of knowledge of the Model within the company,
- ensuring compliance with the disciplinary system and the correct management of reports, including through the **whistleblowing** channels established pursuant to Legislative Decree 24/2023.

The OdV, composed of internal and external members with multidisciplinary expertise in legal, economic and technical areas, reports periodically to the Board of Directors, maintaining a constant and confidential flow of information. The body is supported by an autonomous budget and may rely on consultants and specialized company functions for carrying out controls. Internal audit activities, particularly for DAI S.p.A., operate with an independent mandate and also support the ethics committee: in 2024, no critical issues emerged requiring escalation to the highest governing body.

LOCAL CONTROL STRUCTURE

The local control system of DAI S.p.A. and DS S.r.l. integrates Model 231 within the broader corporate governance architecture. The Legal & Compliance, Human Resources, Finance and Control and Health, Safety & Environment (HSE) functions collaborate with the OdV to ensure compliance with procedures, the correct management of delegations and the timely communication of any anomalies or violations.

The monitoring and control activities are coordinated transversally, through:

- operational protocols updated according to the identified risk areas;
- a disciplinary system that provides sanctions proportionate to the violations;
- continuous training and awareness-raising programs addressed to personnel, in order to strengthen the culture of compliance;
- the dissemination of the Model 231 through digital tools and dedicated training sessions.

In 2024, in line with the evolution of the regulatory framework and ESG standards, DAI S.p.A. established a governance dedicated to sustainability, regulated by a Sustainability Due Diligence Policy, with the aim of facilitating interaction among corporate functions and initiating structured processes for identifying and managing impacts on the economy, the environment and people. Operational responsibility for ESG impacts was assigned, for DAI S.p.A., to a Sustainability Steering Committee and to a cross-functional team, while for DS S.r.l., in 2024 the matter was managed at Board level with a preliminary focus on designing future governance.

For both companies, formal and recurring reporting processes concerning ESG impacts from senior management to the Board of Directors were not yet in place in 2024; sustainability objectives were mainly included in the performance plans of members of the Sustainability Committee of DAI S.p.A. Through this integrated approach, DAI S.p.A. and DS S.r.l. ensure responsible, compliant and transparent management of their activities, strengthening stakeholder trust and contributing to the creation of long-term sustainable value.

[GRI 2-9 / 2-10 / 2-11 / 2-12 / 2-13 / 2-14 / 2-17 / 2-18]

Code of Ethics and Integrity Policies

Integrity is a fundamental element of the corporate culture of DAI S.p.A. and DS S.r.l., as well as a core requirement for creating long-term value. The companies recognize that transparency, fairness, and compliance with rules are not only a moral duty but also a strategic factor that strengthens their competitiveness and credibility with customers, suppliers, institutions, and society as a whole.

The Code of Ethics, the Whistleblowing Policy, and the Antitrust Policy—together with the Model 231—constitute an **integrated ethical governance system** designed to ensure that all corporate activities are conducted responsibly and transparently. This system is based on a simple essential principle: trust is a shared asset that must be protected through consistent behaviours, vigilant oversight, and ongoing dialogue with all stakeholders.

THE CODE OF ETHICS

The Code of Ethics of DAI S.p.A. and DS S.r.l., adopted and periodically updated by the Board of Directors, is the reference framework for all individuals operating, directly or indirectly, on behalf of the organization. The document defines the principles of conduct and ethical responsibilities that guide daily decisions, promoting behaviours rooted in loyalty, fairness, transparency, confidentiality, and respect for individuals.

The Code applies to all employees, collaborators, consultants, suppliers, and business partners and is implemented through specific procedures and continuous training activities. Among the core values, DAI S.p.A. and DS S.r.l. recognize the centrality of people, the protection of health and safety, the respect for human rights, equal treatment, and the promotion of diversity as a driver of collective growth.

A strong focus is placed on integrity in business relationships: the companies reject any form of corruption, favouritism, or conflict of interest. All individuals are required to act responsibly and ethically. For this purpose, the organization has introduced rules and procedures to prevent and mitigate conflicts of interest, including the application of the segregation of duties principle, which ensures a clear distinction of roles and responsibilities within approval and decision-making processes. This principle is supported by a structured system of powers of attorney and delegations, formalized and consistent with the information reported in the Chamber of Commerce registry, ensuring transparency and operational integrity.

The companies' commitments to responsible business conduct—including human rights protection, health and safety, and the application of the precautionary principle—are outlined in the Code of Ethics (Section 6.0, page 7) and in the Sustainability Due Diligence Policy. The precautionary principle is integrated into all corporate processes, particularly in environmental management, safety, and quality, and is concretely applied through DFMEA analysis and supplier assessments.

The Code of Ethics was endorsed, approved, and signed by CEO Pierpaolo Antonioli. It is available through multiple channels: on the Dumarey Group website (DAI S.p.A. and DS S.r.l., Compliance section), internally shared with all personnel, and sent to suppliers via the Jagger platform for formal acceptance. If a supplier cannot sign the Code due to internal policy, they may provide their own Code of Ethics, which is reviewed by the Compliance function to ensure alignment with the company's principles.

Operationally, DAI S.p.A. and DS S.r.l. implement their ethical commitments through a structured and integrated approach that includes:

Formalizing commitments
All principles of responsible conduct are included in official documents such as the Code of Ethics, approved by top management and accessible to all employees.

Integration into business processes
These principles are incorporated into numerous procedures and in the Model 231, ensuring alignment between declared values and actual behaviours.

Training and awareness
All newly hired staff must complete a mandatory e-learning course on the Model 231, which includes the Code of Ethics.

Monitoring and continuous improvement
Understanding of ethical principles is verified through final tests and periodic audits.

In parallel, the Supplier Management function applies the same principles in purchasing and supplier qualification processes. The Supplier Management General Policy for Direct & Indirect Purchasing outlines behavioural rules for buyers and supplier selection criteria based on transparency, competitiveness, and proportional assessment of requirements relative to the value of the good or service being procured.

Compliance with the Code of Ethics is ensured by the Model 231, which serves as its operational tool, and by the internal disciplinary system, which provides proportionate sanctions in case of violations.

WHISTLEBLOWING POLICY

In compliance with Legislative Decree 24/2023 and with European best practices regarding whistleblower protection, DAI S.p.A. and DS S.r.l. have adopted a dedicated whistleblowing procedure and a secure digital platform designed to ensure maximum confidentiality and anonymity for reports. Through this channel, employees and all individuals who maintain professional relationships with the company can report, in good faith, unlawful conduct, violations of the Code of Ethics, irregularities, or potential risks of criminal offenses.

Reports are received and managed by a dedicated, independent, and impartial function that ensures:

- Protection of the whistleblower from any form of retaliation or discrimination;
- Thorough verification of the facts and the adoption of any necessary corrective measures;
- Traceability of the process, in full compliance with legal requirements.

Although no specific policies for handling ESG-related complaints are yet in place, the companies already have a solid and integrated structure of ethical governance and internal controls. The system is further supported by the Internal Auditor and the Sustainability Team, confirming the commitment to transparent, ethical, and responsible management of corporate activities. [GRI 2-25]

The procedure is a key safeguard for strengthening a culture of legality and mutual trust, enabling individuals to raise concerns or criticisms confidentially and safely.

ANTITRUST AND FAIR COMPETITION

The Antitrust Policy of DAI S.p.A. and DS S.r.l. formalizes the organization's commitment to carrying out its activities in full compliance with competition laws, preventing any conduct that may distort the market or compromise fairness in commercial relationships. All employees—particularly those working in commercial, marketing, procurement, and sales areas—are required to strictly follow the rules governing fair competition, avoiding practices such as price-fixing, sharing sensitive information, restrictive agreements, or abuse of dominant position. To support this commitment, the company promotes dedicated training programs and awareness initiatives on ethical competition principles and antitrust compliance.

During the reporting period, no legal actions—either initiated or concluded—were recorded at national or international level concerning anti-competitive behavior, antitrust violations, or monopolistic practices.

[GRI 206-1 / 407 / 408 / 409 / 410]

Compliance, Anti-Corruption, and Human Rights Protection

For DAI S.p.A. and DS S.r.l., compliance is not seen as a mere regulatory obligation, but as a **culture of responsibility** that permeates every organizational level and generates trust.

The compliance framework is structured as an **integrated system of policies**, procedures, and internal controls that ensure adherence to national and international regulations on anti-corruption, anti-money laundering, tax transparency, social due diligence, and human rights, in alignment with the Organizational, Management and Control Model pursuant to Legislative Decree 231/2001 and the Code of Ethics.

ANTI-CORRUPTION AND TRANSPARENCY

The Anti-Corruption Policy of DAI S.p.A. and DS S.r.l. precisely defines behavioral rules to prevent any form of corruption, both in the public and private sectors. The document, inspired by the highest international standards (including the Foreign Corrupt Practices Act and the UK Bribery Act 2010), establishes strict procedures for managing relationships with suppliers, customers, public entities, and business partners. These include requirements for the traceability of all economic transactions, the separation of duties, and the absolute prohibition of offering or receiving illicit payments or undue advantages.

All business activities must be carried out with honesty, impartiality, and transparency, and every transaction must be recorded accurately and verifiably. Preventive checks are conducted on business partners, and periodic audits are performed on suppliers, who must comply with the companies' ethical principles or face exclusion or immediate contract termination.

Special attention is devoted to relationships with Public Administration, for which the companies apply transparent and traceable lobbying protocols, in line with national regulations and best integrity practices. All interactions with public officials must be conducted in the presence of authorized personnel and be fully documented. In 2024, no violations or incidents related to corrupt conduct were identified.

MONEY LAUNDERING POLICY

The Money Laundering Policy (available on the company website as the "Anti-Money Laundering Policy") strengthens internal control systems and ensures compliance with European directives and the standards of the Financial Action Task Force (FATF). The policy prohibits any untraceable transaction, cash payments, and acceptance of funds from third parties not directly involved in contractual relationships, except in properly documented circumstances.

Every financial operation must follow criteria of transparency, traceability, and proper identification of the beneficial owner, with particular focus on jurisdictions classified as "High-Risk Countries." This policy protects the companies from reputational and sanctionable risks, while reinforcing stakeholder trust and contributing to a healthy and legally compliant economic ecosystem.

PROTECTION OF HUMAN RIGHTS

DAI S.p.A. and DS S.r.l. promote human rights protection throughout the value chain, drawing inspiration from international conventions and their own internal ethical standards. Before beginning any collaboration, suppliers must formally accept the Terms & Conditions and the Code of Ethics, which explicitly prohibit any form of forced, child, or discriminatory labour (Section 6.3 of the Code of Ethics).

Although no automated system yet exists to assess the risk of forced labour, the companies consider such risk low, as the vast majority of suppliers operate in European countries with strong legislative safeguards for labour and freedom of association. Currently, no specific tool is used to monitor child or forced labour risks across product categories; however, all suppliers are obliged to comply with the Terms & Conditions and the Code of Ethics (Sections 6.2 and 7.0), which clearly prohibit any form of child or coercive labour, including by subcontractors.

Through the Supplier Management Policy, the companies ensure that every supplier qualification and selection process includes checking documentation, company reputation, and—starting in 2024—the ESG rating provided by CreditSafe. This tool, available for Italian suppliers, enables monitoring of environmental, social, and governance performance. Results show that most suppliers assessed exhibit medium-low ESG risk. Regarding health and safety, the companies guarantee a safe work environment compliant with Legislative Decree 81/08, basing its decisions on the Risk Assessment Document, which identifies hazards, evaluates risks, and defines prevention and improvement measures.

With regard to internal training, personnel working in Security and Reception have not yet received specific training on human rights topics; however, they are trained on ethical behaviour and respect for individuals. Reception staff receive training on proper visitor registration and personal data protection, while Security is trained on the strict prohibition of the use of force. These are initial steps toward broader and more structured human rights, ethics, and social responsibility training programs planned for the coming years.

[GRI 408 / 410]
[GRI 2-15 / 2-16]

Process Quality

For DAI S.p.A. and DS S.r.l., quality is a guiding principle and a defining feature of how they operate. It is not limited to a set of technical procedures but represents a true organizational value that shapes every choice, process, and relationship with customers, partners, and stakeholders. In a sector defined by technological innovation, precision, and safety, quality is synonymous with reliability, transparency, and industrial responsibility. The commitment of both companies is to ensure that every product, service, and process meets not only regulatory requirements but also the highest ethical and qualitative expectations.

This approach translates into a systemic quality management model integrated into decision-making processes, product design, the supply chain, and customer relations. Through continuous improvement and constant performance measurement, DAI S.p.A. and DS S.r.l. aim to strengthen trust, reduce operational risks, and generate sustainable long-term value.

All products and services offered by DAI S.p.A. and DS S.r.l. undergo compliance checks to ensure that each solution meets the required technical, regulatory, and safety standards at national and international levels. The organization has implemented a structured internal process for managing product regulatory compliance. This process enables the monitoring—starting from the earliest design stages—of reference standards, regulatory requirements, and legislative updates, ensuring full traceability of technical and design decisions.

Control activities include document reviews, validation tests, and functional analyses to ensure that products comply with the highest safety and quality standards. During the reporting period, no non-conformities were identified with respect to regulations, directives, or voluntary codes related to customer health and safety—confirming the effectiveness of the management system and the rigorous methodology applied at every stage of the production process.

Specifically for DS S.r.l., compliance and monitoring activities are carried out in close coordination with the governance framework of DAI S.p.A., which serves as a central reference for group-level regulatory and quality matters. This collaborative model ensures operational consistency, methodological alignment, and functional synergies, enabling efficient and unified control of product compliance across the entire value chain.

To uphold this structured approach, DAI S.p.A. and DS S.r.l. operate under a Quality Management System certified to **ISO 9001:2015** by Intertek Italia S.p.A., accredited by ACCREDIA. The certification covers the full cycle of design, development, integration, and validation of propulsion and integrated control systems, ensuring that all activities follow criteria of efficiency, traceability, and continuous improvement.

The adoption of ISO 9001 is not merely a formal requirement but a substantive commitment to operational excellence. Through regular internal and external audits, the companies continuously monitor the effectiveness of the system, identify improvement areas, and implement corrective or preventive actions. This iterative process helps maintain high quality standards, minimize errors, and optimize resource management, creating the foundations for responsible and competitive production.

The Quality Management System is also integrated with other governance tools—such as Model 231, the Code of Ethics, and HSE policies—promoting a unified approach to sustainability and risk management. In this context, quality plays a transversal role: it is simultaneously a working method, a guarantee of compliance, and a lever for building trust with customers and stakeholders. It contributes tangibly to positioning the companies as reliable, innovative, and sustainable technological partners.

Conclusions and future perspectives

Throughout 2024, the organization took a fundamental step forward in its sustainability journey, initiating a structured strategic reflection and laying the foundation for ESG governance. This process led to the creation of a Sustainability Steering Committee — composed of Board members and representatives of various corporate functions — tasked with guiding the definition of the ESG strategy and overseeing the implementation of the first initiatives. At the same time, a double materiality analysis was conducted, integrating the perspective of environmental and social impacts with the financial viewpoint, enabling the identification of priority topics on which to build the medium- to long-term ESG strategy.

At this stage, quantitative targets have not yet been defined, as the approach adopted prioritizes first the development of a solid and coherent strategy based on evidence and structured analyses. Target definition is planned for 2026, following the engagement of external stakeholders, which will be carried out through structured engagement channels and aimed at further refining the materiality matrix and validating strategic priorities. This process will ensure that future objectives are aligned not only with European regulations but also with the expectations of key actors across the value chain.

To confirm the intention to translate strategy into tangible results, the company has allocated a dedicated budget to achieve three key certifications during 2025 and 2026:

- I**SO 50001** - Energy Management System (DAI S.p.A.)
- **UNI/PdR 125** - Gender Equality Management System (DAI S.p.A. e DS S.r.l.)
- **ISO 14001** - Environmental Management System (DAI S.p.A. e DS S.r.l.)

At the same time, two ESG ratings have been obtained with the aim of strengthening transparency, corporate reputation, and stakeholder and customer trust:

- EcoVadis (DAI S.p.A.)
- Open-ES (DS S.r.l.)

The year 2025 is positioned as a period of transition and consolidation for the organization, in which the foundations built in 2024 will begin to evolve into structured and systemic actions. After establishing the Sustainability Steering Committee and launching ESG governance, the company is preparing to define a medium- to long-term sustainability strategy, based on the double materiality matrix.

This methodological foundation represents the starting point for the future definition of ESG targets, particularly for Scope 1 and Scope 2 emissions, and for the revision of corporate KPIs. The aim is to build a system of measurable, realistic objectives aligned with regulatory expectations and stakeholder needs.

2025 will also be the year in which dialogue with internal and external stakeholders will intensify, through a structured mapping process and the activation of targeted engagement channels. This step will be essential to strengthen the definition of strategic priorities, collect diverse perspectives, and enhance transparency and trust.

[GRI 2-22 / 2-23 / 2-24]

Methodological Note

This Sustainability Report presents the activities of Dumarey Automotive Italia S.p.A. (DAI S.p.A.) and Dumarey Softronix S.r.l. (DS S.r.l.), referred to collectively in the document as “the Companies”, “the organizations” or, when appropriate, as “DAI S.p.A.” and “DS S.r.l.”. DAI S.p.A. and DS S.r.l. have chosen to report together, on a voluntary basis, their ESG status, as the two companies share a common history, operate synergistically under the same roof, and collaborate daily through integrated teams, mutual support and aligned sustainability strategies.

All information reported refers to the Italian operational scope of the Dumarey Group, consisting of DAI S.p.A. and DS S.r.l., both headquartered in Turin, Corso Castelfidardo 36.

The 2024 Sustainability Report describes the progress made by the Companies in sustainability and corporate responsibility between January 1 and December 31, 2024.

The reporting fully follows the Global Reporting Initiative (GRI) guidelines and, for the 2024 fiscal year, has been prepared in accordance with GRI Standards 2021. The publication of this report is voluntary and aims to strengthen alignment with the requirements of the Corporate Sustainability Reporting Directive (CSRD – EU Directive 2022/2464) and the corresponding European Sustainability Reporting Standards (ESRS).

Dumarey Automotive Italia S.p.A. and Dumarey Softronix S.r.l. are privately held, controlled by Dumarey Automotive B.V. (Netherlands), which is in turn fully owned by the parent company Dumarey Group N.V. The Group is led by Belgian entrepreneurs Guido Lieven Peter Dumarey and Brigitte Julia R. Dumolyn, its founders.

As established by the Sustainability Steering Committee — composed of the CEO, HR Director, CFO and CSO — the 2024 Sustainability Report covers the results, policies and initiatives carried out during the year in the environmental, social and governance (ESG) areas. Quantitative and qualitative information referring to all research, design, validation and management activities has been collected through the Aplanet digital platform. The report was prepared by the sustainability team, which oversaw the contents following principles of accuracy, completeness and consistency.

The report is based on the foundational GRI 1: Foundation 2021 principles — accuracy, balance, completeness, comparability, reliability and timeliness — and on management systems certified according to ISO 9001 (Quality Management System). The double materiality analysis, conducted in 2024, enabled the identification of the most relevant topics for the company, providing a basis for defining medium- to long-term ESG objectives aligned with market evolution and regulatory requirements.

The report was not subject to external assurance. It is available in digital format, in both Italian and English, on the institutional website of Dumarey Automotive Italia S.p.A. and Dumarey Softronix S.r.l.. Any forward-looking statements contained in the document are based on the information and assumptions valid at the time of publication; deviations from actual results may occur due to external factors such as regulatory changes, market conditions or technological developments.

The report was prepared with the professional support of Bakertilly Hidra SB.

For additional information or clarifications related to this Sustainability Report, you may contact:

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[GRI 2-1 / 2-2 / 2-3 / 2-4]

Appendix I – GRI Content Index

Below is the list of disclosure requirements set by the GRI Standards that are addressed in this document. These requirements were identified based on the topics that emerged as material during the double materiality analysis.
For interoperability between ESRS and GRI, please refer to the details provided on the GRI website: https://www.globalreporting.org/media/qzmoeixv/esrs-gri-interoperability-index-november-2024.pdf

THE ORGANIZATION AND ITS REPORTING PRACTICES	
Statement of use	Dumarey Automotive Italia S.p.A. and Dumarey Softronix S.r.l. have reported the information cited in this GRI content index for the period from 01/01/2024 to 31/12/2024 with reference to the GRI Standards.

GRI STANDARD	GRI Disclosure	Location in the Report
GRI 2: General Disclosures 2021	2-1 Organizational details	Who we are, Methodological note
GRI 2: General Disclosures 2021	2-2 Entities included in the organization's sustainability reporting	Sustainability strategy, Methodological note
GRI 2: General Disclosures 2021	2-3 Reporting period, frequency and contact point	Methodological note
GRI 2: General Disclosures 2021	2-4 Restatements of information	Methodological note
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	Our business
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	Governance model and local control structure
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	Governance model and local control structure
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	Governance model and local control structure
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	Governance model and local control structure
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	Governance model and local control structure
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	Governance model and local control structure

GRI Standard	GRI Disclosure	Location in the Report
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	Code of ethics and integrity policies
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	Code of ethics and integrity policies
GRI 2: General Disclosures 2021	2-17 Collective knowledge of the highest governance body	Governance model and local control structure
GRI 2: General Disclosures 2021	2-18 Evaluation of the performance of the highest governance body	Governance model and local control structure
GRI 2: General Disclosures 2021	2-19 Remuneration policies	People of Dumarey Automotive Italia and Dumarey Softronix
GRI 2: General Disclosures 2021	2-20 Process for determining remuneration	People of Dumarey Automotive Italia and Dumarey Softronix
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	People of Dumarey Automotive Italia and Dumarey Softronix
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	Sustainability strategy, Roadmap and 2030 objectives
GRI 2: General Disclosures 2021	2-23 Policy commitments	Sustainability strategy, Roadmap and 2030 objectives
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	Sustainability strategy, Roadmap and 2030 objectives
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	Materiality analysis; Code of ethics
GRI 2: General Disclosures 2021	2-28 Membership in associations	Relationship with the local community; Sector participation
GRI 2: General Disclosures 2021	2-30 Collective bargaining agreements	People of Dumarey Automotive Italia and Dumarey Softronix
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality analysis
GRI 3: Material Topics 2021	3-2 List of material topics	Materiality analysis

GRI Standard	GRI Disclosure	Location in the Report
GRI 3 – Material Topics – 2021 version	3-3 Management of material topics	"Impact mapping, Materiality matrix, Actions undertaken for impact management, People of Dumarey Automotive Italia and Dumarey Softronix, Materiality analysis, Our business, Code of ethics and integrity policies, Compliance, anti-corruption and human rights protection, Materials, packaging and reuse, Energy and decarbonization, Water treatment and responsible use, Resource and waste management, Environmental approach of DAI S.p.A. and DS S.r.l., People of Dumarey Automotive Italia and Dumarey Softronix, Corporate welfare and well-being, Health and safety at work, Training and development, Diversity and equal opportunities, Relations with the local community, Sector participation"
GRI 201 – Economic Performance	201-1 Direct economic value generated and distributed (Energy consumption within the organization)	Energy and decarbonization
GRI 202 – Market Presence	202-1 Ratio of standard entry-level wage by gender compared to local minimum wage	People of Dumarey Automotive Italia and Dumarey Softronix
GRI 202 – Market Presence	202-2 Proportion of senior management hired from the local community	People of Dumarey Automotive Italia and Dumarey Softronix
GRI 203 – Indirect Economic Impacts	203-1 Infrastructure investments and services supported	Materiality analysis
GRI 203 – Indirect Economic Impacts	203-2 Significant indirect economic impacts	Materiality analysis
GRI 204 – Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Our business
GRI 206 – Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust and monopoly practices	Code of ethics and integrity policies
GRI 301 – Materials	301-1 Materials used by weight or volume	Materials, packaging and reuse

GRI Standard	GRI Disclosure	Location in the Report
GRI 301 – Materials	301-3 Reclaimed products and their packaging materials	“Materials, packaging and reuse”
GRI 302 – Energy	302-1 Energy consumption within the organization	Energy and decarbonization
GRI 302 – Energy	302-2 Energy consumption outside the organization	Energy and decarbonization
GRI 302 – Energy	302-3 Energy intensity	Energy and decarbonization
GRI 302 – Energy	302-4 Reduction of energy consumption	Energy and decarbonization
GRI 302 – Energy	302-5 Reductions in energy requirements of products and services	Energy and decarbonization
GRI 303 – Water and Effluents	303-1 Interactions with water as a shared resource	Water treatment and responsible use
GRI 303 – Water and Effluents	303-2 Management of water discharge-related impacts	Water treatment and responsible use
GRI 305 – Emissions	305-1 Direct (Scope 1) GHG emissions	Trend of direct and indirect emissions
GRI 305 – Emissions	305-2 Energy indirect (Scope 2) GHG emissions	Trend of direct and indirect emissions
GRI 305 – Emissions	305-3 Other indirect (Scope 3) GHG emissions	Trend of direct and indirect emissions
GRI 305 – Emissions	305-4 GHG emissions intensity	Trend of direct and indirect emissions
GRI 305 – Emissions	305-5 Reduction of GHG emissions	Trend of direct and indirect emissions
GRI 305 – Emissions	305-6 Emissions of ozone-depleting substances (ODS)	Trend of direct and indirect emissions
GRI 305 – Emissions	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	Trend of direct and indirect emissions
GRI 306 – Waste	306-1 Waste generation and significant waste-related impacts	Resource and waste management
GRI 306 – Waste	306-2 Management of significant waste-related impacts	Resource and waste management
GRI 306 – Waste	306-3 Waste generated	Resource and waste management

GRI Standard	GRI Disclosure	Location in the Report
GRI 306 – Waste	306-4 Waste diverted from disposal	Resource and waste management
GRI 306 – Waste	306-5 Waste directed to disposal	Resource and waste management
GRI 308 – Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	Environmental approach of DAI S.p.A. and DS S.r.l.
GRI 308 – Supplier Environmental Assessment	308-2 Negative environmental impacts in the supply chain and actions taken	Environmental approach of DAI S.p.A. and DS S.r.l.
GRI 401 – Employment (2016)	401-1 New employee hires and employee turnover	People of Dumarey Automotive Italia and Dumarey Softronix
GRI 401 – Employment (2016)	401-2 Benefits provided to full-time employees	Corporate welfare and well-being
GRI 403 – Occupational Health and Safety	403-1 Occupational health and safety management system	Health and safety at work
GRI 403 – Occupational Health and Safety	403-2 Hazard identification, risk assessment and incident investigation	Health and safety at work
GRI 403 – Occupational Health and Safety	403-3 Occupational health services	Health and safety at work
GRI 403 – Occupational Health and Safety	403-4 Worker participation, consultation and communication on occupational health and safety	Health and safety at work
GRI 403 – Occupational Health and Safety	403-5 Worker training on occupational health and safety	Health and safety at work
GRI 403 – Occupational Health and Safety	403-6 Promotion of worker health	Health and safety at work
GRI 403 – Occupational Health and Safety	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and safety at work
GRI 403 – Occupational Health and Safety	403-9 Work-related injuries	Health and safety at work
GRI 403 – Occupational Health and Safety	403-10 Work-related ill health	Health and safety at work

GRI Standard	GRI Disclosure	Location in the Report
GRI 404 – Training and Education	404-1 Average hours of training per year per employee	Training and development
GRI 404 – Training and Education	404-2 Programs for upgrading employee skills and transition assistance programs	Training and development
GRI 404 – Training and Education	404-3 Percentage of employees receiving regular performance and career development reviews	Training and development
GRI 406 – Non-discrimination (2016)	406-1 Incidents of discrimination and corrective actions taken	Diversity and equal opportunities
GRI 407 – Freedom of Association and Collective Bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Compliance, anti-corruption and human rights protection
GRI 408 – Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	Compliance, anti-corruption and human rights protection
GRI 409 – Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Compliance, anti-corruption and human rights protection
GRI 410 – Security Practices	410-1 Security personnel trained in human rights policies or procedures	Compliance, anti-corruption and human rights protection
GRI 403 – Occupational Health and Safety	403-5 Worker training on occupational health and safety	Health and safety at work
GRI 403 – Occupational Health and Safety	403-6 Promotion of worker health	Health and safety at work
GRI 413 – Local Communities	413-1 Operations with local community engagement, impact assessments and development programs	Relations with the local community, Sector participation
GRI 413 – Local Communities	413-2 Operations with significant actual and potential negative impacts on local communities	Relations with the local community, Sector participation

Appendix II - Ecomate

Below is the Ecomate rating level table (https://ecomate.eu/):

CLASS	RATING	LEVEL	Level Description
AAA	80-100	Very Low Risk	Fully aligned with the European Union's 2030 strategy, anticipating some 2050 objectives. The company can be considered not only a leader in ESG (Environmental, Social, and Governance) topics, but also forward-looking, with extremely positive internal and external impacts across the entire ESG relevance spectrum, and a high level of transparency toward stakeholders.
AA	65-79		
A	55-64	Low Risk	Resilient and compliant with sustainability regulations, able to report according to various guidelines. The company understands how to develop the right ESG strategy while achieving solid results.
BBB	45-54	Medium/Low Risk	A sustainable development path has been undertaken, opening the door to new growth opportunities. However, the company must focus more on improving its sustainability to avoid falling behind.
BB	35-44	Medium Risk	First approach toward sustainability. The company shows an initial level of awareness regarding sustainability topics, but progress may be too slow. Additionally, there is limited transparency toward stakeholders.
BBB	25-34	Medium/High Risk	
CCC	15-24	High Risk	Aligned only with the minimum national regulatory system, one or more negative events related to ESG aspects may occur. The company is unable to meet sustainability objectives, reporting obligations, and compliance requirements, and may even risk legal actions or ESG-related default.
CC	6-14		
C	0-5	Very High Risk	
D	Whatever	Junk	The company has experienced several negative sustainability-related events and/or there is a very high risk of fraud.
E	0	Not Relevant	There is not enough information to assess the company and/or the company has determined that there is no need to initiate an assessment process.