

ANNUAL REPORT 23

POLITECNICA
building for humans

LETTER TO STAKEHOLDERS

With the Annual Report, now in its thirteenth edition, we intend to share a detailed account of the strategies, initiatives and partnerships that have contributed to the achievement of our goals during the past year, an important opportunity to tell the story, share and enhance our commitment and the results we have achieved.

The year 2023 was a pivotal year for the global community, marked by significant progress on the path toward achieving the United Nations Sustainable Development Goals but also by persistent challenges, especially of a climatic and social nature. It was an exceptional period, for opportunities but also for global political events, which, in the short and medium term, will also affect our industry, requiring caution.

With last year, the three-year strategic plan focused on the driver of "Development" came to an end for Politecnica. The goals we had set were all achieved and improved, with great productive effort to keep the quality standard always high. Some extraordinary figures: a turnover just below 30 M€, almost 63 M€ of portfolio, a professional community that now exceeds 300 people.

The year 2023 saw the emergence of the "Sustainability" sector, that from the discipline dimension, although cross-cutting, turns into a strategic line integrating, in ESG logic, with corporate policies and, above all, with the technical content of projects.

Ethical commitment is thus reflected in business reality. For us, sustainability is more than a commitment: it is a daily challenge, manifested in every decision, whether at design or construction stage of the work. We always strive to assure a minimal ecological footprint, maximizing energy and water efficiency, enhancing the relationship with the territory and promoting community well-being; at the same time, we seek to provide financially sustainable solutions.

In 2023, we also launched a project to integrate Artificial Intelligence algorithms into the production process, with the aim of minimizing repetitive operations to free up valuable resource time and to create a queryable database that can become a common asset, enhancing efficiency and internal knowledge sharing. In the field of corporate social responsibility, we have paid

great attention to gender equality and women's empowerment, issues that we consider fundamental not only to business ethics but also to the future progress and stability of the organization.

We finally consolidated the certifications and improved the sustainability rating with the intention of having the Annual Report certified by an independent body by 2025.

Looking ahead, we are committed to consolidating the economic dimension and further capitalizing the cooperative in the coming years. Governing growth will be the priority, along with continued attention to human resources, foreign market development and consolidating our position nationwide in the private and public infrastructure sectors, extending our territorial network with the opening of an office in Rome by this summer.

Our commitment to the sustainable development agenda is firm. Addressing concrete challenges means confronting opposing fears and overcoming cultural legacies and rigidities. We are aware that closer and



Francesca Federzoni,
CEO

more effective collaboration among all stakeholders, internationally and nationally, is essential.

Change is not easy but it is urgent and necessary, and as a cooperative society we are called to debate, dialogue, and participation to contribute to a better world.

Together, this is how we build the future.

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COMMUNICATING SUSTAINABILITY

The Annual Report is a document prepared on a voluntary basis, through which Politecnica, since 2011, intended to make known in a transparent way how the organization contributes or interprets its contribution to sustainable development and to publicly disclose its impacts on the economy, the environment, and people and how these impacts are managed. The report is issued annually, at the Annual General Meeting of Shareholders, and is an integral part of the Reporting documentation approved by the Board of Directors to accompany and illustrate the Annual Report itself.

The paper illustrates the results achieved, including the most representative projects implemented and, how through them, the company has contributed to the realization of the principles of cooperation and pursued the goals of the UN 2030 agenda.

Starting last year, the Annual Report is prepared with reference to the standards published by the Global Reporting Initiative (GRI), an organization established with the goal of helping both the public and private sectors

understand, assess, and communicate the impact that any activity may have on the various dimensions of sustainability (economic, environmental, and social).

The GRI Standards are based on expectations for responsible business conduct set out in protocols of authoritative intergovernmental bodies, such as the Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises and the United Nations (UN) Guiding Principles on Business and Human Rights.

Specifically, the document was prepared by taking as a reference the reporting requirements and principles stated in GRI 1 and contains illustrations of general information (organization profile and size, activities, governance and policy) and specifications relating to material issues, i.e., the most significant impacts of the company identified as a result of due diligence.

The table of contents, shown below, contains the 30 general disclosures (GRI 2: General Disclosures 2021), the 3 disclosures on

material issues (GRI 3: Material Topics 2021), and the specific disclosures on material topics that emerged from the materiality analysis, with evidence of sections and pages of the document where the required content can be found. To date, the materiality sector standard has not been published.

All data contained within the Report, both administrative and organizational, are an excerpt and elaboration of official documentation available at the company and are congruent with the cost accounting, management control, and financial statements.

The report was approved by the Board of Directors as part of the reporting on the annual budget. The document was not subject to external audit. However, much of the content of the Report falls within the scope

subject to audits for existing certifications or is the object of the audit of the financial statements by Legacoop, auditors and statutory auditors.

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In 2024 we will update and enrich our report for compliance with the voluntary ESRS standards, to be issued soon, dedicated to SMEs. In addition, we intend to outsource the verification process to an independent third party, thus ensuring maximum transparency and reliability of the data and information it contains.

In drafting the document, we have taken into account the Accademia della Crusca's guidelines for gender-responsive writing in professional language (Response to the question on gender-responsive writing in court documents posed to the Accademia della Crusca by the Equal Opportunity Committee of the Supreme Court Governing Council available at the following url: <https://accademiadellacrusca.it>)

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Toward a new sustainability reporting system in Europe

As of January 5, 2023, the EU Directive 2022/2464 cd. Corporate Sustainability Reporting Directive (CSRD), which replaces the previous "Non-Financial Reporting Directive - NFRD" (Directive 2014/95/EU), implemented in Italy by Legislative Decree No. 254 of December 30, 2016, concerning the non-financial reporting requirement for large companies.

The goal is to implement a new sustainability reporting system in Europe, which will see companies affected by the new legislation committed to providing a sustainability report on their strategies and business models, governance and organization, materiality assessments of sustainability-related impacts, risks and opportunities, as well as policies, goals, action plans and performance.

The main changes introduced by CSRD in terms of corporate sustainability reporting cover the **expansion of stakeholders** (an estimated 49,000 companies of which nearly 7,000 are in Italy), the **increase in information to be provided** and the **introduction of European Sustainability Reporting Stan-**

dards (ESRS).

On July 31, 2023, the European Commission finally adopted Delegated Regulation 2023/2772, which contains, as an annex, a first set of standards for sustainability reporting. These are two cross-cultural standards (ESRS 1 General Requirements and ESRS 2 General Information) and ten thematic standards related to environmental profiles (ESRS E1 on climate change, ESRS E2 on pollution, ESRS E3 on water and marine resources, ESRS E4 on biodiversity and ecosystems, ESRS E5 on resource use and the circular economy), social (ESRS S1 on employees, ESRS S2 on workers in the value chain, ESRS S3 on affected communities, ESRS S4 on consumers and end users) and governance (ESRS G1 on business conduct).

ESRS were prepared by the European Financial Reporting Advisory Group (EFRAG) as the Technical Advisory Body of the European Commission, to enable companies engaged in sustainable transformation and energy transition to address and "measure" environmental, social and governance issues, as well as to more appropriately assess measures and actions to combat climate change, protect biodiversity and ensure respect for human rights. The standards make **standardized information on risks and opportunities** available so that all stakeholders, starting with investors, but also employees, representatives of local communities, suppliers, consumers, or a company's own customers, are in a position to **know all the determining factors of a company's impact on performance**.

In addition to outlining a regulatory framework that encompasses the concept of

sustainability in a broad sense, the CSRD directive introduces **the principle of dual materiality**: companies involved in sustainable disclosure and reporting obligations are required to measure the impact that the business activity has on society and the environment (inside-out perspective) and the risks and opportunities of sustainability factors on the company's own development (outside-in perspective).

In addition, in the scope of the financial statements, companies must also include information related to the entire upstream (upstream) and downstream (downstream) **value chain** as a result of due diligence and materiality analysis activities.

Sustainability information must be reported in the **management report** and must be **audited**.

The new sustainability reporting regulations will be implemented gradually according to the structure and size of the companies involved: public interest companies, which already prepare a non-financial statement, will start implementing the new provisions from 2024 (with the first report in 2025); other large companies will start from 2025 (with the first report in 2026); listed SMEs will start from 2026 (with the first report in 2027, with the possibility of postponing by another two years).

On November 8, 2023, EFRAG published the draft of the "Voluntary ESRS" voluntary sustainability reporting standard for unlisted micro, small and medium-sized enterprises that are not covered by the obligation of the Sustainability Reporting Directive in order to establish sustainability reporting requirements that are relevant and proportionate to the size and complexity of activities as

well as the capabilities and characteristics of SMEs.

The voluntary ESRS aims to support micro, small, and medium-sized enterprises in achieving the following goals: to contribute to a more sustainable and inclusive economy; to improve sustainability management on the issues they face, such as environmental and social challenges, e.g., pollution and worker health and safety; to provide information that meets the data demand of lenders and investors, helping enterprises in accessing long-term targeted financing; to provide information that helps meet the data demand needs of large enterprises that require sustainability information from their suppliers.

The standards are in consultation until May 21, 2024 to collect comments on the feasibility, costs, challenges, benefits and usefulness of individual information and suggestions for improving the standards.

SOURCES

"Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council with regard to sustainability reporting principles," available at the following url: <https://eur-lex.europa.eu/>

"Exposure Draft Voluntary standard for non-listed small- and medium-sized undertakings (VSME ED)," EFRAG, available at the following url: <https://www.efrag.org/>
Italian language translation of the draft standard, OIC (Organismo Italiano di Contabilità), available at the following url: <https://www.fondazioneoic.eu/>

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We have elevated corporate social responsibility (CSR) to a guiding principle of our development.

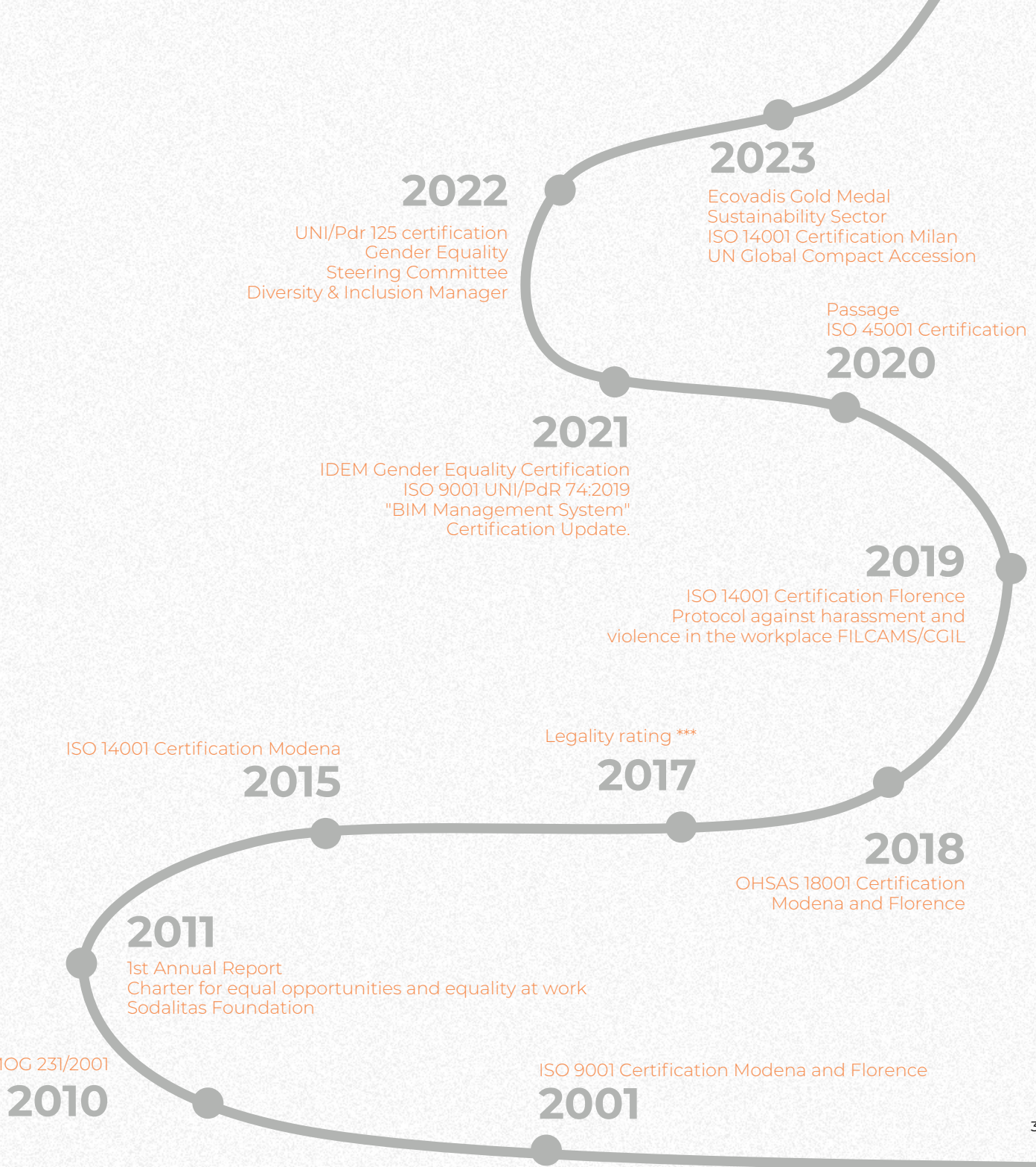
To address the complex environmental, social, and governance challenges, we adopted a strict Code of Ethics and ambitious Policies for Quality, Environment, Safety, and Gender Equality by reviewing the internal organization for these crucial areas.

We are committed to transparency by publishing a detailed annual report on ESG performance for all stakeholders, adopting recognized international standards (GRI) as our benchmark.

Our CSR commitment is shared annually with the United Nations Global Compact network and evaluated by Ecovadis, a leading international sustainability rating platform.

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01. CORPORATE IDENTITY

COOPERATIVE

Founded in 1972, **Politecnica Ingegneria ed Architettura Soc. Coop.** is today one of Italy's largest integrated design companies - architecture, engineering and urban planning. Formed as a **limited liability cooperative**, it is headed by 46 professional partners, engineers and architects, and has 43 employees and over 200 collaborators organized not only in its headquarters in Modena, but also in several other operating offices in Italy (Milan and Florence) and abroad (Bucharest, Copenhagen and Kingstown).

One of the first companies to adopt BIM, it offers design and construction management services in compliance with ISO 9001, ISO 14001 and ISO 45001, as well as having recently achieved certification according to UNI PdR 125:2022 for Gender Equality. It is a member of the Green Building Council and promotes best practices in environmental sustainability in compliance with leading international protocols for construction and

rehabilitation of buildings and infrastructure such as LEED® and Envision®. Also crucial is the attention attached to project management according to international codified practices and UNI 11648:2016 certified professionals. **Integration of different skills, professional collaboration, multidisciplinary design approach, dialogue and transfer of knowledge and experience are the key elements of the design/project culture that the company pursues and promotes.**

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With about 300 people including designers, planners, engineers, consultants and technical specialists, we integrate diverse skills-from project architectural to structural, from plant engineering to urban planning-thanks to teamwork and complementarity of professionalism. We develop projects in the public and private sectors, in education and health care, industry, services, infrastructure and-with the division international-we carry out civil and infrastructure works in numerous developing countries as part of projects financed by International Financial Institutions.
”

Politecnica's 2024 General Shareholders' Meeting, spazio'TENGO Coop Reno, Castel Gulfo di Bologna



HISTORY

The company was founded on Dec. 21, 1972, in Modena on the initiative of nine engineers and architects who decided to enter the profession in cooperative form and took the name C.I.A. Cooperativa Ingegneri e Architetti s.c.r.l.

From its very beginning, the cooperative has believed in the value of interdisciplinarity - realized in integrated design - and has jealously cultivated its independence.

The founders were gradually joined by other professionals and companies, along with the development of business volume and turnover:

- In **1981** a part of Tecnoexport - a company operating in the zootechnics and agribusiness sector - was incorporated into C.I.A.
- In **1994**, following the incorporation of I.F. Idroforma - an associated firm in Florence - and Tecnoprogetti in Bologna, it assu-

med its current name of Politecnica Ingegneria e Architettura.

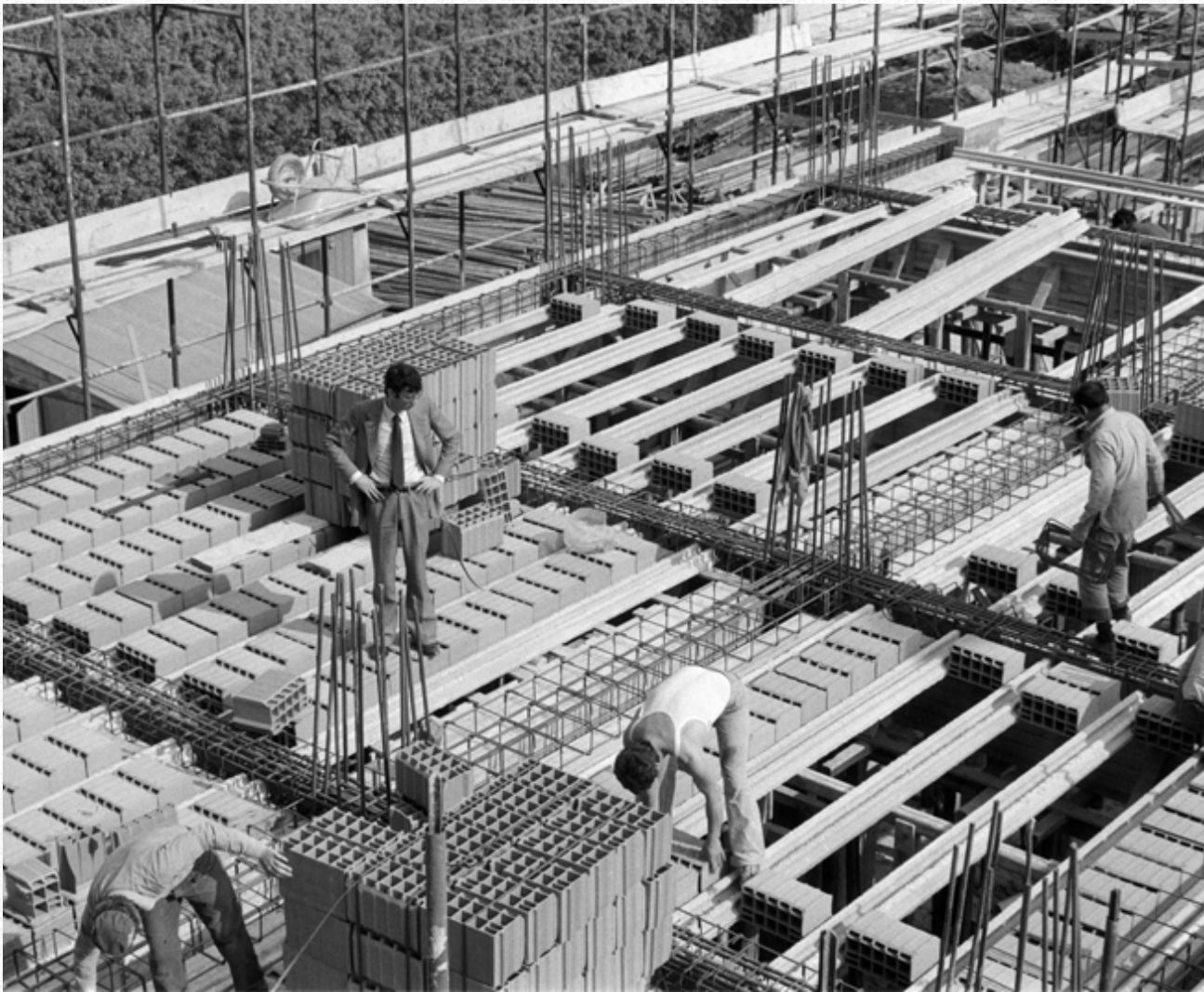
- The Florence office was added in **1996** and the Milan office in **2014**.
- During **2018**, thanks to major contracts acquired in Denmark and Romania (detailed and final design of the Zealand University Hospital in Køge and the expansion of two new World Bank-funded hospitals in Bucharest) it opened the Danish and Romanian **foreign branch offices**, to which others were added over the years to perform various projects abroad.

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In 2022 we celebrated the important milestone of our first 50 years: a long journey through profound changes in society and technology, approached under the guidance of the core principles of cooperation and solidarity and by deploying highly qualified staff and constant technological innovation.

A history of great challenges and important achievements that allows us to look to the future with the confidence that comes from the strength of our roots and the concreteness of the work done.

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LOCATIONS

There are **3** offices in Italy in Modena, Milan, and Florence and **9** countries abroad in **3** continents where we operate (Belize, Denmark, Jamaica, Guyana, Kenya, Romania, St. Vincent and the Grenadines, Sierra Leone). At the end of 2022, the branch office in Malta was closed.

SEDI IN ITALIA



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OPERATIONAL OFFICE
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BRANCHES IN THE WORLD



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37007 Bucharest



COPENHAGEN
H. C. Andersens
Boulevard, 37
c/o The Italian
Chamber of
Commerce
1553 Copenhagen



KINGSTOWN
298 Bonadie Street
Kingstown
Saint Vincent and
the Grenadines

PROJECT OFFICES

BELMOPAN
Belize

FREETOWN
Sierra Leone

GEORGETOWN
Guyana

NAIROBI
Kenya

KINGSTON
Giamaica

SERVICES OFFERED

The purpose of the Cooperative, with reference to the interests of its members, is to undertake, in Italy and abroad, from both public and private entities, assignments related to technical, economic and financial feasibility studies, research, consultancy, design, supervision and commissioning of works, environmental impact studies, verification activities of the design of works for validation purposes and any other assignment falling within the field of engineering, architecture and urban planning.

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Our approach is aimed at finding solutions that reconcile sustainability, innovation, creativity, and the use of new technologies to serve people. In both design and site management, we prioritize advanced technological choices that ensure excellent performance, minimizing the use of natural resources and maximizing energy savings, and we promote the adoption of high sustainability standards in accordance with internationally recognized certification protocols.
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Design



From technical-economic feasibility to detailed, final and construction design
Politecnica believes in the value of **integrated design** and is a partner in solving any design challenge thanks to a team of professionals covering all technical disciplines. It operates in all sectors: from industrial and commercial construction to health care, residential and tourism, and for the tertiary sector, both for new construction and for renovation and restoration of listed assets, to infrastructure such as roads, bridges, railways, and subways. Serving both private clients and the public authorities. Always looking for solutions that reconcile sustainability, innovation, creativity, new technologies in the service of humankind.

Construction Management



Thanks to the presence of professionals with transversal skills and experience, Politecnica is able to punctually manage the process of realization of the work, up to the final testing both in Italy and abroad, according to the best international best practices. Independence is a primary value for the company, which, free from any interest other than that of the client, can accompany the client with commitment and dedication in the achievement of its objectives and the realization of its projects.

Planning of the territory



Politecnica assists local government authorities and private investors in the planning of land transformations, from the definition of master plans, to the environmental social impact assessment (ESIA) - to the development and execution of Implementation Plans and Agreements. There are two particular strengths: the ability to assist clients with an **overview** of complexities and new technologies, and the specific management of the **negotiation and participatory process** by involving institutions, administrations, communities and investors from the preliminary stages with the aim of bringing together intentions for the benefit of the whole territory and in favour of sustainability of the intervention over time. This is a fundamental aspect in interventions to regenerate the territorial fabric in order to identify and create shared benefits.

VALUES, MISSION AND VISION

Politecnica's values are the foundation on which the corporate culture is built, influencing every aspect of the business, from day-to-day decision-making to the development of long-term strategies, guiding people's behaviour and actions toward common goals.

COOPERATION

in order to achieve, through the joint practice of professional activity, the best economic, social and professional conditions through the constant practice of integrated planning, professional collaboration, interdisciplinary dialogue, transfer of experience and dissemination of knowledge.

SOCIAL RESPONSIBILITY

to workers, to clients, to end users of the work, to the land, to the planet and its resources.

SOLIDARITY

that stems from an awareness of common belonging and shared purpose: people at the center, in every project, in every achievement.

INDEPENDENCE

from any interest other than that of the contracting authority.

LEGALITY AND INTEGRITY

not only imperative compliance with the laws and regulations in force in all Countries where the company operates but also professional ethics, intellectual integrity, and transparency.

DIVERSITY AND INCLUSION

for an open and inclusive society that provides space for pluralism and ensures non-discrimination, tolerance, social justice, and equality.

SUSTAINABILITY

applied both to its own organization and activities as well as to the works designed and implemented and understood in its broadest sense and including direct and indirect impacts on the economy, environment, and people.



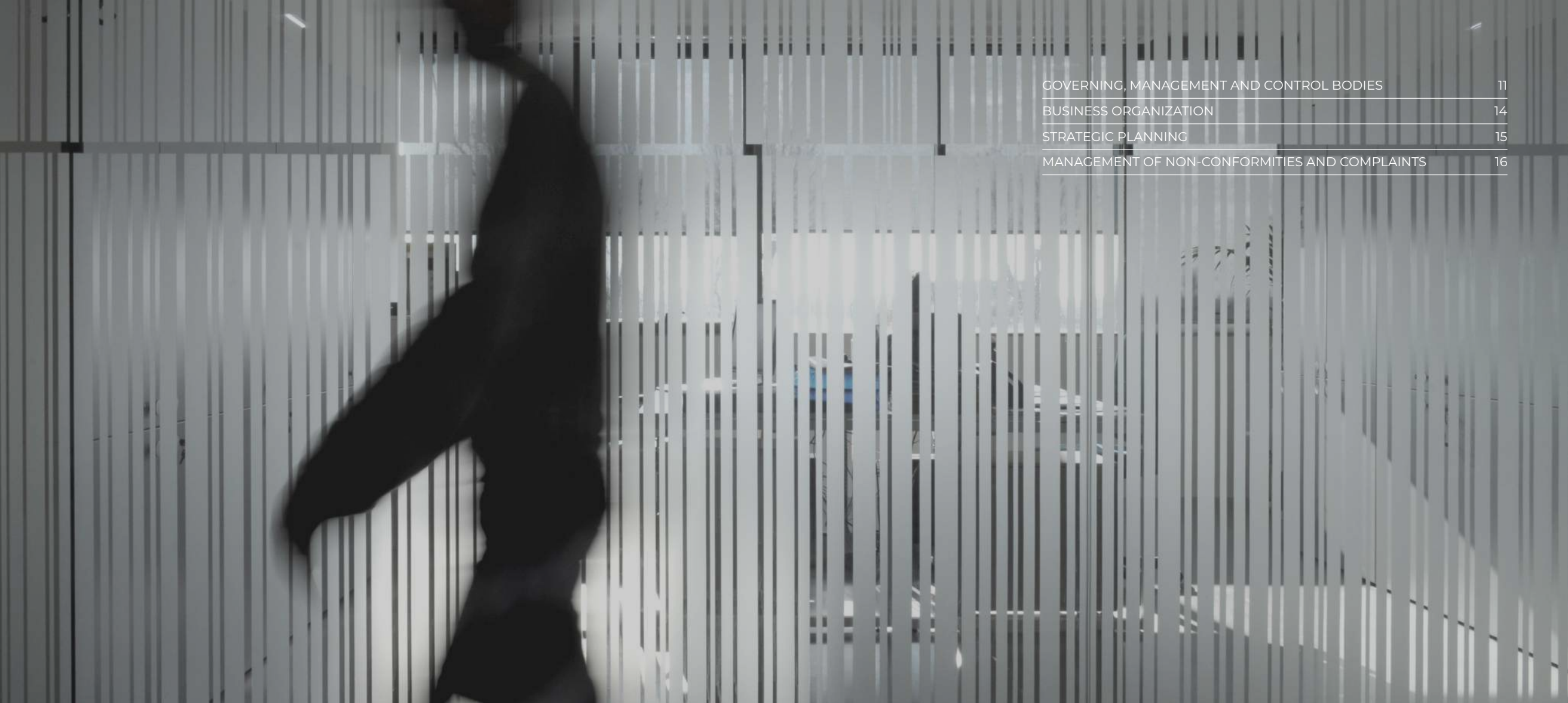
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We believe in cooperative work, where the centrality of the person and the relational dimension, ethics and sense of community are essential elements, and we have taken the cooperative values in the 'Cooperative Identity Statement,' approved by the International Cooperative Alliance at the 31st Congress in Manchester and set forth in the Code of Ethics, and made them our own.

*Designing the future for new generations is the challenge we have been facing for fifty years in Italy and abroad: the result of thoughtful choices, insights, and peculiar opportunities that have intertwined over the years. Our mission is to **create value for people**: opportunities for employment and professional growth for workers and for well-being and sustainable economic development for the area and communities that will benefit from the work.*

***Building for Humans:** a vision of design in the service of people, in which design challenges address the needs of communities with the goal of creating works that contribute to improving the quality of life.*

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02. **ORGANIZATION AND MANAGEMENT**

GOVERNING, MANAGEMENT AND CONTROL BODIES

Corporate bodies

The company's traditional corporate governance system includes a Board of Directors with administrative functions and a Board of Statutory Auditors with management control functions, both appointed by the members.

MEMBERS' MEETING

As of today, the membership consists exclusively of Cooperative Members, i.e. professionals working in the field of engineering and architectural services who make their professional skills available to the cooperative and contribute their work to the pursuit of social objectives.

To this end, the members, upon admission, and in relation to the work to be performed, establish with the cooperative an additional employment relationship on an independent basis with the consequences and effects defined by the provisions of the law.

Cooperative members may not engage in their own business or have interests in other enterprises operating in the same or related activities and in competition with those of the cooperative.

The number of cooperative members is unlimited. The admission of new members

is decided by the Members' Meeting itself due to the concrete development needs of the cooperative. The Articles of Association provide for a special category of cooperative members due to their interest in their professional training and/or their admission in the enterprise, which takes place with the support of a Tutor according to a determined training/admission plan.

The Articles of Incorporation also provide for the category of subsidizing members consisting of individuals or legal entities whose contributions are intended for the establishment of funds for technological development, corporate restructuring and enhancing, as well as that of honorary members, which does not exist to date.

For more details on the composition of the membership, see the relevant section of this document. Both ordinary and extraordinary meetings of the members are called by the Board of Directors.

BOARD OF DIRECTORS

The Board of Directors, is responsible for managing the company, within the limits and in compliance with the corporate purpose. The members of the Board of Directors

are elected by the Members' Meeting, which also determines the number (from a minimum of 3 to a maximum of 9), the term of office (however, not to exceed 3 fiscal years expiring on the date of the Meeting to approve the financial statements of the last fiscal year of the term of office) and any fee in accordance with the Articles of Association. The method of selecting Board members does not currently guarantee gender representation.

Although it is possible under the Articles of Association to elect individuals who do not belong to the corporate structure, in Politecnica's history the Board has always been appointed from among the cooperative members, ensuring on the one hand, competent guidance with respect to the sector, products and market and consequently with respect to the impacts of the organization and independence from any external influence or conflict of interest, since the members are bound by internal regulations to the prohibition of competition and the obligation of exclusivity with reference to the activities carried out by the cooperative. The Chairperson of the Board of Directors has the legal and judicial representation of

the corporation before third parties and in court and the corporate signature. He/She **is the strategic guide and supervises the overall activity of the cooperative by overseeing the mission and implementation of company policies.** It is, moreover, responsible for consolidating an appropriate corporate culture with reference to **quality, environment, safety, ethics, legality and gender equality** topics and for implementing and disseminating the Integrated Management System and systematically monitoring its application.

The current Board of Directors was appointed on 05/25/2023 for 3 fiscal years and is formed of 4 men and 1 woman, the President, **Eng. Francesca Federzoni**, who has held this position since 2011.

From September 2018 to September 2023, she served as a **Board Member of the Modena Chamber of Commerce.**

From April 2018 to April 2024, She was a **board member of Promos Italia**, the national agency of the chamber system that supports Italian companies in internationalization processes and assists institutions in developing the local economy and enhancing

the territory. She currently carries out institutional activities within Legacoop, the association now encompassing over 15 thousand cooperative enterprises, operating in all regions of Italy and in all sectors, capable of creating development and wealth by always focusing on people and the territory (**Vice-President without delegated powers of Legacoop Nazionale, Vice-President of Legacoop Estense, Member of the Presidential Council of Legacoop Produzione e Servizi, Member of the Executive Board of Legacoop Emilia Romagna and Lombardy**). She is, in addition, **Vice President with responsibility for Sustainable Development of OICE**, the trade association, a member of Confindustria, representing Italian engineering, architecture and technical-economic consulting organizations.

Vice President Eng. Marcello Mancone is also a **Member of the Board of Directors of AIS - Sustainable Infrastructure Association**, a technical-scientific association aimed at raising awareness among economic, social, and political forces on the importance of arranging, designing, implementing and managing infrastructures of any type and size

according to environmental, economic and social sustainability criteria.

Such additional assignments not only do not affect the Board's ability to exercise its functions in the organization, but rather prove synergistic with the cooperative's development interests and goals.

Members of the BoD are remunerated according to the same rules as all Cooperating Members of which they are part. The Chairperson of the BoD is granted additional compensation in a fixed amount, also decided by the General Meeting of Members. For further details, please refer to the section "The Members."

The maximum annual total remuneration (Chairman of the Board) is 2 times the average annual total remuneration of all other members and employees in the organization and 5.5 times the minimum remuneration paid. The pay ratio was calculated by considering the gross business cost excluding an employee on maternity leave and using full-time equivalent pay rates.

To date, a performance appraisal system has not been implemented in the company for either staff or the Board and Management.

BOARD OF AUDITORS

The Board of Statutory Auditors monitors compliance with the law and the articles of association, compliance with the principles of proper administration and, in particular, the adequacy of the organizational, administrative and accounting structure adopted by the Company and its actual operation, overseeing the pursuit of the mutual purpose.

The Board of Statutory Auditors has also been entrusted until now with the audit of the accounts. In 2022, as a result of exceeding the threshold of indivisible reserves provided for in Article 15 of Law No. 59/1992, as amended by Article 11 of Legislative Decree 220/2002, as part of the supervision exercised over cooperative entities, the requirement to have the financial statements certified by an auditing firm took over.

Statutory auditors, in accordance with the law, attend meetings of the Board of Directors and the General Assembly and may at any time, including individually, perform inspection and control acts.

The Board is composed of 5 members, 3 permanent and 2 alternate members, and is appointed by the Members' Meeting, which

determines its remuneration. The term of office lasts for 3 fiscal years expiring on the date of the members' meeting to approve the financial statements for the last fiscal year of the period and is renewable.

SUPERVISORY BOARD

Politecnica's Supervisory Board has a single-member composition: the position is held by an external professional with the requisites of honourability and professionalism required to perform the function as well as **independence and full autonomy from the company and top management**.

In compliance with Article 6 of Legislative Decree 231/2001, it supervises the functioning and observance of the Model and takes care of its updating. To carry out this mandate, the Supervisory Board is vested with powers of inspection and control, and it is guaranteed free access to all documents and information it deems relevant.

The SB is appointed by the Board of Directors and reports to the Board of Directors on the implementation of the Model and, as needed, to the Board of Auditors and the Members' Meeting. The term of office lasts 3 fiscal years and is renewable.

Collegial bodies

TECHNICAL COMMITTEE

The Technical Committee is an advisory body through which the Sector Managers can relate to Management in an orderly manner on aspects related to operational management in terms of production and professional training. It consists of the Sector Managers, the Production Manager and is chaired by the General Manager. It meets whenever it is deemed useful by the Production Manager or the General Manager, or at the request of the Sector Managers, to discuss matters of common interest of corporate importance.

INTEGRATED MANAGEMENT SYSTEM COMMITTEE

The Integrated Management System Committee coordinates the implementation and monitors the effectiveness of the Management System in all aspects, Quality, Environment, Safety, Gender Equality, Ethics and Crime Prevention according to the strategic goals of the Company with the aim of pursuing continuous improvement of all activities. It consists of the President, the General Manager, the Production Manager, the Technical Project Verification Manager, the

Integrated Management System Manager, the Prevention and Protection Manager, the Supervisory Board Representative, the Diversity & Inclusion Manager, and the Headquarters Representatives. The Committee meets at the request of the Chairman or the Integrated Management System Manager for the Periodic Review of the Integrated Management System to be submitted to the General Management or for the implementation of the Annual Improvement Plan.

GENDER EQUALITY STEERING COMMITTEE

The Gender Equality Steering Committee, established in October 2022, is composed of the President, the General Manager, the Human Resources Manager, and the Diversity & Inclusion Manager. It defines, in agreement with the Board of Directors, the Gender Equality Policy and provides for the drafting and monitoring of the implementation of the Strategic Plan, which sets the issues identified by the Policy into measurable targets and determines actions and responsibilities for their achievement. The Committee meets annually and whenever a member detects changes in the internal

and/or external environment, incidents of harassment, mobbing, discrimination, and external or internal reports related to the violation of corporate principles on equal opportunity and, in particular, gender equality. The Committee is informed of decisions to be made when they may impact workers' working conditions and future (e.g.: financial choices, strategies, etc.).

OPERATIONS MANAGEMENT

Serves as a liaison between the elected bodies and the operational structure and supports the BoD in overall governance and day-to-day management. It consists of the General Manager, the President, the Italy/International Sales Managers, the Production Manager and the Administrative Manager and meets at regular intervals when called by the General Manager.

Absence of control and conflict of interests

To date, the share capital is fully held by Cooperative Members. There are no subsidizing members or additional cooperative shareholders.

Each cooperative member has a single vote, whatever the amount of her/his subscribed share.

The Assembly, whether ordinary or extraordinary, validly passes resolutions by an absolute majority of the votes of the members present and represented on all items placed on the agenda, except for resolutions on the admission and exclusion of members for which a majority of at least 2/3 two-thirds of the members entitled to vote is required.

Board resolutions are also made by an absolute majority vote of the directors present. Therefore, no case of control can be established.

Members of the Board of Directors as well as all cooperative members, by regulation, do not hold interests or have interests in other organizations, either in Italy or abroad, that could result in a conflict of interest situation.

BUSINESS ORGANIZATION

Politecnica has a matrix-organized operational structure that allows it to combine the positive aspects of functional organization (with vertical hierarchical structure) and project-based organization (with horizontal structure).

Specifically, there are seven areas of activity that are primarily disciplinary in nature, each with its own internal head: architecture and building technologies, structures, infrastructure, systems and energy, and fire and safety. All sectors operate in a coordinated manner, supported by the activities of five multidisciplinary, cross-disciplinary areas.

Each assignment has a dedicated team of professionals working in different fields and coordinated by a project manager who plans, manages and supervises the implementation of the individual service.

In this way, each professional is accountable both to the project manager of the assignment for aspects pertaining to the development of the specific service and to the Category Manager of his or her specialist discipline who ensures the unity of the company's work. Within the organizational

structure, professionals have been identified to assume the role of Technical Director in accordance with DM 263/2006. An important change in the corporate organization that occurred in 2022, as part of the three-year strategy for gender equality, inclusion, and reconciliation, was the introduction of the new position of **Diversity & Inclusion Manager** responsible for:

- Ensuring equal conditions and treatment (equal access to work, pay, and careers) regardless of gender, ethnicity, age, and religious beliefs.
- Raise awareness of corporate values and, in particular, issues related to equality and inclusion among corporate resources through training and/or communication activities.
- Propose the adoption of measures for women's empowerment and work-life balance.
- Collect reports of any uncomfortable situations, unacceptable practices and/or harassment (physical or psychological).
- Support, within the appointed Steering Committee, the adoption and continued implementation of the Gender Equality Policy.

During 2022 Politecnica initiated a general reorganization project through which the position of **General Manager** was introduced in 2023 to better cope with the change of scale in the economic and human dimensions of the Society.

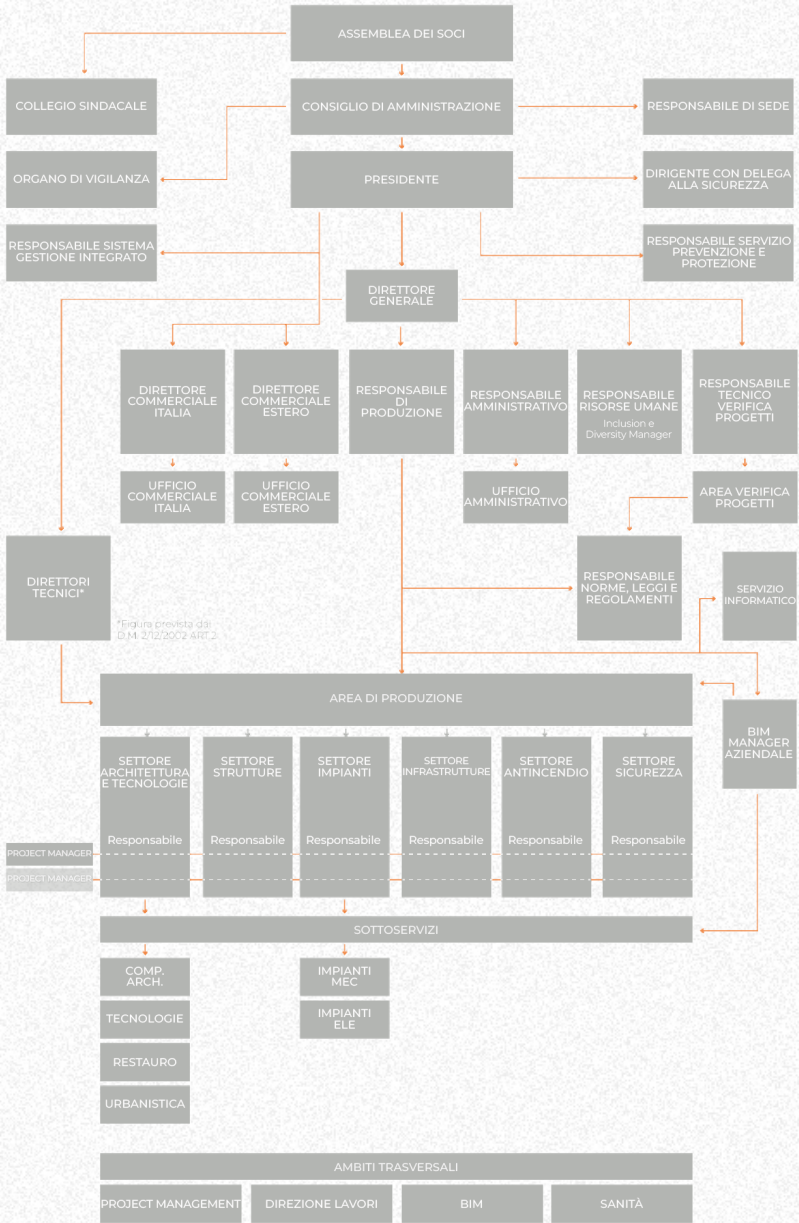
The General Manager's mandate is to operationalize, in liaison with the Chairman, the corporate guidelines defined by the Board of Directors by coordinating the organization

and supervising the various corporate sectors.

Specifically:

- Promotes, defines and executes the cooperative's implementation, industrial and financial plans;
- holds decision-making and executive powers, extending over the offices and departments of the enterprise, serving as the point of synthesis between the specialist and project management functions (with the exception of the commercial directorates);
- is responsible for Management Control and achieving the company's absolute Contribution Margin.

The year 2023 also saw the emergence of the **sustainability sector**, which thus leaves the dimension of a discipline, albeit a cross-disciplinary one, and takes on the importance of a strategic line, which is integrated, in ESG logic, with corporate policies and especially with the technical content of projects.



STRATEGIC PLANNING

Politecnica's strategic planning is divided into the management levels typical of integrated Total Quality Management systems:

- The **Vision** (Building for Humans), which expresses the company's present and future ideals, goals and identity values: in a nutshell, Politecnica's strategic positioning. Teamwork, an overall vision of the project and its implementation, where the project is seen to serve humans, the client first and foremost, but also the end users of the work. Partners, employees and collaborators are guided by this common cultural and social vision that represents the essence of the human and professional development of Politecnica's people and projects.
- The **Mission** is declined through the fundamental principles that guide the Company's Commitment in setting goals and policies in the areas of Quality, Environment, Occupational Health and Safety, Ethics and Social Responsibility, i.e., the model of action through which Politecnica intends to pursue the Vision.
- **Policies for Quality, Environment and Safety, Ethics, Gender Equality and Social Responsibility**, which are in fact a rein-

terpretation of the Mission from the perspective of Politecnica's individual management subsystems.

- **Three-year Planning**, which represents the set of operational strategies and the identification of resources needed to achieve the medium- and long-term goals related to turnover, geographic areas of activity, type of services to be provided, and quality of services.
- **Annual Planning**, within which the level of achievement of the overall goals that substantiate the superordinate planning levels (Vision, Mission, Policies and Three-Year Plan) is monitored through partial goals assigned to specific business functions/processes.

Values references gain full meaning only if they find concrete application in corporate management and are integrated into corporate growth strategies. Among the fundamental values recalled in the company's policies, the link between industrial strategy and sustainability stands out clearly. Politecnica is aware of the influence, that its activities have, even indirectly, on people's living conditions, on the economic and so-

cial development of the territories in which it operates and on the general welfare of the community.

For this reason, the company plans its investments and performs its activities to pursue sustainable success in the medium to long term and works to integrate care for the social and environmental aspects of activities with corporate development strategies.

Policy commitments made by the organization are decided by the Board of Directors and ratified by the General Meeting. Company Policies are part of the Integrated Management System and, with it, are made available on the company intranet. The Company conducts periodic awareness initiatives and provides initial briefing to new resources in the onboarding phase. The Gender Equality Policy and the Code of Ethics are, moreover, available on the company website and are, therefore, also usable by third parties with whom the Company does business (Clients, Suppliers, Public Authorities, etc.) to know what ethical behaviour they are entitled to expect from the Company and to which they must conform

in their dealings with it. The company's reorganization, which began in 2022 to be completed in 2023, has moved in the direction of dividing, given the size to which Politecnica is tending, governance from execution, with a view to increasingly separating the strategic directions of the ownership (Members' Meeting and Board of Directors) and the implementation of those directions, which is the responsibility of directors and department heads.

Management control is carried out on a quarterly basis by verifying the achievement of planned targets and highlighting any critical issues that emerge. The results are shared in Operations Management with the Chairperson of the Board. Evaluation of the results achieved is carried out annually and submitted to the Members' Meeting. The Chairperson of the Board's Statement on the Company's sustainable development strategy, achievements during the reporting period, and the organization's main challenges, goals, and future targets are contained in the preface of this Report.

MANAGEMENT OF NON-CONFORMITIES AND COMPLAINTS

Politecnica within the scope of its activities and with respect to all its stakeholders deems it essential to remedy any negative impacts that the organization believes it has caused or contributed to.

Anyone can report an issue and request a remedy for the negative impacts generated by the organization, which may relate to the quality of services provided, environmental protection, health and safety, violation of human rights, privacy, etc.

The management of nonconformities and complaints are regulated by special procedures of the Integrated Management System.

Upon receipt of a complaint or report of noncompliance, the Company makes a specific substantive assessment in order to identify the methods and responsibilities for resolution, involving, to the extent of its competence, the directors and managers of affected sectors/activities, and subsequently verifies its effectiveness.

Depending on the frequency and severity of the event, the company's management is involved and the appropriateness of taking adequate corrective actions is evaluated, to identify and eliminate the causes and prevent its recurrence by activating a continuous improvement mechanism.

The process is recorded and tracked as part of the Integrated Management System, verified in terms of both the effectiveness of management and of the solution with respect to the expectations of the stakeholders involved, as well as monitored periodically by management.



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03. **MATERIALITY ANALYSIS**

STAKEHOLDER IDENTIFICATION AND INVOLVEMENT

Stakeholders represent the main recipients, direct or indirect, of the value created but also of the impacts generated by the activities managed, according to a principle of mutual influence. Politecnica intends to develop a relationship of trust, adopting an inclusive and proactive approach to stakeholders, aimed at enhancing the outcomes of dialogue and confrontation, consistently with the commitments expressed in company policies and the principles set forth in the Code of Ethics.

The stakeholders affected by the company's activities were first determined and then the interactions and ways of involvement were analyzed with the aim of identifying their expectations and defining responses to the legitimate requests.

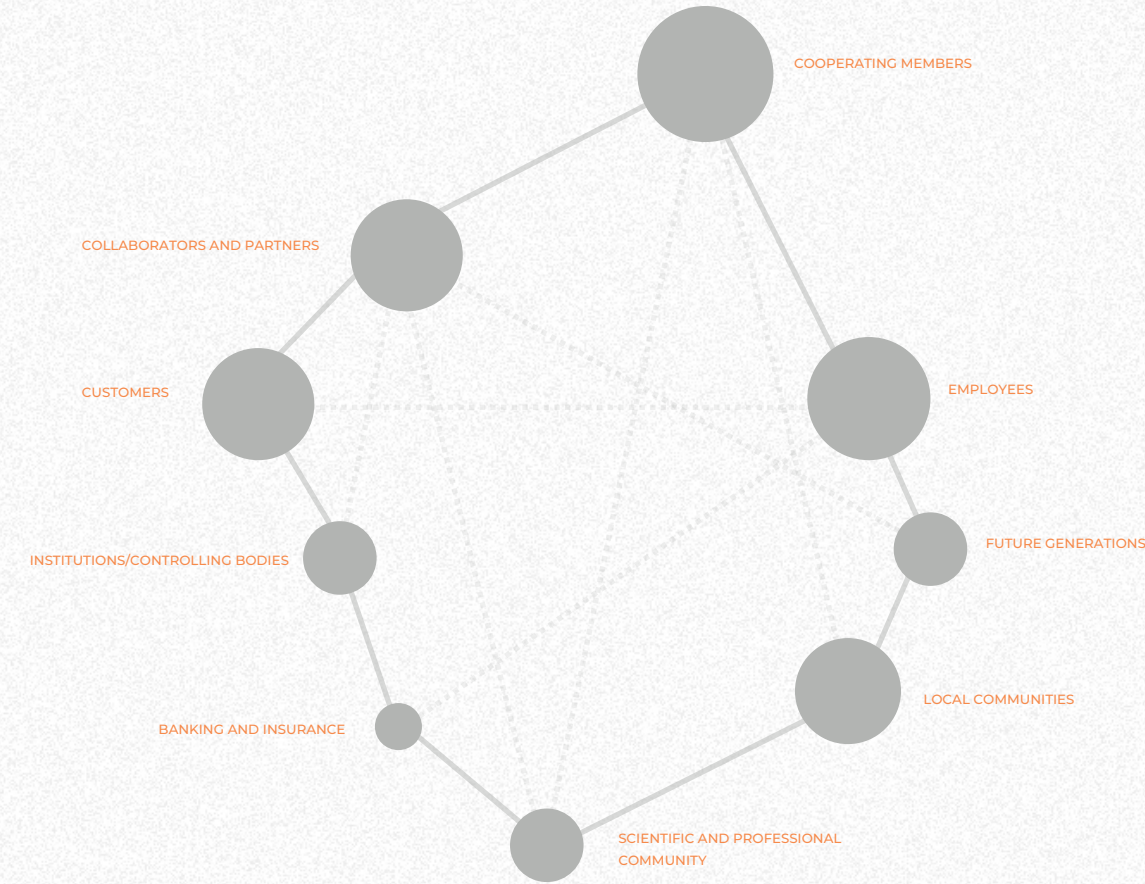
The main stakeholders identified and considered for materiality analysis, according to the corporate value chain, are shareholders, employees, customers, partners and collaborators, suppliers, trade and technical-scientific associations, and civil society in general.

The assessment made on the basis of the degree of influence each category has on business decisions and interest in the company's activities led to the formalization of the Stakeholder map shown in the figure below.

There are many opportunities for dialogue and initiatives aimed at disseminating principles, values, and strategic objectives for the development of a shared corporate culture. The Company's goal is to implement a formalized and structured stakeholder engagement activity on key stakeholders by 2025. During 2023, the Company conducted an initial survey targeting employees on the tools put in place for work-life balance.

In the following, the main legitimate interests and engagement and/or communication tools developed for each target audience and the returns of such activity in determining material themes and improvement goals are better highlighted.

The main Stakeholders in terms of **influence-interest** towards the Company's policies, processes and services and results turn



out to be Human Resources (Cooperating Members, employees and collaborators) and Customers (public or private).

Cooperating Members are Politecnica's main Stakeholders and the satisfaction of their needs is the ultimate goal of the company's Vision, Mission and policies. Implementation of expectations and monitoring of satisfaction are carried out continuously through continuous consultation activities at different operational levels, Commercial, Administrative and Production. Up-to-date

information is made continuously available via e-mail or intranet on:

- **Procurement:** qualified supplier register;
- **Job orders:** status of work assignments;
- **Laws and regulations:** database of national legislation and regulations on public works, environment, and safety;
- **Processes and procedures:** documentation of the integrated management system;
- **Commercial:** status of major tenders/bids submitted;
- **Communication:** monthly press review of

company news published in local, national, online press.

The shareholders' meeting, which is held quarterly or more frequently if necessary, is an opportunity for each member to discuss and express himself or herself. During the meeting, the company's performance, economic and market trends, potential risks, and forecasts for the closing of the current year's financial statements are reported.

**COOPERATING MEMBERS
Involvement**

- Shareholders' meetings, quarterly, for the Board to report on economic performance, market trends, potential risks, and budgetary forecasts, and to incorporate expectations and monitor satisfaction.
- Individual meetings with Production Management and Administrative Management for quarterly management control to assess the progress of orders and related management issues
- Periodic meetings of a technical nature aimed at the dissemination of knowledge and the exchange of experience and assessment on product sectors or market areas.
- Constant provision of public works, environmental and safety laws, and regulations via computer database.
- Computerized whistleblowing channel for the non-stop receipt of reports (including anonymously) regarding possible offenses, discrimination, harassment, etc. through the supervisory body.

Expectations

• *Responsible and efficient management of human, financial and instrumental resources;*

• *Soundness and environmental, economic and social sustainability of business;* • *Adequate remuneration;* • *Opportunities for employment and professional growth;* • *Transparency;* • *Enhancement of reputation;* • *Absence of discrimination of any kind;* • *Sharing and participation;* • *Protection of privacy and occupational health and safety;* • *Adequacy of the working environment and the equipment of means and tools.*

The Cooperative Movement, to which Politecnica firmly subscribes, considers the enhancement and satisfaction of human resources one of its founding values.

**EMPLOYEES
Involvement**

- Labor relations for the definition of all elements related to the renewal of the corporate supplementary contract every three years.
- Bi-annual meetings of the BoD with union representatives aimed at informing about technological investments, employment, and training plans, and in general about programmatic and strategic choices and corporate performance.
- Survey on specific topics of interest to understand needs and improve measures/tools in place.
- Communication to all staff via internal job posting system of staffing needs that can be met through requalification and possible retraining of existing staff.
- Communication on an annual basis to and from union representation for verification of job classification and possible upgrading of qualifications.

- Information and training initiatives planned on an annual basis both in-person and distance learning on a collective or individual basis for retraining and upgrading skills.
- Computerized whistleblowing channel for the non-stop receipt of reports (including anonymously) regarding possible offenses, discrimination, harassment, etc. through the supervisory body.

Expectations

• *Employment guarantee;* • *Adequacy of remuneration;* • *Protection of privacy and occupational health and safety;* • *Professional growth;* • *Internal climate;* • *Absence of discrimination of any kind;* • *Work-life balance;* • *Information and Involvement;* • *Adequacy of the working environment and equipment and tools.*

**COLLABORATORS AND PARTNERS
Involvement**

- Initiatives aimed at disseminating knowledge and sharing working practices and methodologies.
- Sharing of codes and policies to ensure full understanding of the company's principles and consequently ensure compliant operations.
- Making available via the corporate website up-to-date information and comprehensive and transparent documents pertaining to the organization's ESG dimensions.
- Computerized whistleblowing channel for continuous receipt of reports (including anonymously) regarding possible wrongdoing, discrimination, harassment, etc. through the supervisory body.

Expectations

• *Opportunities for employment and profes-*

nal growth; • *Reliability and continuity of relationship;* • *Adequacy of fees and punctuality of payments;* • *Expertise;* • *Networking;* • *Professional Ethics and Legality;* • *Protection of privacy and occupational health and safety;* • *Soundness and environmental, economic and social sustainability of business.*

Good progress has already been made on the issue of conciliation

“

In 2023, we conducted a staff survey on work-life balance tools implemented by the company in order to:

- *Assess the effectiveness of current work-life balance policies and actions and understand whether the tools in use are actually helping employees better balance work and personal responsibilities.*
- *Collect direct feedback from employees to better understand their specific needs and areas that require improvement in existing policies..*
- *Actively involve employees in the process of evaluating company policies to increase their engagement and satisfaction, showing that we are committed to their well-being.*
- *Provide quantitative and qualitative data useful for strategic planning of new initiatives and improvement of existing policies in line with staff expectations and needs.*

Thirty-six employees participated, including 19 women and 17 men (more than 80% of the total). These are mostly people in the over-50 age group, married or cohabiting with one or more children, who find themselves managing both elderly parents and minor children in addition to their jobs, facing high impact work-life balance issues. Just under 80 percent of the employees who participated in the survey consider the measures provided by the company to be satisfactory or very satisfactory. We talk about a remarkable percentage that makes us understand that, in general terms, Politecnica proves to meet the needs of its employeesente.

”

The expectations of **Customers**, whether public or private, can be made explicit as follows:

QUALITY OF THE DESIGNED WORK

understood as compliance with the Client's expectations, both contractually defined and unexpressed;

ADHERENCE TO SCHEDULE AND COSTS

ensuring the submission of design deliverables in accordance with the contractually agreed timetable and fees;

Below is a summary of the main data on the 4 macro areas of investigation:

Parenting - More than half of the staff believe that the company has provided adequate periods of parenting leave; a step forward by the company can be made in improving the communication/information system regarding the benefits and protections provided by Politecnica related to parenting (e.g., regarding paternity leave).

Care Giving - In Politecnica, the caregivers figure is approx. 14%. The main tool used by working caregivers is L. 104/92 leave. This is confirmed by the fact that 80% of the total number of caregivers in Politecnica organization makes use this tool. Most of survey respondents identify hourly flexibility as the most effective tool to carry out this important family task and consider the measures taken, mainly related to L. 104 permits, to be sufficient.

Flexibility/Organization - With reference to the flexibility system, the outcome of the survey is positive, with more than 70 percent of the responding population saying they are satisfied or very satisfied. Hourly flexibility is definitely found to be an important tool for reconciliation (40% indicate it as a fully satisfactory tool), confirming the findings above as well. Smart working is indicated as the main tool useful for reconciliation, followed by the more classic part time; informal organization among colleagues also appears to work. Half of the population responding to the questionnaire sees only a partial penalty at work for those facing difficult times: there is no clear indication of any services deemed useful for conciliation.

Mobility - Traveling proves, as usual, to be an important element in conciliation. In Politecnica, almost 70 percent believe it affects their living arrangements; again, flexibility is mentioned as the main solution.

SAFETY PROTECTION

during design and implementation, for personnel involved in the implementation and future users of the designed/supervised work;

SAFEGUARDING THE ENVIRONMENT

through the development of projects that not only comply with current regulations, but also aim at minimizing environmental impacts throughout the entire life cycle (through the reduction of energy consumption, by means of high-performance technologies, components and materials and the use of alternative and renewable energies, proper management of materials, assessment of acoustic impact, use of soil and subsoil, landscaping, etc.).

Politecnica is engaged in:

- **Monitoring** the performance of the assignments entrusted to individual Members, to highlight any critical issues that might generate dissatisfaction;
- **collaborating** with Members in solving any issues identified during the management of the assignment;
- **intervening** directly when such issues cannot be resolved by the Member concerned.

In addition to the usual design review meetings, it is now the practice for major orders to provide clients with a space for publishing information models and sharing as well as filing ACDat or Common Data Environment (CDE) project deliverables, which becomes the reference tool for real-time exchange of information flows and activity status progress.

CUSTOMERS

Involvement

- Implementation of structured meetings with the Client at scheduled intervals during the service to share strategic choices, explain progress, review issues that have arisen, evaluate options, and make decisions on possible changes.
- Provision, for the most complex orders, of shared document management spaces with the customer on the cloud that allow continuous exchange of documents and information, with different levels of access.
- Computerized whistleblowing channel for the continuous receipt of reports (including anonymously) regarding possible offenses, discrimination, harassment, etc. through the supervisory body.

Expectations

- *Etica Professional Ethics and Legality; •Quality of service; •Adherence to contractually stated deadlines and costs; •Compliance with safety standards; •Sustainability of the designed/supervised work; •Technological Innovation; •Privacy Protection.*

The integration of environmental and social sustainability criteria into urban and regional planning implies the involvement of the local community to gather needs and requirements, identify potential sources of conflict, strengthen the range of planning options, and improve the overall decision-making and implementation process. Participatory design practices are crucial particularly in land regeneration and redevelopment interventions in order to build consensus and ensure the inclusiveness of solutions.

LOCAL COMMUNITIES

Involvement

- Organization, particularly for urban regeneration and/or large infrastructure projects, of meetings and initiatives for participatory and shared design with representatives of the citizens and local bodies, associations and committees.
- Production of materials and content for print and social media related to the designed/supervised works.
- Public presentations and cognitive visits of the places and works planned/directed.
- Support and patronage of cultural initiatives, aimed at the economic development of the area in order to spread social welfare and contribute to the improvement of the quality of life in the areas in which it operates.

Expectations

- *Ethics; •Contribution to the local economy; •Job opportunities; •Respect for land and human rights; •Transparency; •Involvement and participation.*

Politecnica considers membership in both trade and technical-scientific associations in which the organization: holds a position with governing bodies; participates in projects and committees; and provides funding beyond normal membership dues to be strategic.

SCIENTIFIC AND PROFESSIONAL COMMUNITY

Involvement

- Participation in technical and scientific conferences to exchange visions, know-how as well as business networking.
- Participation in the life of the association

and, in particular, in working tables and committees that are held on specific issues useful for fostering a collaborative dialogue between businesses, institutions and regulatory bodies.

- Participation in university projects and collaborations with research organizations, universities, spin offs and start-ups, for the development of innovative project.

Expectations

- *Technological Innovation; •Expertise; •Networking; •Sharing of values, knowledge and skills.*

According to the definition accepted by the Brundtland Commission established by the United Nations in 1987, development is sustainable provided it enables the satisfaction of the economic, environmental, and social needs of present generations without compromising the development of future generations.

FUTURE GENERATIONS

Involvement

- Continuous posting of news and storytelling on the website and social networks;
- Participation in cultural events and awareness-raising and training initiatives.

Expectations

- *Creation of resources; •Job opportunities; •Development of entrepreneurship; •Respect for the territory.*

Compliance of all corporate activities with procedures, regulations, legal provisions, and codes of conduct is experienced not only as an obligation but as a strategy to avoid incurring judicial or administrative sanctions, significant financial losses, or reputational damage. With this in mind, full cooperation

with institutions and control bodies is essential.

INSTITUTIONS/CONTROL BODIES

Involvement

- Making available to the relevant agencies all information to assure its compliance with legal provisions relating to tax (Revenue Agency) and contribution (INPS), health and safety (INAIL), etc., and with mandatory and voluntary regulations applicable to the processes and services performed.

Expectations

- *Ethics; •Compliance with the legislation and regulations applicable to the activities, products and services provided; •Information and Transparency; •Tax and contribution good standing.*

ESG criteria are gaining increasing importance for banking and insurance institutions, both in resource allocation decisions and in assessments related to the risk and expected return of investments and/or lending to productive activities.

BANKING AND INSURANCE

Involvement

- Prior provision of comprehensive and transparent documents inherent in the ESG size of the organization to support risk assessment activities.

Expectations

- *Professional Ethics and Legality; •Job opportunities; •Soundness and environmental, economic, and social sustainability of business; •Reliability; •Information and transparency.*

MATERIAL THEMES

In accordance with the GRI 3 Guidelines, the process of drafting the Report involved identifying the most significant issues to be reported in accordance with the "materiality principle." Accordingly, the contents and indicators of the Report resulted from the materiality analysis, linking the issues found to be material to the various requirements of the GRI Specific Standards (no Sector Standards among those currently published are applicable).

Politecnica has carried out the materiality analysis to identify the most relevant issues, in synergy with the Context Analysis carried out as part of its Integrated Management System Quality, Environment, Health and Safety, Ethics and Gender Equality. This analysis is updated annually following significant changes to the context areas (market, business, technologies, regulations, environment and territory, social aspects, and local community, etc.) and the monitoring of stakeholder needs and expectations. In 2024, the analysis will be revised by applying the **dual materiality principle** introduced by the Corporate Sustainability Reporting Directive (CSRD), i.e., considering two di-

mensions: impact materiality and financial materiality.

In identifying material issues for society and its stakeholders, the Company used multiple sources: industry benchmarks, national and international best practices, internal documents (integrated management system), national and international sustainability and reporting principles and regulations (e.g., Global Compact, Sustainable Development Goals (SDGs), ISO 26000 guidelines), and stakeholders' opinions.

The analysis began by identifying issues generally recognized as important because they are reported internationally or considered generally representative of companies operating in the engineering, architecture, and technical services sectors. Sustainability issues addressed within corporate documents, such as the quality, environment, health and safety and gender equality policies developed within the ISO 9001, ISO 14001, ISO 45001, UNI PdR 125 corporate certifications, SGI procedures, Code of Ethics and MOG 231, internal regulations on privacy and personnel management, were evaluated. Finally, the criteria, reference areas, and

benchmarks used by major sustainability rating agencies to determine ESG performance of interest to socially responsible investors (MSCI ESG, Ecovadis, Sustainalytics, ISS, Open-es, etc.) were analyzed.

The issues identified as a result of the preliminary analysis were discussed during dedicated focus-groups involving members of the Board of Directors, Sector Directors, the Head of Human Resources and members of the Integrated Management System Team in order to identify those that proved "significant" at discussion with stakeholders. After the focus-groups, a qualitative-quantitative assessment of the identified issues was carried out using the aggregate-compensator method. Each issue was assigned a coefficient in terms of relevance (high, medium, low) of the associated impact (actual or potential, positive or negative) for each stakeholder:

- internal (screening the importance to the Cooperative itself and internal stakeholders, including Cooperating Members, Employees and Collaborators);
- external (considering the perspective of key external stakeholders, including Cu-

stomers, Suppliers, Partners, Institutions/Controlling Bodies, Future Generations, Local Communities, Banks and Insurance, Scientific and Professional Community).

An overall score was then determined for each topic equal to the reparametrized sum of the weighted significance coefficients for the different stakeholders.

Based on this score, the significance of the topics was assessed against a threshold value to set the order of priority. The following matrix illustrates the result of the analysis by identifying the main (so-called "material") economic and governance, social and environmental issues related to the company's business and prioritizes them in terms of the internal and external relevance of the associated positive and negative, actual, and potential impacts on the economy, environment, and people.

Materiality Matrix



LEGEND

ETHICS, LEGALITY AND INTEGRITY

INDUSTRIAL RELATIONS

INTEGRATED COMMUNICATION

DATA PROTECTION

ECONOMIC PERFORMANCE

TECHNOLOGICAL INNOVATION

QUALITY OF SERVICE

PERSONNEL MANAGEMENT

DIVERSITY, INCLUSION AND EQUAL OPPORTUNITY

SUSTAINABILITY OF THE WORKS

ENERGY RESOURCES

ATMOSPHERIC EMISSIONS

MATERIAL RESOURCES

WASTE

SUPPLY CHAIN

LAND RELATIONS

OCCUPATIONAL HEALTH AND SAFETY

SKILLS DEVELOPMENT

Despite the current materiality assessment, as all issues remain important elements of the sustainability process, they are monitored and, where deemed appropriate, reported on. The reported topics (**material** and **non material**) are listed below, identifying for each of them:

- the driver in relation to the significance aspect shown by the materiality analysis;
- reference to GRI-specific reporting of the

material theme (in terms of policies and commitments, results, actions taken, stakeholders involved);

- the level of relevance that emerged from the assessment process in relation to the main stakeholders involved and considered (■high ■medium ■low);
- the correlation with the Sustainable Development Goals - SDGs of the 2030 Agenda.

MATERIAL THEME	DRIVER	RELEVANCE		GRI SPECIFIC DISCLOSURE	SDGs
		INTERNAL	EXTERNAL		
Ethics, Legality and Integrity	Comply with all laws, rules and regulations both mandatory and voluntary applicable to the company's business and services provided and operate in an ethical and sustainable manner, considering the economic, social and environmental impacts of its activities	■	■	205 206 406	16 PAZ E GIUSTIZIA E ISTITUZIONI SOLIDE
Collaboration and Networking	Establish relationships with public institutions, the private sector and civil society, at international, national and local levels for the achievement of sustainable development goals	■	■		17 PARTNERSHIP PER GLI OBIETTIVI
Integrated communication	Communicate transparently and consolidate a corporate image based on ethics and legal compliance, technical ability, reliability and flexibility	■	■		
Data Protection	Ensure the protection of data and information belonging to customers, employees, and/or suppliers made available to the organization for the purpose of service delivery	■	■	418	
Economic performance	Improve economic performance to increase the sustainability of the company and the ability to invest in innovation and training	■	■	201	8 LAVORO DECENTO E CRESCITA ECONOMICA
Technological innovation	Improve equipment (hd and sw) and digital skills to increase operational efficiency and performance quality, thus achieving greater market competitiveness	■	■		9 IMPRESE, INNOVAZIONE E INFRASTRUTTURE
Quality of service	Assurance a high level of quality of services provided to build customer loyalty and gain market recognition	■	■		
Personnel management	Adopt labour and wage policies that are both sustainable for the company and rewarding for workers to attract and keep talent in the organization	■	■	401	8 LAVORO DECENTO E CRESCITA ECONOMICA

MATERIAL THEME	DRIVER	RELEVANCE		GRI SPECIFIC DISCLOSURE	SDGs
		INTERNAL	EXTERIOR		
Diversity, Inclusion and Equal Opportunity 	Promote diversity, eliminate gender bias, and support equal opportunity in selection procedures, career advancement opportunities, and compensation policies			405	
Occupational health and safety 	Promote the health and safety of workers and, in general, people acting within the organization's area of responsibility within the company's headquarters and worksites			403 416	
Skills development 	Provide training and initiatives to raise awareness and share knowledge to ensure the presence of staff who are technically qualified, ethics-aware and respectful of professional integrity			404	
Territory relations 	Gathering and interpreting stakeholders' demands for participatory and shared design, promoting sustainable infrastructure development particularly in developing countries by creating development and employment opportunities in the area			413	
Sustainability of the works 	Improve the environmental performance of works designed and implemented in both construction and infrastructure				
Energy Resources 	Improving the energy efficiency of corporate offices			302	
Atmospheric emissions 	Reduce CO2 emissions generated from direct and indirect sources and related to activities at company sites and from travel between offices, to customers, and to construction sites			305	
Material resources 	Reduce paper and toner consumption			301	
Waste 	Reduce the amount of waste generated and ensure its proper management by encouraging recycling			306	
Supply chain 	Ensure that partners and subcontractors respect human and labour rights and operate with consideration for the social and environmental impacts of their activities in line with corporate goals			414	

GRI
2-2

PERIMETER

The company is not part of a Group, and there are no other relevant entities that the organization controls or in which it has an interest (subsidiaries, joint ventures, affiliates, investees, etc.) either in Italy or abroad, which, individually or as a whole, are relevant to the true and fair representation of the financial position and results of operations.

According to Article 27(1) of Legislative Decree 127/91, the company is, therefore, exempt from the obligation to prepare consolidated financial statements. Therefore, this Report and the data in it refer only to the company Politecnica Ingegneria ed Architettura Soc. Coop. In 2023, there were no mergers, acquisitions, and/or disposals of companies or parts of companies.

The values and information presented refer to calendar year 2023. Where required and deemed meaningful, 2023 data have been compared with the previous two years.

To assure consistency and comparability of information, where necessary for the correction of any errors or to consider the chan-

ge in the methodology of measurement of indicators or in the nature of the activity, the quantitative data presented and relating to previous periods may be recalculated and restated with respect to what has been published in previous reports. The relevant provisions and criteria for recalculation are highlighted in the corresponding paragraphs.

It should be noted that some material issues (energy consumption, materials, and transportation) refer to the three operating offices (Modena, Florence, and Milan) as the additional Italian or foreign temporary offices and branches are not relevant.



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04. GOVERNANCE AND TECHNICAL-ECONOMIC DATA

28^{,98} MI€ Value of assignments

86% Italy 14% International

38 New orders

324 Ongoing assignments

62^{,76} MI€ Order portfolio

30^{,5} % Order margin

29^{,76} MI€ Value of production

77% Italy 23% International

P.

In 2023, the three-year plan 21/23, marked by the theme of "Development," comes to an end, and the three-year plan 24/26 opens, where the driver will be **"Growth Government"**.

It has been an exceptional three-year period, in terms of opportunity as well as global political events, which also affect our world in the short or medium term, demanding caution.

We achieved and improved all our goals, with great productive effort to maintain the high standard of quality that characterizes Politecnica's projects.

Some extraordinary figures for 2023: a turnover just under 30 MI€, almost 63 MI€ portfolio; a professional community exceeding 300 people.

For the next three years we intend to consolidate our size at 28 MI€ and further capitalize our cooperative, exceeding 9 MI€ in assets.

In 2024, governing growth will be our goal.



New Hospital Pole,
Padua



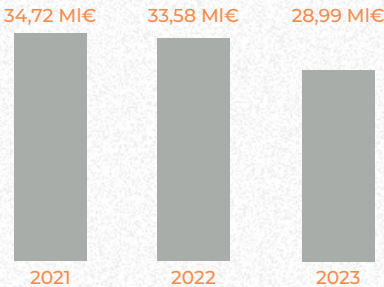
New Hospital Presidium,
Livorno

ECONOMIC PERFORMANCE

Value of assignments

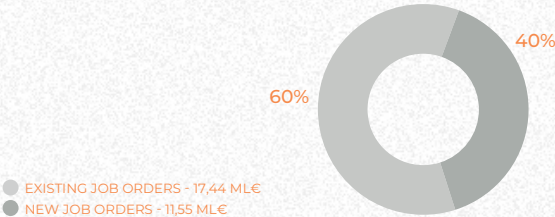
In 2023 the total value acquired from both new assignments and changes in ongoing orders is 28.99 Mln, down from 2022 by about 14%.

Total acquisition

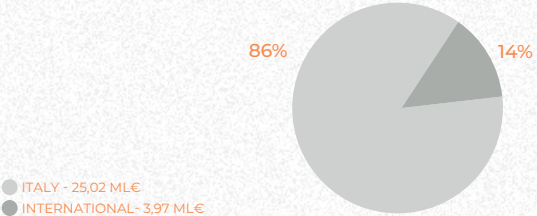
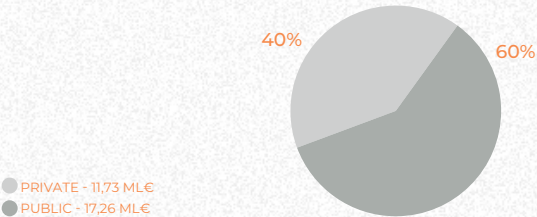


The 38 new assignments contribute 40 per cent of the total in value, while variations concern 159 existing contracts and account for 60% of the value. The variations mainly concern the activation of implementing contracts within framework agreements and the exercise of options already contractually provided for and, secondarily, recalculations of fees, variations and additional activities at service delivery stage.

Total acquisition
Existing job orders - New job orders



Below is the breakdown into international and Italian markets and by customer type (public/private).



Management Center space'TENGO
Coop Reno, Bologna

The performance of the public procurement market in Italy

From 2017 to 2022, a period characterized by the pandemic that paralyzed the world economy, the Italian market for architectural and engineering services nevertheless recorded a growing trend that stopped only in 2023, at the enforcement of the new Procurement Code (Legislative Decree 36/23), which caused quite a few uncertainties for Contracting Authorities. According to the data compiled by the OICE/Informatel Observatory, in 2023, the market for all architectural and engineering services recorded -12.7 % of the number of notices published, and -13.3 % of the total value of services tendered, compared to 2022. Moreover, the dramatic decline in public demand for technical engineering and architectural services continued in the first months of 2024.

The study of the data shows that the use of D&B procurement (assignment of design and build contracts), has grown exponentially (+50.3% in number versus 2022).

The growing trend of tenders in which the use of BIM is requested (as a requirement for participation, i.e., as part of the evaluation criteria or even just as a contractual ele-

ment of the service) was interrupted (-36.5 % in number and -40.6 % in value versus 2022). In detail, the ratio of the number of calls with a requirement for BIM to the total market for engineering and architectural services decreased from 18.8 % in 2022 to 13.7 % in 2023, i.e. a drop in value of these calls from 47.6 % to 32.6 %.

Over 80 % of BIM calls for architectural and engineering services put out to tender in 2023 are above the community threshold. An analysis by type of work shows that the use of BIM is required, in most cases, for interventions for point works and, among these, predominantly in the field of School and Monuments Construction while Healthcare Construction, which in 2022 ranked first in terms of published tenders quantity, shows more than 60% drop versus 2022.

Over the past three years, the public market for engineering and architectural services has been strongly influenced by the actions of the PNRR, National Recovery and Resilience Plan, a strategic document that the Italian government has prepared to access Next Generation EU (NGEU) program funds,

divided into 6 main Missions, with investment priorities for the 2021–2026-time frame. The revitalizing goals of the country's economic and social structure focus specifically on digitalization, ecological transition, and social inclusion. The planned missions cover all areas of societal interest with special reference to Infrastructure, Education and Research, as well as Health.

However, data collected by OICE on calls for tenders for works in the NRP and Complementary National Plan issued in the first quarter of 2024 report a sharp decline in the number and value of tenders compared to the boom at the end of 2023. Compared to the fourth quarter of 2023, the first quarter of 2024 shows a 77.0 % decline in the number of calls for tenders and a 54.3 % decline in the value of services based on auction, a trend consistent with the decline noted by the OICE Observatory for all tenders, PNRR and non-PNRR.

It is clear from the data analysis that the demand for services is shifting toward the executive phase. In fact, the services of construction management, safety coordination,

testing, validation, and construction design required in the D&B contract, which in the first quarter of 2023 were 54.1 % of the total and in the fourth quarter of the same year accounted for 78.6%, reach 82.4 % in the January-March quarter of 2024.

SOURCES

"7th Report on Digitization and BIM Tenders 2023"; "10th Quarterly Report on Calls for Design and Other Technical Services for Interventions from PNRR and PNC Resources"; Observatory on Engineering Procurement, OICE, available at the following url: <https://www.oice.it/>

The new Procurement Code

Important are the regulatory changes introduced in 2023. First and foremost is the **publication of the new Procurement Code**, which focuses heavily on the digitization of the entire public works process, starting from the bidding stage to the execution of the contract.

The Code, which came into effect as of 01/07/2023, introduced major changes for engineering and architectural services such as the return to two design levels and the abolition of constraints on the type of activities to be subcontracted. But the main change was the significant deregulation resulting from not complying with ANAC Guidelines No. 1, which were the guiding reference for contracting authorities in identifying the requirements and criteria for evaluating bids in a sector such as engineering and architectural services, which, due to its peculiarities, cannot be compared to the general sector of services and supplies.

In fact, in the first six months of the new Code's application, several problematic issues have emerged for the awarding of engineering and architectural services due to regulatory gaps, lack of regulatory coordination, and interpretative difficulties. At the beginning of 2024, the National Anti-Corruption Authority prepared and published for consultation the Outline of Model Notice No. 2/2023 - "Open procedure for the awarding of public contracts for architectural and engineering services of an amount equal to,

or greater than, the thresholds of European relevance with the criterion of the most economically advantageous offer on the basis of the best value for money." Therefore, the publication of the Model Notice is awaited, trusting that it will be possible to identify clear and shared rules for the awarding of public contracts in the architecture and engineering sector even though we believe, as pointed out by ANAC in the consultation document, that in some cases regulatory interventions are necessary.

The Fair Compensation Law

Another important new development was **Law 49/2023 on fair compensation** aimed at protecting professionals who provide intellectual work in contractual relations with specific clients, who by nature, size, or turnover, are considered strong contractors (insurance banking companies; companies with over 50 workers; companies with annual revenues of more than 10 million euros; public administration and publicly held companies).

The purpose of the law is to ensure that professionals receive compensation that is commensurate with the quantity and quality of the work performed, the content and characteristics of the professional service, and in accordance with the fees stipulated in the current professional rates.

A topical issue is the application of fair compensation to services awarded through competitive bidding and the coordination between Law 49/2023 and Contracts Code

36/2023. Regulatory uncertainties and ambiguities emerge clearly from the analysis conducted by the Onsai/Cresme Observatory, which shows that only 34.2 percent of public tenders have adopted fair compensation, with a growth until January 2024 followed by a decline thereafter. Professional bodies and associations expressed divergent opinions on the issue: at the heart of the debate is the need to balance the remuneration needs represented by professional bodies and the effective sustainability of the offer in relation to the overall economic framework of the assignment, while ensuring maximum participation of economic operators and effective competition.

ANAC analyzed the coexistence of the two regulations in the outline of Model Notice No. 2, describing three possible scenarios (fixed price and competition only on qualitative parameters; rebate limited to only the component for expenses and ancillary charges; and discount on the total fee) and then intervened on the matter with Pre-litigation Opinion 101/2024, issued at the end of February, which addresses the issue of the application of fair compensation in public contracts with particular reference to their certification, rebate and heterointegration of notices.

Lastly, the decision of the Veneto Regional Administrative Court, which, in its judgment 632 of April 3, 2024, stated that the tariffs established by the Ministerial Decree of June 17, 2016 can no longer constitute a mere criterion or reference basis for Contracting Authorities for the purpose of identifying the amount to be set as the basis for the tender of the assignment, but rather

must be considered a binding and mandatory parameter, with the consequent impossibility for economic operators to submit to a discount only the items unrelated to the fee, namely expenses and accessory charges. Considering the solicitations received, the Ministry of Infrastructure and Transport has reported to the Steering Committee at the Presidency of the Council the need to adopt a clarification on the matter for all the actors involved, contracting authorities on the one hand and competing companies on the other.

The digitization of contracts

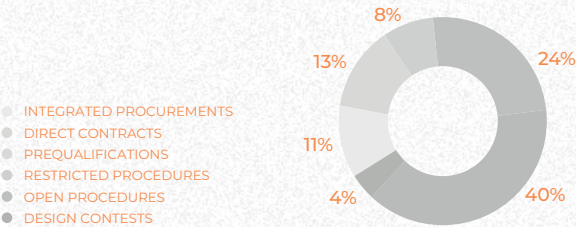
As of Jan. 1, 2024, the public contracting sector has taken a significant step toward modernization by completely abandoning analog processes in favour of digital ones. Every stage of a contract's life-from planning and design to publication, award, and finally implementation-is now managed exclusively through interoperable digital systems. This transition was made possible through the integration of three key elements: the adoption of e-procurement platforms, the automation of data transfer to the National Database of Public Contracts (BDNCP), and the accessibility of the entire national information database on public contracts offered by ANAC. Once the initial period of adaptation, also due to technical difficulties, is overcome, this digital transformation will lead to considerable benefits in terms of speed and transparency of processes, greater competition in the market and improvement in the quality of services offered by public administrations.

As far as the Italian market is concerned, Politecnica works organically on a dual front: public and private, and within these macro-categories it has identified priority sectors such as health care, production sites, urban regeneration, and infrastructure. In fact, these areas of specialization represent production excellence in which the Society currently has most best practices and can have a competitive advantage in the market. Such experiences can create a value, economic and image differential between Politecnica and its competitors.

To date, the opportunities of the Italian public market remain a significant portion: the acquisition from new contracts is about 6.42 M€ to which 8.41 M€ of contract amendments are added for a total of 14.83 M€ equal to 51% of the total assignments and 60% of the assignments in Italy. It is a market in which Politecnica has a great tradition and experience, which it faces with a competitive and innovative approach, thanks to its increasingly trained professionals and skills, continuous investments on technological innovation and in the field of communication.

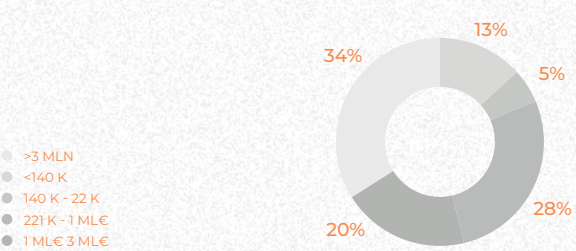
In 2023, Politecnica participated in 99 tenders with public entities. These are mainly open and restricted procedures (about 64 percent in number and 80 percent in value) but participation in D&B integrated contracts and design competitions is growing. Direct procurements hold a share of 13 percent in number corresponding to 0.2 percent in value.

Public procurement by procedure type number

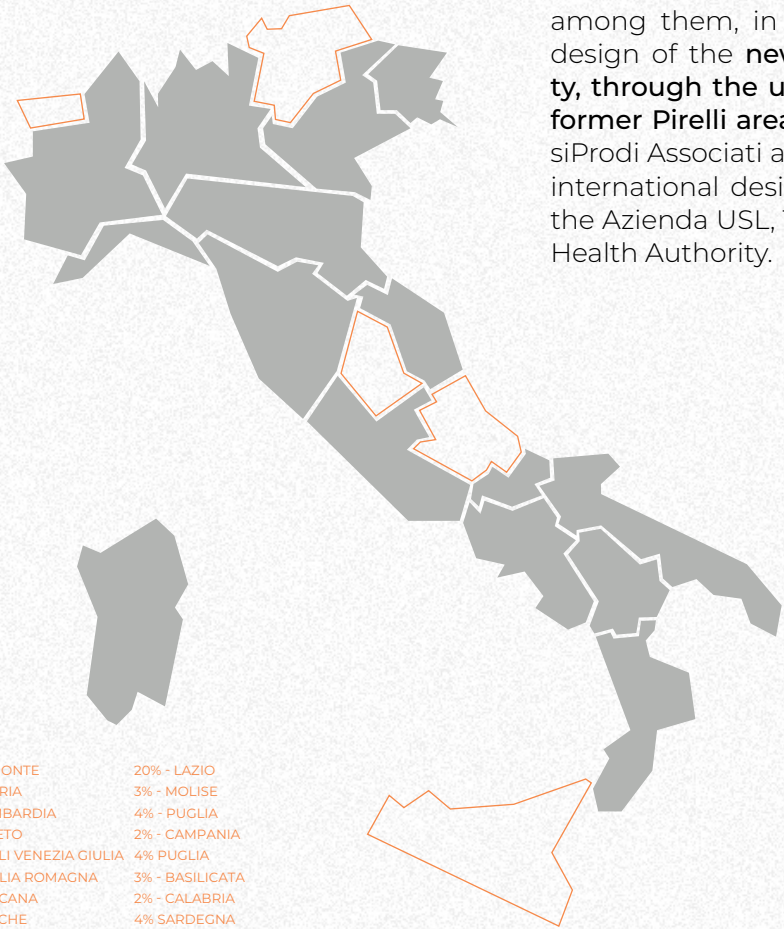


More than half of the procedures have a tender amount (including options) greater than 1 M€ and as many as 1/3 greater than 3 M€ (most of them in the hospital sector). Tenders with amounts below the EU threshold are mainly direct awards (<140 k€).

Public contracts by tender base amount number



The regions of highest participation are Emilia Romagna, Lazio, Tuscany, and Lombardy.



Tender implementation times have decreased significantly over the past three years from 267 days in 2021 to 146 days in 2023 according to OICE/INFORMATEL data. To date, the award of only 2 percent of the procedures submitted by Politecnica in 2023 is still pending. Net of procedures under evaluation and direct awards, the average award performance is 26 percent (calculated net of award constraints in case of multi-lot procedures). There are 17 new assignments. Prominent among them, in the health sector, is the design of the **new Livorno Hospital facility, through the urban reconversion of the former Pirelli area** in partnership with RosiProdi Associati and others as a result of an international design competition called by the Azienda USL, Toscana Nord-Ovest Local Health Authority.

Another important assignment awarded as a result of a design competition in a JV with Cino Zucchi Architetti is the restoration and redevelopment of the **former Cavallerizza Reale Complex in Turin** (UMI 5, 10 and 11) to be used as the new headquarters of the Compagnia di San Paolo Foundation and Cultural Hub.

Additional acquisitions in the field of urban restoration and regeneration include the services of surveys, investigations, seismic vulnerability assessment, energy diagnosis and/or design for the works of:

- Redevelopment of the **Ex Arsenale S. Mauro complex in Pavia** to be used as a new State Administration Hub for the Lombardy Regional Directorate of the State Property Agency
- Recovery and redevelopment of the disused military complex "**Ex Caserma 8° Cerimant**" located in Rome for the realization

of warehouses to store the works of art for the Ministry of Culture

- Upgrade and re-functionalization to build safe storage units for goods with attached restoration laboratories of the **Former Montezemolo Barracks** complex for the Municipality of Palmanova
- Reunification of the entire **Villa Favorita** complex in Ercolano (Naples) for the Ministry of Culture

Finally, in the area of infrastructure, mention should be made of the Framework Agreement - Lot 3 for interventions for the **Redevelopment of peripheral areas** related to the celebrations of the Jubilee of the Catholic Church for 2025 and the projects for the construction of the **bicycle highway connecting the cities of Florence and Prato** for Metropolitan City of Florence and the **National Adriatic Tourist Cycle Route Chioggia-Gargano - stretches in the territory of the Region of Puglia - Province of Foggia Axis Lesina Manfredonia**.

The scope of the private market proved to be growing strongly, reaching 40.5 % of the total awarded value.

The **economic margins**, the **creative and innovative drive**, and the opportunity to operate in **new sectors and relationships** with **dome-**

stic and international clients, motivate the business to invest firmly and primarily in this market.

In 2023, the award of new contracts in the private market amounted to 4.20 M€ in addition to 7.53 M€ contract integrations for a total of 11.73 M€ (Italy and Abroad).

The large private clients have shown that they reward the effort made in commercial terms but above all the technical skills put in place: the Company has adopted an approach aimed at enhancing the elements of reliability, competence, flexibility, effectiveness, and efficiency to offer specific management models and solutions that distinguish it from generalist competitors making a strategic partner of it. Selected main assignments:

- Construction management for the redevelopment of **Italdesign Giugiaro's offices in Moncalieri**
- Design for the redevelopment of **Bper housing complexes in Rome** Via Bissolati and **Sassari** Via Don Antonio Piga
- Design and construction management for the requalification of the **GEWISS Headquarters** in Cenate di Sotto

The strong foreign commitment, which remains a strategic issue for the company's future, has been confirmed. During 2023 Politecnica participated in 23 tenders, with



Italdesign Giugiaro, Moncalieri

a success rate of 40%. The awarded amount from foreign contracts is about 4 M€ corresponding to 14% of total orders. Abroad, the Company has focused on the Infrastructure (Roads and Bridges) and Hospital Construction segments.

Among the new orders in 2023:

- Design and construction supervision for the upgrade of **markets in the cities of Makeni and Kenema in Sierra Leone**
- Design for the construction of new **Philip Morris plants in Poland, Turkey and Serbia**
- Design for the construction of the **Zaire General Hospital in Angola**
- Construction management for the **reconstruction of the Makolo road in Sierra Leone**.

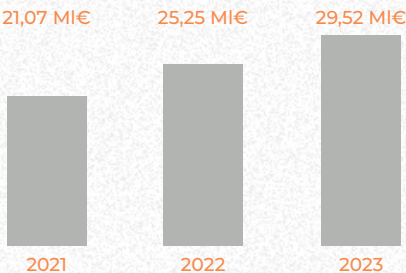


Former Cavallerizza Complex, Turin

Order book and operating production value

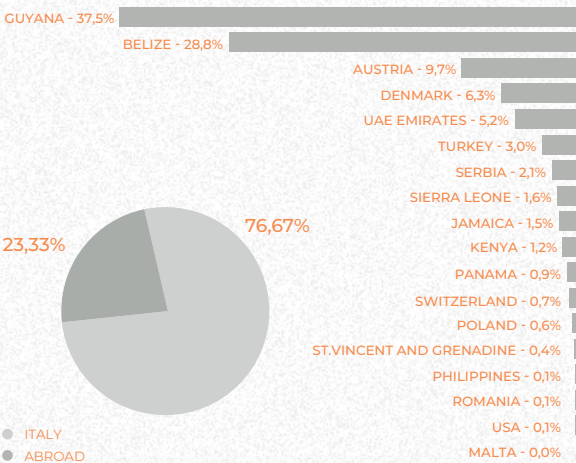
In 2023, the value of operating production is around 29.52 Mln due to the significant increase in revenues and the remarkable share of work in progress with a steadily growing trend (+17% compared to 2022).

Operating production value



Strong impetus from foreign orders (mainly Guyana and Belize) accounting for 23 % of the total. In 2023, the company managed over 300 active orders. A detailed analysis of their contribution to the value of production shows that 25 percent of the contracts generated 80% of the total amount of work and 10% of the contracts contributed 50% of the total value.

Value of production Italy - abroad



Driving element are the infrastructure sector, particularly foreign (Linden to Mabura Road and New Demerara Bridge in Guyana, Philip Goldson Highway and Haulover Bridge in Belize, RFI Framework Agreements no. 2526/2022 and no. 430/2019), healthcare (New Padua East San Lazzaro Hospital Complex, Framework Agreement for Emilia Romagna Healthcare Companies, Children's Hospital in Guyana, Zealand Univer-

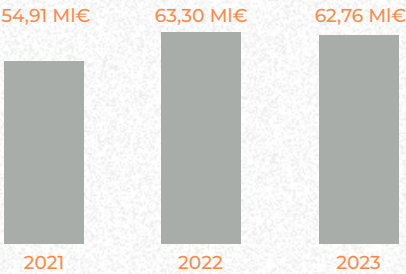


New Kerakoll Manufacturing Site, Sassuolo

sity Hospital Complex in Denmark), as well as industry (Bulgari Factory in Valenza, New K2X Kerakoll Manufacturing Site in Sassuolo, Philip Morris Plant in Crespellano).

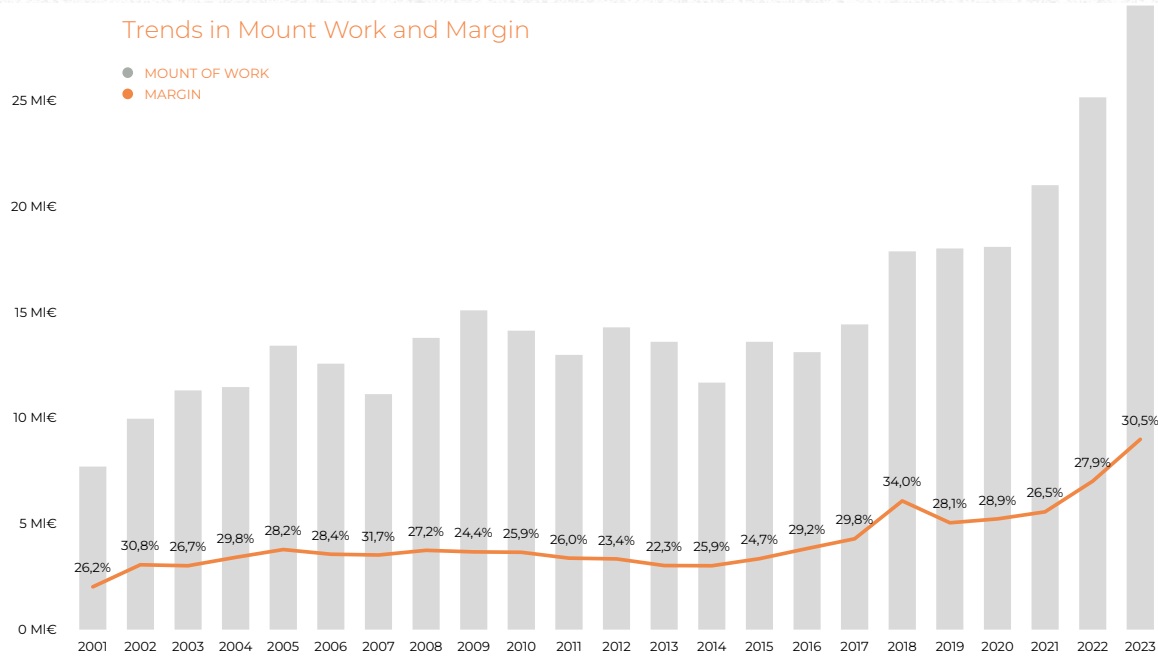
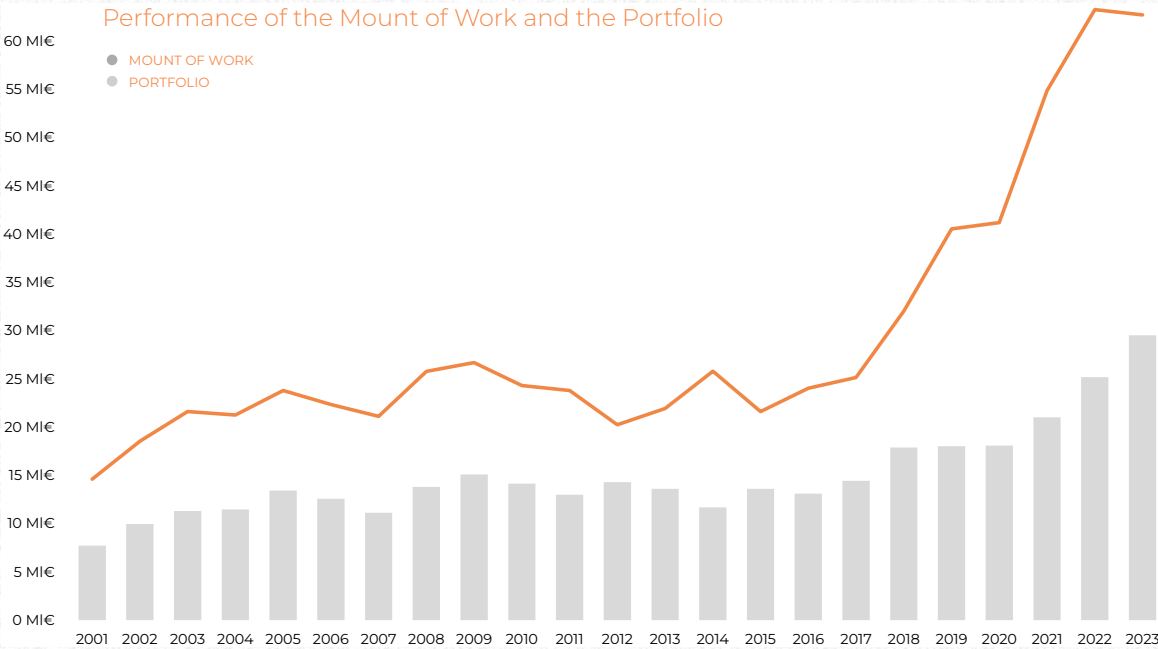
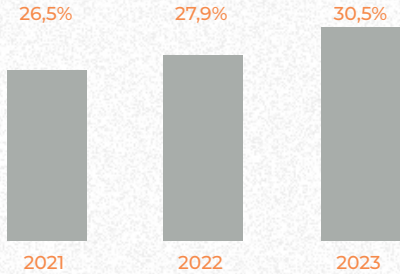
At the end of 2023, the order book totals 62.76 Ml€, resulting from new orders and work in progress. The value is almost unchanged from 2022.

Order portfolio



Also higher than expected was the contribution margin, which was 30.5% at the end of the year, far better than the 26% "target value" that the company set in its three-year plan.

Order margin



Haulover Bridge, Guyana

An analysis of the trend over the past 20 years shows progressive growth in both the works value and the Portfolio, with a particularly marked increase starting in 2018 reflecting the fact that the company is acquiring jobs at an increasing rate, expanding its operations while increasing its production capacity. The Coverage ratio remaining above 2 over the past 5 years, confirms the company's strength and its ability to address and manage a growing workflow.

There is also a significant increase in operating margin in both absolute and percentage terms, a sign of effective business management and an approach to growth that promises long-term sustainability.

Economic and financial data

Below are the main economic and asset data:

Value of production



Taxes



Share capital



The profitability ratios, reported in the table below, show, a significant improvement consolidating and enhancing the positive trend of the three-year period.

Operating costs



Net income



Reserves



RATIO	2021	2022	2023
Net ROE	8,30%	11,00%	13,81%
Gross ROE	11,83%	14,94%	16,38%
ROI	11,30%	17,18%	20,18%
ROS	4,42%	5,54%	6,67%

Distribution of generated value

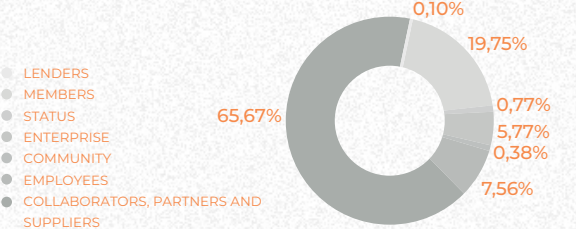
Politecnica places the creation of value for all of the Company's stakeholders as the cornerstone of its mission.

In this perspective, the ability to generate economic value and, therefore, wealth for the benefit of all stakeholders involved in the Company's diverse activities is crucial. The following data illustrate how, and how much, wealth was created, as well as identifying the entities to whom it was allocated. The total economic value generated (including value of production and other financial income) amounted to 29.93 MI€ and was distributed as follows:

COLLABORATORS, PARTNERS AND SUPPLIERS OF GOODS/SERVICES	19,66 MI€
WORKERS EMPLOYEES (WAGES)	2,26 MI€
PARTNERS (FEES)	5,91 MI€
FUNDERS (INTEREST EXPENSE)	0,03 MI€
STATE (TAXES AND CHARGES)	0,23 MI€
COMMUNITY (LIBERAL DISBURSEMENTS, DONATIONS, CONTRIBUTIONS, ETC.)	0,11 MI€
COOPERATIVE DEPRECIATION AND AMORTIZATION	0,51 MI€
CAPITAL INCREASE	0,52 MI€
RESERVES	0,69 MI€

The following chart of the economic value generated allows us to interpret the balance sheet from the perspective of the main stakeholders.

Distribution of economic value generated



The pattern shows that the main share of about 66% is redistributed to supply chains for goods and services.

Through this, the Company contributes to strengthening the business fabric, generating value for the area in terms of employment and economic development. Approximately 27 % is distributed to staff (partners and employees) as compensation/remuneration, social security contributions and benefits.

In 2023, the remuneration of Members increased, and it was also possible to activate the variable salary mechanism, recognizing the bonus payable to employees related to it. The economic value retained by the cooperative represents all financial resources dedicated to the economic growth and capital stability of the company, with a view to future business continuity.

Remunerated activities that benefit the community include:

- Contribution to the mutual fund for the promotion and development of cooperation;
- Membership contributions Legacoop, Con-

- findustria, AIS, OICE, etc.;
- Liberal donation to Milan Polytechnic Foundation;
- Long-distance adoption through the non-profit Aid Center for Ethiopia;
- Support for Dynamo Camp (an association for the right to happiness of children with severe or chronic illnesses).

Key KPI's	2021	2022	2023
Value of the orders (MI€)	34,72	33,58	28,98
Value of the orders / Italy (MI€)	28,50	23,89	24,85
Value of the orders / Italy Public (MI€)	12,48	15,48	14,94
Value of the orders / Italy Private (MI€)	16,02	8,41	9,91
Value of Foreign orders (MI€)	6,20	9,69	4,13
Value of production (MI€)	21,39	25,33	29,76
Incidence of Revenues / Italy (%)	81,06	75,70	76,67
Incidence of Foreign Revenues (%)	18,94	24,30	23,33
Orders Portfolio (MI€)	54,91	63,30	62,76
Contribution margin (%)	26,5	27,9	30,5
Net income (MI€)	0,53	0,81	1,24

LEGEND

Result achieved or in line with budget

Result with moderate deviation from budget

Result not achieved or with significant deviation from budget

Economic performance

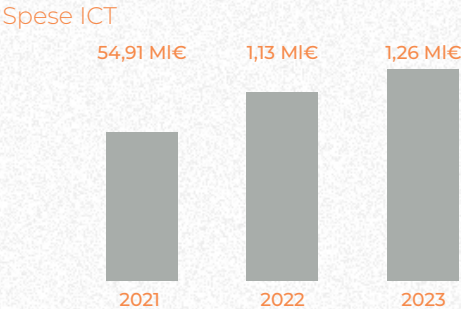
WHAT WE SAID TO DO	WHAT WE DID	STATUS
NEW ORDERS		
Achieve total new orders amount in Italy (private and public) of at least 19 MI€ in 2023	Achieved and exceeded the target of total new orders value of 24.85 MI€	
Achieve a total new international orders amount (private and public) of at least 7 MI€ in 2023	The total new international orders in 2023 is about 4 MI€. The deviation was caused by a postponement to the following year of some contracts under negotiation	
STRATEGIC POSITIONING		
Targeting the Italy market in 2023 on specific segments such as infrastructure, healthcare and restoration with new orders awarded	Acquired new orders in each of the identified strategic areas	
Developing the Foreign Market in 2023 on specific geographic areas (Caribbean and South America) with new orders and/or integrations to existing orders.	Contract additions acquired on contracts in Belize and Guyana	
Targeting the foreign market in 2023 on specific segments such as Infrastructure (roads and bridges) and Hospital Construction in the public sector and industry in the private sector with new orders	Acquired new orders in each of the identified strategic areas	
Finding new foreign markets/customers through market studies/analysis, monitoring public bidding opportunities, engaging partners.	Conducted opportunity monitoring with Rina and FRED	
PRODUCTIVITY AND MARGIN		
Implement corporate reorganization by 2023	During early 2023, the corporate reorganization was voted and developed throughout 2022, with the introduction of the position of General Manager and the inclusion of the Human Resources Manager	
Achieve a total amount of work over 25 MI€ in 2023	In 2023, the value of operating production is approx.29.52 MI	
Achieve a contribution margin over 26% in 2023	The contribution margin is 30.5% in 2023	
WHAT WE WILL DO		
ORDERS		
Achieve a total value in Italy (private and public) of at least 19 MI€ in 2024		
Achieve a total value abroad (private and public) of at least 7 MI€ in 2024		
STRATEGIC POSITIONING		
Open a new office in Rome by 2024		
Targeting the Italy market in 2024 on specific segments such as infrastructure, healthcare and restoration with new orders awarded		
Develop the overseas market in 2024 on specific geographic areas (Guyana) with new orders and/or amendments on existing orders		
Targeting the foreign market in 2024 on specific segments such as Infrastructure (roads and bridges) and Hospital Construction in the public sector and industry in the private sector with new orders		
PRODUCTIVITY AND MARGIN		
Achieve a total amount of work exceeding 28 MI€ in 2024		
Achieve a contribution margin exceeding 28% in 2024		

TECHNOLOGICAL INNOVATION

As of the beginning of 2018, all Politecnica's new orders are developed with proven and established BIM technology. BIM has enabled the company to overcome important challenges and be ready for future ones, given that the National Recovery and Resilience Plan (NRP) assigns digitization and regulation of construction processes a key role. Therefore, even in 2023, there has been increased IT investment in hardware and annual software subscriptions, network infrastructure, and training on data management issues.

In 2023, ICT expenses amount to about 1.26 M€ with an incidence of about 4 percent of the value of production. The commitment to staff retraining, with the provision of training courses in BIM modeling and the use of design software, was still considerable.

Confirming its strong vocation for digitization, the company has won several times with its projects the "BIM & Digital Award" promoted by Clust-ER Build, ASSOBIM and SAIE. The competition, now in its 7th edition, aims to take stock of innovation and digital transformation of the built environment,



rewarding initiatives that have promoted new tools and innovative procedures in the building sector in order to improve performance and make the design, construction, management and maintenance process more effective. During past editions, Politecnica has achieved:

- in 2022 second place in the Infrastructure sector for the **New Albiano Bridge project over the Magra River**.
- in 2020 first place, again in the "Infrastructure" category, with the important project of **Zealand University Hospital in Køge, Denmark**, and second and third place, respectively, in the "Heritage Restoration and Enhancement" category, with the design of the **former STA.VE.CO Barracks in Bologna**, and in the "Digital and Covid" category with the projects of the **Intensive Care HUBs donated to the Modena and Baggiovara Hospitals**.
- in 2021 it ranked first in the "Public Buildings" and "Infrastructure" categories with projects for the **EU Corporate Restaurant of the Joint Research Center in Ispra** and the new **Milan Linate Control Tower**, respectively.

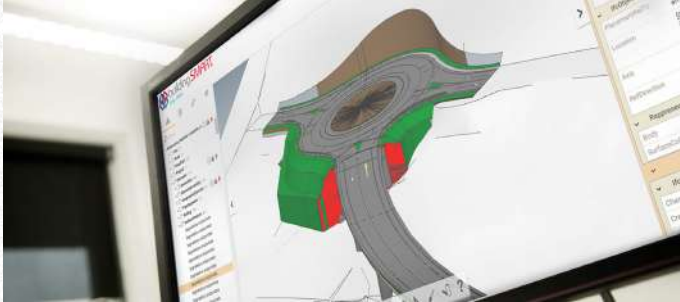
The company actively collaborates with associations, research organizations and universities in the development of projects on technological innovation.

Among the various initiatives in which the company has collaborated over the years, mention is made to:

- **IFC Road Italia working group** formed through a joint initiative between buildingSmart Italia and the University of Padua aiming at testing the operational standard IFC4.3, the open digital format that facilitates interoperability between vertical BIM (buildings) and horizontal BIM (bridges, rail networks, roads, aqueducts, etc.), for its use during the life cycle of the road work (2021-2022).
- **IFC Structure Italia working group** formed by buildingSmart Italia - IBIMI in order to verify the alignment between structure modeling and simultaneous structural numerical simulation activities. The "Guide to IFC for Structural Building Design" is freely downloadable from the buildingSmart Italia website (2022-2024).
- **OICE BIM Working Group** to devise a template for "Standard Information Specifications" to assist small- to medium-size Contracting Authorities considering the New Procurement Code. The Specification is integral part to the 7th OICE Report on Digitization and is freely downloadable from the OICE website (2023-2024).

NOT ONLY BIM...

Politecnica intends to research how AI can transform



its business, improving operational efficiency, value generated by data analytics and service innovation.

To this end, it ordered a feasibility study in 2023 to investigate the potential impacts and sustainability of AI applications on business processes.

Following a Preliminary Survey, case studies were identified and further investigated through workshops in order to identify the issues and expectations, risks and opportunities of possible AI applications.

The 2024 Politecnica Futura Prize will be dedicated to promoting and stimulating internal discussion regarding the use of artificial intelligence in engineering and architectural services by focusing on how AI can be applied to improve the quality of work, the efficiency of business processes, and the outcome of services.

“ We understand that only by adopting digitization can we gain competitive advantages through process innovation, product and service differentiation, and the ability to rapidly adapt to new market needs. We invest in staff training by providing the skills required to understand, manage, and optimize new technologies and promote a change-oriented organizational culture. ”

Digitization

In recent decades, the architecture, engineering, and construction industry has faced complex challenges related to increasing project complexity, rising costs, and demands for greater environmental sustainability. The introduction of advanced technologies such as BIM (Building Information Modelling), AI (Artificial Intelligence), cloud computing, and augmented and virtual reality has become imperative to address these challenges.

Although the context is still very fragmented, Italy has significantly progressed in the adoption of BIM, with many public bodies, companies and professionals in the sector now integrating this methodology into their work processes driven by the need to improve efficiency and competitiveness but also guided by regulatory initiatives. In this respect, Legislative Decree No. 36/2023 has introduced a significant breakthrough in the field of design and construction, establishing the obligation to adopt BIM modeling for all new construction works or interventions on existing structures that exceed the value of €1 million, starting January 1, 2025. The transition to digitization is expected to

cause increased productivity and the achievement of higher quality standards, specifically in terms of safety and sustainability, extending throughout the entire life cycle of the work, from design to operation and maintenance.

In this context, artificial intelligence emerges as a key catalyst for transformation that promises to revolutionize the way infrastructure is designed, built, and maintained. Several applications are already being implemented both in design with the acquisition and processing of data from sensors, drones, and advanced surveying tools, and in construction with the development of computer vision systems that revolutionize the inspection and monitoring of construction sites.

There are many prospects for future development: from the design stage by analyzing historical data or running advanced simulations to reduce errors and suggest more efficient and sustainable solutions, to site planning and management by improving resource allocation, reducing implementation times, and improving safety,

to maintenance by assessing the impact of design decisions on long-term maintainability and optimizing predictive maintenance.

Overcoming resistance to change, adapting the skills of industry workers to the new technological requirements, ensuring the security, quality and interoperability of data and information, and bear initial investment costs are the main challenges that the enterprises in this industry will face in the ongoing digital transformation process.

At the regulatory level, the Italian government is currently working on the Artificial Intelligence Bill aimed at promoting the correct, transparent and responsible use of artificial intelligence and ensuring oversight of the related economic and social risks. The proposal, which is still in the study phase, intervenes on the intellectual professions, specifying that the use of AI is allowed exclusively to put in place activities to support the required professional activity and with prevalence of the intellectual work that is the subject of the service, and that information about the AI systems used by the professional must be communicated to the

recipient of the intellectual service in simple and clear language in order to guarantee the trust-based relationship between client and professional. The Bill, or DDL, also delegates the government to adopt, within 12 months of its entry into force, one or more legislative decrees for the adaptation of national legislation to the European regulation on artificial intelligence (AI Act) after consulting the relevant parliamentary committees and the Data Protection Authority.

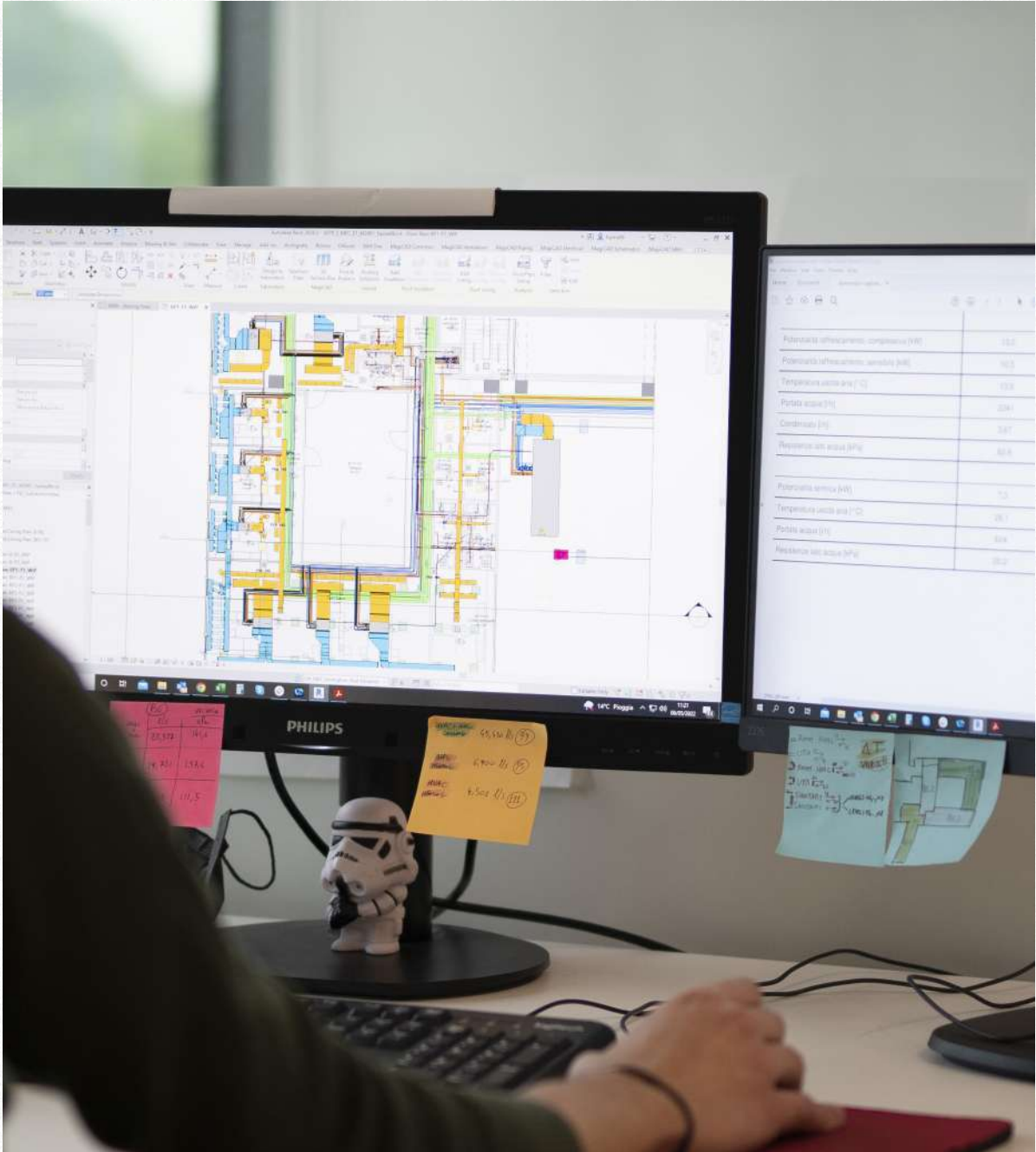
Technological innovation

WHAT WE SAID TO DO	WHAT WE DID	STATUS
TECHNOLOGY INFRASTRUCTURE		
Invest in the implementation and maintenance of information and communication technology to assure and improve daily management, operational efficiency and market competitiveness	In 2023, ICT expenditures amount to approximately 1.26 M€ with an incidence of about 4 percent of the value of production	●
Carry out upgrades and improvements to the IT infrastructure in Milan office by 2023	Implementation during 2023 of the new VDI workstation virtualization system that allows operators in the Milan office to work directly on servers in Modena with a virtualized machine	●
DIGITAL SKILLS DEVELOPMENT		
Increase staff digital and technological skills by training courses in BIM modeling and the use of design software	Realized in 2023 no. 2 courses for BIM modeling (total duration 24.5 hours) and no. 5 courses for the use of design software (total duration 80 hours)	●
STRATEGIC COLLABORATION		
Participate in projects and initiatives with associations, universities, and research institutions to accelerate the development of new technologies	Participation during 2023 in 3 projects for the development of new technologies	●
WHAT WE WILL DO		
TECHNOLOGY INFRASTRUCTURE		
Invest in the implementation and maintenance of information and communication technology to ensure and improve daily management, operational efficiency, and market competitiveness		
Assess possible applications of artificial intelligence to business processes by 2024 and implement solutions by 2025		
Promote and stimulate internal debate on the use of artificial intelligence to improve work quality, business process efficiency, and service outcome by 2024		
DIGITAL SKILLS DEVELOPMENT		
Increase staff digital and technological skills by providing training courses in BIM modeling and the use of design software		
STRATEGIC COLLABORATION		
Participate in projects and initiatives with associations, universities, and research institutions to accelerate the development of new technologies		

Key KPI's	2021	2022	2023
ICT cost (M€)	0,90	1,12	1,26
ICT cost / Value of production (%)	4	4	4
BIM skills certifications (no.)	13	17	19
Hours of training provided for updating technological skills (course duration h.)	81	56	104,5
Projects and initiatives with associations, universities, and research institutions to accelerate the development of new technologies	1	2	2

LEGEND

- Result achieved or in line with planning
- Result with moderate deviation from planning
- Result not achieved or with significant deviation from planning



QUALITY OF SERVICE

Service compliance and customer satisfaction

The engineering services market is moving toward an increasing focus by clients on the qualitative characteristics of the services provided.

Besides the evaluation of costs and time-frames, qualitative aspects such as independence, management of environmental and safety issues, assistance in carrying out the Client's responsibilities, and communication and involvement arrangements are becoming increasingly important. In such a context, identifying the actual needs and priorities of the Contracting Authority cannot be handled by contractual tools alone but goes through the following steps:

- Analysis of specifications, guidance and design documents or other useful documentation to expose the actual requirements of the Client;
- Collection and review of applicable legislation and standards;
- Determination of any implicit or unexpressed

sed needs or expectations of the Contracting Authority and requested by the company;

- Definition of any additional services that, although not made explicit, are nevertheless essential to be able to ensure the satisfactory performance of services.

The basic data and requirements, determined subsequent to the analysis, form the input to the Project Quality Plan, prepared by the Project Manager in accordance with documented procedures, which is the main planning, management and control tool for the service. The Quality Plan is constantly updated according to the progress of the service and the results from design review and site meetings, with the Client's involvement.

All design drawings are reviewed and verified prior to their issuance and are subject to approval by the client, any public agencies (Fire Department, former Civil Engineers, Conference of Services, Health Authorities, etc.) and, if necessary, to validation by autiguing companies or agencies.

A separate discussion should be done for

the activity of Construction Management in which the Company's task is to verify the work of the Contractor by controlling the quality of materials and supplies, monitoring the progress and proper execution of the work in compliance with regulations and rules of art, and supervising the application of environmental and safety regulations, so as to ensure the final satisfaction of the Client regarding the quality of the work carried out.

Management control activities is a key stage in monitoring the progress of orders, both from an economic point of view and in terms of the overall performance of activities and relations with the Client.

Customer satisfaction is essential for long-term success. In addition to any direct financial consequences, nonconformities in the services provided result in increased commercial risk for the organization due to the related reputational damage. Monitoring is performed both directly at design review meetings and site meetings and indirectly through the analysis of complaints received or formal reports of dissatisfaction

regarding the quality of services rendered, that are not limited to the identification of nonconformities which can be resolved by the Client through the use of normal contractual dialectics.

Politecnica has, in addition, activated a feedback monitoring system on the executed projects by conducting interviews with a group of significant clients (based on the quantity, value and type of contracts awarded) in order to detect the overall level of perceived quality and with regard to specific aspects such as value for money, adherence to delivery times, availability, capacity and flexibility of the professionals in charge.

In 2023, 3 nonconformities related to services rendered were recorded and resolved during the year. No complaints were received from Customers. Very positive results emerged from the Customer satisfaction survey activity.

Certifications and Business Rating

For Politecnica, Certifications represent not only a relevant aspect of the quality of services provided and respect for the environment, but an approach aimed at continuous improvement of both the production process and the operational and design methods.



Since 2001 the company has been certified according to the **UNI EN ISO 9001** standard. In 2012 the Management System was renewed and extended to project verification activities for validation purposes and in 2017 adjusted to the 2015 version of the standard. Finally, in 2021 it was upgraded to comply with the requirements reported in **UNI/PdR 74:2019** "BIM Management System." This path has resulted in **constant improvement** that has involved not only aspects related to the quality of processes and services, but has also gone so far as to include the principles of professional ethics, privacy, legality, and social responsibility, including environment and safety, with the implementation in 2013 of an integrated manual. The document provides the overall framework of the Management System implemented by Politecnica to meet

the need to provide evidence, both inside and outside the Company, of the definition and application of organizational methods aligned with industry best practice, in order to increase the efficiency and effectiveness of its activities and to ensure its congruence with all mandatory requirements and voluntary regulations adopted as a reference.



Regarding environmental aspects, in 2015 the Management System was certified according to **ISO 14001** for Modena office, then extended to Florence office from 2019 and to Milan office from 2023.



Throughout 2017, Politecnica's Management System underwent integration and revision to include Occupational Health and Safety topics, leading early 2018 to certification according to OHSAS 18001 standard of the Modena and Florence offices, then updated in 2020 following the transition to **ISO 45001**.

In 2023, certification was also extended to the Milan office.



In 2021, the Company obtained the **Gender Equality** certification issued by IDEM, a university start-up born from the collaboration between professors, researchers and researchers at the University of Modena and Reggio Emilia participated by the Marco Biagi Foundation, a research organization specializing in the interdisciplinary analysis of labour relations, and JobPri-

cing, a consulting firm in the field of remuneration policies and headquarters of the Observatory on Remuneration Dynamics in the Italian Labor Market.



In 2022, confirming the path already taken, Politecnica obtained **UNI/Pdr 125 Certification** issued by Bureau Veritas and aimed at certifying the effectiveness of policies and organizational measures adopted in order to reduce the gender gap in relation to pay equity and career opportunities as well as for the protection of parenthood and work-life balance.



Since its establishment in 2007, **Ecovadis** has grown to become the first and most trusted provider of corporate sustainability ratings, with a global network of more than 100,000 rated companies. The collaborative platform enables performance assessment using a methodology based on international sustainability standards, such as the ten principles of the United Nations Global Compact, International Labor Organization (ILO) conventions, Global Reporting Initiative (GRI) standards, ISO 26000 standard, CERES roadmap, and the United Nations Guiding Principles on Business and Human Rights, also known as the Ruggie Framework. **In 2023, Politecnica was awarded the Gold medal (best 5% of evaluated companies) in recognition**

of its achievements. II The Integrated Management System also includes the **Organization, Management and Control Model** for the Prevention of Offenses, which has been adopted since 2010 pursuant to **Legislative Decree 231/2001**.



In 2017, Politecnica obtained the **Legality Rating**, pursuant to Art. 6, paragraph 2, of the Regulation adopted by the Antitrust Authority in Resolution No. 28361 of July 28, 2020 with the highest possible score, **3 stars**, as a guarantee of operating under the principles of legality, transparency, and social responsibility. The Rating was then confirmed in 2019, 2022, and lastly in 2024.

In addition to third-party certifications and ratings, the company performs self-assessments on its sustainability level on platforms to identify strengths and room for improvement (Synesgy, Sodalitas D&I, etc.).

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In 2023, we maintained corporate certifications (ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, Gender Equality IDEM, and UNI/Pdr 125:2022) which confirm our commitment to high standards in quality, sustainability, safety, and business ethics. In addition, we maintained the 3-star Legality Rating and improved the Ecovadis Rating, thus achieving the Gold medal. Business certifications and ratings not only enhance corporate credibility but also demonstrate our commitment to responsible business practices which respect the environment and people.

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Quality of service

WHAT WE SAID TO DO	WHAT WE DID	STATUS
SERVICE COMPLIANCE AND CUSTOMER SATISFACTION		
Implement a rigorous and continuous management control process to prevent misalignments and ensure a high level of customer satisfaction	In 2023, management control was routinely performed on a quarterly basis to assess the progress of orders and related management issues	●
Implement regular customer satisfaction surveys to obtain feedback on services provided	The customer satisfaction survey conducted in 2023 involving a sample of customers showed a good level of overall satisfaction	●
CERTIFICAZIONI E RATING		
Maintain company certifications and consider obtaining new certifications	Maintenance of ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, Gender Equality IDEM, UNI/Pdr 125:2022 certifications	●
Maintain and improve corporate ratings	Maintaining the 3-star Legality Rating and improving the Ecovadis Rating by obtaining the Gold medal	●
WHAT WE WILL DO		
SERVICE COMPLIANCE AND CUSTOMER SATISFACTION		
Implement a rigorous and continuous management control process to prevent misalignments and ensure a high level of customer satisfaction		
Implement regular customer satisfaction surveys to obtain feedback on services provided		
Undertake a structured customer consultation and engagement process to help define and revise material topics, ensuring that the identified priorities accurately reflect their expectations and market needs by 2025		
CERTIFICATIONS AND RATINGS		
Maintain corporate certifications and consider obtaining new certifications that might be relevant to further enhance CSR reputation and effectiveness		
Maintain and improve corporate ratings		

LEGEND

- Result achieved or in line with planning
- Result with moderate deviation from planning
- Result not achieved or with significant deviation from planning

Key KPI's	2021	2022	2023
Service non-conformities (no.)	1	2	3
Complaints from customers (no.)	0	0	0
Corporate Certifications	4	5	5
Business rating	1	2	2



ETHICS, LEGALITY AND INTEGRITY

Code of Ethics

Politecnica is committed to managing its activities in an ethical and sustainable manner, taking into account the economic, social and environmental impacts of its decisions and actions, seeking to create value not only for its shareholders, but also for other stakeholders, such as employees, suppliers, customers and the communities in which it operates.

In line with its core values, Politecnica has adopted a **Code of Ethics** that defines and communicates both within the company and to external stakeholders its fundamental principles such as commitment to cooperation, integrity, legality and anti-corruption, protection of health and safety at work, protection of the environment, transparency and fairness toward the market and protection of competition, as well as respect for human and labour rights.

- The Company has adopted the principles stated in the SA 8000 standard, in compliance with applicable national legislation, ILO Conventions and Recommendations (No. 29, 87, 98, 100, 105, 111, 135, 138, 146, 155, 159, 164, 177, 182), the Universal Declara-

tion of Human Rights, the United Nations Convention on the Rights of the Child, and the United Nations Declaration to Eliminate All Forms of Discrimination, focusing on the following issues also identified according to the reference context:

- Occupation;
- Occupational health and safety;
- Training;
- Non-discrimination, respect for diversity and equal opportunity.

Respect for all human and labour is given special importance in Politecnica, which, as a Cooperative Society, has always considered human resources as a central and qualifying element of its activities.

All directors, executives, employees, and collaborators are required to abide by the rules and principles set forth in the Code of Ethics while carrying out their activities as a fundamental element of contractual responsibility.

Organizational Model 231/2001

Politecnica has assessed corruption risks in its operations and implemented policies and procedures to manage those risks to prevent and combat corruption and unethical practices.

Since 2010, the Company has adopted an Organizational, Management and Control Model for the Prevention of Offenses pursuant to Legislative Decree 231/2001, including the company's Code of Ethics, risk analysis, procedures to be applied, disciplinary/penalty system, reporting obligations to the Supervisory Board, and methods for reporting violations (so-called whistleblowing). The Organizational Model analyzes the types of crimes, processes, and areas most at risk, and establishes the behaviour protocols that shareholders, directors, managers, employees and collaborators in general must observe in order to prevent the identified crime-risk behaviours.

Acknowledgement of the documents forming the Company's MOC231 and the sharing in full awareness of the principles and rules of conduct contained therein, establishes the individual commitment of each

Shareholder, Director, Statutory Auditor, Employee, Consultant, Supplier, Customer, etc. to act responsibly on behalf of the Company.

To this end, the company has made available on the company intranet the documents of the Organizational Model of interest to the various recipients and has published the Code of Ethics on the website besides providing appropriate information and training on the risks and protocols to be followed.

All newly hired/newly recruited personnel attend an initial information session on the Organizational Model and the whistleblowing system adopted by the company. Both in 2023 and in previous years, the Supervisory Board did not receive any reports about violation of the Model, nor did it find any significant facts or omissions in this regard and no incidents of corruption or lawsuits referring to unfair competition, anti-trust, and monopolistic practices or, in general, significant cases of non-compliance with laws and regulations that resulted in administrative or judicial sanctions and fines were recorded.

Whistleblowing

In 2019, an internal paper and computer channel was activated which allows any stakeholder of the Company (shareholders, employees, collaborators, customers, suppliers, etc.) to communicate, securely and confidentially (including anonymously), with the Supervisory Board to report problems related to the correct application of the Code of Ethics and the Organizational Model that the Company has adopted for the prevention of the crimes provided for in Legislative Decree 231/01 covering the administrative responsibility of Entities.

Consistent with the principles of the Code of Ethics regarding the protection of the physical integrity and moral character of workers and with the gender equality policies pursued by Politecnica and in fulfillment of the agreements signed regarding harassment and violence in the workplace, the internal channel may also be used to report any act or behaviour that constitutes a form of discrimination or social exclusion (because of race, sex, culture, religion, disability, etc.) or harassment or violence in the workplace.

By means of accessing the company website in the special "Reporting-Whist-

leblowing" section, reports can be made in a computerized written mode. The application also enables to make reports in written paper and oral modes.

The handling of reports is done with full guarantee of the confidentiality of the identity of the reporter. The system also allows for the possibility of making reports anonymously. No form of retaliation or discriminatory measures, direct or indirect, affecting working conditions for reasons directly or indirectly related to the report is allowed or tolerated with respect to the person making a report.

In 2023, according to legislative changes in the area of administrative liability of legal entities, Politecnica adapted its whistleblowing management system to the requirements of Legislative Decree 24/2023 on the implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws.

Both in 2023 and in previous years, no incidents of violation of the Code of Ethics or the Organizational Model and/or violence or mobbing as well as any other form of discrimination based on race, colour, gender, religion, political opinion, nationality, or social background, according to ILO definitions, involving Politecnica staff were reported through legal action or complaint or otherwise detected by the organization.

In 2023, one case of alleged harassment involving stakeholders outside the organization was reported, appropriately considered and dealt with insofar as it was outside the company's direct control.

Legality rating

In 2017, Politecnica was awarded the Legality Rating with the maximum score of three stars, which was subsequently confirmed in 2019, 2022 and 2024. This recognition, issued by the Antitrust Authority in accordance with Article 6, paragraph 2, of the Regulations in Resolution No. 28361 of July 28, 2020, certifies the company's commitment to the principles of legality, transparency, and social responsibility.

Ethics, Legality and Integrity

WHAT WE SAID TO DO	WHAT WE DID	STATUS
COMPLIANCE WITH LAWS, RULES AND REGULATIONS AND ADHERENCE TO THE CODE OF ETHICS		
Verify the need to update the Organization, Management and Control Model for the Prevention of Crimes in accordance with Legislative Decree 231/2001 in connection with legislative changes on the administrative liability of legal persons by 2023	A risk analysis was conducted in 2023, which showed that legislative updates did not significantly change the 231 risk profile for Politecnica already mapped for the 2021 review	●
Inform and raise awareness of new resources on the principles of the Code of Ethics and the procedures of MOG 231/01 to prevent crime	Information on the Code of Ethics and the OMC 231/01 in the onboarding phase since 2010	●
Inform and raise awareness of Partners and Suppliers on the principles of the Code of Ethics	Publication of the Code of Ethics on the company website since 2016 Provision of specific clauses on compliance with the Code of Ethics in collaboration agreements and subcontracting contracts in place since 2010	●
Update the whistleblowing - reporting system in accordance with Legislative Decree 24/2023	Upgrade of the reporting system - whistleblowing (active from 2019) in 2023	●
WHAT WE WILL DO		
COMPLIANCE WITH LAWS, RULES AND REGULATIONS AND ADHERENCE TO THE CODE OF ETHICS		
Perform a specific briefing/training on the new reporting system - whistleblowing updated in accordance with Legislative Decree 24/2023 by 2024		
Make a specific disclosure for overseas worksites explaining Politecnica's Code of Ethics and channels for reporting illegal and unethical conduct by 2024		
Update the Code of Ethics and MOG231 in connection with legislative changes in the area of administrative liability of legal entities and train the staff involved by 2024		

LEGEND

- Result achieved or in line with planning
- Result with moderate deviation from planning
- Result not achieved or with significant deviation from planning

Key KPI's	2021	2022	2023
Reported or detected nonconformities related to compliance with the principles of the Code and the application of MOG 231/01 (n.)	0	0	0
Administrative sanctions/criminal convictions resulting from non-compliance with mandatory legislation (no.)	0	0	0
Disciplinary sanctions for violations of the Code of Ethics and the more comprehensive MOG 231 (no.)	0	0	0
Valid whistleblowing reports (no.)	0	0	0



COLLABORATING AND NETWORKING

Associations/Partnerships

In addition to its longstanding membership in the **League of Cooperatives**, in whose values it fully recognizes itself, Politecnica participates in various capacities in various industry and technical-scientific associations through which it can contribute to its mission by providing its vision and know-how within events and debates, working tables and commissions useful for fostering a collaborative dialogue between companies, national institutions and regulatory bodies.

Regarding trade associations Politecnica renewed its membership in **CONFINDUSTRIA Emilia** in 2023.

Politecnica is a member and participates, through its president, in the board of directors of **OICE**, a trade association, member of Confindustria, which represents Italian engineering, architecture and technical-economic consulting organizations.

As an OICE associate, it is a member of **FIDIC, (International Federation of Consulting Engineers)**, an international contract standardization organization in the construction industry.

The President, as mentioned above, also holds the position of vice president of Legacoop Estense and, as of 2023, vice president of

the national presidential council of **Legacoop**, whose members include, among others, the main Italian engineering, construction, and facility management cooperatives.

Supporter of **Envision Italia**, a community that believes in the Envision protocol as a system to give credibility to sustainable infrastructure design.



Politecnica is a member of the **Green Building Council Italia (GBC Italia)**, a nonprofit association whose members

include the most competitive companies and the most qualified Italian associations and professional communities operating in the sustainable building segment. GBC Italia is part of the World GBC, a network encompassing over 70 countries, i.e. the largest international organization in the world operating in the sustainable construction market.



Member of **AIS - Sustainable Infrastructure Association** (among the members of the Board of Directors is the vice president of Politecnica, Eng. Marcello Man-

cone). AIS is a technical-scientific association, featured as a Think Tank of excellence, an authoritative and valuable partner for public and private institutions. The main goal of the Association is to foster the spread of a broad and qualified culture of sustainability and an increasing awareness of the social and economic value of having sustainable infrastructures.

Associated **EFCA** (European Federation of Engineering Consulting Associations) representing the engineering consulting industry in Europe. Founded in 1992, EFCA has



member associations in 29 European countries representing more than 10,000 companies and over one million employees in engineering and related services.

Partner **Assortis**, an association aimed at simplifying the work of all actors involved in international development to retrieve the information they



need and connect this community through the promotion of exchange and results-based dialogue.

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Our commitment is to make the UN Global Compact and its principles part of our strategy, our culture, and to introduce them into the day-to-day operations of our company, and to help create an economic, social, and environmental framework promoting a healthy and sustainable world economy that ensures everyone can share its benefits.

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We are a member of **Clust-ER Build**, an association of companies, research centers, and training institutions that share skills, ideas and resources to support the competitiveness of the building and construction sector in the Emilia Romagna region.



Several partnerships with universities (Florence, Genoa, Molise, Naples, Padua, Parma, Perugia, Pisa, Milan, Modena and Reggio Emilia, Bologna, San Marino, IUAV Venice, Ferrara, and Turin) for the activation of curricular and extracurricular internships.

Learning and dialogue initiatives

Since 2023, the Company participates in the initiative **United Nations Global Compact**, pledging to uphold the Ten Principles on human rights, labour, environment and anti-corruption, and to annually transmit the Communication on Progress, making its stakeholders and the global community aware of its efforts and progress in achieving the Sustainable Development Goals.

Institutional appointments

Corporate representation in professional and trade bodies and associations can contribute significantly to an organization's indirect economic impacts by influencing policies, industry regulation and labour practices.

Below are the main institutional positions within professional and trade bodies and associations held by Politecnica professionals:



Eng. Francesca Federzoni
(Partner and Chairwoman of the Board)

- Vice Chair of the President's Council with responsibility for Sustainable Development of OICE (2022-current)
- Board Member of the Chamber of Commerce of Modena (2018-2023)
- Board Member of Promos Italia (2018-2024)
- Vice president of Legacoop Estense (2023-to date)
- Member of the Executive Board of Legacoop Emilia Romagna (2023-to date)
- Member of the Executive Board of Legacoop Lombardy (2023-to date)
- Vice president without delegated authority of the President's Council of National Legacoop (2023-to date)
- Member of the President's Council of Legacoop Production and Services (2020-to date)



Eng. Marcello Mancone (Partner, Vice-Chairman of the Board of Directors, Technical Director, and Infrastructure Sector Head)

- Board Member of AIS - Sustainable Infrastructure Association (2023-to date)



Eng. Ferdinando Sarno (Sustainability Sector Head)

- Board member of the Emilia Romagna Chapter of the Green Building Council Italy (2022-to date)

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We are firmly committed to active participation in writing the common rules that govern our industry. We do believe that collaborating with agencies and institutions not only enhances our understanding of regulatory challenges, but also allows us to proactively contribute to the creation of a fair and transparent regulatory environment. By participating in joint projects and consultation meetings, we are committed to sharing our technical expertise and experience on the field, with the goal of ensuring that written rules reflect the real needs of the industry and promote responsible innovation. This commitment enables us to positively influence regulatory practices and assure that regulations assist sustainable and inclusive development.
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Research projects and working groups

In recent years, Politecnica has participated in the following projects and initiatives promoted by organizations and associations:

- 2021-2022 | AIS Working Group "Sustainable Construction Site"
- 2021-2022 | IFC Road Italy Working Group
- 2022 | Research Project - "Hospitales tecnología y redes: La evolución de la infraestructura de salud post COVID-19"
- 2022-2023 | AIS Working Group "Stakeholder Engagement and Sustainable Infrastructure"
- 2022-2024 | IfcStructure Italia working group formed by buildingSmart Italia - IBMI
- 2022-2024 | Working Group UNI/CT 058/GL 01 "Governance and development of sustainable cities and communities"
- 2022-ongoing | Joint Research Platform Healthcare Infrastructures (JRP HI), created by the Politecnico di Milano with the Milan Politecnico Foundation
- 2022-ongoing | AIS Working Group "Life Cycle Assessment for Sustainable Infrastructure"
- 2023-2024 | OICE Working Group "BIM"
- 2023-ongoing | OICE Working Group "Energy"
- 2023-ongoing | OICE Working Group "Legislative Developments"

- 2023-ongoing | AIS Working Group "Excavated Earth and Rocks"
- 2023-ongoing | OICE Working Group "Urban Regeneration"
- 2024-ongoing | OICE Working Group "ESG"
- 2024-ongoing | AIS Working Group "Sustainable Infrastructure and Finance."

Many events, conferences and workshops of institutions and associations in 2023 have featured Politecnica professionals as speakers, including:

- Joint Research Platform Healthcare Infrastructures event on the guidelines for the Next Generation Hospital (Milan, 30/01/2023)
- "Infrabim Open 2023" event with the presentation of the project "Road Design with Information Modeling adopting ifc 4X3" resulting from the collaboration between Politecnica and SierraSoft, thanks to the use of IBMI - buildingSMART Italy and the coordination the University of Padua (Tampere, Finland, 01/02/2023)
- "Impact to Grow: Leadership Experiences" seminar organized by the Florence Association of Engineers with a talk on "Cooperation and Planning" (Florence, 07/03/2023)
- Cycle of webinars organized by IDEM on gender equality and certification with talks on the motivations, organizational impacts, and key outcomes of certification (23/03/2023 and 19/07/2023)
- "ARCA in Tour 2023 - Dialogues on wood" cycle of held by THE PLAN in partnership with the ARCA brand (ARchitettura Comfort Ambiente, the first certification system dedicated to wood construction) with a speech during the third meeting

"Economic sustainability and design: the value of wood in urban regenerations" (Bologna, 23/05/2023)

- Italian-Finnish event, organized by the Finnish Embassy in Rome and the Politecnico University of Milan, on designing hospitals of the Future (Milan, 11/05/2023)
- Legacoop Estense event "The future is today. Cooperation and the generational challenge" (Castelfranco Emilia, 12/05/2023)
- Webinar "Youth Housing - PNRR opportunities for university student housing properties" sponsored by Legacoop Abitanti, in collaboration with Legacoop Production and Services and Legacoopsociali. (31/05/2023)
- OICE Conference "From the PNRR to the Green Deal, via the Bridge" (Rome, 11/07/2023)
- "Talk for a Change" organized by Medelhan on the topic of Hospitality (Rome, 17/07/2023)
- Global Infrastructure Conference organized by FIDIC with a talk titled "Artificial Intelligence, digitalization and skills for the future" during the "Human Capital" forum (Singapore, 10-12/09/2023)
- ITHIC - Italian Hospitality Investment Conference, an international conference dedicated exclusively to the Hospitality sector (Rome, 19-20/10/2023)

- SAIE (Construction Design, Building, Plant Fair) with a talk on the topic of BIM surveying and design at the Agenzia del Demanio Square (Bari, 19-21/10/2023)
- Event "Italy & Romania: Building together - Health Infrastructure" held by ICE - Agency for the promotion abroad and internationalization of Italian companies - in collaboration with the Embassy of Italy in Bucharest and with the support of ANCE, OICE and ANIE (Bucharest, 13-15/11/2023)
- Presentation event for the new Master's degree in Architecture and Health of IUAV of Venice (Venice, 30/11/2023)
- Green Building Council Italy conference "The responsibility of change for the well-being of people" (Rome, 14/12/2023)

In addition, there are 14 presentation events of projects promoted by both private clients and contracting authorities.



"Talk for a Change"
Rome

Collaboration and Networking

WHAT WE SAID TO DO	WHAT WE DID	STATUS
MEMBERSHIP IN TRADE AND PROFESSIONAL ASSOCIATIONS AND PARTNERSHIPS WITH RESEARCH ORGANIZATIONS AND INSTITUTES		
Join or renew membership of trade and professional associations and establish or maintain partnerships with technical-scientific associations, universities and research institutes	In 2023 no. 6 trade and professional associations and no. 4 partnerships with technical-scientific associations, universities and research institutes	●
INSTITUTIONAL APPOINTMENTS		
Company representation in bodies and associations	Company representation in bodies and associations with no. 10 active institutional appointments in 2023	●
LEARNING AND DIALOGUE INITIATIVES		
Participation in the UN Global Compact and transmission of the first Communication on progress by 2023	Participation and transmission of the first COP in 2023	●
RESEARCH PROJECTS AND WORKING GROUPS		
Actively participate in working groups and research projects, especially on the topics of sustainable development and digital innovation	Participation in no. 9 working groups/research projects during 2023	●
Actively participate in events and consultation tables promoted by organizations and associations	Participation in no. 16 events promoted by organizations and associations during 2023	●
WHAT WE WILL DO		
LEARNING AND DIALOGUE INITIATIVES		
Renew commitment to the UN Global Compact initiative and its objectives and submit the annual COP		
RESEARCH PROJECTS AND WORKING GROUPS		
Actively participate in working groups and research projects, especially on the topics of sustainable development and digital innovation		
Actively participate in events and consultation tables promoted by organizations and associations		

- LEGEND
- Result achieved or in line with planning
 - Result with moderate deviation from planning
 - Result not achieved or with significant deviation from planning



Key KPI's	2021	2022	2023
Membership in trade and professional associations (no.)	6	6	6
Partnerships with technical and scientific associations, universities and research institutions (no.)	3	3	4
Institutional positions in agencies and associations	3	5	10
Participation in working groups and research and development projects	2	8	10
Participation in events and roundtables sponsored by organizations and associations	ND	ND	16

DATA PROTECTION

Privacy Protection

Respecting its commitment to social responsibility and respect for individual rights, Politecnica places privacy protection at the core of its policies and operations.

The company is aware of the importance of protecting personal information and ensuring maximum confidentiality of the data it handles. For this reason, it has implemented strict security procedures and privacy policies that are in full compliance with data protection laws (Regulation (EU) 2016/679 GDPR as amended and supplemented). Specifically, Politecnica handles sensitive and non-sensitive data and information of its clients in connection with orders. The trust of customers is an essential value for the Company, the protection of their information being a top priority.

Through internal procedures, the Company ensures the security of the data it collects, avoiding any unauthorized disclosure. Only data strictly necessary for the management of the assignment are collected, using computer systems protected by access restrictions and back-up systems. The client is always informed about the uses of his data, and in case of disclosure for purposes other

than those agreed upon, relevant authorizations are always requested (e.g. at trade fairs, conferences, etc.).

In addition to that, Politecnica has a set of procedures developed by the IT sector intended for disaster recovery and handles data breach in compliance with Regulation (EU) 2016/679, i.e., with reporting to the Guarantor within 72 hours of becoming aware. Besides complying with regulations, Politecnica continually engages in training its staff regarding privacy best practices and revising its policies to adapt to technological and regulatory developments.

In this respect, the Company intends to appoint a DPO (Data Privacy Officer) in 2024 to monitor, evaluate and organize the procedures for managing the processing of personal data within the company, so that it is handled in compliance with European and national privacy regulations.

The Data Controller is identified in the person of the President in office. The dedicated e-mail box for complaints address is privacy@politecnica.it.

The Company has never received any complaints about breaches of customer privacy, either from third parties or regulatory bodies, and has never been involved in any identified incidents of leakage, theft, or loss of customer data.

Key KPI's	2021	2022	2023
Privacy violation complaints (no.)	0	0	0
Incidents of data leakage, theft, or loss (no.)	0	0	0

Protection of data

WHAT WE WILL DO
ORGANIZATIONAL MEASURES
Appoint a DPO (Data Privacy Officer) for the purpose of monitoring, evaluating, and organizing procedures for managing the <u>processing of personal data ensuring compliance with European and national regulations by 2024</u>
Conduct in-depth analysis of IT systems, IT processes, and information security to assess regulatory compliance and identify information security risks by 2024
Develop a Business Continuity Plan by 2026.

Information security

The adoption of emerging technologies and increasing digitization imply new risks, including those related to cybersecurity. In order to **ensure business and operational continuity and at the same time data protection**, the company intends to develop a Business Security Plan by 2026 with the aim of identifying potential threats to which the company could be exposed such as natural disasters, power failures, human errors, cyber-attacks and other similar events and to define the required strategies to ensure the resilience of the facility in case of adverse conditions. All this is done to secure the company's operations, production capacity, interests, and image combining technical needs, ethical expectations, and regulatory requirements.

INTEGRATED COMMUNICATION

Marketing and Public Relations

sustainability and transparency, Politecnica's institutional communication has maintained an integrated, multichannel approach for the year 2023.

Know-how in the areas in which the Company stands out -from infrastructure to health care, from the use of technology, to multidisciplinary approach, to the distinctive ability to design in an integrated way, to the vision of the project as a work that serves communities- are the main drivers in the development of communication activities that aim to enhance Politecnica's brand identity "Building For Humans."

The website, www.politecnica.it, the focus of our communication strategy, is intended as the main point of contact with stakeholders and the wider community. This year, we have upgraded the site with updates, news, and details on key initiatives.

Our presence on LinkedIn experienced seen significant growth. The profile had over 15,480 followers, a 5% increase from 2022. Media relations activities covered the publication of 431 articles, 13 press releases and

6 interviews, further strengthening our presence and reputation in the industry.

By actively participating in more than 30 events and initiatives in 2023, the company had the opportunity to illustrate its successful projects, share expertise and experience, and discuss future challenges in the industry.

The qualified performance of Politecnica's professionals not only increases the visibility of the company but also its credibility, thus helping to strengthen the trust of clients and stakeholders in general as well as inspire the professional community and attract talented professionals who share the company's vision and values.

Moreover, the networking from attending events is critical to developing new partnerships and exploring emerging business opportunities



Opening night of MDW
Milan

“

THE TALE OF LIGHT. On Design week 2023, we opened to the public our Milan headquarters, at 12 Via Della Moscova, to host 16 lighting works from Fondazione Targetti's Art Light Collection, which has always been committed to enhancing artistic and cultural heritage with excellent lighting solutions. Installations by artists from all over the world, such as Fabrizio Corneli, Brigitte Kowanz, and Aleksandra Stratimirovich, explore the possibility of a third dimension of light becoming a means of expression and a vehicle of suggestion. With this exhibition, we have, at one time, renewed our vocation and the link with Targetti, with whom we have already collaborated in support of AIW's Roots project to create, within the San Paolo Complex in Modena, a space dedicated to the training and integration of women in socially disadvantaged conditions who want to work in the restaurant industry.

”

Transparency and Stakeholder Dialogue.

The preparation of the Annual Report according to Global Reporting Initiative (GRI) standards was a key step on the path toward increasing transparency and accountability to strengthen credibility and trust among stakeholders.

The Company intends to further improve the Annual Report for compliance with the voluntary ESRS standards dedicated to SMEs (soon to be issued) and to entrust the verification process to an independent third party, thus ensuring maximum operational transparency.

“

We recognize the crucial importance of actively engaging our stakeholders in setting the direction and actions of our sustainability strategy. Therefore, by 2025, we are committed to developing and implementing a structured stakeholder engagement program in order to intensify collaboration, communication and listening to key stakeholders, ensuring that their voices and needs are at the center of our strategic decisions. Through this engagement, we aim to build stronger, reciprocal relationships, thereby contributing to greater sustainability for our long-term business goals.

”

Awards and Recognition

Obtaining awards for completed projects is a recognition that goes beyond the mere praise of technical merit as it evidences our commitment to innovation, quality and sustainability.

The Company ranks 31st among the Top 200 engineering companies according to the GUAMARI 2023 ranking and is among the Top225 International design firms in terms of overseas turnover, made outside its own country, according to the 2023 ranking of the prestigious American magazine ENR, Engineering News-Record.

In 2023, Politecnica won the OICE Award Category Projects for Logistics and Industry and received the merit award in the ENR ranking for Best Global Projects Category Roads/Highways.



“

ENR 2023 GLOBAL BEST PROJECTS. An independent jury of design and construction industry leaders evaluated the best overall projects based on five criteria: Teamwork and Overcoming Challenges, Safety, Innovation and Contribution to the Sector/Community, Construction Quality, and Aesthetic Quality of the Project. We are proud that Politecnica's New Coastal Highway upgrading project in Belize was recognized "Award of Merit." The project for one of the country's most important highway arteries (58 km), in addition to improving viability and safety, aimed to protect the environment by safeguarding coastal areas, forests and areas crossed by the new infrastructure. The entire ecosystem was protected by specially designed protective measures and by using advanced technologies and construction methods for soil stabilization.

”

Integrated Communication

WHAT WE SAID TO DO	WHAT WE DID	STATUS
MARKETING AND PUBLIC RELATIONS		
Produce a special edition of the usual Annual Report that would return not only the successes and achievements in 2022, but also reflect the most iconic projects implemented and, how through them, the Cooperative has contributed to the realization of the principles of cooperation and pursued the goals of the UN 2030 agenda	Production of the Annual Report 2022 Volume I and presentation during the 2023 Budget Assembly	●
Keep website and LinkedIn page constantly updated through continuous feed with news	No. 39 news published on the site No. 93 posts published on LinkedIn profile	●
Communicate events, projects, and initiatives with articles, press releases and media relations activities	No. 431 articles in off and online trade and generalist newspapers No. 13 press releases dedicated to corporate initiatives No. 6 interviews in trade press and generalist newspapers with national circulation	●
TRANSPARENCY AND STAKEHOLDER DIALOGUE		
Draft the Annual Report with reference to the standards published by the Global Reporting Initiative (GRI)	Production of the Annual Report 2022 Volume II with reference to GRI standards and presentation during the Budget Assembly in 2023	●
AWARDS AND HONORS		
Obtain awards for the company and/or projects carried out	OICE Award Ceremony Category B - Awards to the Projects - Logistics and Industry Projects Section. Award of merit in ENR ranking for best global projects Roads/Highways Category	●

LEGEND

- Result achieved or in line with planning
- Result with moderate deviation from planning
- Result not achieved or with significant deviation from planning

WHAT WE WILL DO
MARKETING AND PUBLIC RELATIONS
Update the corporate website by 2024
Develop the new institutional logo by 2024
Keep website and LinkedIn page constantly updated through continuous feed with news
Actively participate in industry events and initiatives
Communicate events, projects, and initiatives with articles, press releases and media relations activities
TRANSPARENCY AND STAKEHOLDER DIALOGUE
Update the Annual Report for compliance with the voluntary ESRS standards dedicated to SMEs by 2024
Outsource the auditing process of the Annual Report to an independent third party, thus ensuring maximum transparency and reliability of the data and information it contains by 2025
Implement a formalized and structured stakeholder engagement activity on key stakeholders by 2025
AWARDS AND HONORS
Obtaining awards for the company and/or projects carried out

Key KPI's	2021	2022	2023
Articles in off and online trade and generalist newspapers (no.)	ND*	369	431
Press releases dedicated to corporate initiatives (no.)	ND*	10	13
Interviews in trade press and generalist newspapers with national circulation (no.)	ND*	7	6
News published on the site (no.)	ND*	46	39
Posts published on LinkedIn profile (no.)	ND*	100	93
Linkedin followers (no.)	ND*	14.700	15.480
Active participation in events and initiatives (no.)	ND*	30	30

*ND - REVELATION NOT CARRIED OUT

SUPPLY CHAIN

Suppliers of goods and services

During 2023, Politecnica started a significant journey to improve its purchasing policies with the introduction of specific guidelines aimed at guiding the purchase of goods and services according to environmental, ethical and social sustainability criteria. This process involved the classification of the main categories of products and services used by the company, including consumables, electronic equipment, furniture, as well as printing, hosting, maintenance, and other services.

The journey began with the use of products with environmental labels and recycled materials for corporate office needs. The goal is to gradually extend these responsible purchasing practices to all categories of goods and services, strengthening Politecnica's commitment to sustainable and responsible operations.

Partners and Subcontractors

In the industry in which the Company operates, partners and subcontractors involved in the provision of professional services play a crucial role in the value chain, being of greater importance than traditional suppliers of goods and support services.

The company's market covers the entire Italian territory, as well as the foreign one with some significant experiences. Politecnica considers strategic the support of local partners thanks to their greater knowledge of the places and economies resulting from minimizing travel costs.

The presence in the targeted territory, due to the development of other projects and activities, offers considerable knowledge of the general, urban, territorial and environmental context and an effective dialogue with local institutions, as well as the possibility of responding promptly to the diverse needs of service provision, optimizing time both at design and implementation stages. For this reason, the Company adopts a policy of decentralization, thus allowing direct influence on the local economy with the creation of new job opportunities.

In addition, the development of complex projects requires the specialized support of professionals not on staff (i.e. archaeologists, restorers, agronomists, biologists, etc.) as well as the performance of ancillary services such as topographical surveys, laboratory analyses, geological and geotechnical investigations, etc.

Collaborations can involve both individual professionals and companies and be implemented in the form of outsourcing activities or creating partnerships, also during participation in tenders and offers submission.

In line with its Code of Ethics, Politecnica is committed to ensuring that its partners and subcontractors operate within a framework of absolute legality and in full protection of human rights and the environment. Collaboration agreements and supply contracts prepared by the company require compliance with the Code of Ethics and the applicable procedures and technical instructions of the Integrated Management System.

Qualification

The Company is aware of the crucial importance of involvement and cooperation with partners and subcontractors in achieving the company's sustainability goals. It adopts a system of qualification and evaluation of suppliers so that it can verify not only their technical, economic, and organizational quality requirements, but also their compliance with environmental, safety, anti-corruption, and corporate social responsibility standards.

During 2024, Politecnica intends to perform a risk assessment to identify "critical suppliers" on which to develop a more punctual qualification and monitoring process. The analysis will consider both the different types of goods/services acquired and the volume of purchases to determine the impact on the business and the end customer and on the company's principles and policies, with particular attention to the relevance on environment, safety, and corporate social responsibility. The goal is to develop by 2025 a due diligence process supported by the administration of an ESG questionnaire to ensure that critical partners and subcontractors adhere to the company's high sustainability standards.

Supply chain

WHAT WE SAID TO DO	WHAT WE DID	STATUS
ETHICS AND SUSTAINABILITY OF THE SUPPLY CHAIN		
Introduce in partnership agreements and subcontracting contracts specific clauses containing compliance with the Code of Ethics with specific reference to legality, occupational health and safety, human and labour rights, and environmental and territorial protection	Collaboration agreements and subcontracting contracts prepared by the company require compliance with the Code of Ethics and the applicable procedures and technical instructions of the Integrated Management System since 2010	●
Identify environmental, ethical, and social sustainability requirements for the purchase of goods and services functional to work activities	First draft of Guidelines with introduction of environmental criteria for purchasing paper and hygiene products	●
WHAT WE WILL DO		
ETHICS AND SUSTAINABILITY OF THE SUPPLY CHAIN		
Perform, by 2024, a risk assessment to classify suppliers according to different types of goods/services acquired and purchase volume in order to determine the impact on the business and the end customer and on corporate principles and policies, with a focus on relevance on environment, safety, and corporate social responsibility		
Develop and administer an ESG questionnaire to qualify and monitor identified "critical" suppliers by 2025		
Complete the development of Guidelines containing environmental, ethical, and social sustainability requirements for the purchase of goods and services functional to work activities and extend their application by 2024		

Key KPI's	2021	2022	2023
"Green" specifications adopted for purchases of goods and services (no.)	-	-	2

LEGEND

- Result achieved or in line with planning
- Result with moderate deviation from planning
- Result not achieved or with significant deviation from planning





PERSONNEL MANAGEMENT	58
DIVERSITY, INCLUSION, AND EQUAL OPPORTUNITY	64
OCCUPATIONAL HEALTH AND SAFETY PROTECTION	70
SKILLS DEVELOPMENT	74

05. HUMAN CAPITAL AND SOCIAL RESPONSIBILITY

Scarcity in the engineering sector

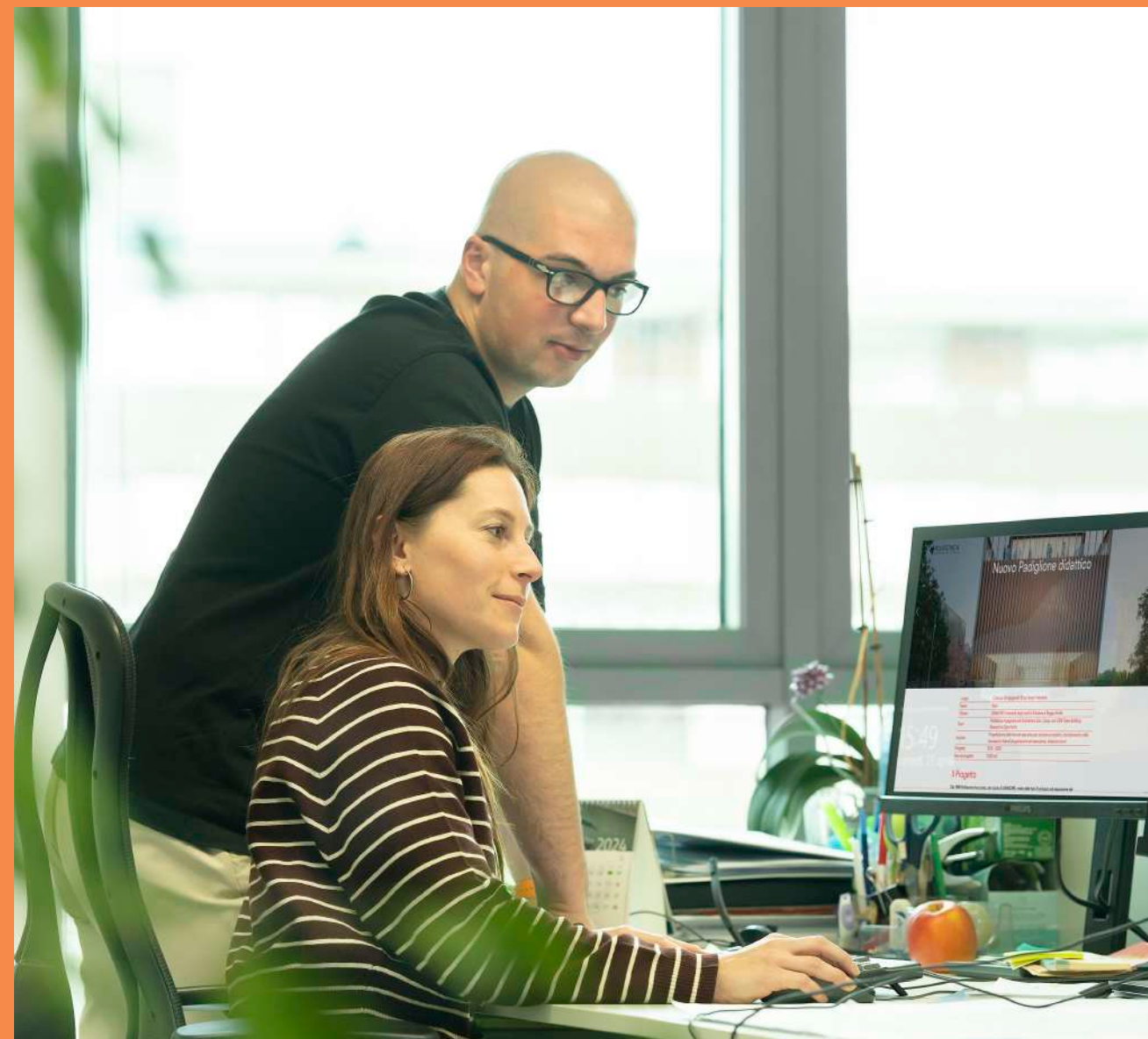
With the pandemic recovery, the labour market received a shock. Dynamics, some of which had been prepared for a long time, have added up to exacerbate the difficulty in finding candidates: the very fast economic growth, the demographic crisis, the transformation of job expectations and the resulting competition to attract talent.

Periodic analyses of the Excelsior information system, carried out by Unioncamere and agencies of the Ministry of Labor and Social Policy, repeat the same refrain: as of April 2024, the difficulty of finding (searches that do not yield results) are 48 percent, about one in two. 13.3 % due to lack of the requested skills, over 30% due to a total lack of candidates (this case has grown by 0.7 % points in one year). There are no workers, particularly qualified in technical subjects, and those who are qualified are already working. A company engaged in engineering and architectural services stands exactly in the middle between this difficulty and the explosion of the market, due to increasing investment in both the private and public sectors, also due to NRRP thrust. Competition then shifts from the quality of services

offered and efficiency in management to the **ability to attract and retain talent**.

For Politecnica, this is an opportunity. The shift in job **seekers'** expectations is in the direction of **search for meaning**. In 2022, PWC publishes the "Global Workforce: Hopes and Fears" survey, a questionnaire survey of 52,000 people from around the world, in 44 countries. In the sense section, PWC surveys three dimensions: personal satisfaction (69 percent), opportunity for self-expression (66 percent), and team concern for individual well-being (60 percent). However, fair compensation comes first with a bombastic 71%. The research reveals that cooperation still has a huge competitive advantage over the for-profit world.

Cooperation knows that meaning cannot be understood in its individual interpretation alone (how much work gives me) but in its mutualistic dimension (how much my work gives to the community to which I belong and to the common good).



46 Members

43 Employees

210 Collaborators

299 Workforce

45% Women

+7,5% Gender Pay Gap
Members Pro-women

+0,2% Gender Pay Gap
Employees
Pro-women

P.

Our attraction and retention strategies consider both factors. Understanding work as a place for personal growth, the expression of one's talent and value has led us to the creation of a stimulating and inclusive work environment, structured by projects, with dynamic work groups that broaden everyone's social capital through collaboration with teams from other companies of excellence, in different regions of Italy and the world.

The work process is itself a skills development pathway, with opportunities for our young engineers to bring innovation and contribute their own ideas firsthand, while growing through mentoring from more experienced members. We know that work is for the younger generation an experience that must be rewarding and sustainable, in the context of life's richness, and that is why we promote work-life balance, flexible schedules, and smart working strategies for teams that also operate over long distances, but always with a focus on "good work" and fair pay.

But it is above all in the vocation to the common good, in a mission focused on the en-



vironmental and social sustainability of our projects, that a process of creating and consolidating a sense of belonging to our company begins: a group of people focused on the common good, oriented toward the creation of infrastructure of general interest, of works with a low environmental impact, with attention to the social impact of each intervention.

The success of our future challenges is based on people management and investment in human resources. In 2023, our human capital increased by 9% compared to 2022.

PERSONNEL MANAGEMENT

Cooperating members, composition

At the heart of Politecnica are its members, Engineers and Architects who share a passion for the work, a vision of design in the service of people to enable them to live better while having at its core the value of respect for the community and the planet. The wealth of experience, combined with the interdisciplinary approach taken since the company's inception, means that Politecnica can rely on an integrated and united team that shares values, drives toward the future, and looks to new challenges in technology and innovation. One of Politecnica main strengths is the continuous renewal with the inclusion of new professionalism through the position of the Special Partner (pursuant to Art. 2527 c. 3 of the Civil Code and Politecnica Regulations), which proved to be very useful for the guided introduction of young professionals into the life of the company.

Given the cooperative nature of Politecnica, **the Members are owners**, thus they contribute to the formation of the share capital and participate in the business risk and economic results, **and, at the same time, workers** who perform professional services for the company in a self-employed relation-

ship of a freelance nature, within the limits of compliance with the non-competition and exclusivity obligation. When performing their professional activities, although in the absence of the bond of subordination and with respect for autonomy and intellectual freedom, members are obliged to comply with the duties provided for by law, the Articles of Association and the Company Regulations, such as adhering to the company's organization, working methods and procedures, observing the principles of the Code of Ethics and applying the procedures of the

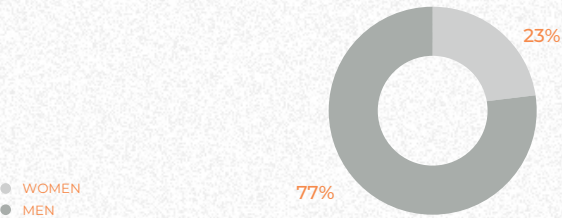
Integrated Management System on quality, environment and safety, including the Organizational Model pursuant to Legislative Decree 231/2001, as amended.

As of 12/31/2023, Politecnica members are **46**.

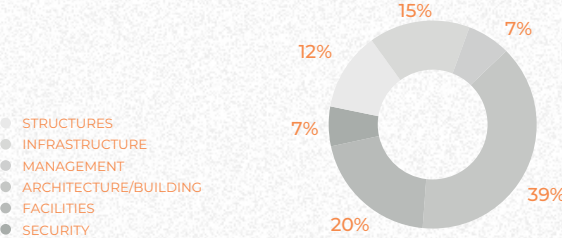


The male component is prevalent (77 % vs. 23 %) since, even today in Italy, degrees in STEM subjects, including engineering degrees, see a significantly higher proportion of graduates than female graduates.

Membership by gender

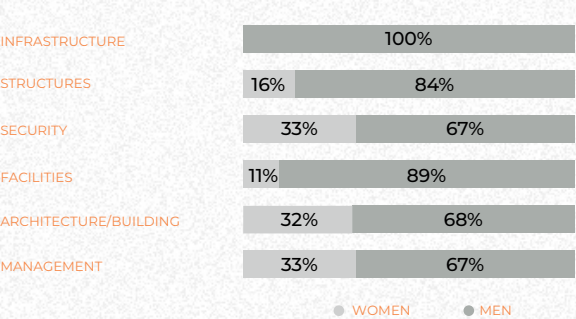


Membership by sector



This circumstance emerges even more clearly when examining the data pertaining to the distribution by sector, which show a marked underrepresentation of women in certain sectors such as infrastructure, structures, and systems/equipment.

Membership by sector/gender



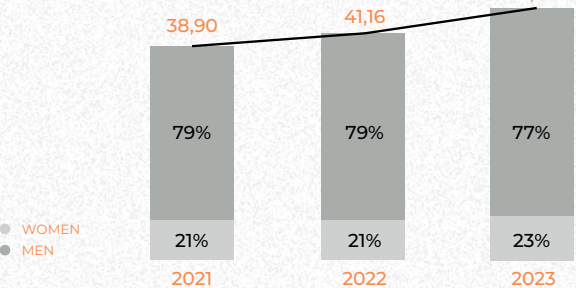
Members, being self-employed, do not have set working hours but work full-time for the cooperative. The detailed composition of cooperative members by age group and gender is shown below.

The table shows the number of people calculated as an average for the reporting period.

COOPERATING MEMBERS	WOMEN	MEN	TOTAL
AGE			
<30	-	-	-
30-40	1,53	8,03	9,55
40-50	2,00	10,00	12,00
50-60	6,00	15,00	21,00
60-70	1,00	2,00	3,00
>70	-	0,39	0,39
TOTAL	10,53	35,42	45,95

In 2023, the overall turnover rate is 8.6% (14.5% for women and 6.8% for men). During the year, 4 new members joined (2 men and 2 women) and 2 left: 1 retirement and 1 termination (2 men).

Members in the Three-Year Period



The following tables show incoming and outgoing members in 2023 as an average for the reporting period.

INCOMING MEMBERS	WOMEN	MEN	TOTAL
AGE			
<30	-	-	-
30-40	1,53	1,53	3,05
40-50	-	-	-
50-60	-	-	-
60-70	-	-	-
>70	-	-	-
TOTAL	1,53	1,53	3,05

OUTGOING MEMBERS	WOMEN	MEN	TOTAL
AGE			
<30	-	-	-
30-40	-	0,50	0,50
40-50	-	-	-
50-60	-	-	-
60-70	-	-	-
>70	-	0,40	0,40
TOTAL	-	0,90	0,90

Contract

The employment relationship established by the cooperative with its members is of the self-employed professional type; the applicable economic and regulatory treatment and its effects, are governed by special internal regulations, drafted by the Board of Directors, and approved by the Ordinary Shareholders' Meeting most recently on 03/16/2016.

Remuneration

The professional fee paid to cooperative members shall be proportionate to the quantity and quality of work rendered to the cooperative, also considering the pro-

fessionalism, specialization, and experience of each member and his or her inclusion in the ordinary or special category.

According to the cooperative regulations, such treatment may not be lower than the average fees in use for similar services rendered in the form of freelance self-employment and is determined based on the expected performance of the financial year, according to the criteria and procedures established annually by resolution of the Assembly upon proposal from the Board of Directors. In the determination of fees, account shall also be taken of the professional rates of engineers and architects pursuant to Ministerial Decree 17/06/2016 as amended, generally practiced by the cooperative in relation to the client.

When approving the financial statements for the year, the Assembly, upon the proposal of the Board of Directors, may resolve on the disbursement of additional compensation, proportionally to the quantity and quality of the mutual exchange - based on the overall compensation received by the member and the professionalism of the member and the nature of the member's duties performed in the financial year - within the limits of the operating surplus realized.

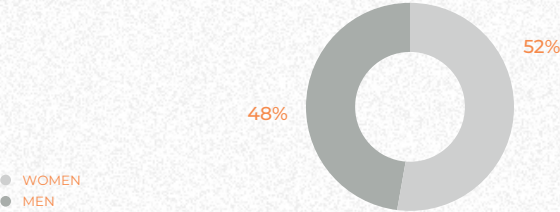
The Chairman of the Board and members appointed as Technical Directors are granted a lump-sum duty allowance, also decided annually at the Assembly.

EMPLOYEES

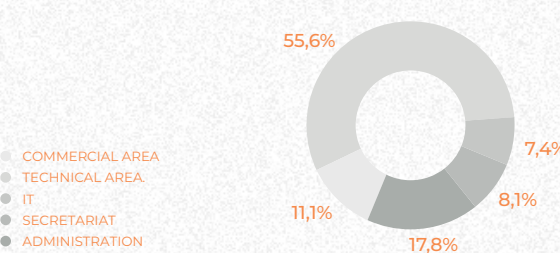
Composition

Politecnica employees as of 12/31/2023 number 43 in absolute terms with an average age of about 50 years (a contract worker is also considered in the count)
The composition of employees shows a prevalence of the **female component at 52% of the total**.

Employees by gender



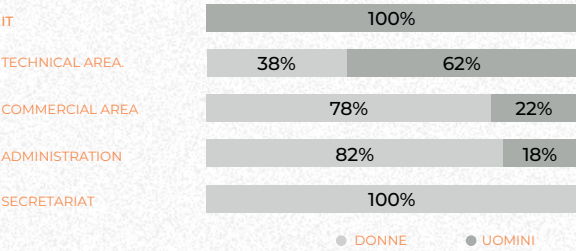
Dipendenti per settore



Data pertaining to the distribution by sector show a marked concentration of women

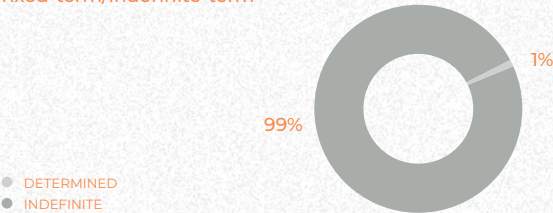
in some sectors such as secretarial, administrative, and commercial and conversely an underrepresentation of women in others such as IT.

Membership by sector/gender



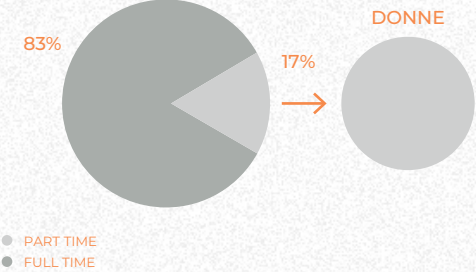
The professional structure consists of 93% white-collar workers and the remaining 7% managers. Given the nature of the business, there are no blue-collar workers or managers since the latter belong to the membership. **99% of the workforce is employed on permanent contracts** (in 2023, one fixed-term contract was converted to a permanent contract and one worker was placed on temporary contract).

Employees fixed-term/indefinite-term



Approximately 17% of employees are part time. The option of reduced working hours was made on a voluntary basis at the request of the employee. Part-time applications were submitted only by women (approx.30% of total women) and were fully accepted.

Employees full time/part time



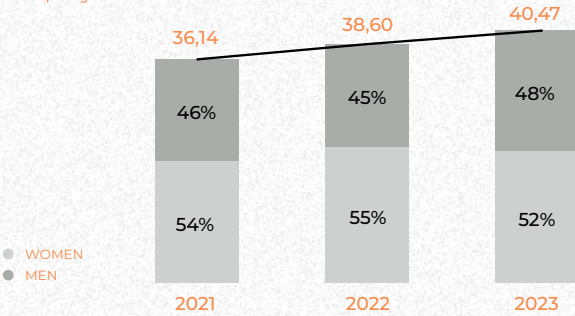
Below is the split of employees by job classification, contract length (fixed-term/indefinite), working hours (non-guaranteed hours/full-time/part-time), age group, and gender breakdown.

The table shows the number of people **averaged over the reporting period** in both absolute terms and Full Time Equivalent (**average number of people | average FTE**).

EMPLOYEES CATEGORY	WOMEN	MEN	TOTAL
Executives	0 0	0 0	0 0
Managers	2 2	1 1	3 3
Employees	21 19,15	18,32 18,32	39,32 37,47
Workers	0 0	0 0	0 0
WORKING HOURS			
Part Time	7 5,15	0 0	7 5,15
Full Time	16 16	19,32 19,32	35,32 35,32
Hours not guaranteed	-	-	-
DURATION OF THE CONTRACT			
Fixed-term	0 0	0,32 0,32	0,32 0,32
Indefinite Time	23 21,5	19 19	42 40,15
AGE			
<30	0 0	0 0	0 0
30-40	2 1,88	5,32 5,32	7,32 7,2
40-50	4 3,75	6 6	10 9,75
50-60	13 11,78	5 5	18 16,78
60-70	4 3,75	3 3	7 6,75
>70	0 0	0 0	0 0
TOTAL	23 21,15	19,32 19,32	42,32 40,47

In 2023, the overall turnover rate is **3.3%** (0% for women and 6.8% for men). During the year, 2 new employees joined the company, 1 of whom was a temporary employee (2 men). There are no outgoing employees. The average length of employment of 20 years indicates stability of employment.

Employees in the Three-Year Period



The following tables show incoming employees in 2023 as an **average for the reporting period** in both absolute terms and Full Time Equivalent (**average number of people | average FTE**).

DIP. IN INGRESSO	WOMEN	MEN	TOTAL
ORARIO DI LAVORO			
Part Time	-	-	-
Full Time	-	1,32 1,32	1,32 1,32
Hours not guaranteed	-	-	-
DURATION OF THE CONTRACT			
Fixed-term	-	0,32 0,32	0,32 0,32
Indefinite Time	-	1 1	1 1
AGE			
<30	-	-	-
30-40	-	0,32 0,32	0,32 0,32
40-50	-	1 1	1 1
50-60	-	-	-
60-70	-	-	-
>70	-	-	-
TOTAL	-	1,32 1,32	1,32 1,32

Contract

Politecnica operates in compliance with labour regulations and in accordance with the National Collective Labor Agreement "Professional Studies," which it applies to **100%** of its employees. This is complemented by the Corporate Supplementary Agreement signed between the Company, Employees (represented by the RSAs), Trade Union (FILCAMS/CGIL) and Legacoop. The Supplementary Agreement was most recently renewed on November 22, 2022 for the three-year period 2022-2025, with improvements on economic and corporate welfare.

Remuneration

Personnel compensation is established in accordance with the Collective Labour Agreement and consists of the following basic elements:

- Tabular base pay;
- Seniority increases;
- Company production bonus as per professional qualification category;
- Possible allowances;

to which is added a further variable compensation agreed upon in supplementary bargaining.

The variable part of the salary is linked to the previous year's operating result and is paid equally to 100 percent of male and female workers.

On November 28, 2022, the Variable Salary Agreement was renewed for the years 2022-2023-2024, confirming the recognition of additional compensation modulated accor-

ding to company profitability, measured by the weight of production costs (Aggregate B of the Income Statement) on the value of production (Aggregate A of the Income Statement), to be related to the professional classification level and reportioned for part-time workers.

Flexibility

The normal duration of actual working hours is set at the weekly measure of 40 hours spread over five working days (Monday to Friday) with the possibility of agreeing on flexible entry/exit times of 3.5 hours total per day.

A "bank of hours," or a multi-week flexible schedule scheme, is established by the Supplementary Company Agreement, which provides for overtime hours to be set aside in an individual account for each worker and then used in the form of compensatory leave up to a maximum annual amount of 130 hours.

The Supplementary Company Agreement also provides for the experimentation of new criteria for the articulation of work performance modes giving rise to the so-called "Agile Work" mode, in accordance with the provisions of Law 81/2017, Chap. II, Articles. 18-23 (as supplemented by Law 145/2018) and the National Protocol of December 7, 2021, aimed at a better reconciliation of work and life times and the improvement of business performance, as well as to stimulate both the autonomy and result responsibili-

ty of workers and professional relationships based on trust, through an organizational model that enhances new information and communication technologies.

To this end, a company agreement, which was signed on August 31, 2022 and renewed in subsequent years, provides for the possibility of smart working up to 3 days per week on a monthly average for all workers who request it.

The corporate network system provides Intranet, Webmail, FTP and Repository, web conferencing services that can be enjoyed locally or remotely in the cloud so that workers are able to access files, software and applications wherever they are.

Current employees can apply to change from full-time to part-time for family or personal needs up to a minimum of 20 hours per week. To date, all applications for part-time hours submitted by employees have been accepted.

As refers to leave, the company's Supplementary Agreement entitles workers, in the event of the birth of a child, to paid leave of an additional 7 working days besides those defined by current regulations.

In 2023, there were 11 employees entitled to take parental leave (i.e., with children under the age of 12). Only 1 female employee took it for about 2.5 days.

EMPLOYEES	WOMEN	MEN	TOTAL
Entitled persons	3	8	11
Fruitori	1	-	1
Returned to work	1	-	1

In 2024, the Company circulated a notice to all personnel on how to take, the protections and rights of maternity and paternity and parental leave.

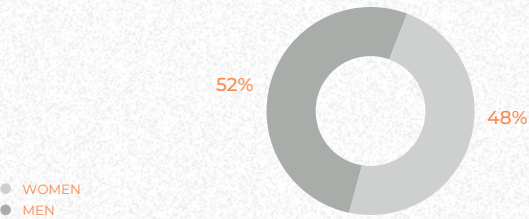
Benefit

All employees are entitled to a range of benefits, including: supplementary health care, supplementary pension fund, meal vouchers, annual production bonus linked to company profitability, continuous training, and hourly flexibility. Part-time or fixed-term employees are entitled to the same benefits (possibly proportionate to working hours). There are no differences in the benefits provided for employees in different regions.

Collaborators

The Cooperative can rely on the contribution from approximately 210 collaborators (individuals as of 12/31/2023), 48% of whom are women.

Collaborators by gender



The details of employees by age group and gender are shown below. The table shows the number of people calculated as an average for the reporting period.

COLLABORATORS	WOMEN	MEN	TOTAL
AGE			
<30	19,50	22,17	41,67
30-40	63,67	59,67	123,33
40-50	7,67	11,00	18,67
50-60	6,58	10,42	17,00
60-70	0,00	2,00	2,00
1,00	1,00	1,58	2,58
TOTAL	98,42	16,83	205,25

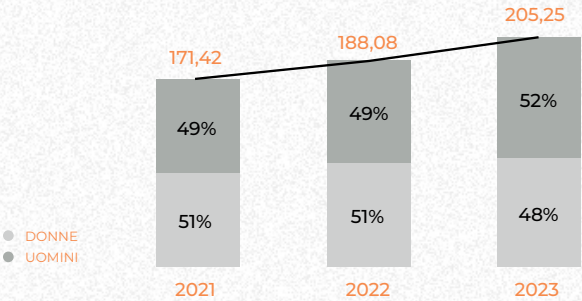
They are mostly young professionals (80% are under 40 and 20% are under 30) who contribute to enhancing Politecnica well-established experience with their digital innovation and know-how.

Collaborators by age



The introduction of new ideas and skills by young employees helps promote the company's growth and development as well as ensure its long-term sustainability through generational turnover. For this reason, the company invests in the training and development of young people with the aim of creating an organization and working method focused on collaboration, multi-disciplinarity and exchange of know-how.

Collaborators in the Three-Year Period



The employment contract is of self-employment nature: the assignment is performed in full technical discretion within the framework of a freelance service relationship with the express exclusion of any form of direction, control and subordination, and with full freedom of choice on the part of the professional in relation to the times, methods and means used for its performance.

Nonetheless in the implementation of the assignment the Collaborators are required to:

- comply with the Code of Ethics and the Organization, Management and Control Model pursuant to Legislative Decree 231/2001;

- comply with current occupational safety regulations and internal procedures if company or worksite premises are used;
- keep confidential and not to disclose to third parties all news, information, data pertaining to the organization of the company and its economic and business activities, its customers and suppliers;
- follow the procedures of the company's Integrated Management System.

In the case of use of premises and equipment provided by the company and in the case of activities at construction sites, the Company provides insurance coverage for accidents and third-party liability.

Personnel management

WHAT WE SAID TO DO	WHAT WE DID	STATUS
STAFF INCREASE		
Increase staff by 5% in 2023	Total staff increase of 9% in 2023	●
WELFARE AZIENDALE		
Ensure work flexibility measures and work-life balance tools	Establishment of a "bank of hours" for a maximum of 130 hours/year by Corporate Supplementary Agreement signed on 22/11/2022 for the three-year period 2022-2025 Company agreement allowing smart working up to 3 days per week on monthly average signed on 31/08/2022 and renewed in 2023	●
Motivate employees to actively participate in the company's financial success by implementing a fair and transparent variable compensation system	Variable salary agreement for the three-year period 2022-2024 that provides for the recognition of additional compensation modulated according to company profitability	●
Carry out an internal survey to assess perceptions about the tools put in place for work/life balance by 2023	Questionnaire administration in 2023	●
WHAT WE WILL DO		
STAFF INCREASE		
Increase staff by 5% in 2024		
CORPORATE WELFARE		
Ensure work flexibility measures and tools for work-life balance		
Motivate employees to actively participate in the company's financial success by implementing a fair and transparent variable compensation system		

LEGEND

- Result achieved or in line with planning
- Result with moderate deviation from planning
- Result not achieved or with significant deviation from planning

Key KPI's	2021	2022	2023
Cooperating members (average for the period)	38,90	41,16	45,95
Employees (average for the period FTE)	36,14	38,60	40,47
Collaborators (average for the period)	171,42	188,08	205,25
Turnover Rate (Partners)(%)	4,9	7,7	8,6
Turnover Rate (Employees)(%)	4,5	5,1	3,3



DIVERSITY, INCLUSION AND EQUAL OPPORTUNITY

Organizational measures

Within the current regulatory framework, Politecnica, although it is not an entity required to prepare the report on the personnel situation pursuant to Art. 46 paragraph 1 of Legislative Decree No. 198 of April 11, 2006 having a number of employees below 50 units, nevertheless proceeded on a voluntary basis to prepare the aforementioned report and transmit it to the company trade union representatives and the regional council of equality.

The Company voluntarily started the process for gender equality and inclusion more than 10 years ago with the signing of the **Charter for Equal Opportunities and Equality at Work promoted by the Sodalitas Foundation** in 2011, the adherence to the UN Agenda 2030 goals in 2018, and the introduction of organizational measures aimed at work-life balance, such as the hour bank and smart working, now provided for up to 60 % of working hours/month.

In 2019, Politecnica joined the FILCAMS/CGIL **Protocol Against Harassment and Violence in the Workplace** and incorporated it into

the Corporate Supplementary Agreement.

In 2021, the Company obtained **Gender Equality certification from IDEM**, a university start-up resulting from the collaboration between professors, researchers at the University of Modena and Reggio Emilia / Marco Biagi Foundation, a research organization specializing in the interdisciplinary analysis of labour relations, and JobPricing, a consulting firm in the area of compensation policies and home to the Observatory on Pay Dynamics in the Italian Labor Market. IDEM experts then accompanied Politecnica on the path necessary to achieve in 2022 **UNI PdR 125:2022 certification**, which measures performance in the areas of corporate processes and governance, opportunities for advancement and inclusion offered by the company, pay equity and protection to parenthood as well as work-life balance.

With the UNI PdR 125:2022 Certification, the Company adds another important step on the path toward gender equality and within the scope of its commitments to the UN 2030 Agenda toward full numerical and pay equality.

As part of the path to certification, the Company has been actively working to review its activities and decisions to promote diversity, eliminate gender bias and support equal opportunities, applying these principles equally to its employment procedures, career advancement opportunities and compensation policies.

Specifically:

- formalized the **Gender Equality Policy** ratified by the Board of Directors and publi-

shed on the website;

- has a **three-year strategy of actions dedicated to gender equality, inclusion and reconciliation** approved by the Board of Directors;
- established a **Steering Committee** in charge of the effective adoption and ongoing implementation of the Gender Equality Policy chaired by the Chairman of the Board;
- identified a **budget to be dedicated specifically to gender equality policies**;
- introduced the role of **Diversity & Inclusion Manager** assigned to Paola Botti, a professional with humanistic background and over 20 years' experience in the human resources sector.

Initiatives

Several advocacy activities have been promoted in recent years to support gender equality initiatives:

- Women and work, violence and gender discrimination are the themes of **"Don't call it raptus"** Anarkikka's 25-panel traveling exhibition that made a stop in 2019 in Modena office, with a discussion event held in collaboration with the Equal Opportunities Commission of Legacoop Estense and Gulliver.
- The Society participated in **TEDxMODENA WOMEN 2018** with a speech by the President dedicated to the topic "Designing with Humanity" emphasizing how a woman's point of view adds a diversity of looks and further depth to projects.
- Politecnica supported the play **"Non vole-**

vo Vedere/I did not want to see", a reading in music from the book of the same name by Fernanda Flamigni and Tiziano Storai hosted in 2017 by the Teatro delle Passioni in Modena.

- In 2019, the Company promoted and supported the film **"Women in Venezuelan Chaos"** by director Margarita Cadenas. An exposé film outlined through the eyes of five women.
- Also in 2019, Politecnica participated, through its president, in the meeting held at the Chamber of Commerce of Modena with the association Women and Justice Group, organized by the CGIL, CISL, UIL Federation, Women's Entrepreneurship Committee and the Unitary Committee, which focused on the theme of valuing negotiation in the workplace as a tool to counter discrimination, harassment and violence.



- From 2021 to 2023, Politecnica supported the **Association for the Integration of Women (AIW)**, a social promotion organization that mainly assists young migrant women in economically and socially disadvantaged situations. As part of AIW's RO-OTS project, Politecnica provided pro-bono design of two premises within the San

Paolo Complex in Modena for the creation of a restaurant and a co-working space, with the aim of fostering job placement and creating social connections, creating a place of exchange, sharing and integration for the community.

- In 2023 Politecnica helped organize the opening event of an exhibition at the Estensi Galleries in Modena inspired by a painful episode of femicide of a young teenager, Maria Regina Pedena and the suicide of her murderer Eleuterio Malagoli, which occurred in Modena in 1827. The event, "**Femicide never changes its skin**", sponsored by Legacoop Estense Equal Opportunities Commission, featured Serena Dandini, an artist who has always been committed to combating violence against women, in a conversation on the universality of gender violence starting from historical fact and the language of art.



- In 2023, Politecnica facilitated a **workshop on cultural and gender awareness in the workplace in Guyana** led by Dr. Tivia Collins, Director of the Gender Studies Institute at the University of Guyana and Independent Gender Consultant, Guyana and Trinidad and Tobago. The 15 participants

including, KeyExperts from Politecnica, representatives from MoPW of Guyana, and SRKN'gineerin technicians from 6 different countries (Tunisia, Albania, Pakistan, Canada, Uganda, Guyana) had the opportunity to enhance their knowledge of the cultural, labour, and gender equality context in Guyana, with the goal of consolidating teamwork.

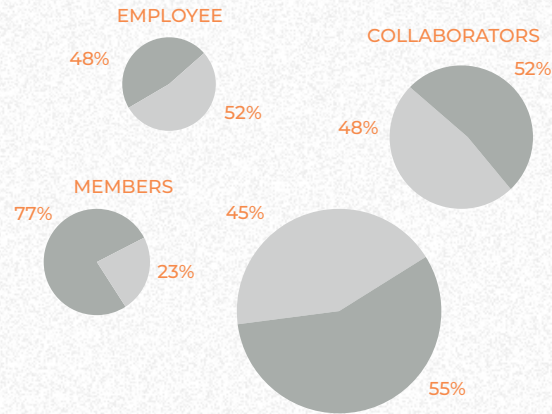
- In 2023, Politecnica participated in a **series of webinars organized by IDEM on gender equality and certification**, bringing testimony on the motivations, organizational impacts, and key results generated.

In addition to the external initiatives, there are informative and educational moments organized internally at all levels, including top management, on topics such as gender difference, stereotypes and unconscious bias, maternity/paternity protection, work-life balance, recognizing and reporting incidents of harassment and mobbing, and inclusion of people with disabilities. A 1.5-hour course was held in 2022. Two training initiatives with a total duration of 4 hours were implemented in 2023.

The Company intends, as part of the initiatives under the Three-Year Strategic Plan, to administer anonymous questionnaires to survey the internal climate also to bring out any staff discomfort. The first survey on the topic of work-life balance was conducted in November 2023.

Women in the organization

Overall, women make up **45 % of Politecnica workforce** (52% of employees, 23% of partners and 48% of collaborators).



The composition of employees, unlike the membership, sees a prevalence of the female component, consistent with the fact that a large part is dedicated to administrative and commercial tasks. Conversely, the male component is prevalent in the membership in relation to the fact that, still today, in Italy, degrees in STEM subjects see a significantly higher percentage of graduates than female graduates. However, the figure



for employees shows how this gap is less and less present in the younger generation, which is experiencing a gradual increase in the number of female graduates in technical disciplines. The figure is still as much as 15 percentage points higher than the industry benchmark. In terms of the roles and responsibilities assigned:

- The percentage of women on the BoD is 20% (1/5 members).
- The percentage of women in management positions is 33% (1/3 members)
- Women with department responsibilities are 45.5% of the total (8/18 partners and 2/4 employees)
- Women in the first line of reporting to top management are 50% of the total (4/8 members)
- Women with delegated authority on budget are 42% of the total (7/16 partners and 1/3 employees).

Gender Pay Gap

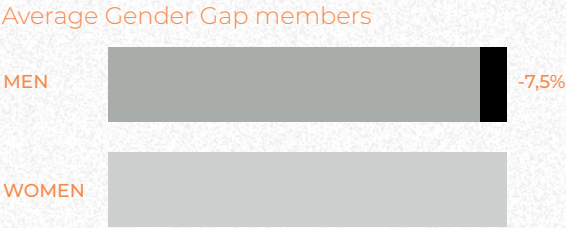
The calculation of the employee pay gap was based on the RAL (including additional elements such as ad personam/duty allowances and non-formalized/discretionary bonuses) net of variable elements of pay that cannot be correlated to gender wage differential (e.g., car allowance, vacation, leave and holidays, dependent family deductions, overtime, bonuses from second-level company bargaining). The calculation is made regardless of actual hours worked, and thus part-time contracts are normalized to full-time contracts. The resulting average gender pay gap is 0.2% to the advantage of women.

Going deeper into the analysis by level/task, the largest average gap is equal to 0.4%, to the disadvantage of women.



For members, the calculation of the wage gap is made on the compensation net of the bonus paid in a fixed amount for all, compared to the total treatment initially established.

The analysis shows an average overall gender gap in favour of women of 7.5%. It is not possible for the membership to perform an analysis by level given the freelance nature of the relationship. Special partners are not considered in the calculation.



Selection procedures

It is the responsibility of Politecnica Human Resources Manager with the support of the General Manager and the Sector Managers, from time to time concerned to the extent of their competence, to identify human resource needs. The identification of professional skills and selection criteria are the responsibility of the Board of Directors and operationally of the Operations Management. The research is usually divided into the following stages:

- Job posting on one or more job search channels
- Screening and selection of received curricula vitae
- First interview with the Human Resources Manager with candidates found to be most relevant to the job profile
- Second technical interview with the sector manager
- Third interview with company management to define contract terms and establish time and manner of placement.

During the interviews, the candidate's suitability for the characteristics of the proposed role in addition to human and personal ones, skills, attitudes, competencies and previous professional experience, motiva-

tion and specific technical knowledge required is verified. In selection activities, the Company ensures:

- The adoption of objective and transparent mechanisms suitable for verifying the possession of the aptitude and professional requirements in relation to the position to be held;
- Respect for equal opportunity and the absence of any form of discrimination or prejudice.

Also for 2023, the Company has confirmed its cooperation with several Italian universities to carry out internships and apprenticeships in order to foster the inclusion of young people in the world of work. In this way, Politecnica can identify the best talents and at the same time offer them the opportunity to gain professional experience and develop the necessary skills to become an active part of the Company. In 2023 4 members (2 men and 2 women) joined, as well as 2 employees, 1 of which was on contract (2 men). Since these numbers are very small, the year-on-year gender statistics are not significant. During 2023, Politecnica adjusted its search, selection, recruitment, and on-boarding procedures.

Opportunities for professional advancement

In 2023 promotions involved 3 employees of whom 2 were women (9.5% of total women) and 1 man (5.2% of total men). Since these numbers are very small, gender statistics on an annual basis are not significant.

In order to assure full transparency and guarantee of equal treatment and non-discrimination, the Company has formalized the evaluation procedures for requests for level upgrade and procedures for internal mobility and succession in top positions.

To date, a performance management system has not been implemented. The variable part of the salary is linked to the previous year's operating result and is paid equally to 100 percent of male and female workers.

Incidents of harassment and mobbing

The paper and IT channel for whistleblowing reports, activated in 2019 as part of MOC 231/01, can also be used to report any act or behaviour that constitutes discrimination or social exclusion (because of race, sex, culture, religion, disability, etc.) or harassment or violence in the workplace.

In 2023, the Company received a report of alleged harassment in the context of an overseas assignment involving, both as a responsible and as injured party, partners of the Company. Although not received through the expressly provided channel, the report was handled according to the procedure and reported to the Supervisory Board.

The incident did not involve personnel under the organization's control, however, it is part of the company's value chain having involved stakeholders and having occurred as part of an assignment managed and coordinated by the Company. As a result of the analysis of the reported facts and the verifications carried out, the Company arranged for the consultant to be supported by Politecnica personnel.

As a result of the incident, Politecnica decided to take appropriate corrective actions for foreign orders and, in particular, to:

- disseminate a briefing to all Politecnica staff and subcontractors on the adopted policies on gender equality and the channels and tools to be used in the event of any reports of violations of the Code of Ethics.
- organize, at the specific request of the Project Manager, an ad hoc training meeting, in which to involve Politecnica staff and subcontractors, dealing with unconscious bias in the workplace and the use of behaviour and language that can ensure an inclusive and diversity-friendly work environment.

Increasing female presence in engineering in response to persistent gender disparities

According to data from the CNI Study Center, in the engineering sector and, more generally in the STEM (Science, Technology, Engineering, Mathematics) field currently in Italy (in Europe the situation is similar) the number of women with a tertiary degree in STEM fields is considerably lower than that of men: in Italy, considering the population of young adults (25-34 years old), among women only 16.6% have a degree/certificate in STEM disciplines, compared with 34.5% among men.

However, even in these fields, the number of women has been steadily increasing: specifically, in engineering alone, female master's graduates in engineering made up 23% of total engineering graduates in 2010, while in 2021 they made up 30.8%.

The area of greatest interest among women is certainly the construction and environmental sector, much lower, on the other hand, the percentage of women in industrial and information courses. Italy has also seen an appreciable increase in the proportion of women registered as engineers: they were 9% of the total in 2007 versus the current 17%.

According to the latest annual survey conducted by OICE on the Italian engineering company sector, the presence of women in companies was 29.2% in 2022, up 1.2 points from 2021. By 2023, the percentage of female employees is expected to rise further, with the percentage expected to reach 29.6%.

The evolution of the data over time, also in comparison with the main European countries, shows that the cultural obstacles that still make technical disciplines, engineering in particular, be perceived as hostile, more to women than men, are gradually falling, but Italy is still far from achieving goals of equity and gender equality, especially in terms of employment rates and wage differential.

From the latest available data, dating back to 2021, among engineers enrolled in Inarcassa, men record an average income of 44,459 euros, while women have an average income of 26,083 euros with a gender pay gap of almost 48 %.

Architects enrolled in Inarcassa record an average annual income of 33,525 euros compared to the 20,748 euros recorded by

female colleagues, with a gender pay gap of 38%. The gender pay gap of all freelancers enrolled in private funds currently stands at 44%, according to Adepp data.

SOURCES

"CNI Study Center: more and more women engineers, wider and wider gender gaps," National Council of Engineers, <https://www.cni.it/>

Diversity, Inclusion and Equal Opportunity

WHAT WE SAID TO DO	WHAT WE DID	STATUS
ORGANIZATIONAL MEASURES		
Formalizing and disseminating a Gender Equality Policy by 2022	Issue Policy on 28/10/2022 and dissemination during the training event "Politecnica and gender equality: where we are and how we want to be in the near future" on 07/11/2022 as well as publication on the company website	●
Appoint a Diversity and Inclusion Manager by 2022	Appointment in October 2022	●
Establish the guiding committee for gender equality by 2022	Establishment of the committee in October 2022	●
Identify a budget to be dedicated specifically to gender equality policies by 2022	Establishment of a dedicated budget from 2022	●
Prepare and update a strategic plan for gender equality by 2022	Strategic planning for gender equality in place since 2022	●
Achieve and maintain certification for gender equality by 2022	Gender Equality certification issued by IDEM in 2021 UNI PdR 125:2022 certification issued by Bureau Veritas in 2022	●
EQUALITY AND NON-DISCRIMINATION IN SELECTION		
Implement a job posting system from 2022	In place since 2022	●
Update search, selection, recruitment, and on-boarding procedures by 2023	Revised procedure in 2023	●
SALARY EQUITY AND EQUAL ACCESS TO CAREER OPPORTUNITIES		
Formalizing evaluation procedures for level upgrade requests by 2023	Issue procedure in 2023	●
CORPORATE CULTURE BASED ON INCLUSION AND RESPECT FOR DIVERSITY		
Carry out awareness raising, information training initiatives targeting all staff for at least 4 hours/year	Implemented two initiatives in 2023 for a total of 4 hours	●
WORK-LIFE BALANCE		
Conduct an internal survey to assess perceptions about the tools put in place for work/life balance by 2023	Questionnaire administration in 2023	●
Adopt an agile work agreement that provides for the possibility of smart working from 2022	Agreement signed on 08/31/2022 and renewed in 2023	
PREVENTION AND MANAGEMENT OF INCIDENTS OF HARASSMENT OR CORPORATE MOBBING		
Adopt a reporting system - whistleblowing for incidents of harassment and mobbing	Paper and computer channel active from 2019 that can also be used for incidents of harassment and mobbing	●

WHAT WE WILL DO
PAY EQUITY AND EQUAL ACCESS TO CAREER OPPORTUNITIES
Formalize procedures for internal mobility and succession in top positions by 2024*
WORK-LIFE BALANCE
Inform staff about their rights and how to take leave by 2024*
PREVENTION AND MANAGEMENT OF INCIDENTS OF HARASSMENT OR CORPORATE MOBBING
Update the Corporate DVR by supplementing it with a specific section on workplace harassment by 2024
Carry out a specific disclosure for overseas worksites explaining the gender equality policy pursued by Politecnica and the channels for reporting harassment by 2024
Conduct an internal survey to assess perceptions about the tools put in place to prevent and combat incidents of harassment or mobbing by 2025

Key KPI's	2021	2022	2023
Women in the organization (%) (partners + employees + collaborators)	47	47	45
Women on the corporate board (%) (partners)	40	40	20
Women with executive status (%) (partners)	33	33	33
Women heads of organizational units (%) (partners + employees)	45,5	45,5	45,5
Women in the first line of reporting to the top (%) (partners)	50	50	50
Women with delegated authority on spending/investment budget (%) (partners + employees)	42	42	42
Average gender pay gap (%) (partners)*	ND	+9,0	+7,5
Average gender pay gap (%) (employees)**	ND	-1,7	+0,2
Internal awareness and training initiatives on diversity and inclusion (duration courses hours) (partners + employees + collaborators)	0	1,5	4
Incidents of harassment or corporate mobbing (partners + employees + collaborators)	0	0	0

ND: SURVEY NOT CONDUCTED
*THE FIGURE FOR 2022 WAS RECALCULATED BY INCLUDING SENIORITY STEPS AS REQUIRED UNDER UNI PDR 125:2022 CERTIFICATION.
** THE FIGURE FOR 2022 WAS RECALCULATED BY NOT CONSIDERING SPECIAL MEMBERS.

LEGEND
● Result achieved or in line with planning
● Result with moderate deviation from planning
● Result not achieved or with significant deviation from planning

OCCUPATIONAL HEALTH AND SAFETY PROTECTION

Risk analysis

The analysis of workers' exposure to hazards is formalized in the Company Risk Assessment Document (DVR), which gives evidence of compliance with the requirements of Legislative Decree 81/2008. The assessment involves not only workers, but all persons who may be within the work premises or who participate in the organization's processes.

The document is updated annually and in accordance with regulatory deadlines and obligations, as well as following significant changes within the organization that would alter the risk assessment.

Responsible for risk assessment and the adoption of the necessary prevention and protection measures is the Employer, identified in the Chairperson of the Board of Directors who has given appropriate delegated authority in this regard to the General Manager.

The analysis process is dealt with by the Prevention and Protection Service Manager, a member of the cooperative, with the invol-

vement of the Medical Officer and the Workers' Safety Representative, and shared and approved by the company management.

Risk assessment is based on the identification of tasks and consequently of homogeneous groups of workers for each of which an analysis of potential hazards, associated risks and preventive actions in place is carried out. Possible corrective actions are then identified and residual risks are assessed by combining the probability of occurrence and consequence of an event.

The approach taken, in accordance with applicable legislation, is targeted to eliminating hazards at source or, where this is not possible, taking technical or managerial measures to minimize the risk.

Working at height and access to confined environments during construction activities and inspections at large industrial and/or infrastructure sites have been identified as the most hazardous activities. In this regard, actions have been taken to minimize these risks, such as conducting special training

courses and using additional protective equipment. Employees participate, through the Workers' Safety Representative, in risk assessment and management activities in order to identify hazards, assess associated risks and implement all mitigation measures.

Any hazards that may arise in an unforeseen way must, according to company procedures, be reported by the workers who have direct references to the persons in charge and the Prevention and Protection Service. Those in charge, if necessary, will take action to make workers safe by removing them from the danger and work environments.

What takes the form of suggestions for improving management can instead be forwarded through "boxes" made available at each location, the content of which is periodically collected and evaluated. Management protects workers from all kinds of consequences and discrimination from any reports made, the company goal being protecting the safety and health of workers.

Upon each report, incident, or accident, an investigation process is activated to detect any deficiencies in terms of risk assessment or measures in place to manage it and define the necessary preventive or corrective actions to avoid the occurrence or recurrence of the event.

Management mode

Politecnica is aware of the responsibility it assumes with reference to the Health and Safety of its staff and the fact that this issue has a very high social relevance and is considered foundational to the Cooperative Movement, which was also created to better protect the dignity and working conditions of workers.

The Company accepts and embraces the guiding principle of EU Directive 96/82/EEC, according to which the safety of a given work activity depends on the overall management criteria adopted by the Organization. With this in mind, being in any case guaranteed and supervised compliance with the requirements of Legislative Decree 81/08 and the regulations on Hygiene, Health and Safety at Work, it has decided to improve its performance by voluntarily adopting a Management System according to the reference standards and taking it to certification by an accredited external body.

The System was designed, implemented, and certified in 2017 according to the OH-SAS 18001:2007 standard and the INAIL UNI Guidelines and later, in 2020, upgraded to

the ISO 45001:2018 standard. The System is integrated with the company's other Management Systems with a view to greater overall efficiency and effectiveness.

The Integrated Management System Manual sets out the Policy and describes roles, responsibilities, and procedures for managing worker health and safety with reference to the following activities:

- Identification of potential risks and assessment of hazards associated with the activities carried out by workers and planning the necessary actions to reduce/minimize these risks;
- Awareness, training, consultation, and involvement of workers about occupational health and safety issues to enable them to operate with full knowledge of the potential risks associated with their activities;
- Implementation of organizational measures and operational practices and performance of surveillance activities to monitor their proper implementation;
- Periodic review of achievements and planning for continuous improvement over time.

The Occupational Health & Safety Management System, which initially related to the Modena and Florence offices and was later extended to the Milan office in 2023, applies to the company's partners and employees dedicated to head office activities and in activities at construction sites throughout the country and abroad, managed by those offices. Responsibility for the establishment, implementation, and maintenance of the System rests with the General Manager under specific delegation from the Employer identified in the person of the Chair of the Board of Directors.

Politecnica supports and promotes staff participation and consultation in terms of safety management and the related improvement programs both through constant discussions with Workers' Representatives and through the collection of suggestions and direct reports through the suggestion box made available at each location. Workers actively participate in simulation tests and are invited to training and informational events.

With reference to training activities, the Company provides training for personnel and supervisors on occupational health & safety in compliance with applicable regulations. The compulsory training required by Legislative Decree 81/08 includes general training (on the key concepts of safety, the company's prevention organization, rights and duties of the various company entities, supervisory bodies, control) and specific training on risks (Politecnica's activity is classified as low risk activity).

A specific training activity is devoted to company procedures on safety, with specific reference to the risks in site inspection activities and the related behaviours to be adopted. The course is supplemented with aspects related to each site's emergency plan and evacuation procedures.

Training is delivered in-person or remotely, in accordance with regulatory requirements, giving preference to the methods that best suit the company's organizational needs. The effectiveness of the training is verified directly by the teachers or training providers, as well as being part of the internal audit activities of the management system.

Surveillance and Health Promotion

The health of Politecnica workers is periodically monitored in relation to the company's risks and according to legal regulations, thanks to the health surveillance activity performed by the Competent Doctor who actively collaborates with the Prevention and Protection Service. The health protocol established by the Competent Doctor considers the group to which the worker belongs according to the task performed and the associated risks.

The doctor performs the examinations at the company premises, assuring the necessary privacy and confidentiality. The results are communicated to the worker himself and to the Employer; the health records are kept by the Competent Doctor, in compliance with the regulations of privacy ex Legislative Decree 196/2003 and professional secrecy ex Art. 622 CP, at his own premises.

Annually, at the Periodic Meeting, the Medical Officer reports to the Management and the Prevention and Protection Service the results of the health monitoring performed on workers anonymously and collectively, highlighting the aggregate results so as to contribute to the analysis and definition of risk prevention and protection measures.

The Company intends not only to comply with current legislation on prevention, implementing effective measures that reduce occupational diseases and accidents at work, but also to promote healthy lifestyles among workers and encourage the adoption of practices that contribute to the health and quality of life of workers, achieving conditions of improved physical, mental and social well-being.

With this perspective, Politecnica periodically conducts prevention campaigns by adhering to the projects of ANT (National Cancer Association) Foundation for early cancer detection.

As part of company benefits, the Company makes available to workers the CADIPROF Supplementary Health Care Fund for Professional Workers.

The Fund manages and provides, through its insurance partner UniSalute, health care services (surgeries, hospitalizations, examinations and tests, pregnancy, physiotherapy, cardiovascular, oncological and dental prevention), either free of charge (at affiliated facilities) or on a reimbursable basis, to supplement what is provided for by the National Health Service SSN.

In addition to the health plan, there is a package of interventions for the worker and specific categories of family members (paediatric children, dependent, spouse), with a view to facilitating as much as possible the reconciliation of life-work time and the possibility of taking advantage of agreements with service providers and/or professional services at subsidized rates.

Occupational accidents and illnesses

Politecnica recorded no workplace or commuting accidents or occupational disease reports in 2023 and the previous two years. No near misses or accidents were recorded. From the hazard analysis and risk assessment carried out, no situations were identified that could lead to a potential situation of serious injury or occupational disease.

Security impacts related to the services provided

Politecnica, as part of its services, if it is commissioned to do so, manages aspects related to safety during the design and implementation of works and fire prevention.

Specifically, regarding safety, services provided include Safety Coordination during design and implementation, taking on the role of Construction Manager as well as safety management (audit and assistance) for large enterprises.

The professionals in the field, appointed from time to time within the scope of the different assignments, possess the professional requirements established by Article 98 of Legislative Decree 81/08 and assume the responsibilities set forth in Articles 90, 91 and 92 of the same decree for the position of Construction Manager and Safety Coordinator during the Design and Implementation phases, respectively.

During the design phase, the Safety Coordinator identifies the design and organizational choices, procedures, preventive and protective measures suitable for eliminating or minimizing work risks, as well as coordination measures appropriate to carry out the work, while during the execution phase she/he verifies that the companies entrusted with the work scrupulously observe and apply all the indications in the Safety Plan (PSC) and provides for its upgrade according to the progress of the work and possible changes that have occurred.

Closely related to safety issues is also the fire-fighting sector, within which the Company is involved in fire risk assessment in ac-

cordance with Presidential Decree 151/2011, detailed and final design, supervision of works and testing of active-type fire-fighting systems (hydrant systems, deluge systems, sprinkler systems, fire detection and warning systems, smoke and heat evacuators, etc.) and preparation of paperwork for obtaining and renewing Fire Prevention Certificate (CPI), SCIA, ATEX, etc.

Two specific Sectors within the corporate organization are dedicated to the performance of the aforementioned services, each supported by specialized skills that are continuously updated consistently with the evolution of applicable laws and technical standards.

In 2023, there were no incidents of non-compliance with regulations and/or voluntary codes regarding health & safety impacts attributable to services provided by Politecnica under its contracts.

Occupational health and safety protection

WHAT WE SAID TO DO	WHAT WE DID	STATUS
ORGANIZATIONAL MEASURES		
Extend the application of the Integrated Management System and ISO 45001 certification to Milan office	Implementation of the management system and obtaining certification for the Milan office in 2023	●
EMERGENCY MANAGEMENT		
Improve the escape routes and emergency plan of Milan office by 2023	Performed work on escape routes and updated the emergency plan for Milan office in 2023	●
WHAT WE WILL DO		
INFORMATION AND AWARENESS-RAISING ON HEALTH AND SAFETY ISSUES		
Increase staff awareness of health and safety issues by sending periodic briefings by 2024		
HEALTH & SAFETY TRAINING		
Make training more effective by creating tailored modules and tools that investigate into the risks related to the activities and tasks in Politecnica by 2024		

Key KPI's	2021	2022	2023
Workplace or commuting accidents (no.)	0	0	0
Occupational disease reports (no.)	0	0	0
"Near misses" or accidents (no.)	0	0	0
Nonconformities regarding occupational H&S attributable to services provided by Politecnica under its contracts	0	0	0
Prevention campaigns (no.)	1	1	0

LEGEND

●

Result achieved or in line with planning

●

Result with moderate deviation from planning

●

Result not achieved or with significant deviation from planning



SKILLS DEVELOPMENT

On boarding

Throughout 2023, Politecnica upgraded its search, selection, recruitment and on-boarding procedures and activated mentoring for new resources.

New resources are promptly informed about the Processing of Personal Data as per EU Reg. 2016/679, Legislative Decree 231/2001 and the corporate management organizational model, occupational health and safety pursuant to Legislative Decree 81/08, Politecnica Integrated Management System and related procedures, and the Code of Ethics as well as the corporate standards of conduct. Through the initial program, the new resource is given all the tools necessary to be fully operational.

For the purpose of facilitating integration into the corporate structure, a dedicated accompaniment process was started in October 2023. The relevant sector head delegates a technician with the role of "tutor" in order to facilitate the path of inclusion in the corporate context and speed the acquisition of the appropriate knowledge and technical skills to independently perform the tasks/activities of competence. Besides the

information and training activities described above, the tutor considers the appropriateness to activate a dedicated training that may include:

- Technical-regulatory courses covering the area of expertise;
- Training courses for the use of digital systems, platforms and IT tools;
- On-the-job training;
- etc.

A follow-up activity is planned with the aim of gathering feedback on the process of the resource integration and growth.

Special attention is also paid to socialization initiatives so as to foster the acquisition of the knowledge, skills, values and motivation needed to become a member of the work team and, as a result, feel part of the organization.

Training

Politecnica believes in worker training as an indispensable tool for carrying out integrated engineering services in compliance with the specified requirements and guaranteeing the performance standards defined by the Company in technical, professional, and ethical terms.

The ultimate goal is to pursue, through the development and enhancement of human resources, the personal growth of the individual and the strategic growth of the company.

The company's policies and training programs aim not only to assure the presence of personnel who are technically qualified but also aware of the value of their work and, above all, of the importance of ensuring behaviours featuring impartiality, independence, integrity, professionalism, environmental and social sustainability, and respect for gender and diversity with a view to inclusion and absence of discrimination.

Planning is done on an annual basis by the General Manager with the support of the Human Resources Manager after consulta-

tion with Sector Managers, and then approved by the Board of Directors.

Planned initiatives include education and training courses and information and awareness-raising meetings aimed at:

- Supporting the integration of new workers into the business environment;
- Constantly updating resources including through retraining paths for performing new tasks/activities and/or using new technologies;
- Sharing know-how to keep different work teams aligned and spread best practices;
- Promoting and spreading the principles of ethics, seriousness, professionalism, reliability, legality, environmental and social sustainability, gender equality, inclusion, and respect for diversity.

2023 data show that the Corporate commitment to training still remains at a high level, with an average per capita value of 47.2 for members and 10.8 for employees.

COOPERATING MEMBERS	2021	2022	2023
WOMEN			
Training hours	231	182	399
Training hours per capita	28,9	20,8	37,9
MEN			
Training hours	1.506	958	1.768
Training hours per capita	48,7	29,5	49,9
TRAINING HOURS PER CAPITA	44,7	27,7	47,2

EMPLOYEES	2021	2022	2023
WOMEN			
Training hours	397	363	272
Training hours per capita	18,8	15,8	11,8
MEN			
Training hours	248	197	185
Training hours per capita	15,0	11,4	9,6
TRAINING HOURS PER CAPITA	17,1	13,9	10,8

The above data refer to the training provided by the company, appropriately supplemented by the Members with their participation in continuing professional development of skills in compliance with the Reform of the Professions with Decree No. 137 of August 7, 2012. In addition to in-house training of workers, Politecnica collaborates with 15 training organizations and institutions to organize internships and apprenticeships, involving Italian and foreign students from universities and technical institutes. In 2023, 14 internships were activated, of which 9 were extra-curricular and 4 curricular.

Certification of skills

To support the continuous improvement of the activities and services provided, the implementation of new technologies, and the company's environmental policy, Politecnica has initiated a skills certification program for its professionals.



LEED - Leadership in Energy and Environmental Design - is the most widespread protocol worldwide for classifying the energy efficiency and ecological footprint of buildings. Created in the United States in 1993 by the United States Green Building Council, it arrived in Italy in 2009 thanks to the efforts of GBC Italia, which aligned the international standards with the regulatory system and the construction characteristics of our building industry. Similar but more focused on the well-being of building users is the WELL protocol managed by the International WELL® Building Institute (IWBI).

Politecnica has 4 LEED AP BD+C certified professionals and 1 WELL AP certified professional from Green Business Certification Inc.



Envision® is the first rating system, created by the American Council of Engineering Companies (ACEC), the American Public Works Association (APWA) and the American Society of Civil Engineers (ASCE), for sustainable infrastructure construction in terms of investment effectiveness, ecosystem friendliness, climate and environmental risk, durability, leadership and improved quality of life for the local community. **To date, 4 professionals at Politecnica hold the Envision SP certification issued by ICMQ.**

The Energy Management Expert is the professional role who possesses the knowledge, experience, and skills required for the efficient energy use management. Not only energy diagnosis, but also technical-economic feasibility analysis and energy accounting, optimization of systems and implementation of awareness programs. **In Politecnica there are 2 professionals certified "EGE" by SECCEM-FIRE according to the UNI CEI 11339 standard and the certification scheme developed according to art.12 paragraph 1 of Legislative Decree 102/14.**



At Politecnica, **project management** is an expression of the ability to achieve a goal, combined with technical challenge, without forgetting creativity and design innovation. The skills, both technical and managerial, of the professionals allow the achievement of the client's objectives while respecting all the fundamental aspects of each project such as the work quality, implementation timing, available economic resources, and the risk control. **There are 4 certified PMP® professionals at Politecnica already as of 2015, to be**



joined in 2021 by 2 professionals enrolled in the CEPAS "Project Manager" Registry in accordance with the UNI 11648:2016 standard. These certifications attest to the set of skills, knowledge, and competencies, both theoretical and practical, of Politecnica professionals in terms of ability to manage the processes for project implementation (inception, planning, implementation, control and completion) according to the best international standards.

During 2017, Politecnica also started a certification process of skills in the BIM field, proceeding to the certification of its experts by ICMQ. **The number of certified professionals has gradually increased over the years until achieving in 2023 2 BIM Managers, 1 CDE Manager, 6 BIM Coordinators and 10 BIM Specialists, for a total of 19 certifications under UNI 11337-7:2018.** As of the beginning of 2018, all new orders are developed with BIM Technology, which is now proven and established in Politecnica.

To the above certifications, diverse qualifications, and certifications in accordance with the law for the practice of specific professional activities are added:

- **22 professionals licensed under Legislative Decree No. 81/2008** for safety coordination during the design and implementation stage
- **11 professionals registered in the Ministry of the Interior's list of firefighting professionals under Legislative Decree No. 139 of March 8, 2006**
- **2 professionals registered in the National List of Competent Technicians in Environ-**



Knowledge sharing

mental Acoustics

- **2 professionals in possession of Diploma of Specialization in Monuments Restoration** for interventions on cultural heritage protected under Legislative Decree 42/2004
- **2 professionals holding PhDs in urban planning and landscape** specializing in spatial planning, landscape design and urban regeneration
- **2 professionals holding Master's level II degrees in Hospital and Socio-Health Systems** specializing in health care design.

Diversi professionisti, inoltre, alternano la pratica professionale all'attività scientifica e didattica presso rinomate università italiane.

“

The possession of third-party certifications constitutes for our Clients and, in general, for all our Stakeholders an additional guarantee of the quality of the service provided and sustainability of our work.

”

In 2022, in celebration of the 50th anniversary of Politecnica establishment, the Politecnica Futura Prize was set up: a team competition dedicated to employees and collaborators from all offices in Italy and abroad.

The initiative aims to promote the sharing of knowledge and expertise on the most current issues in sustainable design, resilience, and innovation by nurturing the exchange of views and opportunities for collaboration among colleagues, including team building. During the first edition, **"The Project that Impacts the Future"**, each team presented a project being implemented around the world that, in their opinion, represented a model of sustainable design. Winning groups were awarded a prize to further study on-site with the companies that carried out the design of the selected work.

The second edition of the **"Politecnica and Artificial Intelligence"** Prize, which will be held in 2024, will be dedicated to promoting and stimulating internal discussion on the use of artificial intelligence to improve the quality of work, the efficiency of business processes and the outcome of services.

The Company is committed to making its

contribution in training abroad too, where it not only wants to bring added value in terms of the cutting-edge nature of the works designed and directed, but also to create synergies and interchange of professional skills with Partners and Clients. For this reason, Politecnica has carried out several initiatives over the years to share know-how and technical skills in the context of projects performed abroad so as to contribute to the development of the professional knowledge of local operators through training sessions, skills exchange and on-site training.

In 2020, Politecnica promoted two digital workshops titled "Knowledge Sharing without borders" and "Architecture & Engineering for Covid-19 proof Hospitals: the Italian experience," to share Politecnica Italian design experience regarding the Covid-19 health emergency with the National Order of Engineers and Architects of Belize and Jamaica, the International Financial Institutions for the Caribbean, and the National Health Authorities. A technical and professional solidarity initiative that was highly successful with the beneficiaries, aimed at transforming the difficult pandemic situation experienced in Italy into an opportunity to make available practices, create connections and provide useful tools to deal with the emergency in fragile territories.

In projects in Belize and Guyana, the Company gave the client the opportunity to participate in field surveys with sessions on road conditions, topographic and geotechnical surveys, and road safety surveys.

In early 2021, Politecnica organized training sessions for engineers and architects from Guyana's Ministry of Public Works on the use of special software for analyzing the

economic and transportation feasibility of infrastructure projects and on road safety, along with a virtual workshop in Belize on the topic of resilience of infrastructure works against climate change. In 2022 the company contributed to enhancing the skills of staff in Belize with a road safety course organized with BMI, Belize Management Institute, aimed at raising awareness of the importance of driving responsibly and sharing basic rules to safeguard themselves and others.

In 2023, Politecnica promoted the following initiatives:

- Implementation of a workplace cultural and gender awareness workshop in Guyana aimed at improving understanding of cultural and gender issues by strengthening collaboration among team members from different countries.
- Organizing a workshop in Saint Vincent on sustainable management and site safety (to be followed in 2024 by two more workshops on restoration theories and methods and the role of museums in building the identity of local communities).
- Implementation of an internship at the Modena office for two newly graduated engineers from Georgetown University's Faculty of Engineering aimed at training on project management issues of complex infrastructure projects with a focus on Politecnica assignments in Guyana.

Skills development

WHAT WE SAID TO DO	WHAT WE DID	STATUS
ORGANIZATIONAL MEASURES		
Update the training management procedure by making the tools for planning, reporting, monitoring and dissemination of training events more effective by 2023	Review of the training management procedure in 2023	●
TRAINING AND SKILLS CERTIFICATION		
Provide an annual training program for all members, employees, and contractors to enhance industry-specific skills and leadership abilities	In 2023, the Company delivered 36 courses with a total of 184 hours of training	●
Implement a skills qualification and certification program in key areas such as BIM, environmental sustainability, and project management	The Company has initiated and maintained various skills qualification and certification programs over the years, achieving 10 certifications in the field of environmental sustainability, 6 certifications in project management and 19 certifications in Building Information Modelling in 2023	●
WHAT WE WILL DO		
TRAINING AND SKILLS CERTIFICATION		
Provide an annual training program for all members, employees, and contractors to enhance industry-specific skills and leadership abilities		
Implement a skills certification program in key areas such as BIM, environmental sustainability, and project management		

Key KPI's	2021	2022	2023
Training courses conducted (no.)	15	34	36
Hours of training provided (duration of courses h.)	156	118	184
Training hours per capita (h.) (partners)	44,7	27,7	45,8
Training hours per capita (h.) (employees)	17,1	13,9	10,8
"LEED AP" / "WELL AP" certifications (no.)	3	4	5
"Envision SP" certifications (no.)	3	3	4
"Expert in Energy Management" UNI CEI 11339 certifications (no.)	2	2	2
"Project Manager" PMP® / CEPAS UNI 11648:2016 certifications (no.)	8	8	6
UNI 11337-7:2018 "BIM Manager", "BIM Coordinator", "BIM Specialist", "CDE Manager" certifications (no.)	13	17	19

LEGEND

●

Result achieved or in line with planning

●

Result with moderate deviation from planning

●

Result not achieved or with significant deviation from planning





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06. ENVIRONMENTAL SUSTAINABILITY AND TERRITORIAL IMPACT

The typical activity of the company implies that the main environmental indicators, in terms of direct environmental impacts, refer to the activities carried out at the company's office locations that involve the consumption of materials (such as paper, toner and printer inks) and energy for the operation of computer equipment and civil air conditioning systems. Much more significant than the direct impacts are the potential indirect environmental impacts of the works designed by the company or related to the way in which construction management is conducted. A separate discussion deserves the aspect related to Atmospheric Emissions, particularly in terms of Climate Changing Gas Emissions (CO₂), where in addition to calculating the impact resulting from the activities under the direct control of Politecnica (activities at the offices of the headquarters and travel by company cars), the indirect impact attributable to the production of electricity consumed always in the company's offices and the impact resulting from travel by collective transport means were estimated. The data below concern direct impacts, where not otherwise specified, related to the activities carried out at Modena, Florence and Milan offices.

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MATERIAL RESOURCES

For the purposes of assessing Politecnica environmental performance in the area of material resource consumption, the most significant elements concern the consumption of paper and printer toner/ink. In fact, in the characteristic production process (the design or otherwise related and assimilated activities), there is no use of other raw materials.

In assessing paper consumption, both realms of photocopy/printing paper and roll paper for large-format printing using plotters were taken into account, and both internal consumption due to the use of printers and plotters and the contribution made by various external suppliers were considered.

It confirms the trend in recent years to Favor indoor prints probably resulting from the renewal of printing tools, which took place earlier, ensuring good quality prints for all types of use (indoor or outdoor).

Recycled paper is not suitable for the types of printers and plotters in use that are functional to produce high-yield graphic designs. Instead of using recycled material, environmental criteria have been introduced in

the choice of supply, particularly for A4-size paper, including FSC certification, which assures environmentally friendly, socially useful, and economically viable forest management of the entire wood-paper supply chain, and the Ecolabel label, which certifies that product sustainability requirements are met.

The introduction of document management via a company network that can also be used remotely and the implementation of software tools to control and allocate to different cost centers prints on all peripheral devices in company networks proved effective in reducing erroneous or unnecessary prints.

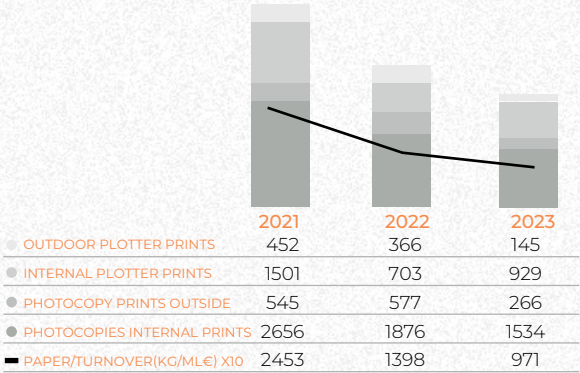
The Company also performs constant maintenance on printing equipment to ensure full efficiency and avoid malfunction or waste.

Finally, in relation to project management, the progressive digitization, both in the public and private sectors, with acceptance of documents in digital format only has led to a decrease in printouts (internal and external).

Below are paper consumption data reported for the three Politecnica offices for the three-year period 2021-2022-2023, broken down by type and indexed to turnover.

A sharp decrease in paper consumption is observed over the three-year period: the quantity consumed in 2023 is 18% lower than in 2022 and 44% lower than in 2021.

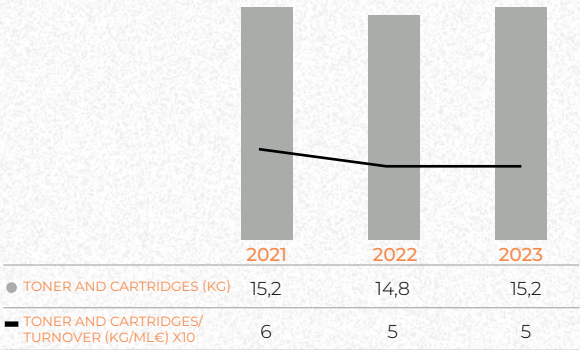
Annual paper consumption (kg)



Waste consisting of paper shall be collected separately as directed by local municipal managers so that it can be sent to recovery operations.

The analysis of ink consumption is conducted by evaluating the number of cartridges and toners purchased during the year and their content in kg. For the share of external prints, ink consumption is calculated based on paper consumption (invoiced copies) by applying consumption parameters like those inferable from internal prints.

Annual ink consumption (kg)



Material Resources

WHAT WE SAID TO DO	WHAT WE DID	STATUS
PAPER AND INK CONSUMPTION		
Implement the use of high-efficiency printers/plotters	Machines renewal in the three locations between 2018 and 2022	●
Monitor printing costs by order	Implementation of Papercut software starting in 2012	●
Incentivize limiting paper printouts only for actual need	Periodic sending of awareness emails and reminders in case of abandoned prints	●
Purchase paper for indoor printing with environmental certifications (FSC, Ecolabel)	Started the supply of FSC and Ecolabel certified paper for Modena office	●
WHAT WE WILL DO		
PAPER AND INK CONSUMPTION		
Expand the use of in-house printing paper with environmental certifications (FSC, Ecolabel) to the Florence and Milan offices by 2024		
Increase awareness of environmental issues by emailing information to all members, employees, and collaborators on topics of interest related to environmental performance, as well as good practices or procedures in use in the company by 2024		

Key KPI's	2021	2022	2023
Paper consumption (kg)	5154	3522	2874
Normalized paper consumption to turnover (kg/Ml€ x10)	2409,5	1390,4	965,8
Ink consumption (kg)	15,2	14,8	15,2
Ink consumption normalized to turnover (kg/Ml€ x10)	6,0	5,0	5,1

LEGEND

●

Result achieved or in line with planning

●

Result with moderate deviation from planning

●

Result not achieved or with significant deviation from planning



ENERGY RESOURCES

For the purpose of assessing the organization's internal energy consumption, the most significant elements concern the consumption of electricity and natural gas for the company's offices. Electricity is used for office lighting and for the operation of work equipment (computers, printers, copiers, and plotters), technological systems (heating and air conditioning system), and the elevator system; the use of methane gas is reserved only for heating the offices during the winter period.

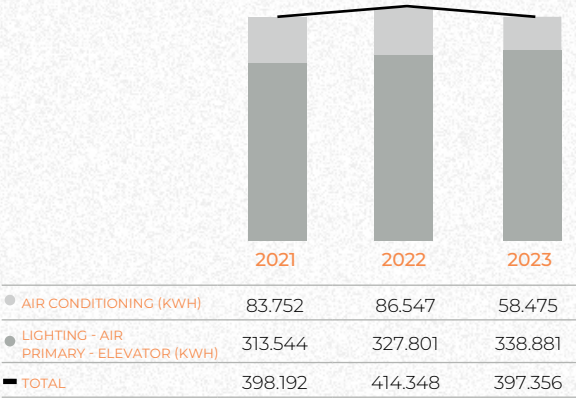
In Modena office, a photovoltaic system with a potential of 19.32 kWp installed on the roof of the building has been in operation since the end of November 2021, producing electricity to serve exclusively the users of Politecnica offices. The energy produced is almost exclusively self-consumed (more than 99% in 2023) and the excess is fed back into the utility's grid. No storage systems are present. Since 2022, a remote monitoring system has been in place from which production, consumption and feed-in data can be continuously verified. From the analysis of the accounting records of the supplying companies and the moni-

toring data of the PV system, it is possible to derive:

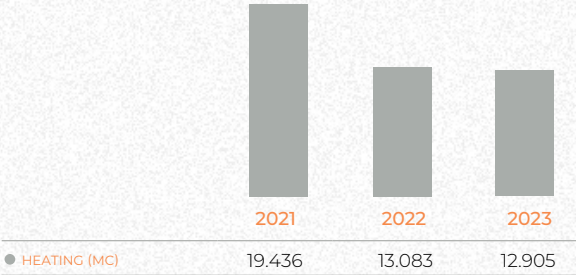
- the amount of active electrical energy used, expressed in KWh, distinguishing the share for lighting and operation of work equipment from that for air conditioning.
- the amount of methane gas, expressed in m3.

Energy and methane gas consumption data for the three-year period 2021-2022-2023 are given below.

Annual electricity consumption (kWh)

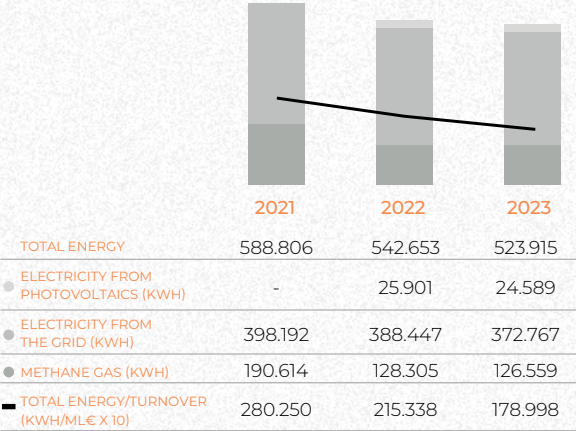


Methane gas consumption (mc)



Below is the total energy consumption obtained by converting methane consumption to KWh with conversion factor 1 m³ ≈ 9.807 kWh (source: Table of National Standard Parameters, Ministry of Environment and Land and Sea Protection, Jan 2023) and energy intensity as a function of annual turnover.

Energy intensity



For the year 2023, there is a reduction in total energy consumption in absolute value of 3.5 % and energy intensity of 17.8 % compared to the previous year (comparable in number of employees and work mode).

Electricity consumption is affected by the technological implementation that was necessary to respond to the effects of the covid-19 health pandemic, encouraging the use of smart work and ensuring access to the corporate network mainly through remote control of fixed workstations at the sites. This system was widely used even after the pandemic ended, assuring, and encour-

aging the performance of normal office activities even remotely.

For the reduction of electricity consumption, a campaign has been made to sensitize users to turn off electronic devices at the end of the working day or monitors and peripherals in the case of remote work.

The significant decrease in methane gas consumption over the past two years can certainly be attributed to milder winter temperatures, which have reduced the use of heating systems, as well as increased attention by users to the proper adjustment of thermostats, localized switch off and at the end of working hours.

The Company intends to consider the source of energy supplied by different utilities, both for electricity and natural gas, with the possibility of periodically reviewing utility contracts.

Energy Resources

WHAT WE SAID TO DO	WHAT WE DID	STATUS
ELECTRICITY AND METHANE CONSUMPTION		
Installing a photovoltaic system on the roof of Modena office building by 2021	Intervention performed and activated by November 2021	●
Replace lighting fixtures in Modena offices with LED lamps by 2023	Intervention carried out in 2023 with the replacement of 148 lighting fixtures	●
Replace/install terminals allowing independent temperature control for each room/office	Intervention carried out as a result of internal renovations in the various locations	●
Ensure the constant efficiency of facilities at the offices	Activation of maintenance and testing contracts with outside firms to perform periodic work according to office schedule	●
Sensitize staff to turn off electronic devices at the end of the workday	Sending outreach emails and posting notices on premises	●
WHAT WE WILL DO		
ELECTRICITY AND METHANE CONSUMPTION		
Evaluate increased energy production from renewable sources for the Modena facility by 2024		
Maintain efficient facilities with constant maintenance, cleaning, and energy efficiency monitoring according to office schedule		
Increase awareness of environmental issues by emailing information to all members, employees, and contractors on topics of interest related to environmental performance, as well as good practices or procedures in use in the company by 2024		

Key KPI's	2021	2022	2023
Electricity consumption (kWh)	398.192	414.348	397.356
Methane gas consumption (mc)	19.436	13.083	12.905
Total energy consumption (kWh)	588.806	542.653	523.915
Total energy consumption normalized to turnover (kWh/Mt€ x10)	280.250	215.338	176.998

LEGEND

●

Result achieved or in line with planning

●

Result with moderate deviation from planning

●

Result not achieved or with significant deviation from planning



ATMOSPHERIC EMISSIONS

The issue of atmospheric emissions for Politecnica can be traced back to CO2 emissions from greenhouse gases (GHGs), ozone-depleting substances (ODS), nitrogen oxides (NOx) and sulfur oxides (SOx), generated from direct and indirect sources and related to activities at its offices and resulting from travel between offices, to clients and to construction sites.

Source identification, data processing and reporting follows the classification given by the GHG Protocol Corporate Standard (GHG Protocol) into:

- Direct greenhouse gas (GHG) emissions = Scope 1
- Indirect greenhouse gas (GHG) emissions from energy consumption = Scope 2
- Other indirect greenhouse gas (GHG) emissions = Scope 3

and uses specific emission factors for calculations from the following sources:

- ISPRA, Emission factors for electricity production and consumption in Italy 2021
- Table of national standard parameters, Ministry of the Environment and Land and Sea Protection, rev Jan/2023

- 2006 IPCC Guidelines for National Greenhouse Gas Inventories, IPCC - National Greenhouse Gas Inventories Programme.
- ISPRA, The database of average transportation emission factors, 2020
- UK Government GHG Conversion Factors for Company Reporting rev. 2022

The Company has identified the following sources of emissions with reference to the above categories:

SCOPE 1

Use of fuels in the thermal systems for heating the offices of the headquarters (natural gas)
F-gas fugitive emissions present in air conditioning systems.
transport with company cars

SCOPE 2

Use of electricity in the offices

SCOPE 3

Transport carried out by collective means (train, plane)

The "base year" for the calculation is 2022 being the first year in which data from Milan office were also reported. In addition, compared to previous years in the 2022 calculation, all emission factors were revised.

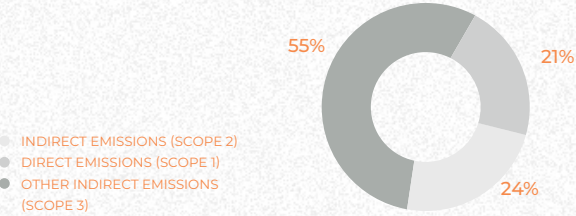
The gases included in the calculation are: CO2 , CH4 (gwp: 25), N2 O (gwp: 298), R407C (gwp: 1774), R410A (gwp: 2088).

Politecnica GHG emissions performance was not achieved through offsets or trading.

Data on total greenhouse gas (GHG) emissions are shown below:

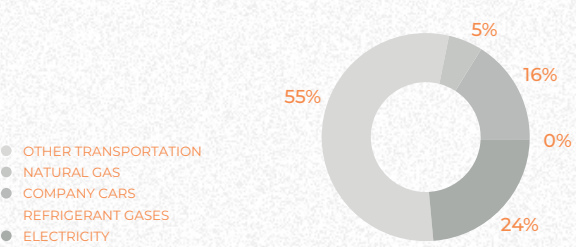
EMISSIONS	2021	2022	2023
SCOPE 1 (ton CO ₂ eq)	ND	157,02	101,82
SCOPE 2 (ton CO ₂ eq)	ND	101,19	115,15
SCOPE 3 (ton CO ₂ eq)	ND	150,38	262,51
TOTAL (TON CO ₂ eq)	ND	408,59	479,47

Total emissions 2023 (ton CO₂ eq)



In the overall picture, the main activity that generates CO2 emissions is transportation, which, considering both company car and public vehicle transportation, generates 338.44 ton CO2 eq or 71% of the total.

Emissions broken down by source 2023 (ton CO₂ eq)



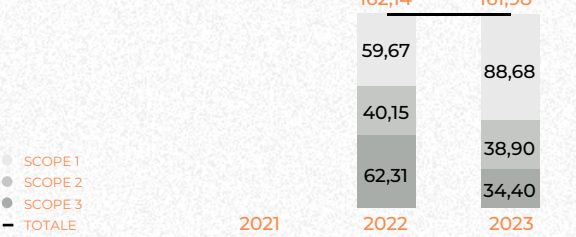
The internationalization of the company and the gradual increase in orders in recent years have led to a significant increase in transportation especially by air, with a high impact on the amount of CO2 emitted.

To counter this trend, Politecnica implemented the use of video conferencing and video calling systems both for managing communication between the various offices and for interfacing with partners and more generally with external contacts. This mode, which, among other things, allowed continuity of operations during the covid-19 health pandemic, was later consolidated particularly for the management of meetings and conferences. However, the need for site surveys makes the transportation aspect a significant factor in terms of impact. From the point of view of methane gas and electricity consumption, Politecnica implements waste reduction awareness policies toward office users and has installed automatic regulation systems (e.g., sensors for lighting).

The total value of CO2 has been normalized to the turnover figure as it better represents the intensity of Politecnica activity, in terms of volume of orders.

EMISSIONS	2021	2022	2023
SCOPE 1 (ton CO ₂ eq/Mt€)	ND	62,31	34,40
SCOPE 2 (ton CO ₂ eq/Mt€)	ND	40,15	38,90
SCOPE 3 (ton CO ₂ eq/Mt€)	ND	59,67	88,68
TOTAL (TON CO ₂ eq/Mt€)	ND	162,14	161,98

Total emissions (ton CO₂ eq / Mt€)



DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)

To quantify emissions from the use of fuels (methane gas) in the heating systems of Politecnica offices, data were collected from the billing of utilities, taking into account that for the Milan office the heating system is condominium. The air conditioning systems are all managed by the Company, which performs periodic checks and detects any fugitive emissions.

Finally, Politecnica owns diesel-powered company cars and an electric car. The kilometers driven in the commute are monitored.

SCOPE 1 EMISSIONS	2021	2022	2023
Natural gas for office heating	ND	26,07	25,89
Transportation by company car	ND	85,01	75,93
Refrigerant gases for office cooling	ND	45,94	0,00
TOTAL (TON CO ₂ eq)	ND	157,02	101,82
TOTAL (TON CO ₂ eq/Mt€)	ND	62,31	34,40

INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 2)

As to the quantification of emissions from the use of electricity for the operation of facilities and equipment at Politecnica offices, data were collected from utility billing.

SCOPE 2 EMISSIONS	2021	2022	2023
Electricity	ND	101,19	115,15
TOTAL (TON CO ₂ eq)	ND	101,19	115,15
TOTAL (TON CO ₂ eq/Mt€)	ND	40,15	38,90

The contribution to CO2 emissions from the use of energy produced and self-consumed by the photovoltaic system installed at Modena site is zero. Rather, it is possible to calculate the CO2 "avoided" i.e., not emitted from the use of renewable sources.

SCOPE 2 EMISSIONS	2021	2022	2023
Emissions avoided (TON CO ₂ eq)	ND	6,75	7,60

OTHER INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 3)

To quantify emissions from travel by collective means, kilometers travelled for different routes, diversified between trains and planes, are monitored.

In general, travel between locations is by company car or train. Major domestic and international (European and transcontinental) routes take place by air.

SCOPE 3 EMISSIONS	2021	2022	2023
Transportation by other means (train, plane)	ND	150,38	262,51
TOTAL (TON CO ₂ eq)	ND	150,38	262,51
TOTAL (TON CO ₂ eq/Mt€)	ND	59,67	88,68

Atmospheric emissions

WHAT WE SAID TO DO	WHAT WE DID	STATUS
ATMOSPHERIC EMISSIONS		
Confirm and incentivize the use of smart working and conducting meetings-conferences remotely when possible, even in the post-pandemic period	Agile work agreement providing for smart working signed on 08/31/2022 and renewed in 2023	
Carry out a preventive maintenance program for air conditioning systems with efficiency checks and periodic inspections	Program in place for facilities at all locations	
Sensitize staff to turn off electronic devices at the end of the workday	Sending outreach emails and posting notices on premises	
Raise staff awareness of the rational use of the heating/air conditioning system	Sending outreach emails and posting notices on premises	
WHAT WE ARE GOING TO DO		
ATMOSPHERIC EMISSIONS		
Increase awareness of environmental issues by emailing information to all members, employees, and contractors on topics of interest related to environmental performance, as well as good practices or procedures in use in the company by 2024		
Incentivize the use of train or car pooling		
Incentivize at clients the use of IT tools for conducting meetings-conferences remotely, avoiding travel		

Key KPI's	2021	2022	2023
SCOPE 1 emissions (ton CO ₂ eq)	ND	157,02	101,82
SCOPE 2 emissions (ton CO ₂ eq)	ND	101,19	115,15
SCOPE 3 emissions (ton CO ₂ eq)	ND	150,38	262,51
Total emissions(ton CO ₂ eq)	ND	408,59	479,47
Total emissions normalized to turnover (ton CO ₂ eq/Mt€)	ND	162,14	161,98

- LEGEND
- Result achieved or in line with planning
 - Result with moderate deviation from planning
 - Result not achieved or with significant deviation from planning

WASTE

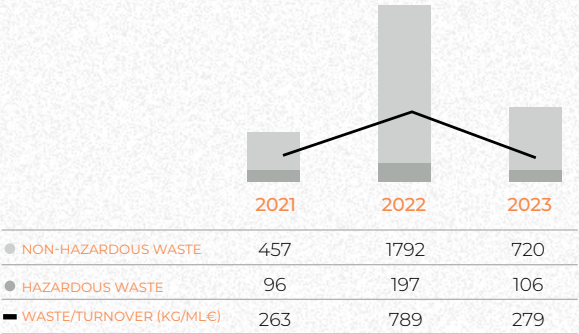
Administrative activities take place in Politecnicas offices, and the waste produced is mainly paper, paper and mixed packaging, used printer cartridges and toners, discarded electronic equipment, and electronic components removed from discarded equipment. In addition to these, given the presence of food service areas with kitchens and beverage dispensers, aluminium cans, plastic bottles and cups made of plastic or biodegradable and compostable materials, and organic residues from the consumption of meals are also to be considered among the waste produced.

The company has activated separate waste collection. Certain types of waste (such as paper and cardboard, plastic and aluminum packaging, glass packaging, organic waste, and undifferentiated waste) are classified by current regulations as municipal waste and are delivered to the municipality according to the Regulations in force at each location.

Special wastes (such as spent printer cartridges and toners, discarded electronic equipment, etc.), on the other hand, are disposed of through authorized third-party firms

through registration in the Load and Unload Register and completion of Waste Transport Forms. Below is the generation of special waste (hazardous and non-hazardous) over the last three years.

Waste production (kg)



The year 2022 was an anomalous year of increased waste production as a result of extraordinary measures such as renovation of premises and cleaning and reorganization of archives.

Waste

WHAT WE SAID TO DO	WHAT WE DID	STATUS
PAPER AND INK CONSUMPTION		
Set up containers differentiated by types of municipal waste in office locations by 2023	Purchase and placement in the different locations of containers differentiated by type of municipal waste in 2023	●
Improve the quality of separate collection by providing precise guidance on the types that should be delivered as recoverable waste and decrease the share of mixed undifferentiated waste	Sending out awareness information on the proper delivery to the respective collection of different types of waste generated from office activities in 2023	●
WHAT WE WILL DO		
PAPER AND INK CONSUMPTION		
Identify possible suppliers who can regenerate toners and cartridges and electronic devices, reducing waste		
Increase awareness of environmental issues by emailing information to all members, employees, and contractors on topics of interest related to environmental performance, as well as good practices or procedures in use in the company by 2024		

Key KPI's	2021	2022	2023
Hazardous waste (kg)	96	197	106
Non-hazardous waste (kg)	457	1792	720
Total waste (kg)	553	1989	826
Waste generation normalized to turnover (kg/ML€)	263,2	789,3	279,1

LEGEND

- Result achieved or in line with planning
- Result with moderate deviation from planning
- Result not achieved or with significant deviation from planning

SUSTAINABILITY OF WORKS

Decidedly more important is the contribution that the Company can make to sustainable development in terms of indirect environmental impacts related to planning, design, and construction management activities that, by their nature, involve significant interactions with the environment and the territory. The main targets in the provision of services are:

- the protection of the landscape and local ecosystems;
- the use of locally available materials that, in addition to limiting the energy consumption required for transportation, preserve the architectural identity of the context, enhancing the experience, labour, and traditions of local industry and craftsmanship;
- the reduction of emission of pollutants (e.g., chemicals, dust, noise, radiation, etc.);
- the reduction of the amount of waste produced and the increased possibility of recycling;
- energy efficiency and the use of renewable energy sources.

La strategia adottata verte su diversi fronti:
TRAINING
of professionals on technologies for sustainability in construction and energy pro-

duction from renewable sources and Skills Certification. In Politecnica there are 4 LEED AP BD+C certified professionals and 1 WELL AP certified professional from Green Business Certification Inc. joined by 2 professionals certified "Expert in Energy Management" by SECEM-FIRE according to the UNI CEI 11339 standard and 4 professionals who have obtained the Envision SP certification issued by ICMQ.

APPLICATION OF ENVIRONMENTAL CRITERIA
in design and construction management. Politecnica assures that assignments are performed in full compliance with applicable environmental regulations and contractually specified requirements, including environmental requirements, while committing to raise awareness among Clients toward environmentally friendly design choices that go beyond the limits imposed by current regulations.

In this perspective, the task of the professionals in charge is to identify possible environmental improvements, compared to the solutions resulting from the client's requests and the mere application of mandatory regulations, and to develop proposals to submit to the Clients highlighting the advantages in the management of the life cycle of the work, such as reducing the emission of pollutants, decreasing the consumption of natural resources, encouraging the use of recycled materials, energy efficiency, the use of renewable energy, etc.

For major contracts, the Company prepares a dedicated Project Sheet, which serves as

the foundation for systematic analysis and progressive improvement of environmental performance. This tool is carefully structured to respond specifically to the stage - design or implementation - and spatial extent of the intervention.

ACHIEVEMENT OF SUSTAINABILITY CERTIFICATIONS
according to national and international standards. Politecnica promotes and supports clients in adopting environmental sustainability protocols such as LEED® (Leadership in Energy and Environmental Design), GBC Historic Building®, BREEAM® (Building Research Establishment Environmental Assessment Method) and Envision® that represent international best practices for achieving healthy, energy-efficient and environmentally friendly buildings and infrastructure. It follows the entire Certification process for the client.

Examples of buildings certified with the company's support are the Cavagnari business center of Crédit Agricole Group Solutions bank (Protocol: LEED ITALIA NC 2009, Level: PLATINUM, January 2019), #CRIF21 the new HQ of CRIF S.p.A. located in Bologna (Protocol: LEED BD+C v4, Level: PLATINUM, May 2024), the new Decathlon stores in Parma (Protocol: LEED ITALY NC 2009, Level: GOLD; May 2014) and Ferrara (Protocol: LEED ITALY NC 2009, Level: SILVER, November 2016) and the US Sassuolo Calcio Mapei Football Center (Protocol: LEED v4 BD+C. Level: CERTIFIED, May 2020). There are currently several interventions that are continuing, with the support of Politecnica, through the certification process:

- 2013-ongoing | Renovation of the complex located at 23 Mercalli Street of the University of Milan (LEED)
- 2018-ongoing | Expansion and renovation of Bulgari manufactory at Valenza (LEED)
- 2018-ongoing | Construction of Zealand University Hospital Køge hospital complex - Denmark (DGNB)
- 2019-ongoing | Implementation of the corporate restaurant of the Joint Research Center of Ispra (BREEAM)
- 2019-in-progress | Restoration of the Austrian Arsenal Franz Joseph I in Verona (GBC HB)
- 2020-ongoing | Construction of the new Milan Porta Romana station (Envision with pre-assessment Platinum level)
- 2021-ongoing | Restoration of the Palace of Finance in Modena (GBC HB)
- 2021-ongoing | Urban regeneration of Ex Falck and Scalo Ferroviario railway areas in Milan (LEED)
- 2021-ongoing | Redevelopment of Lecce Station with the creation of new hub for urban reconnection and sustainable mobility (Envision + GBC HB)
- 2022-ongoing | Renovation of Italdesign Giugiaro Headquarters in Moncalieri (LEED + WELL)
- 2022-in-progress | Construction of the Pastiglie Leone factory in Collegno (LEED)
- 2022-ongoing | Construction of Offices, Laboratories and Parking within the urban regeneration intervention of the former expo Milan 2015 area "MIND - Milan Innovation District" (LEED / Parksmart)
- 2023-ongoing | Redevelopment of the station complex interchange between rail and maritime service in Villa S. Giovanni (Envision).

COLLABORATION

with associations, research organizations and universities in research projects and initiatives on environmental sustainability. Among the various initiatives:

- **AIS Working Group "Sustainable Construction Site"**, aimed at drafting a methodological guidance document containing sustainability goals and strategies for the construction site phase of a work, and indicators to measure and evaluate its performance. The Position Paper can be downloaded from the AIS website (2021-2022).
- **AIS Working Group "Life Cycle Assessment for Sustainable Infrastructure"**, with the goal of making LCA assessment for specific sustainable infrastructure implementation processes mainstream, through easy and expeditious identification and verification of the contribution of 'green' products in reducing the impact in a given process and as a reflection on the infrastructure as a whole (2022-ongoing).
- **UNI/CT Working Group 058/GL 01 "Governance and Development of Sustainable Cities and Communities"** to define a draft standard for participatory governance processes (2022-2024).
- **OICE Working Group "Energy"** to draft a position paper on Energy Transition with focus on the production of Carbon Neutral synthetic fuels called E-Fuels aimed at decarbonization of light vehicles (2023-ongoing).
- **AIS Working Group "Excavated Soils and Rocks"** with the aim of developing a guiding tool to promote the sustainable reuse of excavated soils and rocks produced in infrastructure construction, production processes or environmental restoration

works (2023-ongoing).

- **OICE "ESG" working group** to identify a set of sustainability indicators for engineering and architecture companies (2024-ongoing).
- **AIS Working Group "Sustainable Infrastructure and Finance"**, aimed at defining useful tools for the market to assess the sustainability of a project and make criteria available to financial operators to ensure the true "green" nature of a financial instrument (2024-ongoing).

“

As of July 2023, we have formally integrated Sustainability into the strategic areas of our organization, marking a turning point in our business management. This new structuring reflects our commitment to deep integration of sustainability principles into our daily operations and long-term strategies. We aim to go beyond simple legislative compliance of works with applicable land conservation and environmental protection regulations by focusing on improving energy efficiency, reducing anthropogenic impacts, and minimizing the overall ecological footprint of the buildings and infrastructure we design.

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The main areas of focus and specialization in the field include:

TRAINING

Staff skill enhancement through training on environmental sustainability issues.

IMPACTS ON ENVIRONMENT AND TERRITORY

Prior assessment of works to ensure their compatibility with the objectives of safeguarding and improving the quality of the environment and life, respecting the regenerative capacity of ecosystems and resources, protecting biodiversity, and equitably distributing the benefits associated with economic activity.

This includes carrying out environmental pre-feasibility and feasibility studies, environmental impact studies and monitoring plans as part of EIA, SEA, etc. procedures.

ENVIRONMENTAL COMPLIANCE

Application of the Minimum Environmental Criteria and the "Do No Significant Harm" (DNSH) principle during design and execution through the selection of sustainable construction materials, detailed planning of energy and environmental aspects, and the adoption of best practices during construction to reduce construction site impacts.

SUSTAINABLE INNOVATION

Development of projects that not only meet but improve energy and environmental sustainability standards, also through achieving certifications according to national or international level protocols.

Motor Valley E-Fuels

As part of the OICE Energy Working Group, we are sponsoring a project that combines **technological innovation and environmental sustainability** aimed at decarbonizing light vehicles, addressing one of the most pressing challenges of our time: reducing carbon emissions in the transportation sector. Using state-of-the-art processes for carbon capture and synthesis, the project aims to revolutionize the way we think about automotive fuels, making sustainable mobility a tangible and immediately applicable reality, especially in urban settings where emissions reduction is most urgent.

In the process of reducing the environmental impact of human activities on the atmosphere, the use of fossil fuels evidently plays a key role since their extraction and subsequent combustion from the industrial revolution to the present has led to an increase in CO2 in the atmosphere unprecedented at least in the last million years. The goal of developing renewable sources and more generally low-carbon energy production is therefore the key to solving this critical issue in the medium term. To date,

the transport sector is a major consumer of fossil fuels and contributes significantly to the release of CO2 into the atmosphere so it is incumbent on us to promote its redevelopment in the direction of reducing its impact starting with the application of Hybrid and Full Electric systems in the light vehicles that circulate on our roads, particularly of our congested urban areas.

Medium-term future development will certainly show a significant increase in Full Electric cars, but one that is progressive in time and partial, and therefore for many years will not effectively exclude traditional and hybrid mobility that still uses internal combustion engines. Thus, it becomes clear that there is a need to develop liquid fuels with zero impact on the atmosphere in order to widely and deeply decarbonize so-called **"Hard to Abate"** sectors such as, first and foremost, aviation.

Our project idea involves the creation of an integrated **Start Up** for the production of **Carbon Neutral** synthetic fuels briefly called **E-Fuels** for the decarbonization of light vehicles.

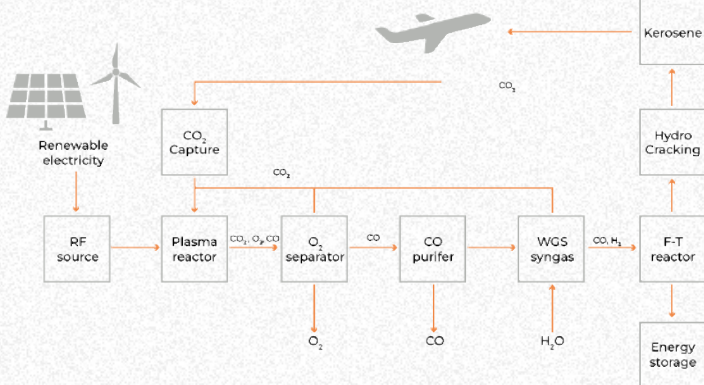
Using direct air capture (DAC), the fuels produced will be able to release into the atmosphere only the CO2 that was previously captured, making the process essentially emission-neutral.

This approach not only reduces environmental impact but also avoids the use of agricultural land, positively differentiating itself

from traditional biofuels.

Inizialmente si prevede l'applicazione ai veicoli di alta gamma prodotti nella prestigiosa Motor Valley di Modena e Bologna (che comprende marchi come Ferrari, Lamborghini, Pagani, Maserati e Ducati) caratterizzata da una clientela che potrebbe senz'altro sopportare gli elevatissimi costi del carburante sintetico motivando il suo utilizzo soprattutto per motivi di immagine.

Initially, it is expected to be applied to high-range vehicles produced in the prestigious Motor Valley of Modena and Bologna (which includes brands such as Ferrari, Lamborghini, Pagani, Maserati and Ducati) characterized by a clientele that could certainly bear the very high cost of synthetic fuel motivating its use mainly for image reasons. The startup will act as a catalyst for further technological innovations and optimizations, with the goal of reducing production costs and increasing process scalability. The long term will see the expansion of these technologies to a wider range of applications, extending to broader markets, such as he-



avy trucking and eventually to the aviation sector, contributing significantly to the fight against climate change. Motor Valley E-Fuels aims to provide innovative solutions that address both the need to reduce carbon emissions and to maintain high performance with the ambition to transform the automotive industry, positively affecting the entire global transportation sector.

7 ENERGIA PULITA E ACCESSIBILE	The project supports the development of innovative technologies to produce carbon neutral synthetic fuels, contributing to the creation of clean and sustainable energy solutions.
9 IMPRESE, INNOVAZIONE E INFRASTRUTTURE	Promotes innovation in the fuel industry and supports the construction of sustainable infrastructure that reduces the environmental impact of transportation.
11 CITTÀ E COMUNITÀ SOSTENIBILI	By reducing light vehicle emissions, the project contributes to improving air quality and making cities and towns more sustainable.
12 CONSUMO RESPONSABILE	The project encourages sustainable consumption and production patterns, especially through reducing dependence on fossil fuels.
13 AGIRE PER IL CLIMA	Through the direct reduction of greenhouse gas emissions, the project contributes to decreasing the environmental impact of transportation by supporting the fight against climate change.

Sustainability of the works

WHAT WE SAID TO DO	WHAT WE DID	STATUS
ORGANIZATIONAL MEASURES		
Strategic reorganization and introduction of the Sustainability Sector by 2023	Introduction and implementation of the Sustainability Sector in the corporate organization in 2023	●
ENVIRONMENTAL SKILLS DEVELOPMENT		
Increase staff skills in environmental issues by providing training courses on mandatory and voluntary regulations and for the use of industry software	Realized in 2023 no. 7 courses for a total duration of 60 hours	●
STRATEGIC COLLABORATIONS		
Participate in projects and initiatives with associations, universities, and research institutions in the field of environmental sustainability	Participation during 2023 in no. 3 research projects/ working groups in the field of environmental sustainability	●
ADOPTION OF ENVIRONMENTAL SUSTAINABILITY PROTOCOLS		
Promote and support clients to adopt environmental sustainability protocols	In the past 10 years, 4 buildings have been certified with LEED protocol. In 2023, works under certification include 13 buildings (LEED, GBC HB, WELL, BREEAM, DGNB) and 5 infrastructures (Envision, Parksmart)	●
WHAT WE WILL DO		
ENVIRONMENTAL SKILLS DEVELOPMENT		
Increase staff skills in environmental issues with the provision of training courses on mandatory and voluntary regulations and for the use of industry sector software		
STRATEGIC COLLABORATIONS		
Participate in projects and initiatives with associations, universities, and research institutions on environmental sustainability issues		
ADOPTION OF ENVIRONMENTAL SUSTAINABILITY PROTOCOLS		
Promote and support clients to adopt environmental sustainability protocols		

- LEGEND
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Key KPI's	2021	2022	2023
Energy and environmental sustainability skills certifications (no.)	8	9	10
Hours of training provided for updating environmental skills (course duration h.)	-	19	60
Projects and initiatives with associations, universities, and research institutions on environmental sustainability (no.)	1	3	3
Buildings + Infrastructure certified being certified with the support of the Company (no.)	4 11	4 17	4 18



LAND RELATIONS

Urban regeneration interventions

To regenerate means to bring into being anew or, with reference to an organism, to restore its health. In the case of urban regeneration, the organism to be restored is the city, a complex spatial, symbolic, and relational dimension, a terrain of clashes and mediations between very different economic, social, and cultural interests.

As researcher Chiara Lodi Rizzini explains, three dimensions must be considered in Urban Regeneration processes: "The physical one; the cultural one, inherent in people's representation of a particular place; and finally, the social one, related to demographic and economic characteristics".

Regenerating a city therefore means getting a hand on this complex space, having as its goal the physical, social, and economic well-being of an area; in a nutshell, the quality of life in the settlement areas involved.

In recent years, there has been a clear need to develop a sustainable growth model, especially in urbanized contexts, where the implications of climate change, scarcity of

energy resources and growing social inequalities, along with reduced land consumption, become particularly tangible. In this context, urban regeneration emerges not only as a means to limit land consumption but also as an opportunity to enrich communities by improving the quality of existing urban spaces, enhancing services, green areas and public spaces.

Intervening in urban areas that have suffered social, economic, and environmental degradation requires a diverse set of actions,

resources, and time, according to a nonlinear process that must be continuously monitored to evaluate and adjust the strategy. What is needed is a strategic vision of urban development, oriented toward long-term goals, and at the same time more flexible, to adapt over time to changes in the context and emerging needs.

In this context, it is essential to promote paths of participatory governance that involve citizens in the definition and implementation of interventions that reflect the real needs of communities.

“

Our technical expertise and capacity for innovation are fundamental to guiding and implementing land regeneration interventions, contributing not only to the physical transformation of urban spaces, but also to a deeper change, aimed at modifying the social and economic dynamics of the areas concerned, proposing solutions that meet long-term sustainability goals and fulfil the specific needs of each urban context, substantially improving the quality of life of local communities.

A crucial component of our approach is stakeholder involvement. We recognize the importance of participatory governance, which actively involves citizens, local governments, investors, and other stakeholders in the planning and implementation of projects. The engagement process not only ensures that interventions reflect the real needs of communities but also helps to build broad ownership of transformations, which is essential for the long-term sustainability of urban initiatives.

We are determined to be not just executors of projects, but true processors and catalysts for positive change in cities, actively contributing to the creation of more livable, equitable and sustainable urban environments.

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Major urban regeneration interventions with structured **Stakeholder Engagement** processes that the Company has carried out in recent years include:

- **Recovery and redevelopment of the former STAVECO area in Bologna** for use as a new citadel of justice, public areas and parks, mobility infrastructure (2019-2021)
- **Urban regeneration of the Darsena district of Ravenna**, from a multidisciplinary perspective - DARE UIA project (2020-2023)
- **Regeneration of the former ex Corni complex in Modena** for collective residence, services, infrastructure and urban park use (2020-ongoing)
- **Redevelopment of Conad Northwest Logistics Hub**

in Modena with logistics platform, infrastructure works, public areas and parks, participatory site management, energy community (2020-ongoing)

- **Restoration of the Fort Charlotte complex in St. Vincent - Grenadines** for the creation of the local history museum, services, public areas (2021-ongoing)

- **Restoration and regeneration of the Ex Roverella monumental complex in Cesena** for the creation of an urban HUB/neighbourhood house (2022-ongoing).



Major Infrastructure

Listening to and contributing from the local area becomes crucial in the implementation of interventions with significant actual and potential impacts on local communities, such as large infrastructures especially in developing countries. Works with a social value that goes beyond a simple engineering project since, by allowing easier travel, they enable human exchange, stimulate local economies and very often provide access to greater opportunities for local populations.

Politecnica, is in charge of all preliminary operations (economic, financial, environmental and social assessment analysis), which are essential for the drafting of the project. During this initial stage, it organizes meetings and site visits, with the aim of interacting directly with local communities. These moments of dialogue are essential to fully understand the specific needs of the affected populations and to incorporate the feedback into the final project.

This process of active listening and participation not only enriches the project, but also helps build a relationship of trust and

collaboration between Politecnica and the communities involved. Major interventions in recent years involving the design and/or supervision of works for the construction of large-scale sustainable infrastructure in developing countries and emerging economies include:

- **Construction of the new Coastal Highway in Belize** of paramount importance to local communities as the only route connecting the villages of Gales Point and Mullins River (2017-2023)
- **Modernization of the Philip Goldson Highway and Mexico Creek Bridge in Belize**, an intervention falling under the CRIP (Climate Resilient Infrastructure Project) becoming the primary focus of the Belize Ministry of Infrastructure, Development and Housing (2019-ongoing).
- Construction of the **new Haulover Brid-**

ge in Belize, the first single-span bridge of its kind in all Central America, designed according to Climate Change Vulnerability principles and in compliance with AA-SHTO-LRFD regulations, which not only connects two shores, but is an expression of a country's identity (2016-ongoing).

- Upgrading of the **road between Moyamba and Moyamba Junction** with rehabilitation and construction of new bridges. Considered Sierra Leone's largest infrastructure development project, it will contribute significantly to boosting the country's social and economic growth by creating safe, reliable, and sustainable national and international road networks (2012-2023).
- Construction of the **new bridge over the Demerara River in Guyana**, a connecting infrastructure critical to the social and economic development of the entire region

(2023-ongoing).

- Modernization of **markets in the cities of Makeni and Kenema in Sierra Leone** (2023-ongoing).
- Construction of **Zaire General Hospital in Angola** (2023-ongoing).
- **Makolo road rehabilitation in Sierra Leone** (2023-ongoing).



Philip Goldson Highway,
Belize



Haulover Bridge,
Belize

Research projects

Parallel and synergistic with the delivery of services in the area is participation in research projects aimed at identifying best practices for the design of community service works.

The initiatives the company has collaborated on over the years include:

- **Research Project - "Hospitales tecnología y redes: La evolución de la infraestructura de salud post COVID-19"**, aimed at formulating guidelines for the design of health care facilities in Latin America, sponsored by the Social Infrastructure Group (GIS) and the Health and Social Protection Division (SPH) of the Inter-American Development Bank (IDB), the World Health Organization (WHO) and UNOPS, the United Nations Office for Services and Projects (2022).
- **Joint Research Platform Healthcare Infrastructures (JRP HI)**, created by the Politecnico di Milano Department ABC Design & Health Lab, with the Fondazione Politecnico di Milano, and with the involvement of design groups, companies, and institutions. The research activity is aimed at developing guidelines and explore evolutionary strategies of design, techno-

logical, organizational, construction and management innovation toward a hospital model that is increasingly oriented to the needs of patients, caregivers and healthcare personnel, socially, economically and environmentally sustainable, efficient in fighting infections and supporting the physical and psychological recovery of users (2022-ongoing).

- **AIS Working Group "Stakeholder Engagement and Sustainable Infrastructure"** with the task of defining the guidelines to be followed in infrastructure projects in the different phases of the decision-making process, planning, design and construction and management of the work, to be shared with all stakeholders in the supply chain, but also with decision-makers and institutions, making it a real tool for governing the territory and its potential. The final Position Paper is freely downloadable from the AIS website (2022-2023).
- **UNI/CT Working Group 058/GL 01 "Governance and Development of Sustainable Cities and Communities"** for the definition of a draft standard for participatory governance processes containing criteria and requirements for the participation of

the community, citizens, and stakeholders in the construction of a process of transformation of the city into a sustainable city by the Local Government (2022-2024)

- **OICE Working Group "Urban Regeneration"** to prepare a series of traveling conferences aimed at initiating methodological reflection on urban regeneration practices (2023-ongoing).
- **OICE "Urban Regeneration" working group** to draft a position paper for hearing by the Senate Commission that is working on the definition of a Bill on the regulation of urban regeneration. The group will continue its work with the examination of the Consolidated Text that the Commission is finalizing from the numerous proposals submitted by parliamentary groups and the outcome of hearings with stakeholders (2024-ongoing).

Social Solidarity Initiatives

Social events and initiatives not only contribute positively to the community and environment, but also strengthen corporate culture and enhance the company's public image, increasing stakeholder trust and support.

In 2023, we contributed to several initiatives:

- Promotion of events and workshops on the topic of diversity and inclusion (event "Femicide never changes skin" sponsored by Legacoop Estense, workshop on cultural and gender awareness in the workplace in Guyana)
- Participation in fundraising events (UniCredit Relay Marathon in Milan)
- Realization of nonprofit initiatives (participation in the Joint Research Platform Healthcare Infrastructures project of Politecnico di Milano and Fondazione Politecnico for innovation in the healthcare sector, provision of pro bono services for the AIW social promotion association and Oltremare social cooperative)
- Support for organizations working to promote civil rights and social justice (NGO Aid Center for Ethiopia, Dynamo Camp Association for the Right to Happiness of Children with serious or chronic illnesses).

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WE SUPPORT WOMEN IN NEED

We enthusiastically embraced AIW's vision, providing a team of professionals to offer a series of pro bono services aimed at defining the design and construction of the new ROOTS location. Two premises within the San Paolo Complex in Modena, one of our major restoration projects, have been completely regenerated to house a new restaurant and co-working areas for migrant women motivated to pursue a career in the restaurant industry.

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WE SUPPORT INTEGRATION

In 2023, we offered our support for the design and direction of renovation work to create the Lòdola space in Modena, which will house a café with zero-km and fair-trade products, as well as a multipurpose hall for exhibitions, workshops, musical and theatrical performances. The goal of Oltremare Social Cooperative, which will manage the space, is to create a place for social inclusion, sharing, meeting and exchange between different cultures.

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WE TAKE US TO THE EDGE

Anche qOnce again, this year we participated in the Milano Relay Marathon, a sporting, but above all solidarity event that allows runners to run as a team for a charitable cause, supporting the projects of one of the official NPOs listed on the website. Politecnica took part in the event with its teams of runners from Milan, Modena, and Florence, supporting Dynamo Camp and its City Camps project. It was a beautiful day of sharing and team building!

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Relations with the territory

WHAT WE SAID TO DO	WHAT WE DID	STATUS
STRATEGIC COLLABORATIONS		
Participate in projects and initiatives with associations, universities, and research institutions aimed at identifying best practices for the design of works at the service of community	Participation during 2023 in no. 4 research projects/ working groups aimed at identifying best practices for the design of works at the service of community	●
SOCIAL SOLIDARITY INITIATIVES		
Promote and implement solidarity initiatives that reflect corporate values and demonstrate commitment to social, environmental, and economic issues	Promotion of no. 2 events and workshops on the topic of diversity and inclusion, participation in no. 1 fundraising event, implementation of no. 3 nonprofit initiatives, support for no. 2 organizations working to promote civil rights and social justice	●
WHAT WE WILL DO		
STRATEGIC COLLABORATIONS		
Participate in projects and initiatives with associations, universities, and research institutions aimed at identifying best practices for the design of works at the service of the community		
SOCIAL SOLIDARITY INITIATIVES		
Promote and implement outreach initiatives that reflect corporate values and demonstrate commitment to social, environmental, and economic issues		

Key KPI's	2021	2022	2023
Projects and initiatives with associations, universities, and research institutions aimed at identifying best practices for the design of works to serve community (n.)	-	3	4
Social Solidarity Initiatives	4	5	8

LEGEND

●

Result achieved or in line with planning

●

Result with moderate deviation from planning

●

Result not achieved or with significant deviation from planning



MANAGEMENT CENTER CRIF21 BOLOGNA

An eco-friendly transformation that enlivens the urban fabric

PLACE	Bologna, Italia
CLIENT	CRIF S.p.A
PARTNER	-
SERVICE	Technical and economic feasibility project Detailed design Final design Safety coordination during design phase Construction management Safety coordination during implementation phase
ASSIGNMENT	Project coordination Architecture Structures Mechanical systems Electrical systems Environmental sustainability and LEED® Infrastructure and plumbing Geotechnics Acoustics Fire prevention Interior design BIM management Construction management Safety
YEARS	Project 2018 - 2019 Implementation 2020 - 2023

The new headquarters of CRIF S.p.A, a leading provider of credit information, data analysis and business information services, stands on the ashes of two disused industrial warehouses in the Lame area of Bologna with its historical industrial vocation. The building covers six above-ground and two underground floors used for parking, and technological and green services for a total area of about 12,000 square meters and over 2,000 of green areas. It features a significant step in the urban transformation of the hither-

to disused area, and was designed according to principles of environmental and social sustainability, aiming at people's well-being and workplace flexibility.



SDG 3 HEALTH AND WELLNESS

The four office floors, all of which are symmetrical and open-space, with 580 flexible workstations, informal common spaces, meeting rooms with virtual telepresence technologies, veranda terraces, and planted courtyards, have all been designed with a criterion of adaptability with respect to people's needs and their evolution over time. The rooms from the first to the fourth floor house the largest number of offices and open spaces, organized according to a modular, flexible and dynamic logic, which sees the abandonment of the spatial conception of the static work environment in favor of a more articulated environment based on the exchange of knowledge and the continuous relationship of people.



SDG 7 CLEAN AND AFFORDABLE ENERGY

Attention to ESG aspects, from environmental to social, guided every choice applied first to design and construction. The result is an innovative building that fully embraces the highest current standards in sustainability and energy impact. It is no coincidence that CRIF21 has achieved LEED® (Leadership in Energy and Environmental Design) Platinum level certification and Energy Class A4. The choices made at every stage facilitated this classification: from the demolitions, during which great attention was paid to minimizing the impact on the neighbourhood and the environment, to the decision to install photo-

voltaic panels allowing the building to cover part of its needs, transforming it into a full-Electric (no gas) building.



SDG 9 ENTERPRISE, INFRASTRUCTURE, AND INNOVATION

The new headquarters, inaugurated at the end of 2023, represents for CRIF S.p.A. a new reference point and benchmark for future investments. Logistically strategic and at cutting-edge in terms of work standards, the new Management Center results from the shared idea between Politecnica and CRIF S.p.A. to develop a corporate culture that meets the needs of young people, based on flexible but not solitary and individual work. A new building that can meet the needs of its inhabitants while positively impacting the urban context: environmental and urban tangible re-generation with a positive footprint in both directions.



SPAZIO'TENGO MANAGEMENT CENTER COOP RENO BOLOGNA

Social vocation and future-oriented architectural vision

PLACE	Castel Guelfo di Bologna, Italy
CLIENT	Coop Reno Soc. Coop.
PARTNER	FABRICA Soc. Coop.
SERVICE	Technical and economic feasibility study Detailed design Final design Safety coordination at design stage Construction management Safety coordination at implementation stage
ASSIGNMENT	Project coordination Architecture Structures Mechanical & Electrical systems Environmental and energy sustainability Infrastructure and hydraulics Acoustics Fire prevention Urban planning and landscape BIM management Construction management Safety
YEARS	Project 2020 Implementation 2021 - 2023

Space'TENGO is a campus of over 22,000 square meters with a strong social vocation, based on a future-oriented architectural vision with buildings with almost zero energy consumption (NZEB buildings). The complex was created in an area undergoing urban redevelopment and houses an auditorium, a Research & Innovation Space,

coworking and a kinderheim, not to mention over 10,000 square meters of green areas. Realized from the original idea signed by Politecnica and Fabrica for Coop Reno Soc. Coop., the new Management Center has a strong environmental imprint that inspired the architectural concept: a sprout that is grafted into the commercial and artisanal context of Castel Guelfo, grows, and takes its place in the space allowing an ideal fusion between built and green. A new place of involvement for the whole community based on principles of conservation of green areas and respect for the environment.



SDG 3 HEALTH AND WELLNESS

What immediately shows is the design strategy geared toward combining the architectural aspect and the search for the maximum well-being of the people who will live and work in these spaces: interconnected, welcoming, and bright. All buildings are designed with the idea of maximum transparency to amplify the relationship between indoor and outdoor spaces. The transparency of the glazing, and the unobstructed floor plan provided by the punctiform structure achieved this goal. Permeable and open buildings that relate to the outdoor green spaces and ensure maximum indoor comfort thanks to the control of natural solar radiation given by the overhangs that mark the various floors and the sunshades that envelop the glazed facades.



SDG 7 CLEAN AND AFFORDABLE ENERGY

All of the buildings constructed (about 6,000 sqm of floor area) are NZEB - Nearly Zero Energy Build-

ing, or very high-performance buildings that almost completely eliminate energy consumption. Responding to this characteristic are the photovoltaic systems serving the various buildings capable of guaranteeing a total production of 59 kWp in line with the Center's needs, the recovery of rainwater for sanitary uses and adduction from a well to avoid congesting the municipal water supply, the criteria adopted to ensure sound insulation and prevent the "heat island" effect. Moreover, the choice of materials with a high percentage of recycled and FSC (Forest Stewardship Council) certified wood, as well as the construction technique marked by lightness and maximum flexibility of interior spaces.



SDG 11 SUSTAINABLE CITIES AND COMMUNITIES

Sensitivity with respect to environmental issues finds expression not only in the architectural image with a clear organic imprint, but also through the principles of sharing and aggregation typical of the activities and initiatives that the new campus offers to the area. The Spazio'TENGO is not just an executive center, a workplace reserved for Coop Reno employees, but a space for living, leisure, training, and socializing. A space where to welcome the community in its different expressions: work, family, training, and innovation. So the Auditorium, with its 286 seats, is actually available to the community and the park, with over 10,000 sqm of green areas; it can host recreational and sports activities, with areas for children and bicycle-pedestrian paths.



NEW EAST PADUA HOSPITAL PADUA

A health center of excellence for research and medicine

PLACE	Padua, Italy
CLIENT	University Hospital Padua, Azienda Ospedale Università Padova
PARTNERS	Projects S.r.l. Cooprogetti Soc. Coop. Techint S.p.A.
SERVICE	Technical and economic feasibility study
ASSIGNMENT	Project coordination Information flows Quality, cost and time Functions and hospital flows Health care construction Urban planning and environment Architecture Facilities Mechanical & Electrical systems Sustainability and CAM Way finding and interior design Roads and mobility Hydrology and hydraulics Fire prevention Networks and utilities BIM management Healing gardens Calculation Geology Acoustics
YEARS	Project 2022 - ongoing

A hospital that "breathes." Easy to reach by train, car, or tramway, with minimized routes and maximum patient care. A place where research lives next to care. A perfect, state-of-the-art machine with operating theatres designed to accommodate robots guided by surgeons operating remotely. Italy's first "post-Covid" hospital, which can be disassembled and re-assembled to offer armoured wards in minutes. The New Padua East Hospital Complex is located in the eastern quadrant of the city of Padua, of the San Lazzaro district, connected

to the province and the city of Padua by multi-modal road infrastructure. More than 200,000 square meters, of which approx. 144,000 for health care and support functions - with 963 planned beds and 58 primary doctors in service - and over 24,000 for research and teaching.



SDG 3 HEALTH AND WELLNESS

Advanced, welcoming and a landmark for the community, based on a design that is attentive to environments and the fluidity of relationships with the surrounding landscape: this is how the new Hospital of Padua assures the balance between social and environmental spheres. Underlying this is an awareness of the constraints of the territorial system, the problems specific to the project area, and the relationship between green and anthropized. A research tower with several laboratories will be connected to the departments, to make the results of analyses immediately available. In the central plate, an "organ factory" will receive incoming organs from other hospitals destined for transplantation, in the polyclinic or elsewhere.



SDG 7 CLEAN AND AFFORDABLE ENERGY

With proper plant sizing and home automation, operating costs will be reduced and the building will be nZEB (nearly Zero Energy Building). Photovoltaic technologies integrate on-site energy production with heat provided by the San Lazzaro waste-to-energy plant. High towers minimize land consumption and preserve large permeable areas. To supplement this, additional green surfaces are provi-

ded on part of the roofs for the collection and subsequent use of rainwater.



SDG 9 ENTERPRISE, INFRASTRUCTURE AND INNOVATION

The hospital will be technologically characterized by high specialty making it a cutting-edge project and a national hub. Positioned close to the junction of the new del Santo Highway, it will have an extension of the tramline accessing the polyclinic and a stop of the railway line at the entrance. In view of the strategic significance of the new hospital hub, which also extends to an extra-regional area, this will be equipped with: a heliport for emergency medical interventions, a vertyport, 40 operating rooms, 280 outpatient clinics, and 12,000 square meters of laboratories. In addition to the healthcare facilities, there are spaces for automated logistics, including pharmaceuticals: vertical silos, pneumatic management, AGVs and RGVs, PTS, as well as fully automated locker rooms, cabinets, and drug dispensers.



KERAKOLL INDUSTRIAL HUB SASSUOLO

When regeneration meets industry, for the well-being of people and the environment

PLACE	Sassuolo, Italy
CLIENT	Kerakoll S.p.A.
PARTNER	CGroup Ingegneria S.r.l.
SERVICE	Technical and economic feasibility study Detailed design Final design Construction Management
ASSIGNMENT	Project coordination Architecture Mechanical & Electrical systems Urban planning Fire prevention Hydraulic and exterior works Infrastructure BIM management Construction management Safety
YEARS	Project 2021 - 2023 Implementation 2024 - in progress

A new industrial hub with a production plant dedicated to sustainable building products, warehouses for raw materials and an intensive one for finished products, a service area with new multifunctional spaces and the Test Lab. The project aims to double-in terms of size, production, and employment growth-the facilities of Kerakoll, a leading international group in Green Building. The new site will be sited to the northeast of Sassuolo historic center, on a total area of over 26,000 square meters, near the current production plant and the Kerakoll GreenLab research center. In addition to the new buildings,

the project covers the redevelopment of the street front and new parking lots needed to accommodate the future population of the industrial hub.



SDG 3 HEALTH AND WELLNESS

The project integrates elements of innovation and sustainability, giving existing spaces new functionality thus generating more comfortable places. The new production building will be connected to the existing one through a green ridge equipped with spaces for rest and relaxation, to generate an architectural whole with the rest of the production complex. A new green lung with 140 new trees and rows of trees, strategically placed, which will constitute new spaces and mark paths and walks to accompany the view to the plant and break down the architectural impact typical of highly industrialized areas. The new green areas, together with the overall design of the outdoor areas, will achieve a permeable area of about 27,000 sqm, over 35% that required by standards.



SDG 7 CLEAN AND AFFORDABLE ENERGY

The project was realized by including the most innovative technologies and focusing on the principles of environmental sustainability and integration of greenery into the architecture and urban context. One example is the 7,670 square meters of 1.6-megawatt photovoltaic panels, which will generate an estimated savings of 840 tons of CO2 annually. In addition to the photovoltaics, a specific heat recovery system serving the production of compressed air, tailored to the characteristics of the company's production process, will generate a

share of renewable energy far in excess of that required by current industry standards. Finally, the entire production area will be implemented by an internal lighting system equipped with presence sensors, which is unique when designed for application in production space areas.



SDG 9 ENTERPRISE, INFRASTRUCTURE, AND INNOVATION

The new production plant, within the renovated industrial hub, will be dedicated to the full range of sustainable building products and will include, in addition to a warehouse for raw materials, an intensive warehouse for finished products and a service area with new multifunctional spaces. By 2030, the new plant is expected to produce a total of 325 million kilograms of finished products annually, while generating new employment: in fact, over 100 people are expected to be employed by 2030, particularly in the areas of research & development and production. The new area also have an impact for citizens and the local territory, thanks to the aesthetic redevelopment of a disused area at the entrance to Sassuolo ceramic district.



FORMER ROVERELLA COMPLEX CESENA

A new look for the monumental complex: an innovative model of living, inclusive, open, and attractive

PLACE	Cesena, Italy
CLIENT	Municipality of Cesena
PARTNERS	de Gayardon Bureau Arch. Sara Angelini Arch. Alessio Valmori Studio Mattioli S.r.l.
SERVICE	Technical and economic feasibility study Detailed design Final design Safety coordination during design phase Construction management Safety coordination during execution phase
ASSIGNMENT	Project coordination Architecture and restoration Structures Infrastructure and networks Mechanical & Electrical systems Acoustics Fire prevention Social innovation and regeneration Environmental sustainability BIM management Construction management Safety
YEARS	Project 2022 - 2023 Realization 2024 - in progress

The renovated and redeveloped spaces of the Roverella historic architectural complex in the heart of Cesena city center, will continue welcoming people. The intervention applies an innovative model of living, promoting social inclusion in an open, attractive place integrated into the city's urban system. Inside the former monastery, on a total area of about 8,000 square meters, a system of integrated living will be created, which includes the creation of new housing and the

implementation of the building as an urban hub/ neighbourhood home, in order to deliver and generate proximity services: health, food, loneliness mitigation, public and shared spaces. The complex will house on the ground floors gathering places such as a 70-seat restaurant and cafeteria and green courtyards. The upper floors will instead be home to 22 social residences and a co-housing unit consisting of several common spaces and 7 lodgings plus a student residence.



SDG 4 QUALITY, EQUITABLE AND INCLUSIVE EDUCATION

At the urban level, the new complex will contribute to the growth of knowledge, skills and collaborative abilities through actions aimed at building shared and generative spaces for the community such as coworking, multipurpose rooms for cultural and recreational activities, and spaces for temporary and permanent workshops. These services will be complemented by additional ones that will be available to the Cesena University Campus: specifically speaking, a student dormitory of about 20 beds will be set up, which will be located in the rooms on the second floor that for years housed the night reception center. These spaces will in fact be strategic for students not only because of their central location, with respect to the train station, the University Campus, and other main services, but also because they will allow easy access, as well as lively participation in city life.



SDG 7 CLEAN AND AFFORDABLE ENERGY

The redevelopment project places strong emphasis on sustainability by making it a priority

in the choices. For the renovation, in fact, clear criteria were adopted to preserve the historical value of the building and the complex network of constraints and interferences within it. For the thermal insulation of the facades, interior panelling was chosen, and as for the plant engineering part, each choice marries the specific needs of the premises. Prominent among the plant choices is that of installing a geothermal system whose probes will be located in the interior courtyards in order to meet a significant part of the building's thermal needs. In addition, two photovoltaic systems intended to generate clean electricity will be installed on the roof. The complex also includes the former Church of the Holy Spirit, which will be able to accommodate up to 100 people for events of various kinds throughout the year, thanks to plant engineering and acoustic improvement works.



SDG 11 SUSTAINABLE CITIES AND COMMUNITIES

The regeneration strategies were developed, in parallel with the technical design, through a participatory process that involved collaboration with different stakeholders, including representatives of local institutions, experts in the field and community members to define desiderata and, subsequently, a co-design of the spaces accompanied by workshops on the different issues. This participatory process made it possible to design a work that truly responds to the needs of the community by initiating a discussion with citizenship, local public and private actors and the Third Sector to build together with the administration forms of lasting partnerships that will accompany and carry forward new actions and activities for the future of the Roverella.



“ARS DISTRICT” THE ARSENAL PARK VERONA

Culture as an engine for urban
regeneration

PLACE	Verona, Italy
CLIENT	Municipality of Verona
PARTNERS	F&M Ingegneria S.p.A. De Vita&Schulze Architetti COPRAT Soc. Coop. SAMA Scavi Archeologici Soc. Coop. Monica Endrizzi Restauro Artistico Conservativo
SERVICE	Surveys and investigations Detailed & Final designs Safety coordination at Design stage Construction management Safety coordination at execution stage
ASSIGNMENT	Project coordination Restoration of listed buildings Structures Mechanical & Electrical systems Historical architectural survey Geology Hydrology and hydraulics Acoustics Remediation and environment Green and landscape Communication and stakeholders Sustainability and LEED® BIM management Construction management Safety
YEARS	Project 2022 - ongoing Implementation 2024 - in progress

For the citizens of Verona, it is a dream come true: to return the Austrian Arsenal Franz Joseph I to the city, removing it from decay and transforming it into a unique space in terms of history, architectural features, and location. A public space, always open, that will find in the centrality of

social relations its primary vocation, with places and activities for families, young and old users. The 14 buildings that make up the Arsenal, for a total of 27,400 sqm, will host different functions: laboratories, spaces for conventions, social and networking events, offices, exhibition areas, visitable warehouses of the Museum of Castelvecchio and Natural History, in addition to the recovery of the urban park and outdoor areas related to the regeneration and connection with the city. An important joint work and regeneration that aims to safeguard the history of the former Arsenal by projecting it into the future.



SDG 4 QUALITY, EQUITABLE AND INCLUSIVE EDUCATION

The "Ars District" cultural program envisages the inclusion within the Command Building, the main access point to the entire Arsenal complex, of spaces and functions in the overall project to reorganize and strengthen the City's museum system. The new Museum Complex, once completed, will interact directly with the exhibition routes of the Castelvecchio Museum and the Museum of Natural History and, thanks to the formula of visitable cultural hubs, will allow access to what normally remains in the museums' archives and deposits. In particular, the Castelvecchio library and the Museum of Natural History's visitable deposits will be equipped with reading rooms, laboratories, and classrooms for study and teaching.



SDG 7 CLEAN AND AFFORDABLE ENERGY

The spaces involved in the regeneration project range from the Central Court to the Command

Building. For the latter and the adjacent green area, the GBC-HB® Protocol was activated to achieve sustainable design solutions and significant energy performance improvement, while safeguarding typological and constructive characters. The whole intervention aims at reducing the environmental impact, through increasing the energy efficiency of the buildings. Activities were carried out to improve indoor thermal comfort and energy efficiency, with special attention to the reuse of rainwater and the integration of recycled materials compatible with the protection of the property.



SDG 11 SUSTAINABLE CITIES AND COMMUNITIES

The entire project started with dialogue with the City of Verona and the citizens, as well as those who will live in the spaces, in order to create areas tailored to the needs of the community from the very beginning. To this end, meetings were held with citizens to discuss and identify the needs to be integrated in the design. The urban park will represent, through the rearrangement of green and outdoor areas, an additional place available to all, as well as the result of participatory design work.



CREATIVITY PARK MODENA

A space renewed through the interweaving of history, development, and culture

PLACE	Modena, Italy
CLIENT	C.M.B. Società Cooperativa Muratori e Braccianti di Carpi (RTI Agent) for the Municipality of Modena
PARTNER	ARKÈ Studio Associato
SERVICE	Urban redevelopment program, Technical and economic feasibility project Detailed and Final design, Safety coordination during design phase, Construction management and Safety coordination during execution phase for new Teatro delle Passioni intervention
ASSIGNMENT	Project coordination Land and urban planning Surveys and investigations Restoration of listed buildings Architecture Structures Mechanical &Electrical systems Fire prevention Networks and sub-utilities Landscaping Acoustics Communication and stakeholders Safety Construction management (new Teatro delle Passioni)
YEARS	Project 2016 - 2023 Creativity Park Implementation 2021 - ongoing Teatro delle Passioni

The regeneration of Modena's ex-AMCM industrial area is an exemplary case of public-private partnership, in which public goals and entrepreneurial visions have intertwined, highlighting the potential of a place that is both challenging and fascinating. Thus, from the interweaving of history, development and culture, the new Creativity Park was born: an urban space to be lived in, dedicated to meeting, experimentation, art and events, reinterpreting the area, currently a work of industrial archaeology, located in the center of

the city, where, in the past, the large power plant and the buildings attached to it, produced energy for the entire city. The redevelopment project led to the creation of a large raised pedestrian and bicycle plaza with greenery and seating, a 248-space underground parking lot, a foyer area in front of the New Theater with a space for outdoor performances, racks, and protected bicycle storage. The Creativity Park is scheduled to open on October 13, 2023.

**SDG 4
QUALITY, EQUITABLE AND INCLUSIVE
EDUCATION**

At the center of the complex stands the new 2,150-square-meter gymnasium usable by both the downtown schools and for sports training and competitions. In fact, the space complies with CONI regulations for basketball and can host competitive sports events. The characteristics of the building, inspired by nZEB (nearly Zero Energy Building) principles, allow very low consumption and operating expenses, thanks also to the contribution of renewable energy produced by the 32kWp photovoltaic system on the roof. Within the area, the presence of the Nuovo Teatro delle Passioni stands out for its importance, whose organizational and functional choices, developed with respect for the historical-testimonial characters of the asset, have led to the creation of two halls (one for rehearsals and performances that can be reconverted thanks to the use of retractable seating, and the other of great emotional impact), with large stages, stage tower, dressing rooms and support spaces.

**SDG 7
CLEAN AND AFFORDABLE ENERGY**

The entire regeneration project is developed to encourage green areas and soft mobility. Instead

of asphalt parking lot, flowerbeds and pools with hedges and trees have been created to shade and ventilate plazas and paths; bicycles can now move freely with dedicated ramps and spaces, and access by public transport is facilitated by a new bus stop. The use of photovoltaic systems, geothermal energy and green facades increase the environmental sustainability of the entire work. The materials used are aligned with the industrial vocation of the area (vibro-compressed concrete slabs, brushed concrete, steel), and the furnishings chosen are low-maintenance and vandal-resistant. LED and DALI technologies are just some examples of the design solutions adopted in order to optimize construction and management costs.

**SDG 11
SUSTAINABLE CITIES AND COMMUNITIES**

The various interventions were designed and followed through an indispensable participatory planning process for general choices, and with specific comparisons together with end-users. The path of participation and planning made it possible to arrive at solutions, of urban strategy and design logic, fully aligned with the different needs. In the regenerated AMCM contemporary ways of living and experiencing the city, renewed cultural, sports and entertainment offerings, quality services and high standards of sustainability are intertwined. Regenerated public places dedicated to various forms of culture: an itinerary gives space to street arts, already very present in the area; a square with flexible furnishings can be transformed to host exhibitions, shows or fairs. Plus theatres, workshops, and a new summer cinema lounge in an entirely pedestrian-friendly area that enhances historic buildings brought back to life.



NEW HEALTH CAMPUS PAVIA

University of Pavia School of Medicine's new campus is tech and sustainable

PLACE	Pavia, Italy
CLIENT	University of Pavia
PARTNER	COPRAT Soc. Coop.
SERVICE	Technical and economic feasibility study Final design Executive design Safety coordination during design phase Construction management Safety coordination during execution phase
ASSIGNMENT	Project Management Architecture Structures Mechanical systems Electrical systems Geology Construction management Safety
YEARS	Project 2013 - 2018 Implementation 2019 - 2023

The new hub of more than 10,000 square meters is located in the former pavilion of the San Matteo Hospital Medical Clinics, has 16 teaching rooms, for a total of 2100 seats, study rooms, computerized classrooms, library and simulated teaching laboratories with brand new equipment that will allow students highly innovative practical exercises. From the very beginning, the intervention set the goal of equipping the University of Pavia with a real campus for the Faculty of Medicine in which the teaching functions are in total synergy with the specific functions of the actual profession. This led to the idea of placing the new Health Campus in close contact with the city's main health facilities. The campus system shall

be a place for meeting, study, and free outdoor activity.

SDG 4
QUALITY, EQUITABLE AND INCLUSIVE EDUCATION

The complex consisting of about 11 interconnected volumes has two above-ground floors and a basement. The renovations have ensured complete accessibility to all areas of the campus, with 4 entrances and 5 new elevators, as well as differentiated routes for students and the offices of the presidency and administration. The design of the new layout expanded the spaces serving the study rooms, obtaining outdoor spaces for recreation and refreshment areas: of the 16 classrooms (from 36 to 240 seats), 5 are set up for simulation and microsimulation rooms with state-of-the-art technology and control rooms. The historic Athenaeum library has been restored, reference and archival spaces expanded and furnished with 4.75 kilometers of shelving to accommodate more than 200,000 to volumes, with open and compactable systems on rails.

SDG 7
CLEAN AND AFFORDABLE ENERGY

The renovation of the hospital structure has kept the typological layout of the existing pavilions unchanged, enhancing the existing green area system by making existing valuable tree species coexist with the free activity of the campus. The new Health campus is also strongly green in terms of energy as it is 59.62 % powered by renewable energy. In fact, the photovoltaic systems produce about 117,395 kwh per year, allowing, together with the presence of a groundwater geothermal system with an open loop circuit,

to save the equivalent of 456.23 even tons of oil. Overall, the intervention provides a significant reduction in impacts with CO2 emission savings of more than 62.6 tons per year.



SIXTH ROAD - COASTAL HIGHWAY UPGRADING PROJECT BELIZE

A new Coastal Highway for Belize, fast, safe and resilient to climate change

PLACE	La Democracia - Hope Creek, Belize
CLIENT	MIDH Ministry of Infrastructure Development and Housing with funding from CDB - Caribbean Development Bank
PARTNER	-
SERVICE	Technical and economic feasibility study Preliminary design Detailed and Final design Value Engineering project Road Safety Audit Construction management
ASSIGNMENT	Project Management Soil, bathymetric, and LIDAR surveys Traffic surveys Geotechnical, hydraulic, and material surveys Highway project Structures and bridges Hydraulics and drainage Hydrologic modelling Geotechnics Street lighting systems Environmental and social impact assessments Climate impact vulnerability studies Infrastructure economic assessment BIM management
YEARS	Project 2018 - 2019 Implementation 2020 - 2023

The old Belize Coastal Highway was a secondary distribution artery, an alternative link for all travellers coming from the North and South Bel-

ize District. The 58-kilometer-long infrastructure, also known as the Manatee Highway or "Shortcut," has always, despite its conditions, played a key role within the country's road system by managing to connect the towns of La Democracia and Hope Creek and the George Price and Hummingbird highways. The design and subsequent construction management allowed the construction of a new, safe, high-capacity arterial roadway on the old highway's rammed-earth site. After opening in mid-2023, the new infrastructure is now passable in all seasons (all-weather road according to the AASHTO-LRFD standard), allowing better access and interconnection with Belize's road system, promoting trade and tourism.



SDG 9 ENTERPRISE, INFRASTRUCTURE, AND INNOVATION

Thanks to the special approach used by the Infrastructure Team, the new Coastal Highway project has become a real case study in the field of new infrastructure design. During the design and BIM modeling phase of the entire route, multiple software packages were used with the aim of testing their effective interoperability. This intelligent use of BIM workflows not only allowed for greater accuracy in the computation phase, but also for the identification and resolution of numerous interferences and issues, which led to the drafting of the tender documents necessary to start construction work on the new Coastal Highway.



SDG 11 SUSTAINABLE CITIES AND COMMUNITIES

The highway has been transformed from a dirt road into a modern, climate-resilient corridor,

and now more than 49,000 residents, including 3,000 daily users, can take advantage of the new Coastal Highway. In addition to reducing travel distances between Dangriga and Belize City, the infrastructure has greatly improved connectivity and access for the entire population to essential services, fostering economic and social exchange. Issues of environment and social impact proved to be key throughout the design and implementation process. By listening to local needs and involving the populations of the area concerned in periodic meetings, it was possible to gather the different demands and put in place a system of public consultations with all stakeholders, ensuring the realization of an infrastructure that was not only environmentally sustainable but also, and above all, socially sustainable.



SDG 13 FIGHT AGAINST CLIMATE CHANGE

Prior to the intervention, the infrastructure crossed mostly low-lying land with a gravel surface with poor drainage, which made it impassable at certain times of the year due mainly to heavy seasonal rains. During design and implementation, it was therefore particularly challenging to balance the inclusion of the new infrastructure with the preservation of the environment in the variety of land types that the project crossed, including coastal areas, forests, and wetlands. The project was made possible using unconventional construction techniques, taking advantage of geosynthetic materials and advanced soil stabilization methods. Finally, special attention was paid to the application of specific measures to protect wildlife, such as the establishment of specific crossing points.



NEW MARITIME TERMINAL VILLA SAN GIOVANNI

Safety and maximum comfort for travelers: these are the principles of the new rail and sea hub

PLACE	Villa San Giovanni, Italy
CLIENT	Rete Ferroviaria Italiana S.p.A.
PARTNERS	Hydea S.p.A. PRO ITER Progetto Infrastrutture Territorio S.r.l. F&M Ingegneria S.p.A. Lombardi Ingegneria S.r.l. Smart Engineering S.r.l.
SERVICE	Technical and economic feasibility study Final design Safety coordination during the design phase
ASSIGNMENT	Project Management Architecture Environment and landscape Structures Mechanical systems Electrical systems Fire prevention Hydrology and hydraulics CAM application Geology BIM management Safety
YEARS	Design 2022 - ongoing

The project is part of a larger work to develop and upgrade the entire intermodal hub, developed in synergy with RFI and the Port Authority. The new hub will tie in directly with the redevelopment and re-functionalization project of the railway station, called the new Passenger Terminal, with the aim of making it more welcoming for travelers, optimizing the management of pedestrian traffic across the Strait of Messina. The new Maritime Terminal thus assumes a role of fundamental importance. It will house public (hall, bar and

ticket offices) and administrative functions. Finally, service enhancement will be ensured through the inclusion of new connecting walkways for boarding, the construction of a new railway overpass combined with the redevelopment of the Passenger Building and the upgrading of the entire station complex to STI-PMR standards.



SDG 7 CLEAN AND AFFORDABLE ENERGY

The design, developed always in line with minimum environmental criteria (Building CAM), included the application of the Envision® protocol and compliance with the DNSH (Do Not Significant Harm) principle. New state-of-the-art plant components that Favor the use of renewable sources, a new natural ventilation system, and building materials with a focus on compliance with sustainability labels and the percentage of recycled content. These are the main choices that led to the development of a project that pays attention to sustainability from social, economic, and environmental perspectives.



SDG 9 ENTERPRISE, INFRASTRUCTURE, AND INNOVATION

The design of the new Maritime Terminal is in strong dialogue and continuity with the interventions that RFI will carry out on the Villa San Giovanni Railway Station. The new external arrangements and the enhancement of the port docks will allow the simultaneous and safe mooring of four fast vehicles, making the traffic management of passengers walking to cross the Strait more efficient and safer. The new lay-out of the piers, on which the new maritime station stands, has been designed as an extension to

the current dock and will ensure the availability of two docks for safe mooring in all weather and sea conditions, making it possible to abandon the current single operational berth that poses so many critical issues for passengers, especially those with reduced mobility.



Correlation Table

Politecnica Ingegneria ed architettura Soc. Coop. has reported the information mentioned in this index for the period from 01/01/2023 to 12/31/2023 with reference to GRI Standard 1 - Fundamental Principles - version 2021.

The following table provides an overview of the information reported by the company with reference to GRI standards, indicates where this information can be found, and supports users in accessing it.

GRI STANDARDS / DISCLOSURES	REFERENCES	
GRI 2: GENERAL DISCLOSURE 2021		
THE ORGANIZATION AND ITS REPORTING PRACTICES		
2-1 Organizational details	Cap.01 “Cooperative” Cap.01 “Locations”	p. 5, 7
2-2 Entities included in the organization's sustainability reporting	Cap.03 “Perimeter”	p. 24
2-3 Reporting period, frequency and point of contact	“Communicating sustainability”	p. 1
2-4 Review of information	“Communicating sustainability”	p. 1
2-5 External Assurance	“Communicating sustainability”	p. 1
ACTIVITIES AND WORKERS		
2-6 Activities, value chain and other business relationships	Cap.01 “Services offered”	p. 8
2-7 Employees	Cap.05 “Employees”	p. 60
2-8 Non-employee workers	Cap.05 “Members”	p. 58
GOVERNANCE		
2-9 Governance structure and composition	Cap.02 “Governing and supervisory bodies”	p. 11
2-10 Appointment and selection of the highest governing body	Cap.02 “Management and Control Bodies Board of Directors”	p. 11
2-11 Chairman of the highest governing body	Cap.02 “Management and Control Bodies Board of Directors”	p. 11
2-12 Role of the highest governing body in impact management control	Cap.02 “Strategic Planning”	p. 15
2-13 Delegation of responsibility for impact management	Cap.02 “Strategic Planning”	p. 15
2-14 Role of the highest governing body in sustainability reporting	“Communicating sustainability”	p. 1
2-15 Conflicts of Interest	Cap.02 “Management and supervisory bodies Absence of control and conflict of interest”	p. 11
2-16 Communication of critical issues	Cap.02 “Strategic Planning”	p. 15
2-17 Collective knowledge of the highest governing body	Cap.02 “Management and supervisory bodies Board of Directors”	p. 11
2-18 Performance evaluation of the highest governing body	Cap.02 “Management and Control Bodies Board of Directors”	p. 11
2-19 Rules concerning remuneration	Cap.02 “Management and Control Bodies Board of Directors”	p. 11
2-20 Pay determination procedure	Cap.02 “Management and Control Bodies Board of Directors”	p. 11

GRI STANDARDS / DISCLOSURES	REFERENCES	
2-21 Annual total pay ratio	Cap.02 “Management and Control Bodies Board of Directors”	p. 11
STRATEGY, POLICIES AND PRACTICES		
2-22 Sustainable development strategy statement	“Letter to stakeholders”	p. 2
2-23 Policy Commitment	Cap.02 “Strategic Planning” Code of Ethics Gender equality policy	p. 15 web web
2-24 Integration of policy commitments	Cap.02 “Strategic Planning”	p. 15
2-25 Processes to remedy negative impacts	Cap.02 “Management of nonconformities and complaints”	p. 16
2-26 Mechanisms for requesting clarification and raising concerns	Cap.04 “Ethics, legality and integrity Whistleblowing”	p. 42
2-27 Compliance with laws and regulations	Cap.04 “Ethics, Legality and Integrity Organizational Model 231/2001”	p. 42
2-28 Membership in associations	Cap.04 “Collaboration and Networking”	p. 45
STAKEHOLDER ENGAGEMENT		
2-29 Approach to stakeholder engagement	Cap.03 “Identification and Involvement of Stakeholders”	p. 18
2-30 Collective bargaining agreements	Cap.05 “Employees Contract”	p. 60
GRI 3 – MATERIAL THEMES - VERSION 2021		
THE ORGANIZATION AND ITS REPORTING PRACTICES		
3-1 Process of determining material themes	Cap.03 “Material Themes”	p. 22
3-2 List of material themes	Cap.03 “Material Themes”	p. 22
3-3 Management of material issues	Cap.03 “Material Themes”	p. 22
GRI 201: ECONOMIC PERFORMANCE 2016		
201-1 Direct economic value generated and distributed	Cap.04 “Economic performance Distribution of generated value”	p. 27
201-2 Financial implications and other risks and opportunities resulting from climate change	Omitted-An analysis of risks and opportunities resulting from climate change has not been conducted to date	
201-3 Obligations regarding defined benefit and other retirement plansi	Omitted - No pension plan is provided	
201-4 Financial assistance received from the government	Omitted - Financial assistance is not significant: the Company benefited in the fiscal year from € 9,033 related to the energy tax credit)	

GRI STANDARDS / DISCLOSURES	REFERENCES	
GRI 205: ANTI-CORRUPTION 2016		
205-1 Operations assessed to determine corruption-related risks	Cap.04 “Ethics, legality and integrity Organizational model 231/2001”	p. 42
205-2 Communication and training on anti-corruption regulations and procedures	Cap.04 “Ethics, legality and integrity Organizational model 231/2001”	p. 42
205-3 Confirmed incidents of corruption and measures taken	Cap.04 “Ethics, Legality and Transparency Organizational Model 231/2001”	p. 42
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016		
206-1 Legal actions related to anticompetitive behavior, trust activities, and monopolistic practices	Cap.04 “Ethics, legality and integrity Organizational model 231/2001”	p. 42
GRI 301: MATERIALS 2016		
301-1 Materials used by weight or volume	Cap.06 “Direct Environmental Impacts Material Resources”	p. 79
301-2 Recycled input materials used	Cap.06 “Direct Environmental Impacts Material Resources”	p. 79
301-3 Recovered products and their packaging materials	Cap.06 “Direct Environmental Impacts Material Resources”	p. 79
GRI 302: ENERGY 2016		
302-1 Internal energy consumption within the organization	Cap.06 “Direct Environmental Impacts Energy Resources”	p. 81
302-2 Energy consumption external to the organization	Cap.06 “Direct Environmental Impacts Energy Resources”	p. 81
302-3 Energy Intensity	Cap.06 “Direct Environmental Impacts Energy Resources”	p. 81
302-4 Reducing energy consumption	Cap.06 “Direct Environmental Impacts Energy Resources”	p. 81
302-5 Reductions in the energy requirements of products and services	Cap.06 “Direct Environmental Impacts Energy Resources”	p. 81
GRI 305: EMISSIONS 2016		
305-1 Direct greenhouse gas (GHG) emissions (Scope 1)	Cap.06 “Direct environmental impacts Emissions”	p. 83
305-2 Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2)	Cap.06 “Direct environmental impacts Emissions”	p. 83
305-3 Other indirect greenhouse gas (GHG) emissions (Scope 3)	Cap.06 “Direct environmental impacts Emissions”	p. 83
305-4 Intensity of greenhouse gas (GHG) emissions	Cap.06 “Direct environmental impacts Emissions”	p. 83
305-5 Reduction of greenhouse gas (GHG) emissions	Cap.06 “Direct environmental impacts Emissions”	p. 83

GRI STANDARDS / DISCLOSURES	REFERENCES	
305-6 Emissions of ozone-depleting substances (ODS)	Cap.06 “Direct environmental impacts Emissions”	p. 83
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx) and other relevant air emissions	Cap.06 “Direct environmental impacts Emissions”	p. 83
GRI 306: WASTE 2016		
306-1 Waste generation and significant waste-related impacts	Cap.06 “Direct environmental impacts Waste”	p. 85
306-2 Management of significant waste-related impacts	Cap.06 “Direct environmental impacts Waste”	p. 85
306-3 Waste generated	Cap.06 “Direct environmental impacts Waste”	p. 85
306-4 Waste not landfilled	Cap.06 “Direct environmental impacts Waste”	p. 85
306-5 Waste sent to landfills	Cap.06 “Direct environmental impacts Waste”	p. 85
GRI 401: EMPLOYMENT 2016		
401-1 Recruitment of new employees and employee turnover	Cap.05 “Employees Composition”	p. 60
401-2 Benefits for full-time employees that are not available to temporary or part-time employees	Cap.05 “Employees Benefits”	p. 60
401-3 Parental leave	Cap.05 “Employees Flexibility”	p. 60
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018		
403-1 Occupational health and safety management system	Cap.05 “Occupational health and safety protection Management mode”	p. 70
403-2 Hazard identification, risk assessment and accident investigation	Cap.05 “Occupational health and safety protection Risk analysis”	p. 70
403-3 Occupational health services	Cap.05 “Occupational Health and Safety Protection Surveillance and Health Promotion”	p. 70
403-4 Worker participation and consultation on occupational health and safety programs and related communication	Cap.05 “Occupational health and safety protection Management mode”	p. 70
403-5 Worker training on occupational health and safety	Cap.05 “Occupational health and safety protection Management mode”	p. 70
403-6 Workers' health promotion	Cap.05 “Occupational Health and Safety Protection Surveillance and Health Promotion”	p. 70
403-7 Prevention and mitigation of occupational health and safety impacts directly related by business relationships	Cap.05 “Occupational health and safety protection Safety impacts related to services provided”	p. 70
403-8 Workers covered by an occupational health and safety management system	Cap.05 “Occupational health and safety protection Management mode”	p. 70

GRI STANDARDS / DISCLOSURES	REFERENCES	
403-9 Occupational Injuries	Cap.05 “Occupational health and safety protection Occupational accidents and diseases”	p. 70
403-10 Occupational Injuries	Cap.05 “Occupational health and safety protection Occupational accidents and diseases”	p. 70
GRI 404: TRAINING AND EDUCATION 2016		
404-1 Average number of training hours per year per employee	Cap.05 “Skills Development Training”	P. 74
404-2 Employee skills upgrading and transition assistance programs	Cap.05 “Skills Development Training”	P. 74
404-3 Percentage of employees who receive periodic evaluations of their performance and professional development	Cap.05 “Diversity, Inclusion and Equal Opportunity Opportunities for Professional Advancement”	p. 74
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016		
405-1 Diversity in governance bodies and among employees	Cap.05 “Diversity, Inclusion and Equal Opportunity Women in the Organization”	p. 64
405-2 Ratio of basic wage and salary of women to men	Cap.05 “Diversity, Inclusion and Equal Opportunity Gender wage gap”	P. 64
GRI 406: NON-DISCRIMINATION 2016		
406-1 Incidents of discrimination and corrective measures taken	Cap.04 “Ethics, legality and integrity Whistleblowing”	p. 64
GRI 413: LOCAL COMMUNITIES 2016		
413-1 Operations with local community involvement, impact assessments and development programs	Cap.06 “Relations with the Territory”	p. 90
413-2 Operations with significant actual and potential impacts on local communities	Cap.06 “Relations with the Territory”	p. 90
GRI 416: CUSTOMER HEALTH AND SAFETY 2016		
416-1 Assessment of health and safety impacts of categories of products and services	Cap.05 “Occupational health and safety protection Safety impacts related to services provided”	p. 70
416-2 Incidents of noncompliance regarding health and safety impacts of products and services	Cap.05 “Occupational health and safety protection Safety impacts related to services provided”	p. 70
GRI 418: CUSTOMER PRIVACY 2016		
418-1 Founded complaints regarding breaches of customer privacy and loss of customer data	Cap.04 “Data Protection”	p. 49

Past Reports

Our Annual Reports are documents designed with the aim of telling all our Stakeholders, in full transparency, “who we are” and “what we do.” They are a tool for sharing Politecnica's values, which we have also decided to publish in digital format starting in 2019, to make it fully and easily accessible to all Stakeholders, in line with the changing times. Each Report stems from our intention to contribute to the achievement of the 17 Su-

stainability Goals set by the United Nations 2030 Agenda: each year we present the projects that best meet these global goals and in which integrated design becomes a tool to promote the right to health, inclusion, accessibility, gender equality and education.

This is our way of looking at the future and building it better, always people-centered.



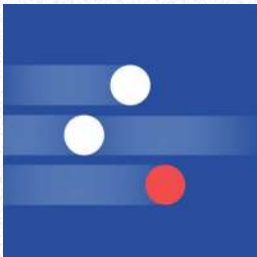
2016



2017



2018



2019



2020



2021



2022

