

# ANNUAL report 25

# LETTER TO stakeholders



Francesca Federzoni, President of Politecnica

“  
In a market that tends toward standardization, we choose the opposite direction: investing in the quality of our work. It is the same choice that has brought us this far and it will be the one upon which we will build our future.  
”

This is the **fifteenth Annual Report** of Politecnica. Fifteen editions in which we have chosen, every year, to open the doors of our organization and share with transparency what we do, how we do it, and why. This year, the story told in these pages goes through a **profound market change** — a change to which we respond not by reinventing ourselves, but by doing what we have always done: focusing on the **quality of our work**.

The year we have left behind took place in a context profoundly different from the one that had accompanied our growth in the recent past. The downward phase of the **PNRR** cycle, combined with a macroeconomic framework characterized by uncertainty and caution in public investments, has led to a progressive downsizing of the demand for engineering and architectural services in the Italian market.

Yet, the numbers for **2025** tell a story of **solidity**. After achieving the **best result in our history** in 2024, we had set ourselves the goal of maintaining a stable production size in a contracting market. We succeeded, and beyond expectations: the **value of production** exceeded **33 million euros**, the **order backlog 56 million**, and our professional community reached **330 people**. Perhaps the most significant figure concerns our capitalization: with nearly **11 million euros** in equity, we have surpassed the milestone we set for ourselves, strengthening the foundations on which to build the next strategic cycle. It was not a foregone conclusion: we owe it to the ability of the entire organization to stay the course in a difficult context and respond with determination by doing what it does best — working well, together. In this scenario, Politecnica has decisively embarked on a path of **strengthening its international presence**, no longer as a simple opportunity but as a **fundamental strategic direction**.

Foreign markets now represent an area in which to fully leverage our **integrated engineering** model, our ability to manage complexity, and the value of our design approach. The collaborations initiated with **international financial institutions** and

participation in infrastructure and environmental development programs are opening up significant prospects in various geographical areas.

The competitive context, on the other hand, highlights increasing pressure on margins and a progressive standardization of services. Faced with this trend, we have chosen to strongly reaffirm the **distinctive value of our technical capability**. Politecnica places the **project at the center** of its identity: technical rigor, multidisciplinary vision, and management of complexity are, and will be, our main differentiating element. But the excellence of the project has precise roots: it is the fruit of the people who conceive it and the tools that enhance its value.

For this reason, **people** remain the first and most important infrastructure of our cooperative. Investing in professional growth, organizational well-being, and the enhancement of skills means investing directly in the ability to create **good projects**. Sustainable development is not an exercise in compliance for us, but a dimension spanning through the entire report: from the care of our internal community to the responsibility that every work carries with it toward the territory and the community. Our commitment to **innovation** moves in the same direction. The integration of **Artificial Intelligence** into business processes, the definition of a **Data Strategy** for the enhancement of our information assets, and continuous investments in hardware and software tools are not ends in themselves: they are levers at the service of **design excellence**, designed to free up the time and intelligence of our resources and return them to the heart of technical work. A path that in 2025 embraced all company functions, with a specific focus on the commercial sector, and that will also accompany us in the next three years. Looking to the **future**, we are aware that the market will present increasing challenges: a structurally smaller national public demand, a growing relevance of international markets, and competition increasingly oriented toward efficiency.

2026 will be a year of **consolidation**, consistent with the economic cycle of the sector and our strategic choices. On this horizon, the next Three-Year Plan will be strongly focused on a clear principle: a return to the project as an identity-defining and competitive element, through the strengthening of technical capacity, the development of specialized skills, and greater integration between digital innovation and design rigor.

To all our stakeholders — shareholders, employees, clients, partners, institutions, and communities — we extend our thanks for the trust and collaboration that make Politecnica's journey possible. Strengthened by the results achieved and aware of the challenges that await us, we are committed to building a future **together** founded on quality, innovation, and responsibility.

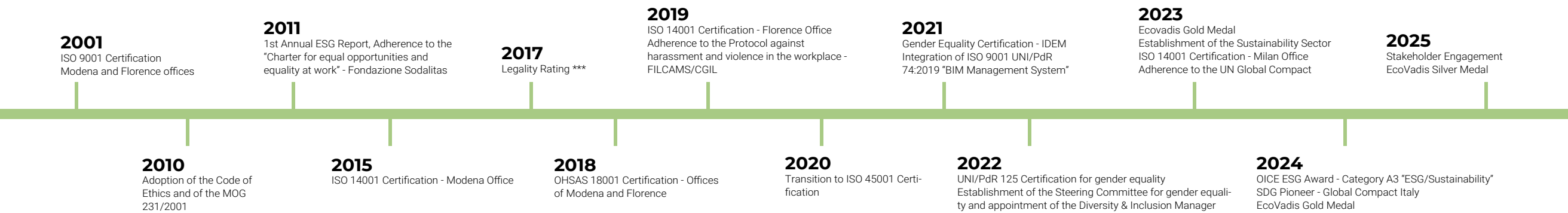
# APPROACH to sustainability

Since 2011, the Annual Report has represented the tool through which Politecnica transparently reports its contribution to sustainable development, offering a **representation of the impacts generated** in the economic, environmental, and social dimensions, as well as the management methods adopted. The document, prepared on a voluntary basis with annual frequency, accompanies and complements the Financial Statements and is submitted for approval to the Board of Directors as an integral part of corporate reporting. Over the years, Politecnica has progressively integrated sustainability into its strategic vision, adopting an approach that values the interconnection between environmental protection, corporate social responsibility, and the ability to generate economic and employment value. This commitment has translated into a structured path, made up of policies, actions, and concrete results, also evidenced by the achievement of **ISO 9001, ISO 14001, ISO 45001, UNI PdR 125, and UNI PdR 74 certifications**. Starting in 2022, the Report has been prepared with reference to the **international Global Reporting Initiative (GRI) Standards**, strengthening the quality and transparency of the organization's ESG reporting. This document has been prepared with reference to the principles and disclosures provided by GRI 1 and GRI 2 — 2021 — and includes the contents of GRI 3 regarding the management of material topics, identified through materiality analysis. In 2024, the reporting process was further developed through the integration, for the first time, of specific disclosures attributable to the **European Sustainability Reporting Standards (ESRS)**. With reference to the ESRS, the cross-cutting standards ESRS 1 and ESRS 2 were considered, as well as some disclosures selected from the ten topical standards. Even in the absence of regulatory obligations, Politecnica has initiated a voluntary path of progressive alignment with the **CSRD Directive and the ESRS**, conducting a double materiality analysis based on a structured stakeholder engagement process. This analysis allowed for the identification of, on one hand, the significant impacts generated by company activities according to the Inside-out perspective and, on the other, the main ESG risks and opportunities according to the Outside-in perspective. The results of this process form the reference for defining material topics and for the structure of this Report. The approach adopted, while not constituting full compliance with the requirements for large companies, highlights the Company's commitment to an increasingly structured, consistent reporting system oriented toward transparency and responsibility. In 2023, Politecnica took another significant step by joining the **United Nations Global Compact** and publishing its first **Communication on Progress — COP**. In the same year, it submitted its performance to an independent assessment by EcoVadis, obtaining the Gold Medal and positioning itself in the top 5% of the over 90,000 companies analyzed globally. In parallel, the "Sustainability" corporate sector was established, recognized as an autonomous strategic line, with the goal of consolidating the Company's contribution to the ecological transition, promoting energy efficiency and the reduction of the environmental impact of projects. In 2024, this journey was further enhanced by important recognitions, including the nomination of partner Alessio Gori as **UN Global Compact SDG Pioneer Italy** in the "Small and Medium-Sized Enterprises" category and the OICE award conferred upon Politecnica in the "ESG/Sustainability" category. In 2025, the internal and external **stakeholder engagement** process was carried out, aimed at monitoring the perception of the relevance of ESG topics thus guiding the Company's actions and reporting. The information reported within this document is based on verifiable data, consistent with the management control system and corporate accounting. The Report was also prepared in compliance with the Company's Guidelines for inclusive language, in line with the indications of the Accademia della Crusca, in order to promote communication attentive to gender equality sensitive communication in the professional sphere.

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“ **We are committed to strengthening the quality and transparency of our communication, choosing to go beyond regulatory obligations to provide a more complete and conscious representation of our impact. The Report stems from a continuous dialogue with our stakeholders, in the conviction that sustainability is a path that is built together.** ”

# REPORTING boundary

The Company does not belong to any Group and does not hold controlling or affiliated interests in other companies, either in Italy or abroad, that are relevant for the purpose of a true and fair representation of the financial, economic, and equity situation. Pursuant to Art. 27, paragraph 1, of Legislative Decree 127/1991, the Company is therefore exempt from the obligation to prepare consolidated financial statements. This Report refers exclusively to the company Politecnica Ingegneria e Architettura Soc. Coop. In 2025, there were no mergers, acquisitions, and/or sales of the company or parts of the company. The values and information presented refer to the 2025 calendar year. Where requested and deemed significant, the 2025 data have been compared with the three previous years. To ensure the consistency and comparability of information, where deemed necessary for the correction of any errors or to take into account changes in the methodology for measuring indicators or in the nature of the business, the quantitative data presented and relating to previous periods may be recalculated and restated compared to what was published in previous reports. The relevant indications and recalculation criteria are highlighted in the corresponding paragraphs.

It should be noted that some KPIs relating to material topics related to the organization's direct environmental impacts refer only to the operating offices in Modena, Florence, and Milan, which are subject to ISO 14001 certification. For the Milan office, the data reported for the year 2025 refer to the Via della Moscova office (active until October 2025) and, where available and relevant, also to the new office in Via Confalonieri, also in Milan, where the offices have moved. The new Milan office, relocated in Via Confalonieri, will be included in the ISO 14001 certification during 2026.



# Index

|                            |   |
|----------------------------|---|
| Letter to stakeholders     | 2 |
| Approach to sustainability | 3 |
| Reporting scope            | 4 |

|                                                 |          |
|-------------------------------------------------|----------|
| <b>01/ Identity, values, and business model</b> | <b>6</b> |
| Who we are                                      | 7        |
| What we do                                      | 8        |
| What we believe in                              | 9        |
| Governance, management, and control bodies      | 19       |
| Corporate organization                          | 13       |
| Strategic planning                              | 14       |
| Management of non-conformities and complaints   | 14       |

|                                               |           |
|-----------------------------------------------|-----------|
| <b>03/ Materiality analysis</b>               | <b>15</b> |
| Stakeholder mapping and engagement            | 16        |
| Identification of potentially relevant topics | 17        |
| Analysis and prioritization methodology       | 20        |
| Materiality matrix                            | 21        |

|                                                         |           |
|---------------------------------------------------------|-----------|
| <b>03/ Governance</b>                                   | <b>23</b> |
| Our 2025 in numbers                                     | 24        |
| Economic performance                                    | 25        |
| Service quality                                         | 32        |
| Ethics, Legality, and Integrity                         | 36        |
| Technological innovation                                | 39        |
| Data protection and cybersecurity                       | 42        |
| Communicating, connecting, generating value             | 44        |
| Collaboration and networking                            | 47        |
| Management of relationships with suppliers and partners | 49        |

|                                                              |           |
|--------------------------------------------------------------|-----------|
| <b>04/ Internal and external social dimension</b>            | <b>51</b> |
| Human capital: composition, classification, and compensation | 52        |
| Attraction and retention                                     | 58        |
| Work-life balance                                            | 62        |
| Diversity, Inclusion, and Equal Opportunities                | 65        |
| Female presence in the organization                          | 67        |
| Occupational health and safety                               | 71        |
| Development of skills                                        | 74        |

|                                                            |           |
|------------------------------------------------------------|-----------|
| <b>05/ Environmental sustainability</b>                    | <b>78</b> |
| Direct environmental impact and approach to sustainability | 79        |
| Material resources                                         | 80        |
| Energy resources                                           | 82        |
| Atmospheric emissions                                      | 84        |
| Waste                                                      | 88        |

|                                       |           |
|---------------------------------------|-----------|
| <b>06/ Projects that leave a mark</b> | <b>90</b> |
| Environmental sustainability of works | 91        |
| Social sustainability of works        | 94        |
| Engagement and co-design              | 97        |
| End-user safety                       | 100       |
| Our projects                          | 102       |

|                          |     |
|--------------------------|-----|
| <u>Correlation table</u> | 118 |
|--------------------------|-----|



# 01 / Identity, values, and business model

- // Who we are
- // What we do
- // What we believe in
- // Management, administration, and control bodies
- // Corporate organization
- // Strategic planning
- // Management of non-conformities and complaints

# WHO WE ARE

## company

Founded in 1972, Politecnica Building for Humans is today one of the largest Italian integrated architecture, engineering, and urban planning design firms. An independent cooperative company, it is led by 45 engineer and architect partners and relies on over 300 people, including designers, planners, engineers, consultants, and specialized technicians. Over the years, it has developed public and private sector projects in over 60 countries worldwide, with an annual turnover exceeding 30 million euros. Its operating model is based on the ability to manage complexity with method, strategic vision, and a multidisciplinary approach that integrates all necessary skills throughout the entire project life cycle.

## history

Politecnica was founded in Modena on December 21, 1972, as C.I.A. – Cooperativa Ingegneri e Architetti (Cooperative of Engineers and Architects), from the initiative of nine engineers and architects who chose the cooperative form to develop an innovative work model based on collaboration between different disciplines and integrated design. From the very beginning, the company has believed in the value of interdisciplinarity, fostering independence, professional responsibility, and a collective vision. In 1994, it evolved into the current Politecnica Ingegneria e Architettura, consolidating a multidisciplinary approach capable of addressing the growing complexity of urban, building, and infrastructure transformations. Today, after over fifty years of activity, it continues to interpret the role of the designer as a responsible actor in the transformation of territories and in the construction of a more sustainable, inclusive, and resilient future.

## offices

Alongside the four Italian offices in Modena, Milan, Florence, and Rome, there is a well-structured international presence that extends across 3 continents and 10 countries, from Europe to Africa, and on to Central America and the Caribbean. The foreign network includes branches in Bucharest, Copenhagen, Kingstown, Addis Ababa, and Lusaka, in addition to project offices in Belmopan, Freetown, Georgetown, Nairobi, and Kingston. An international territorial structure that strengthens the ability to continuously oversee the various phases of design and construction abroad as well, ensuring proximity to clients, operational coordination, and presence in the contexts where the company operates.

“With over **50 years of history** behind us, we continue to build the future with the same passion and vision with which we started in 1972. Over these years, we have gone through profound changes, faced complex challenges, and achieved important milestones. But what has never changed is our way of working: **together, with competence, respect, and responsibility**. This is where we start again every day, ready to design sustainable solutions and generate a positive impact on people and territories. Looking back, we see a path made of constant growth and innovation. When we look forward, we feel even stronger responsibility and desire to contribute, with our work, to a more sustainable, inclusive, and shared future. **Our roots are solid, our vision always open to change.**”

Politecnica 2024 Financial Statement Meeting, spazioTENGO Coop Reno, Castel Guelfo di Bologna.



# WHAT WE DO

## services offered

Politecnica accompanies public bodies, institutions, and private clients in Italy and abroad throughout the entire project life cycle, offering integrated expertise in the fields of engineering, architecture, urban planning, territorial planning, sustainability, and complex process management.

Every intervention stems from an in-depth knowledge of the reality in which it is inserted. For this reason, technical investigations and studies represent the first step of every design process: a fundamental preliminary activity to correctly read the current state, collect and correlate data, identify constraints, opportunities, and critical issues, and build a solid foundation on which to develop effective, sustainable, and shared strategies. Through technical, regulatory, environmental, and territorial due diligence activities, Politecnica defines the necessary conditions for informed planning and for interventions capable of generating technical, economic, and social value.

Starting from this cognitive phase, Politecnica develops projects through an integrated, multidisciplinary, and participatory approach. Design is the heart of the Cooperative's activity: a creative and technical process at the same time, oriented towards providing concrete answers to the needs of people, territories, and communities. From the enhancement of existing structures to the realization of new works, even in complex and constrained contexts, internal teams work by connecting specialized skills in architecture, urban planning, structures, systems, infrastructure, landscape, and interior design. The goal is to build solutions that can combine functionality, aesthetic quality, innovation, sustainability, and social responsibility. The ability to integrate different disciplines, points of view,

and skills also finds full expression in Project Management. At Politecnica, project management is conceived as a multi-participatory and poly-technical process, based on listening to stakeholders, sharing responsibilities, and competent and aware leadership. Coordinating time, costs, objectives, risks, and resources means managing complexity and transforming it into shared value. Project Managers certified PMP® and UNI 11648:2016 guarantee the adoption of internationally recognized standards and protocols, ensuring quality, consistency, and control throughout all phases of the process.

Politecnica also supports public authorities and private investors in the planning of territorial transformations, from the drafting of master plans and Implementation Plans to the management of Program Agreements and the assessment of social and environmental impacts. Knowledge of the territory, communities, customs, and local culture is the starting point for building visions capable of responding to the challenges of the present and generating lasting benefits. In urban and territorial regeneration processes, Politecnica integrates regulatory tools, technologies, technical skills, and participatory procedures, fostering dialogue between institutions, administrations, communities, and investors to guide choices towards shared and sustainable solutions.

The design and planning stage is accompanied by Construction Management activities, carried out with rigor, independence, and multidisciplinary expertise. Politecnica directly oversees the implementation phases, in Italy and abroad, assuring full compliance between the design, the constructed work, and the client's objectives. Control of time, costs, regulations, and

quality standards is associated by constant coordination, verification, and management of the implementation process up to final acceptance. Independence is a foundational value: the Company operates exclusively in the client's interest, accompanying them with transparency, responsibility, devoting attention to results.

Cross-cutting every phase of the project is the commitment to sustainability, understood as a technical choice and ethical responsibility. With the establishment of the Sustainability Sector, Politecnica has consolidated a center of competence dedicated to defining environmental, energy systems and design solutions in line with international best practices. The division offers specialized services for environmental certification, including LEED®, BREEAM®, WELL™, ENVISION®, and GBC HB, as well as energy simulations, thermal and visual comfort analysis, daylighting studies, CFD simulations, LCA and LCC assessments, acoustic testing, building and system commissioning, sustainable construction site management, material reuse, Nature-Based Solutions, compensation works, environmental procedures, social impact analysis, climate vulnerability, and carbon footprinting.

In this way, Politecnica approaches every project as a unified journey: from preliminary knowledge to planning, from design to management, from implementation to final verification. A process founded on independence, technical expertise, interdisciplinary vision, and active listening, with the goal of transforming ideas, needs, and complexities into works, strategies, and places capable of improving the quality of life for people and territories.



# WHAT WE BELIEVE IN

## values, mission, and vision

Politecnica's values are based on cooperation, social responsibility, independence, legality, integrity, inclusion, and sustainability. Cooperation is not just the company's legal form, but a principle that permeates the entire organization leading to internal collaboration between members and different disciplines and, externally, into the ability to work with clients, institutions, and partners to build shared, reliable, and lasting solutions. Politecnica's mission is to create value for people, generating employment and professional growth opportunities and contributing, through design, to the well-being of communities and the sustainable development of territories. The vision is summarized by the principle Building for Humans: design at the service of people, capable of translating complex needs into real solutions and concretely improving the quality of life through more sustainable, inclusive, and resilient cities, buildings, infrastructure, and landscapes. Hence, putting people at the center is not a slogan, but an operational principle that guides our method, design culture, and corporate responsibility.

### INTEGRATED DESIGN BETWEEN SUSTAINABILITY AND INNOVATION

For Politecnica, sustainability is a design responsibility even before it is a stated goal. This approach translates into the adoption of the main international sustainability standards — LEED®, Envision™, BREEAM®, WELL® — the integration of ESG criteria, and the advanced use of BIM methodology, which allows for complex simulations, cost control, and transparency throughout the entire life cycle of the work. The company also aligns its activities with the United Nations Sustainable Development Goals and has joined the Global Compact, strengthening over time a vision in which technical innovation, design quality, and positive impact on territories converge into a single development model.



“

*We believe in cooperative work, where the centrality of the person and the relational dimension, ethics, and community spirit are foundational elements, and we have embraced the values of cooperation contained in the "Statement on the Cooperative Identity" approved by the International Cooperative Alliance at the 31st Manchester Congress and set forth in the Code of Ethics.*

**Designing the future for new generations** is the challenge we have been facing for over fifty years in Italy and abroad: the result of thoughtful choices, intuitions, and unique opportunities that have intertwined over the years.

Our mission is to **create value for people**: job opportunities and professional growth for workers, and well-being and sustainable economic development for the territory and the communities that will use the work.

**Building for Humans**: the vision of design at the service of people, where design challenges are measured against the needs of communities with the goal of creating works that contribute to improving the quality of life.

”



# GOVERNANCE, MANAGEMENT, AND CONTROL BODIES

## CORPORATE BODIES

The Company adopts a traditional governance system, structured with a Board of Directors, which is assigned management and strategic direction functions, and a Board of Statutory Auditors, tasked with overseeing administration. Both bodies are appointed by the Shareholders' Meeting.

### SHAREHOLDERS' MEETING

The Shareholders' Meeting is currently composed exclusively of cooperative members, professionals in engineering and architecture services who contribute to the pursuit of corporate objectives by making their skills and work available. Upon admission, members establish an additional self-employment relationship with the cooperative, in accordance with the law. **Cooperative members may not practice on their own or have interests in other companies that carry out identical or similar activities and are in competition with those of the cooperative.** Their number is unlimited, and the admission of new members is decided by the Meeting based on the development needs of the cooperative. The Articles of Association also provide for a special category of cooperative members, aimed at professional training and/or integration into the company through the support of a Tutor and a dedicated plan. There are also categories for supporting members, individuals or legal entities whose contributions finance funds for technological development, restructuring, and corporate strengthening, and honorary members, currently not present. For further details on the composition of the members, please refer to the relevant paragraph of the document. The General Meeting, whether ordinary or extraordinary, is convened by the Board of Directors.

### BOARD of Directors

The Board of Directors is tasked with managing the company, within the limits of and in compliance with the corporate purpose. The members of the Board of Directors are elected by the Members' Meeting, which also establishes the number (from a minimum of 3 to a maximum of 9), the duration of the term (in any case not exceeding 3 financial years, expiring on the date of the meeting for the approval of the financial statements of the last financial year of the term), and any compensation pursuant to the Corporate Articles of Association. The method for selecting Board members does not currently guarantee gender representation. Although it is possible under the A.o.Association al-soto elect individuals who are not part of the membership base, in the history of Politecnica, the Board of Directors has always been appointed from among the cooperative members, ensuring, on the one hand, competent guidance regarding the sector, products, and market, and consequently regarding the organization's impacts, and independence from any external influence or conflict of interest, as members are bound by internal regulations to a non-competition clause and an exclusivity obligation with reference to the activities carried out by the cooperative. The Chair of the Board of Directors holds the legal and judicial representation of the company before third parties and in court, and holds the corporate signature. **She/He provides strategic guidance and supervises the overall activity of the cooperative, overseeing the mission and the implementation of corpo-**



Francesca Federzoni



Paolo Muratori



Marcello Mancone



Tommaso Conti



Corrado Giacobazzi

**rate policies.** They are also responsible for consolidating an adequate corporate culture with reference to the topics of quality, environment, safety, ethics, legality, and gender equality, and for the implementation and dissemination of the Integrated Management System and the systematic control of its application. The currently serving Board of Directors was appointed on 05/25/2023 for 3 financial years and is composed of 4 men and 1 woman, the Chairwoman, **Eng. Francesca Federzoni**, who has held this role since 2011. From September 2018 to September 2023, she was a **Member of the Board of the Modena Chamber of Commerce.** From April 2018 to April 2024, she served as a Director of Promos Italia, the national agency of the chamber system that supports Italian companies in internationalization processes and assists institutions in the development of the local economy and in the enhancement of the territory. She currently carries out institutional activities within the Legacoop association, which today brings together over 15,000 cooperative enterprises active in all Italian regions and in all sectors, capable of creating development and wealth while always putting people and the territory at the center (**Vice President without portfolio of Legacoop Nazionale, Vice President of Legacoop Estense, Member of the Presidential Council of Legacoop Produzione e Servizi, Member of the Management of Legacoop Emilia Romagna and Lombardy**). She is also **Vice President with responsibility for Sustainable Development of OICE**, the

trade association affiliated with Confindustria that represents Italian engineering, architecture, and technical-economic consulting organizations in Italy, and **a member of the board of EFCA**, the European Federation of Engineering Consultancy Associations. 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 about the importance of having, designing, building, and managing infrastructure of any type and size according to criteria of environmental, economic, and social sustainability. **These additional roles not only do not compromise the Board's ability to exercise its functions within the organization, but rather are synergistic with respect to the interests and development objectives of the cooperative.** The members of the Board of Directors are remunerated according to the same rules as all the cooperative members to which they belong. The Chairman of the Board of Directors is granted an additional fixed allowance, also approved by the Members' Meeting. To date, a performance evaluation system has not been implemented in the company, neither for personnel nor for the Board of Directors and Management.

BOARD  
of Statutory  
Auditors

The Board of Statutory Auditors oversees compliance with the law and the Statute, respect for the principles of proper administration, and, in particular, the adequacy of the organizational, administrative, and accounting structure adopted by the Company and its actual functioning, supervising the pursuit of the mutualistic purpose.

To date, the Board of Statutory Auditors has also been entrusted with the legal audit of the accounts. In 2022, following the exceeding of the threshold of indivisible reserves provided for by Art. 15 of Law no. 59/1992, as amended by Art. 11 of Legislative Decree 220/2002, within the framework of the supervision exercised over cooperative entities, the obligation for the certification of the financial statements by an auditing firm has been introduced.

The auditors, in accordance with the law, participate in the meetings of the Board of Directors and the General Meeting and may at any time carry out, even individually, acts of inspection and control.

The Board is composed of 5 members, 3 standing and 2 alternate, and is appointed by the Members' Meeting, which establishes their compensation. The term lasts 3 financial years, expiring on the date of the meeting for the approval of the financial statements of the last financial year of the period, and is renewable.

BODY  
Supervisory

Politecnica's Supervisory Body has a monocratic composition: the position is held by an external professional possessing the requirements of honorability and professionalism required for the performance of the function, as well as **independence and full autonomy from the company and operational management**.

In compliance with Art. 6 of Legislative Decree 231/2001, it oversees the functioning and compliance with the Model and manages its updating. For the performance of this mandate, the Supervisory Body is granted inspection and control powers, and it is guaranteed free access to all documents and information that it deems relevant.

The SB is appointed by the Board of Directors and reports to the latter regarding the implementation of the Model and, as needed, to the Board of Statutory Auditors and the Shareholders' Meeting. The term lasts 3 fiscal years and is renewable.

COLLEGIAL BODIES

COMMITTEE  
Technical

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

MANAGEMENT  
Operational

It acts as a liaison between the elective bodies and the operational structure and supports the Board of Directors in overall governance and ordinary management.

It is composed of the General Manager, the President, the Italy/Foreign Commercial Directors, the Production Manager, and the Administrative Manager, and meets regularly when convened by the General Manager.

COMMITTEE  
for the integrated management system

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, in line with the Company's strategic objectives, with the aim of pursuing continuous improvement of all activities.

It is composed of the President, the General Manager, the Production Manager, the Technical Manager for Project Verification, the Integrated Management System Manager, the Prevention and Protection Manager, the Representative of the Supervisory Body, the Diversity & Inclusion Manager, and the Office Representatives. The Committee meets, at the request of the President or the Integrated Management System Manager, for the Periodic Review of the Integrated Management System to be submitted to Management or for the implementation of the Annual Improvement Plan.

 COMMITTEE  
steering for gender equality

The Steering Committee for Gender Equality, 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 drafting and monitoring the implementation of the Strategic Plan, which translates the themes identified by the Policy into measurable objectives and establishes actions and responsibilities for their achievement. The Committee meets annually and whenever a member identifies changes in the internal and/or external context, episodes of harassment, mobbing, discrimination, and external or internal reports regarding the violation of corporate principles on equal opportunities and, in particular, gender equality. The Committee is informed of decisions to be taken when these could impact working conditions and the future of workers (for example: financial choices, strategies, etc.).

 ESG COMMITTEE  
for corporate sustainability

In 2025, Politecnica established the **ESG Committee for Corporate Sustainability**, with the goal of ensuring effective and integrated governance of ESG issues, in consistency with international reference standards and the commitments undertaken through participation in the United Nations Global Compact. The Committee has advisory and strategic guidance functions and supports the organization in monitoring, reporting, and continuously improving environmental, social, and economic performance. It is composed of:

- **Chairman of the Board of Directors** to ensure commitment at the highest decision-making levels and facilitate the implementation of strategic actions.
- **General Manager** to ensure operational coordination in line with sustainability objectives and evaluate economic and financial impacts.
- **Human Resources Manager** to oversee issues related to gender equality, diversity, inclusion, organizational well-being, and personnel management.
- **Sustainability Sector Manager** to oversee and govern corporate sustainability policies in a unified manner and their integration into business processes and services provided, ensuring the definition of ESG objectives and the coordination of improvement actions.
- **Integrated Management System Manager** to integrate sustainability into management systems and business processes (quality, environment, safety, gender equality).
- **ESG Reporting Manager** to operationally manage data collection and validation, alignment with standards (GRI, ESRS) and SDGs, preparation of the COP, and management of rating platforms (e.g., EcoVadis).

Depending on the specific topics discussed, the following may also participate:

- **Thematic experts (environmental and social)** who support the analysis of specific sustainability areas.
- **Head of Headquarters** involved for office-related issues.
- **Marketing and Communication Manager** to ensure the consistency of internal and external communication and promote sustainable initiatives.
- **Workers' Representative** to ensure that the promoted policies and actions respect the rights and well-being of people.
- **Supervisory Body** to ensure alignment between the 231 Model and policies regarding ethics, legality, and anti-corruption.

ABSENCE OF CONTROL AND CONFLICTS OF INTEREST

The share capital is entirely subscribed and held by cooperative members, who participate directly in the mutualistic activity and management of the Company according to cooperative principles. There are no supporting members, nor other categories of members or holders of participating financial instruments, such as cooperative participation shares or similar instruments. The membership base is therefore constituted exclusively by cooperative members, as per with the nature and mutualistic purposes of the Company. In line with the principles of cooperation, each cooperative member is granted a single vote, regardless of the amount of capital subscribed. The Shareholders' Meeting, in ordinary and extraordinary session, resolves by an absolute majority of the votes cast by the members present or represented on the items on the agenda. Exceptions are resolutions regarding the admission and exclusion of members, for which a qualified majority of at least two-thirds of the members entitled to vote is required. The Board of Directors also adopts its resolutions according to the principle of an absolute majority of the votes of the directors present. In light of the ownership structure and the governance mechanisms adopted, there are no situations of control by individual subjects. Furthermore, members of the Board of Directors and, more generally, cooperative members are required, based on internal regulations, not to hold shares or interests in other organizations, in Italy or abroad, that could lead to potential conflicts of interest.



# ORGANIZATION corporate

Politecnica adopts a matrix organizational structure, which allows for the integration of the strengths of the functional model, characterized by a vertical hierarchical structure, with those of project-based organization, based on a transversal and horizontal logic. The operational structure is divided into seven business sectors with predominant disciplinary specialization, each coordinated by an internal manager: architecture and building technologies, structures, infrastructure, systems and energy, as well as fire prevention and safety. These sectors operate in an integrated and coordinated manner, with the support of five multidisciplinary areas of a transversal nature. For each project, a dedicated team is formed, composed of professionals from different sectors and coordinated by a Project Manager, responsible for the planning, management, and supervision of activities related to the specific assignment. In this model, every professional operates according to a dual reporting line: on one hand to the Project Manager, for aspects related to project development, and on the other to the Manager of their own discipline, who ensures technical consistency and methodological uniformity within the organization. Within the structure, professionals who hold the role of Technical Director pursuant to the Ministerial Decree are also identified. 263/2006.

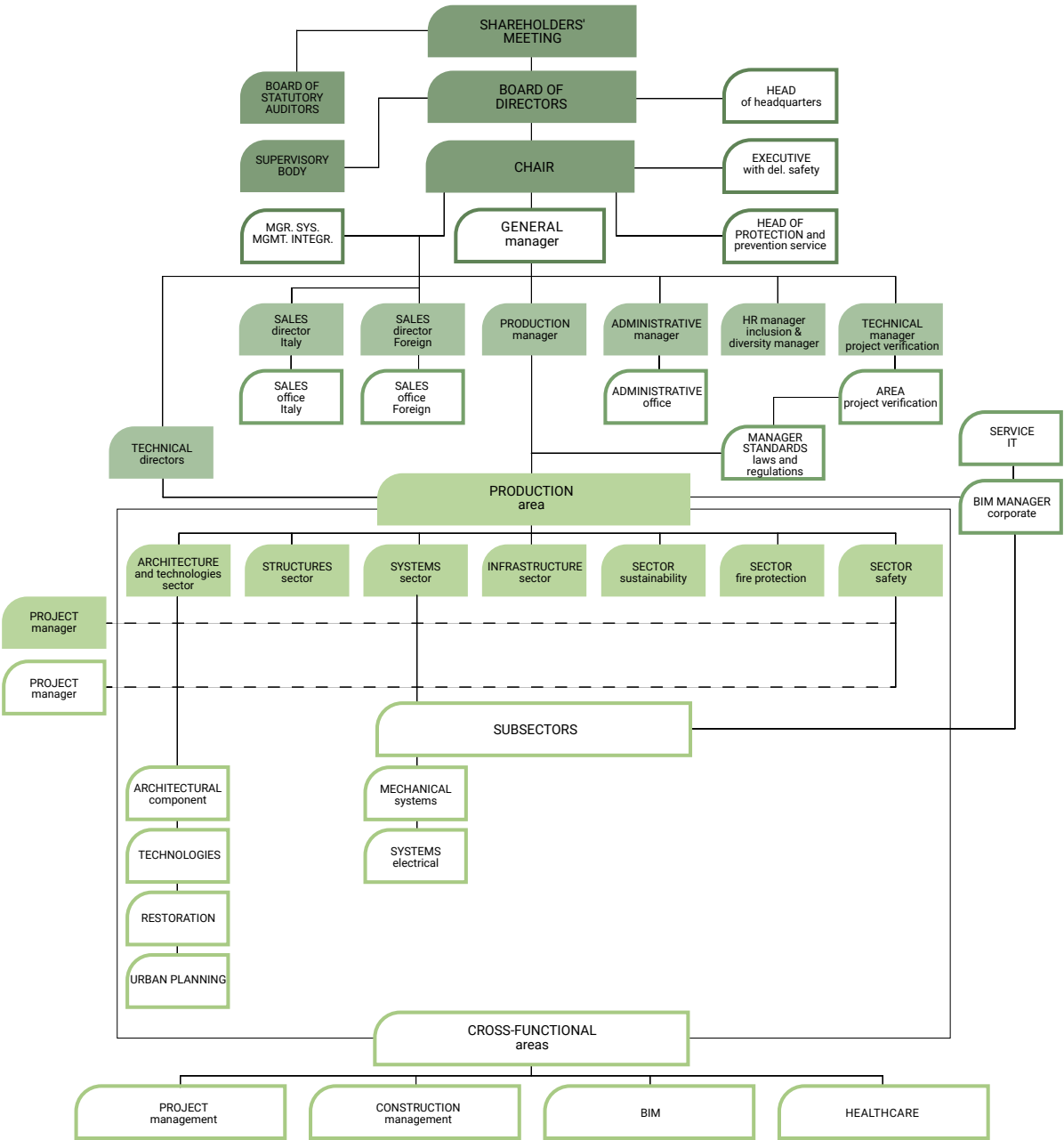
An important change in the corporate organization that took place in 2022, as part of the three-year strategy for gender equality, inclusion, and work-life balance, was the introduction of the new role of **Diversity & Inclusion Manager**, tasked with:

- Ensuring equal conditions and treatment (equal access to work, pay, and career) without distinction of gender, ethnicity, age, or religious belief.
- Raising awareness among company resources about corporate values and, in particular, issues related to equality and inclusion, through training and/or communication activities.
- Proposing the adoption of measures for female empowerment and work-life balance.

- Collecting reports regarding any situations of discomfort, unacceptable practices, and/or harassment (physical or psychological).
  - Supporting, within the designated Steering Committee, the adoption and continuous application of the gender equality policy.
- During 2022, Politecnica launched a general reorganization project, thanks to which the role of **General Manager** was introduced in 2023 to better address the change in scale in the economic and human dimension of the Company. The General Manager has the mandate to make operational, in liaison with the President, the corporate guidelines defined by the Board of Directors, coordinating the organization and supervising the various corporate sectors. In particular:
- promotes, defines, and executes the cooperative's implementation, industrial, and financial plans;
  - holds decision-making and executive powers, extended over the company's offices and services, acting as a point of synthesis between specialized functions and project management functions (with the exception of commercial management);
  - is responsible for Management Control and the achievement of the company's absolute Contribution Margin.

2023 also saw the birth of the **sustainability sector**, which thus moves out of the disciplinary dimension, even if transversal, and assumes the importance of a strategic line, which integrates, in the ESG logic, with corporate policies and above all with the technical contents of the projects.

In 2025, the **ESG Committee for Sustainability** was established to guide our ESG choices with competence, vision, and responsibility. We involve transversal figures from the organization to integrate environment, people, and economy into every decision.



# STRATEGIC planning

Politecnica's strategic planning is developed according to the management levels typical of integrated Total Quality Management systems, organized into a structured set of strategic guidelines, policies, and operational tools.

- The **Vision** (Building for Humans) represents the Company's value and strategic reference, expressing Politecnica's identity, long-term goals, and distinctive positioning. It is based on principles such as teamwork, an integrated view of the project and the implementation process, and a design approach oriented toward serving people, with particular attention to the client and end users. This vision guides partners, employees, and collaborators, forming the basis for the human and professional development of people and projects.
- The **Mission** translates into the principles that guide the Company's commitment to defining goals and policies in the areas of Quality, Environment, Health and Safety at Work, Ethics, and Social Responsibility, outlining the operational model through which Politecnica intends to pursue its Vision.
- **Corporate policies** regarding quality, environment and safety, ethics, gender equality, and social responsibility represent the operational application of the Mission within the various management systems, ensuring consistency between strategic guidelines and implementation methods. In 2025, the **Policy for the use and adoption of Artificial Intelligence tools was added to these**.
- The **Three-Year Plan** defines operational strategies and identifies the resources necessary to achieve medium-to-long-term goals, with reference, among others, to turnover, geographical areas of activity, types of services offered, and expected quality levels.
- Finally, the **Annual Plan** allows for monitoring the degree of achievement of strategic goals through the assignment of specific targets to the various corporate functions and processes, ensuring alignment between the different levels of planning (Vision, Mission, Policies, and Three-Year Plan).

Corporate values find full expression to the extent that they are concretely applied in management processes and integrated into the Company's development strategies. In this context, corporate policies clearly highlight the close correlation between industrial strategy and sustainability. Politecnica recognizes the direct and indirect impact of its activities on people's living conditions, on the economic and social development of the territories in which it operates, and, more generally, on the well-being of the community.

Consistent with this awareness, the Company directs investment planning and the conduct of its activities toward the pursuit of sustainable success in the medium-to-long term, systematically integrating environmental and social aspects into corporate growth strategies.

The commitments undertaken in terms of policy are deliberated by the Board of Directors and subsequently approved by the Shareholders' Meeting, guaranteeing full alignment with corporate governance.

Corporate policies are an integral part of the Integrated Management System and, in this context, are made available through the company intranet.

The Company also promotes periodic awareness initiatives and ensures initial training for new hires during the onboarding phase, in order to encourage the dissemination and correct application of corporate principles.

The Gender Equality Policy and the Code of Ethics are also published on the corporate website, making them accessible to external parties with whom the Company interacts, including clients, suppliers, and public administrations.

These documents define the expected principles and behaviors, constituting a shared reference for managing relationships with stakeholders.

The corporate reorganization process, started in 2022 and completed in 2023, introduced an evolution of the organizational structure aimed at a clearer distinction between governance and execution functions.

Consistent with the Company's dimensional growth, the separation between strategic guidelines, defined by the governing bodies (Shareholders' Meeting and Board of Directors), and their operational implementation, entrusted to directors and sector managers, has been strengthened.

The management control system provides for periodic monitoring, on a quarterly basis, aimed at verifying the level of achievement of planned goals and identifying any deviations or critical issues.

The results of the analyses are shared within the Operational Management, with the involvement of the Chairman of the Board of Directors.

The overall assessment of corporate performance is carried out on an annual basis and presented to the Shareholders' Meeting.

The Statement of the Chair of the Board of Directors, regarding the Company's sustainable development strategy, the results achieved in the reporting period, and the main challenges, goals, and future prospects, is reported in the preface of this Report.

# MANAGEMENT OF non-conformities and complaints

Politecnica recognizes the importance of promptly and responsibly addressing any potential negative impact that its activities may have caused or contributed to, for its stakeholders. To this end, the Company has defined specific operating procedures for the **management of non-conformities and complaints**, aimed at ensuring that each report is heard, properly analyzed, and adequately addressed.

All stakeholders – including employees, collaborators, clients, suppliers, partners, and other interested parties – have the opportunity to **report critical issues** related to, among others, service quality, environmental protection, occupational health and safety, respect for human rights, personal data protection, and other areas relevant to the organization.

For more sensitive issues, such as violations of the Code of Ethics, non-compliance with the Organizational Model provided for by Legislative Decree 231/2001, as well as episodes of discrimination, harassment, or violence in the workplace, a dedicated channel has been activated, accessible in both paper and digital formats. This channel allows reports to be submitted securely and confidentially, including anonymously, directly to the Supervisory Body.

Upon receipt of a report or complaint, a preliminary assessment is carried out to define its relevance, management methods, and the responsibilities involved. Directors and sector managers actively participate in the analysis, management, and resolution phases, as well as in verifying the effectiveness of the actions taken. In cases where the nature, severity, or frequency of the events makes it necessary, Management activates corrective actions aimed at removing root causes and preventing the recurrence of critical issues, as part of an approach oriented toward continuous improvement. All reports are tracked and recorded, and their effectiveness is periodically monitored, also in terms of responding to stakeholder expectations.



## 02 / Materiality analysis

- // Stakeholder mapping and engagement
- // Identification of potentially relevant topics
- // Analysis and prioritization methodology
- // Materiality matrix

# MAPPING AND stakeholder engagement

Stakeholders represent the main direct and indirect recipients of the value generated by Politecnica, as well as any externalities — positive or negative — produced by the organization's activities. The relationship that binds them to the Company is based on a principle of mutual influence: every corporate decision can affect stakeholders, just as their expectations can guide strategies and operational choices. In this context, Politecnica is committed to building and maintaining relationships based on trust, adopting an inclusive, proactive, and continuous approach in its engagement with interested parties. The goal is to leverage the outcomes of the dialogue to improve processes and results, in compliance with the commitments undertaken through corporate policies and the principles enshrined in the Code of Ethics. Stakeholder engagement is considered a **structural** element of corporate management and not an isolated or occasional activity.

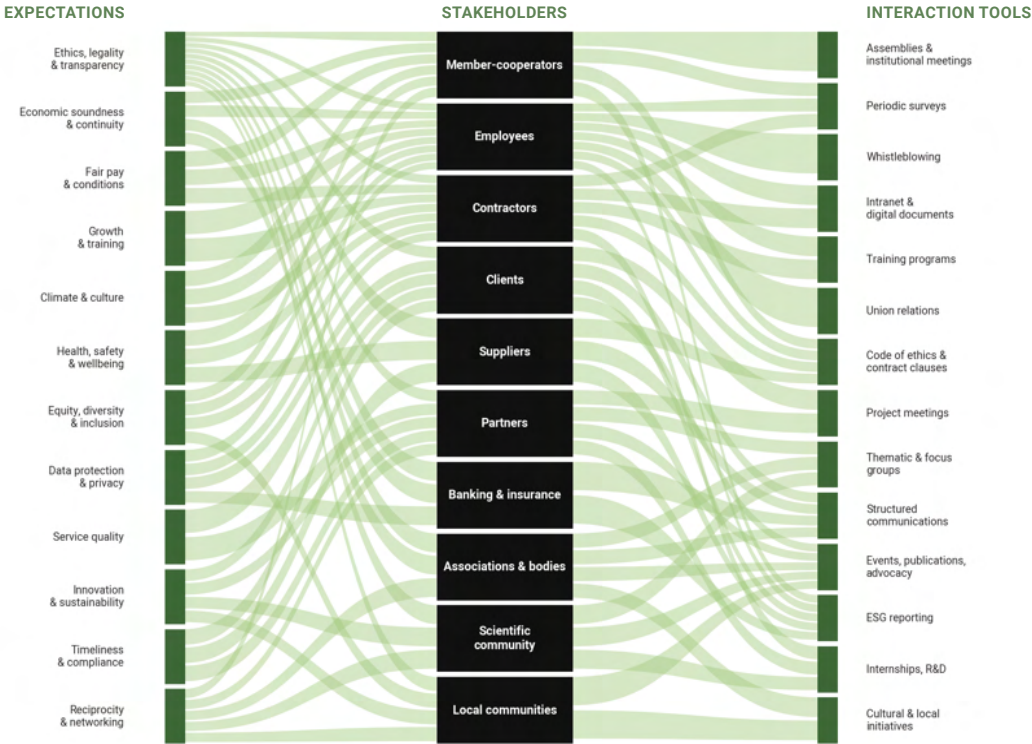
It is an integral part of the governance system, decision-making processes, and operational activities, consistent with the principles of **inclusivity, transparency, and accountability**. The organization has identified key stakeholder categories through an analysis based on criteria of **strategic relevance, level of influence, and degree of mutual dependence** along the value chain. The ten identified categories are:

- **Members** — members of the cooperative who actively participate in the life of the organization, share its values, strategic choices, and objectives, and contribute to the generation and distribution of value;
- **Employees** — internal staff hired directly by Politecnica, engaged in the management, design, and development of corporate activities;
- **Collaborators** — professionals with continuous and stable relationships, who operate in an integrated manner within corporate processes while maintaining a non-subordinate

- contractual status;
- **Clients** — public bodies and private entities that entrust Politecnica with design, construction management, and technical consulting services;
- **Suppliers** — companies and entities that provide goods, services, and specialized consulting to support Politecnica's activities and projects;
- **Partners** — organizations with which Politecnica collaborates in the form of temporary business associations or other forms of collaboration for the provision of services;
- **Banking and insurance institutions** — financial intermediaries involved in assessing the organization's stability, access to credit, and risk coverage;
- **Bodies and associations** — trade associations, representative bodies, technical organizations, and cooperative networks that support the organization in economic, regulatory, and professional development;
- **Scientific and professional community** — universities, research centers, professional orders, and academic entities with which Politecnica collaborates for innovation, training, and technical progress;
- **Local community** — citizens, local associations, foundations, committees, and other entities that live and operate in the territories affected by the organization's project activities.

Engagement methods differ depending on the nature and characteristics of each category and include both formal tools (e.g., assemblies, surveys, institutional meetings, structured communications) and informal ones (e.g., operational interactions, project collaboration, spontaneous feedback). The tables on the following pages report, for each category, the main expectations and the interaction methods activated by the Company.

The height of the blocks on the left and in the center is proportional to the number of active relationships. The bands represent the flows between expectations, stakeholders, and tools.



“**Listening to stakeholders is the first act of responsibility for a cooperative.** The material topics of our Annual Report arise from a structured dialogue with those who live and interact with our organization: members, employees, collaborators, clients, partners, suppliers, and the community. It is in that exchange that we understand where to direct our efforts and where to account for our actions.”



# IDENTIFICATION OF POTENTIALLY relevant topics

To identify potentially relevant sustainability topics, Politecnica conducted a detailed analysis that integrated the market scenario, the regulatory context, the historical-political framework, and the main industry benchmarks, together with national and international best practices.

To support the process, globally recognized principles were considered, including the **Sustainable Development Goals (SDGs)** of the United Nations 2030 Agenda, and the most accredited reporting standards, in particular the **GRI (Global Reporting Initiative)** and the **European Sustainability Reporting Standards (ESRS)**.

The process also included an analysis of the criteria adopted by international ESG rating agencies such as Ecovadis and Open-es, with the aim of capturing emerging expectations from investors and stakeholders most attentive to environmental, social, and governance performance.

In addition to external sources, numerous internal documents and tools were taken into consideration: company policies on quality, environment, health and safety, gender equality, and social responsibility; **ISO 9001**, **ISO 14001**, **ISO 45001**, and **UNI/PdR 125:2022** certifications; the Code of Ethics and the Organizational Model pursuant to Legislative Decree 231/2001; the Integrated Management System (IMS) procedures and company regulations regarding privacy and personnel management.

The preliminary analysis allowed for the definition of a **long list** of potentially relevant topics, divided according to a double classification: on one hand, based on the level of control exercisable by the organization; on the other, according to the three classic dimensions of sustainability.

From the first point of view, the following were identified:

- **Direct topics**, related to the operational activities carried out by Politecnica, that generate impacts over which the organization holds control and can intervene directly through strategic and management choices. This category includes, for example, office energy consumption, waste management, and organizational well-being;
- **Indirect topics**, connected to the impacts generated by the works designed and

managed throughout their entire life cycle, with respect to which Politecnica does not hold direct decision-making control, but can exert influence by proposing sustainable solutions during the design phase and in site management. This category includes, for example, the energy efficiency of buildings, the environmental impact of infrastructure, or social inclusion in the territories involved.

From the second point of view, the topics were traced back to the three fundamental dimensions of sustainability:

- **Environmental**, with reference to the prevention and mitigation of ecological impacts (e.g., climate change and efficient use of energy resources);
- **Social**, in relation to staff well-being, equity and inclusion, health and safety protection, and the enhancement of human capital;
- **Governance**, which includes ethical integrity, management transparency, corporate responsibility, risk management, and regulatory compliance.

This classification represented the knowledge base for the subsequent materiality assessment, constituting a starting point consistent with regulatory expectations, stakeholder requests, and the organization's strategic objectives.

The following table provides, for each potentially relevant topic, a brief description, references to international GRI and ESRS standards, and alignment with the Sustainable Development Goals (SDGs) of the 2030 Agenda.



Long list of potentially relevant topics

ENVIRONMENTALSOCIALGOVERNANCE

DIRECT TOPICS related to activities performed

| TOPIC                                       | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                 | GRI   | ESRS          | SDGs                                                                                  |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|---------------|---------------------------------------------------------------------------------------|
| CONSUMPTION OF ENERGY RESOURCES             | Energy that the company uses to carry out its activities. <b>For Politecnica, this translates into the use of electricity at its offices for the operation of systems and IT equipment and for office air conditioning, and natural gas for heating.</b>                                                                                                                                                                                    | 302   | E1-5          |    |
| EMISSIONS INTO THE ATMOSPHERE               | Quantity of carbon dioxide and other greenhouse gases that the company, directly or indirectly, emits into the atmosphere, contributing to climate change. <b>For Politecnica, this translates into emissions generated as a result of the use of electricity and heating in its offices and travel to workplaces and construction sites by car (company and otherwise), train, and plane (especially for projects carried out abroad).</b> | 305   | E1-6<br>E1-7  |    |
| WASTE GENERATED                             | Quantity and types of waste generated by company activities. <b>For Politecnica, waste derives from office activities (paper, packaging, used toner, electronic equipment) and break areas (cans, plastic packaging, compostable materials, organic residues).</b>                                                                                                                                                                          | 306   | E5-3<br>E5-4  |    |
| MATERIALS USED                              | Materials used by the company in carrying out its activities. <b>For Politecnica, this translates into the use of paper and toner for printing.</b>                                                                                                                                                                                                                                                                                         | 301   | E5-1<br>E5-2  |    |
| WATER CONSUMPTION                           | Quantity of water withdrawn and used for carrying out company activities. <b>For Politecnica, water is supplied exclusively through the municipal water system, and consumption is limited to use in offices for sanitary purposes.</b>                                                                                                                                                                                                     | 303   | E3            |   |
| ATTRACTION AND RETENTION                    | The set of strategies and practices adopted by an organization to attract qualified professionals and encourage them to stay, ensuring motivation, growth, and skills development. <b>In Politecnica's sector, the search for highly qualified profiles is complex due to the specialization of skills and strong competition.</b>                                                                                                          | 401-1 | S1-6<br>S1-7  |  |
| POSITIVE AND COLLABORATIVE WORK ENVIRONMENT | Presence of a positive work environment, with a collaborative climate and adequate support for physical and mental well-being. <b>Politecnica carries out integrated design activities with multidisciplinary teams, where the ability to collaborate effectively is essential to ensure the success of projects.</b>                                                                                                                       | 401-2 | S1            |  |
| ADEQUACY OF COMPENSATION                    | Guarantee of adequate compensation in relation to skills, responsibilities, and market standards. <b>At Politecnica, the remuneration system is proportional to the quantity and quality of work performed for cooperative members and collaborators and is regulated by the National Collective Labor Agreement for "Professional Firms" for employees, which is integrated by the Supplementary Company Agreement.</b>                    | 401-3 | S1-8<br>S1-10 |  |

|                                           |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                 |                                                                                     |                                                                                       |
|-------------------------------------------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| WORK-LIFE BALANCE                         |     | Company measures and policies aimed at reconciling staff work needs with personal needs, promoting well-being, satisfaction, and productivity. <b>In the context of Politecnica, work is often characterized by tight deadlines and continuous revisions, which require effective work planning, clear communication regarding objectives and deadlines, and the adoption of measures such as flexible hours and smart working.</b>                                                                                                                                    | S1-3<br>S1-4                    |  |                                                                                       |
| DIVERSITY, INCLUSION, EQUAL OPPORTUNITIES | AND | Policies and measures to promote diversity, eliminate gender bias, and support equal opportunities in selection procedures, professional advancement opportunities, and remuneration policies. <b>For Politecnica, diversity is not a constraint but an enrichment: teams with different skills but also different perspectives generate more innovative and creative design solutions, capable of responding more effectively to the needs of communities.</b>                                                                                                        | 405-1<br>405-2                  | S1-9                                                                                |    |
| HEALTH AND SAFETY AT WORK                 |     | Set of measures, policies, and protocols aimed at protecting workers from risks and dangers, preventing accidents and occupational diseases, and ensuring a safe and healthy work environment. <b>For Politecnica, prevention, through adequate protocols and training, is fundamental, especially for people involved in site inspection activities.</b>                                                                                                                                                                                                              | 403<br>416                      | S1-4                                                                                |    |
| TRAINING AND SKILLS DEVELOPMENT           |     | Planning and delivery of training courses and awareness initiatives aimed at enhancing the professional and personal skills of workers, supporting their growth and strengthening company competitiveness. <b>For Politecnica, investing in training means strengthening know-how and ensuring high quality standards while, at the same time, fostering responsibility on ethical and professional issues, so that every person contributes to the sustainable growth of the organization.</b>                                                                        | 404                             | S1-4                                                                                |    |
| RIGHTS OF WORKERS IN THE CHAIN OF VALUE   |     | Protection of working conditions throughout the entire value chain, ensuring compliance with human rights, safety, and current regulations by suppliers, partners, and clients involved in company activities. <b>For Politecnica, the value chain is structured upstream, including partners and subcontractors for specialized consulting and design support services, as well as suppliers of goods and services, and downstream, including public and private clients, end users of the completed works, and local communities.</b>                                | 414-1                           | S2                                                                                  |    |
| SUPPORT FOR THE TERRITORY                 |     | Initiatives to support the social, economic, and cultural development of local communities, creating shared value and strengthening the bond with stakeholders. <b>For Politecnica, the commitment to the community translates into actions aimed at fostering social growth in the territories where it operates, such as participation in solidarity and fundraising projects, the promotion of cultural initiatives, support for non-profit organizations, and the offering of training opportunities for young people through internships and apprenticeships.</b> | 413-1                           | S3                                                                                  |  |
| LEGALITY AND PREVENTION OF CORRUPTION     |     | Ensuring compliance with laws, regulations, and standards, both mandatory and voluntary, applicable to company activities, by adopting measures to prevent corruption. <b>For Politecnica, this translates into a commitment to ensure maximum integrity and transparency in its business processes, through the adoption of a Code of Ethics and an organizational model pursuant to Legislative Decree 231/2001 to prevent illicit behavior.</b>                                                                                                                     | 2-27<br>205-1<br>205-2<br>205-3 | G1-3<br>G1-5                                                                        |  |
| ETHICS AND CULTURE OF BUSINESS            |     | Promotion and respect for ethical principles and values that guide corporate decisions and define how the company relates to its stakeholders. <b>For Politecnica, corporate ethics is based on cooperation, understood as the shared practice of the profession to create economic, social, and professional value. This principle results in integrated design, interdisciplinary collaboration, and the dissemination of knowledge, fostering a participatory business model.</b>                                                                                   | 2-23<br>2-24<br>206             | G1-1<br>G1-2                                                                        |  |



INDIRECT TOPICS related to designed works / direct

| TOPIC                                      | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | GRI                              | ESRS         | SDGs                                                                                  |
|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|--------------|---------------------------------------------------------------------------------------|
| COLLABORATION AND NETWORKING               | Building strategic relationships with public institutions, research bodies, industry as- sociations, and industrial partners to foster knowledge exchange, business growth, and innovation. For Politecnica, this means actively participating in research projects, working groups, and industry regulatory initiatives, contributing our know- how to the definition of guidelines, standards, and best practices.                                                                                                                  |                                  |              |    |
| TRANSPARENT COMMUNICATION                  | Providing clear, complete, and accessible information to stakeholders to establish a relationship based on trust and transparency, fostering dialogue and active engage- ment of interested parties. For Politecnica, transparent communication is a pillar of corporate identity, promoting an image based on ethics, legality, sustainability, technical competence, inclusion, and reliability.                                                                                                                                    | 2-29                             |              |    |
| PROTECTION AND DATA SECURITY               | The set of measures and procedures adopted to ensure the security, confidentiality, and integrity of collected information, preventing unauthorized access, data bre- aches, or improper use. Politecnica manages sensitive and non-sensitive data within the scope of its contracts, ensuring their protection through rigorous internal pro- cedures and using secure IT systems with limited access and periodic backups.                                                                                                          | 418-1                            |              |    |
| ECONOMIC PERFORMANCE                       | The ability to generate value while ensuring the possibility of investing in innovation, training, and development, facing market challenges, ensuring job stability, and con- tributing to the growth of the territory. For Politecnica, economic solidity allows us to guarantee adequate remuneration for internal and external professionals, support technological development and the professional growth of staff, as well as stren- gthen the company's financial stability.                                                  | 201-1                            |              |    |
| TECHNOLOGICAL INNOVATION                   | Adoption and development of digital tools, methodologies, and processes to improve operational efficiency, performance quality, and market competitiveness. For Politec- nica, this topic mainly concerns the use of advanced software for design and the digitization of works, and the ability to leverage artificial intelligence to optimize business processes, analyze data, and improve operational efficiency.                                                                                                                |                                  |              |    |
| QUALITY OF SERVICE                         | The ability to guarantee high standards in the services offered, responding to custo- mer needs, whether expressed and/or implicit, both from a technical point of view and in terms of costs and timelines. For Politecnica, in addition to full compliance with contractual specifications, industry regulations, and technical standards, the management of environmental and safety issues, support to the Client in deci- sion-making phases, and methods of communication and engagement are beco- ming increasingly important. |                                  |              |  |
| MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS | Adoption of practices aimed at ensuring fair, transparent, and sustainable commer- cial relationships, ensuring the quality of goods and services provided, compliance with delivery times and contractual conditions, with particular attention to fairness in payments and compliance with corporate and regulatory standards. For Politecnica, supplier management focuses mainly on subcontractors for specialized consulting and design support services, which provide essential technical skills for project execution.        | 308-1<br>308-2<br>414-1<br>414-2 | S2<br>G1-2   |  |
| MANAGEMENT OF PARTNERSHIP RELATIONSHIPS    | Creation and maintenance of strategic collaborations with other companies for the implementation of shared initiatives, integrating skills, resources, and technical capa- bilities. For Politecnica, partnerships are mainly developed through the establish- ment of temporary groupings of companies or other forms of collaboration aimed at the integrated management of multidisciplinary projects.                                                                                                                             | 3-3                              | G1-1<br>G1-6 |                                                                                       |

| TOPIC                                     | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | GRI                             | ESRS                       | SDGs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ENVIRONMENTAL SUSTAINABILITY OF THE WORKS | Buildings and infrastructure have a significant impact on the environment, influencing land consumption and transformation, biodiversity, the use of natural resources, pol- lututing emissions, and energy consumption. These effects manifest throughout the entire life cycle of the work: from construction to use, up to decommissioning. During the design phase, Politecnica evaluates the environmental impact of the work in every phase, verifying compliance with mandatory regulations and proposing im- provement options to the client that allow for reducing the ecological footprint and optimizing the environmental performance of the work, also with a view to obtai- ning certifications according to internationally recognized protocols. | 302<br>303<br>305<br>306<br>308 | E1<br>E2<br>E3<br>E4<br>E5 |       |
| SOCIAL SUSTAINABILITY OF WORKS            | All works, and in particular infrastructure and urban redevelopment projects, have a significant impact on communities and people's well-being, influencing quality of life, accessibility to services, and safety. During the design phase, Politecnica considers aspects such as health and well-being in buildings, accessibility and inclusion, the improvement of safety and climate resilience, and the impact on the economic and social fabric.                                                                                                                                                                                                                                                                                                           | 416-1                           | S3<br>S4                   |                                                                                                                                                                             |
| SAFETY OF END USERS                       | A set of measures aimed at ensuring that the goods and services provided are safe, through compliance with regulatory standards, quality control, and the adoption of strategies to reduce the risk of accidents, malfunctions, or damage. For Politecnica, this translates into the design of buildings and infrastructure that meet the highest standards of quality, stability, and safety, ensuring the protection of users and preventing risks related to structural failure, system malfunctions, or accidental events.                                                                                                                                                                                                                                    | 416-1                           | S3<br>S4                   |                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| CO-DESIGN                                 | Involving local authorities, citizens, and stakeholders in design processes is funda- mental to ensuring that works meet the real needs of the territory and the community. For Politecnica, this means interpreting local needs and supporting the client in integrating participatory solutions, providing tools and expertise to facilitate dia- logue with the actors involved and make the process more effective and inclusive.                                                                                                                                                                                                                                                                                                                             | 413-1                           | S3<br>S4                   |                                                                                                                                                                                                                                                                                                                                                                                                                                    |

# METHODOLOGY

## for analysis and prioritization

In 2025, Politecnica updated its materiality analysis in accordance with the **principle of double materiality** provided for by the Corporate Sustainability Reporting Directive (CSRD) and regulated by the European Sustainability Reporting Standards (ESRS).

The update involved an integrated assessment based on two distinct but complementary dimensions:

- **impact materiality**, i.e., the significance of the effects generated — positive or negative, actual or potential — on people, the environment, and the economy;
- **financial materiality**, understood as the effect that a given issue may have, or can reasonably be expected to have, on the organization's financial position, performance, and cash flows in the short, medium, and long term.

The process was divided into two main phases — external **engagement and internal assessment** — both aimed at detecting the perception of the relevance of the topics according to the two perspectives of double materiality.

### STAKEHOLDER ENGAGEMENT

In the first quarter of 2025, Politecnica carried out a **structured listening and engagement initiative** with key stakeholders, with the goal of gathering opinions and suggestions on potentially relevant topics and fueling the materiality analysis.

The identification of the subjects to be involved was based on a stakeholder mapping, according to criteria of **strategic and economic relevance and positioning regarding ESG issues**. The selection involved the integrated use of qualitative and quantitative parameters to ensure the representativeness and effectiveness of the engagement.

Overall, the panel included **475 subjects**. The composition followed a differentiated logic by category:

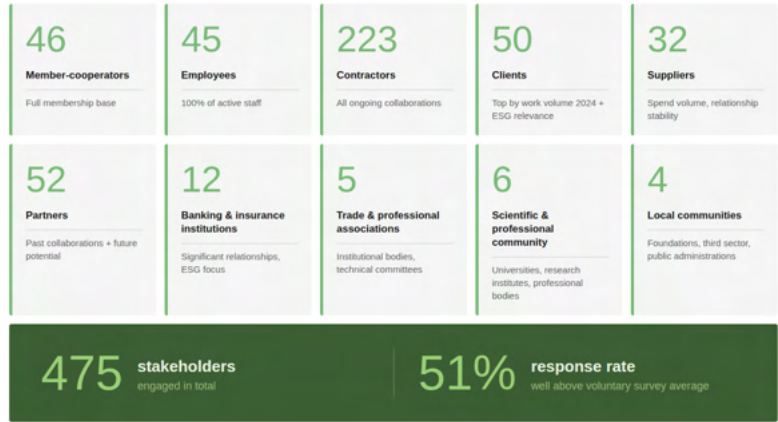
- **Cooperative members, employees, and collaborators** — included in their entirety, as primary stakeholders of the organization.
- **Clients** — selected with a criterion articulated on two levels: first, a Pareto analysis on the 2024 workload to identify the most relevant clients from an economic perspective; then, an expansion with additional strategic clients based on commercial importance or interest in ESG issues.

- **Suppliers** — chosen based on spending volume, relationship stability, and strategic relevance, classified into core suppliers (directly involved in projects) and support suppliers (cross-functional services such as software, training, logistics).
- **Partners** — identified by combining the analysis of historical data related to previous collaborations with a forward-looking assessment of future potential.
- **Banking and insurance institutions** — selected based on the nature and intensity of existing relationships, prioritizing those with a significant role in financial support and a recognized focus on ESG aspects.
- **Trade and professional associations** — involved by virtue of their active participation in institutional panels, technical committees, and policy-making initiatives.
- **Scientific and professional community** — belonging to universities, research bodies, professional orders, and innovation networks, already involved in collaborations on calls for tenders, research projects, and technology transfer.
- **Local community** — representatives of the Modena area, identified among foundations, third-sector entities, civic committees, and public administrations.

The engagement took place through an **anonymous online questionnaire**, accessible from PC and smartphone, which allowed for the collection of quantitative assessments and suggestions regarding the perceived relevance of the main sustainability topics for Politecnica. For each topic on the long list, stakeholders assigned a **score from 1 to 5** to express the perceived relevance according to the impact materiality perspective. Banking and insurance institutions were also asked to identify the **10 topics considered most significant from the perspective of financial materiality**, based on their experience. In addition to questions on relevance, the questionnaire included **two specific sections** on aspects considered strategic by the organization. The first, dedicated to **Diversity, inclusion, and equal opportunities** and aimed at members, employees, and collaborators, surveyed the internal perception regarding the fairness and inclusivity of the work environment, in line with the commitments made through the UNI/PdR 125:2022 certification. The second, focused on the **Sustainability of works** and intended for clients, investigated which environmental and social dimensions are considered priorities and in which areas clients are willing to invest to obtain greater environmental and social benefits.

To encourage participation and strengthen the social impact of the initiative, Politecnica associated the completion of the questionnaire with a **charitable donation**: for every response received, 5 euros were donated to **Dynamo Camp**, a foundation that offers recreational therapy activities to children and young people with serious or chronic illnesses.

The initiative recorded a **response rate of 51%**, well above the average for voluntary surveys. The result highlights the high level of engagement and sense of belonging of the stakeholders, confirming trust in the organization's transparency and value consistency.



GRI 3-1 | 3-2  
ESRS 1 | 2 SBM-3

INTERNAL ASSESSMENT AND WEIGHTING OF RESULTS

Each stakeholder category was weighted by assigning an **influence coefficient from 1 to 5**, calculated based on the level of interaction and the reciprocity of the relationship with Politecnica. The material relevance for stakeholders was then determined through the **weighted average of the scores** assigned to each topic.

In parallel with the external engagement, **internal focus groups** were organized with the involvement of the **Sustainability Committee**, composed of representatives from the Sustainability, Human Resources, and Integrated Management System areas. In this case as well, a score from 1 to 5 was assigned for each topic, evaluating both the **relevance of the impact** — according to criteria of scale, scope, and likelihood (for potential impacts) — and the **financial relevance**, understood as a combination of the scale and likelihood of economic-financial effects, in consistency with the provisions of the ESRS standards.

A **materiality threshold of 3.5** was defined, applied to both the impact and financial perspectives. A topic is considered relevant from an impact perspective only if it exceeds the average value of 3.5 for both stakeholders and the internal assessment of the Sustainability Committee, and **relevant overall** if it is so even under just one of the two perspectives — impact or financial.

During 2026, the **Sustainability Committee** reviewed the materiality analysis conducted in 2025, verifying the persistence of the internal and external context — company perimeter, activities, value chain, stakeholder panel, regulatory context — and **confirmed the validity of the identified material topics**. The Committee specifically evaluated the evolution of the internal context (international expansion into new countries such as Mozambique, Ethiopia, and Sint Maarten; adoption of the corporate Artificial Intelligence Policy) and the external one (AI Act, evolution of the CSRD framework), concluding that these developments do not necessitate a revision of the framework of material topics, while introducing new management safeguards covered in the respective chapters of this Report.

MATRIX  
of materiality

Following the consultation and internal assessment activities, the following areas emerged as priorities:

ENVIRONMENT SOCIETY GOVERNANCE

| TOPIC                                             | IMPACT MATERIALITY | FINANCIAL MATERIALITY |
|---------------------------------------------------|--------------------|-----------------------|
| DIRECT TOPICS RELATED TO ACTIVITIES PERFORMED     |                    |                       |
| ATTRACTION AND RETENTION                          | Actual             | R-O                   |
| POSITIVE AND COLLABORATIVE WORK ENVIRONMENT       | Actual             |                       |
| ADEQUACY OF COMPENSATION                          | Actual             | R-O                   |
| BALANCE BETWEEN PROFESSIONAL AND PRIVATE LIFE     | Actual             |                       |
| DIVERSITY, INCLUSION AND EQUAL OPPORTUNITIES      | Actual             | R                     |
| TRAINING AND DEVELOPMENT OF SKILLS                | Actual             | R                     |
| LEGALITY AND PREVENTION OF CORRUPTION             | Potential          | R                     |
| ETHICS AND CORPORATE CULTURE                      | Actual             |                       |
| PROTECTION AND DATA SECURITY                      | Actual             | R                     |
| ECONOMIC PERFORMANCE                              | Actual             | R-O                   |
| TECHNOLOGICAL INNOVATION                          | Actual             | R-O                   |
| SERVICE QUALITY                                   | Actual             | R                     |
| INDIRECT TOPICS RELATED TO DESIGNED/MANAGED WORKS |                    |                       |
| ENVIRONMENTAL SUSTAINABILITY OF THE WORKS         | Actual             | R                     |
| SOCIAL SUSTAINABILITY OF THE WORKS                | Actual             |                       |
| SAFETY OF END USERS                               | Potential          | R                     |

The materiality analysis confirmed the centrality of several topics directly connected to the organization, particularly those related to the management and development of human capital. Attraction and retention, adequacy of compensation, training and skills development, work-life balance, as well as a positive work climate, are all material for impact, with the first three also assuming financial relevance as they are decisive for the competitiveness and operational continuity of the organization. Diversity, inclusion, and equal opportunities was identified as a topic with significant impact and potential financial risk, as any episodes of discrimination could compromise the company's reputation.

Regarding governance, legality and anti-corruption, and data protection and security were evaluated as topics with potential material impact and high financial relevance, due to the risk associated with any regulatory violations or reputational damage.

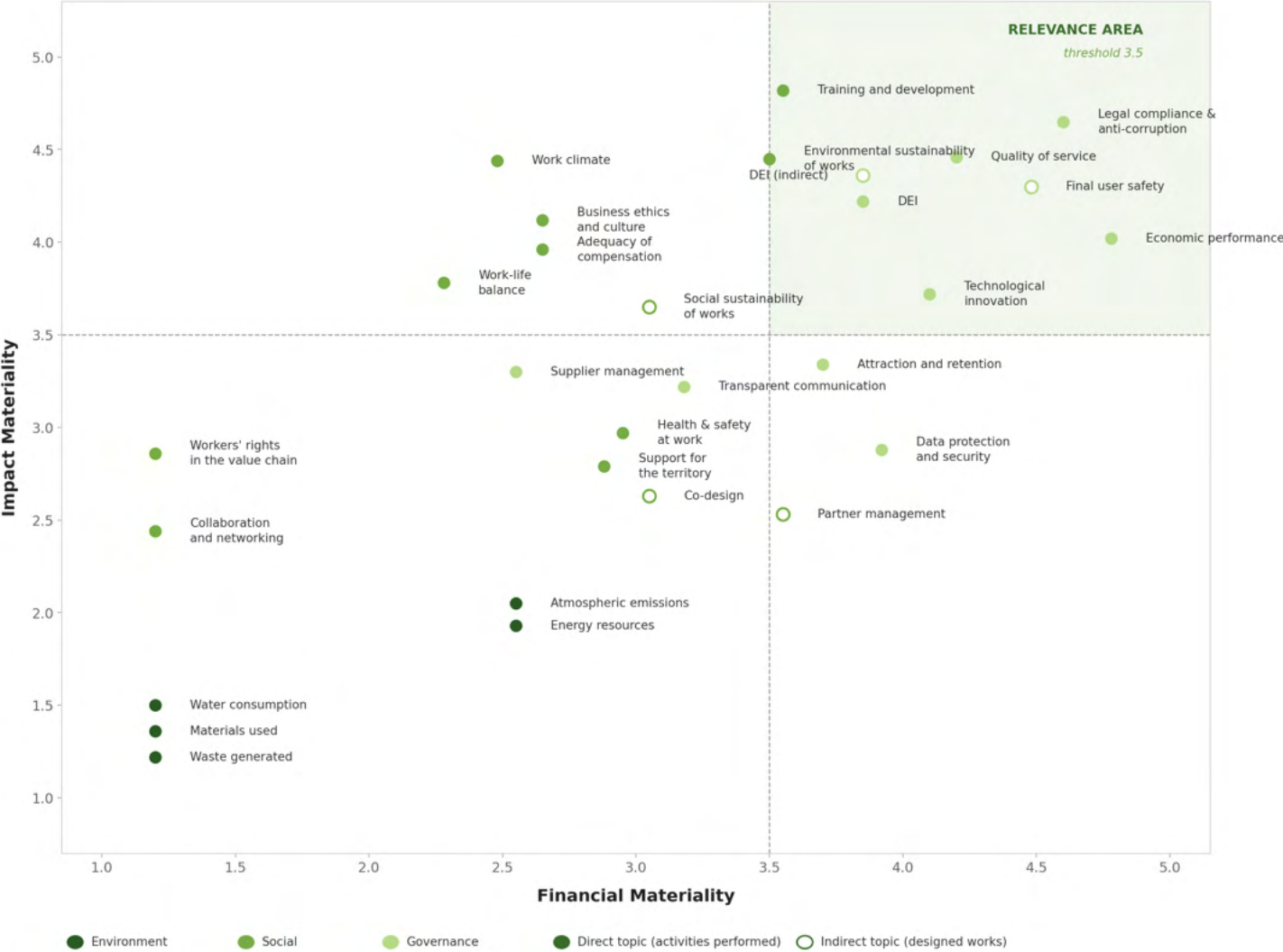
Economic performance, technological innovation, and service quality are material from both perspectives, as they are directly linked to the Company's economic stability and its ability to generate value. Innovation, in particular, also represents a development opportunity.

Among the indirect topics, environmental sustainability of works and safety of end-users were both considered relevant for both impact and in terms of financial risk, highlighting the importance of environmentally sustainable and safe design solutions. The social sustainability of works received a high impact rating, although it is not currently associated with direct economic risks or opportunities.

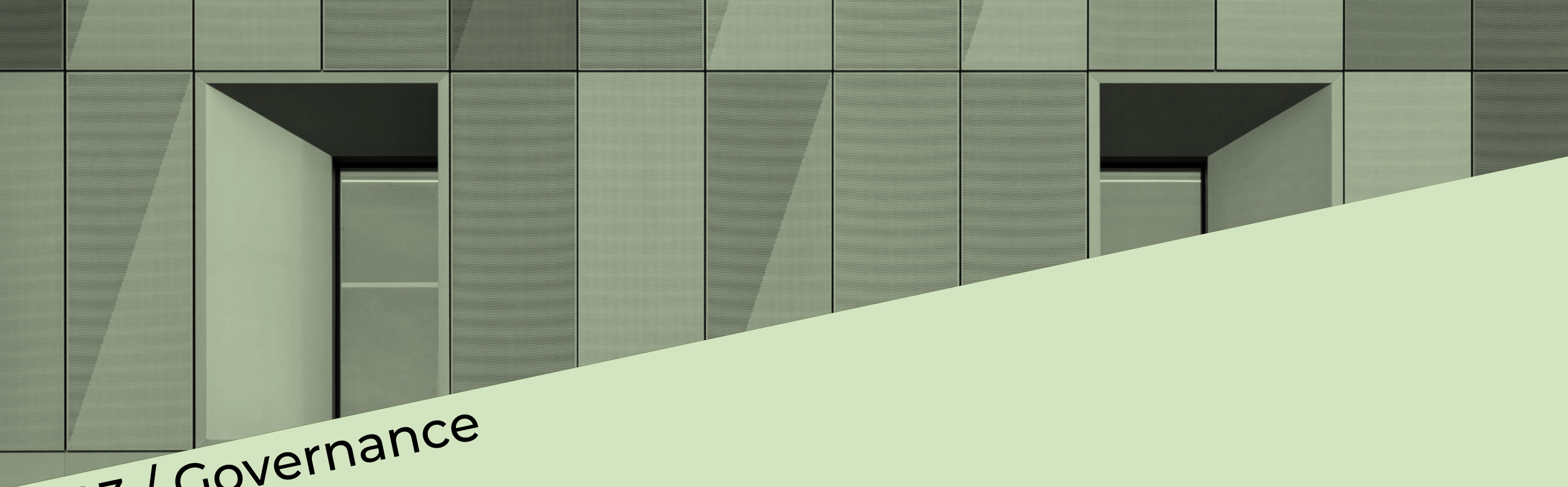
The materiality matrix visually represents the topics relevant to Politecnica, positioning them according to the two dimensions of double materiality:

- **Vertical axis:** relevance of impact on people, environment, society, and stakeholders;
  - **Horizontal axis:** financial relevance for the organization, in terms of risks and opportunities.
- These topics represent the basis for defining **corporate ESG priorities** and for reporting according to GRI and CSRD standards. Their oversight constitutes a key element for strengthening the organization's resilience, stakeholder trust, and the strategic consistency of corporate policies. Non-material topics, while not representing strategic priorities, continue to be monitored and, where deemed appropriate, are reported in the relevant chapters of this Report.

Material topics for Politecnica according to the two perspectives of double materiality.







## 03 / Governance

- // Our 2025 in numbers
- // Economic performance
- // Service quality
- // Ethics, Legality, and Integrity
- // Technological innovation
- // Data protection and cybersecurity
- // Communication, transparency, and reputation
- // Collaboration and networking
- // Management of relationships with suppliers and partners



OUR 2025  
in numbers

€33.2 mln

WORKLOAD  
VOLUME

75%

Italy

25%

International

34,3%

Project  
margin

€32.7 mln

VALUE  
ACQUIRED

70%

Italy

30%

International

50

New  
contracts

58%

Public

42%

Private

€56.1 mln

ORDER  
BACKLOG

1,69

Coverage  
ratio

“ 2025 confirmed the solidity of our growth path. With over **33 million euros in workload** and **acquisitions exceeding 32 million**, we have demonstrated that our strategy works. But the figure that best represents us is another: **50 new contracts acquired**, the highest number in recent years, a sign of renewed trust from our clients and constantly evolving commercial capability. We have expanded our international presence by reaching new countries — Mozambique, Ethiopia, Sint Maarten — and strengthened our positioning in the strategic sectors of healthcare, restoration, and infrastructure. Behind every number is the daily work of a professional community that believes in the shared project, technical excellence, and responsibility toward those who entrust us with their works. ”

# ECONOMIC performance

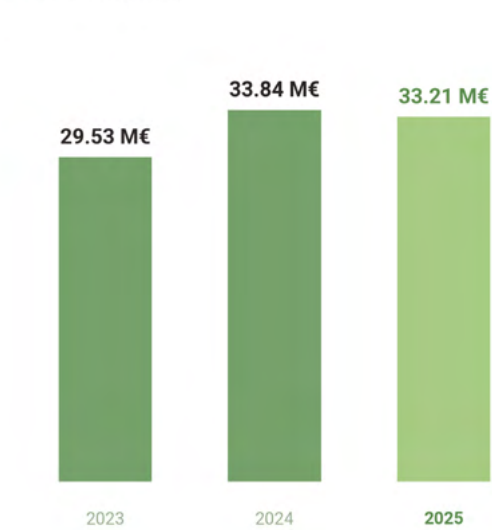
## WORKLOAD

In 2025, operational production substantially **stabilized at the record levels** reached in the previous year, confirming the solidity of the growth path initiated in the post-pandemic period. The analysis of the workload and associated profitability highlights the solidity of the design and management approach adopted by the Company, as well as the centrality of certain key contracts in supporting the overall value generated.

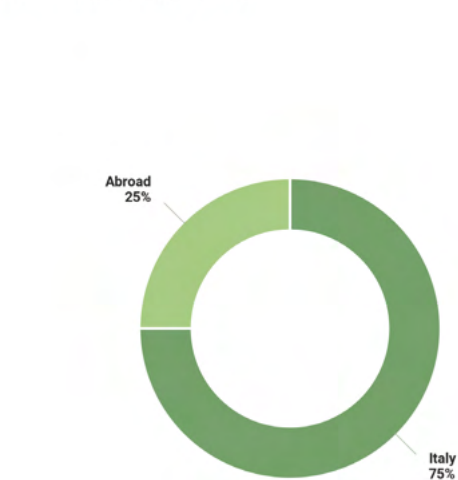
In 2025, the workload stood at approximately **€33 million**, with a slight decrease (-2.2%) compared to the peak recorded in 2024. The data, however, confirms the maintenance of production capacity at a very high level, testifying to the organizational consolidation achieved by the Company.

From the perspective of geographical composition, **75% of the workload** derives from activities carried out in **Italy**, while the remaining **25%** comes from **international contracts**, with a balance between **public (57%)** and **private (43%)** clients. The Pareto analysis of the 2025 contract portfolio confirms a high concentration of production: the top 25 contracts (8% of the total) generate 50% of the workload, while 80% of the value is produced by approximately 86 contracts (28% of the total). This figure is substantially in line with the previous year, confirming a production model that combines a small core of high-value contracts with widespread service activity distributed across the territory.

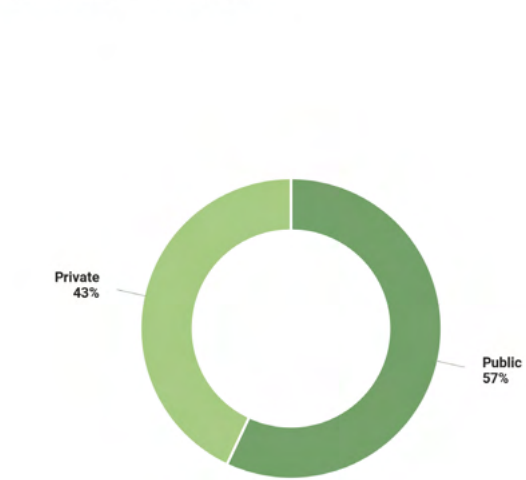
Work volume



Work volume — Italy / Abroad



Work volume — Public / Private



Nationally, production continues to be driven by key sectors such as **hospital construction**, the **restoration and enhancement of historical heritage**, **road infrastructure**, and the **manufacturing industry**. Among the most significant contracts are:

- **ISMETT 2 in Carini (Palermo) and the New Hospital Center of Padova Est San Lazzaro**, confirming the strategic positioning in the healthcare sector;
- **Granarolo Renovation - Greenmilk and Expansion of the Bulgari Manufacturing Plant** in Valenza in the manufacturing sector;
- **Palazzo delle Corporazioni in Rome** and **Cavallerizza Reale in Turin** in the field of historical-architectural heritage restoration;
- **ANAS Framework Agreements** in the national road infrastructure segment.

International production is dominated by the **Caribbean and Latin American area**, with **Guyana** alone contributing over 50% of the foreign workload through three major infrastructure contracts:

- **New Demerara Bridge – Construction Supervision;**
- **Mabura Road Project Management;**
- **New Mackenzie-Wismar Bridge.**

New areas of intervention are also emerging in the hospital sector with the **Arnos Vale Hospital in Saint Vincent** and the **Psychiatric Hospital in Sint Maarten**, in the Caribbean area, and the **National Laboratory Center in Ethiopia** and the **Regional Military Hospitals in Angola** in Africa.

PROFITABILITY

Regarding profitability, the contract margin stands at **34.3%**, with a **significant improvement of almost 3 percentage points** compared to 2024.

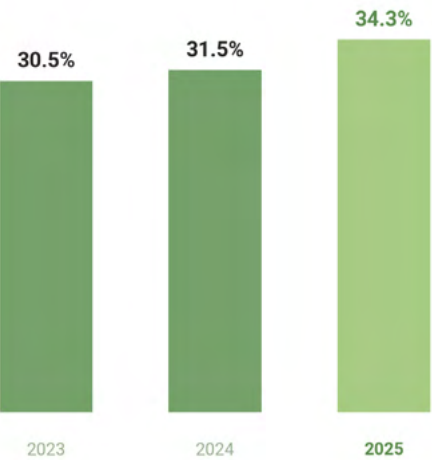
The data confirms a constant growth trend, the result of rigorous technical-economic management of contracts and an industrial strategy oriented toward operational efficiency and sustainability.

The analysis of historical workload data highlights constant but non-linear growth, with a clear acceleration starting from 2018. After a long phase of stabilization around 13–15 million euros between 2006 and 2017, the value began to rise significantly, reaching a historical peak of approximately €34 million in 2024 and stabilizing at similar values in 2025 (approximately €33 million).

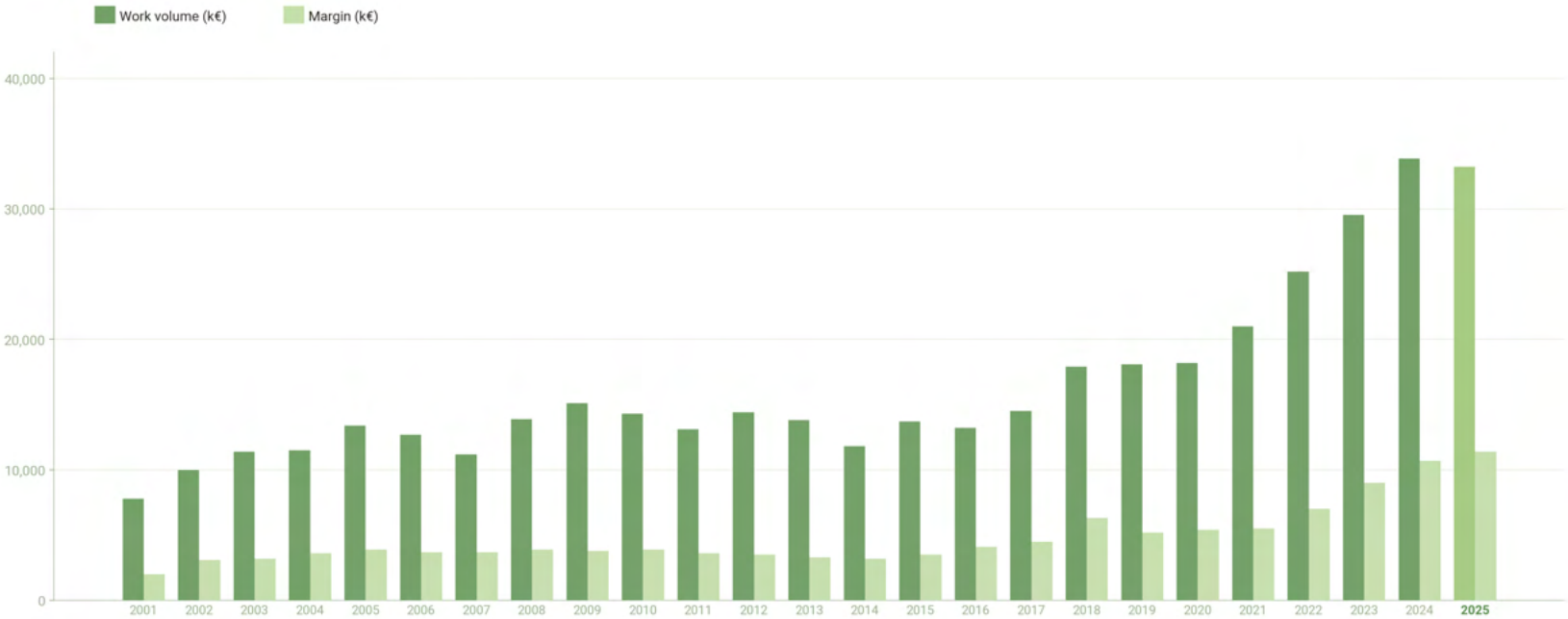
In parallel, the contract margin (%) also shows significant evolution. After a phase of decline and stagnation between 2009 and 2017, a decisive recovery has been observed since 2018, with an increase from 29.8% to **34.3% in 2025**, marking a growth of over 4 percentage points.

This dynamic – stabilization of production value at high levels and significant growth in profitability – testifies to the **effectiveness of the strategies implemented**, particularly in terms of technical process optimization, contract selectivity, and improved operational management.

Project margin



Work volume and margin trend

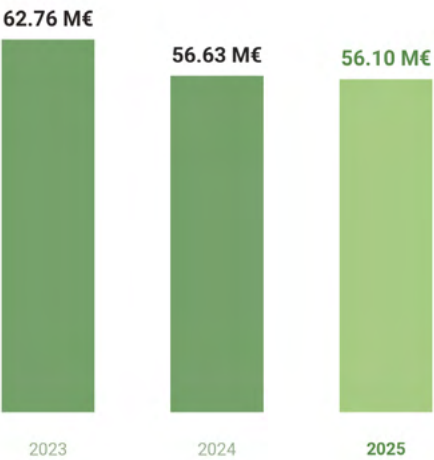


PORTFOLIO

At the end of 2025, the **order backlog** stands at approximately **€56 million**, substantially stable compared to the previous year (-0.9%), after the more marked decline recorded in 2024. The stabilization of the portfolio, in the face of strongly growing acquisitions, reflects a high conversion rate of contracts into production, consistent with the full saturation of operational capacity. Despite the slight contraction, the analysis of the historical trend highlights a path of **structural growth**, consistent with the expansion of the Company's activities and the strengthening of internal production capacity. The **Coverage Ratio** (ratio between the backlog and the year's workload) remains at **1.69**, confirming the organization's ability to ensure **operational continuity**, stability in the medium term, and sustainable management of the workload.

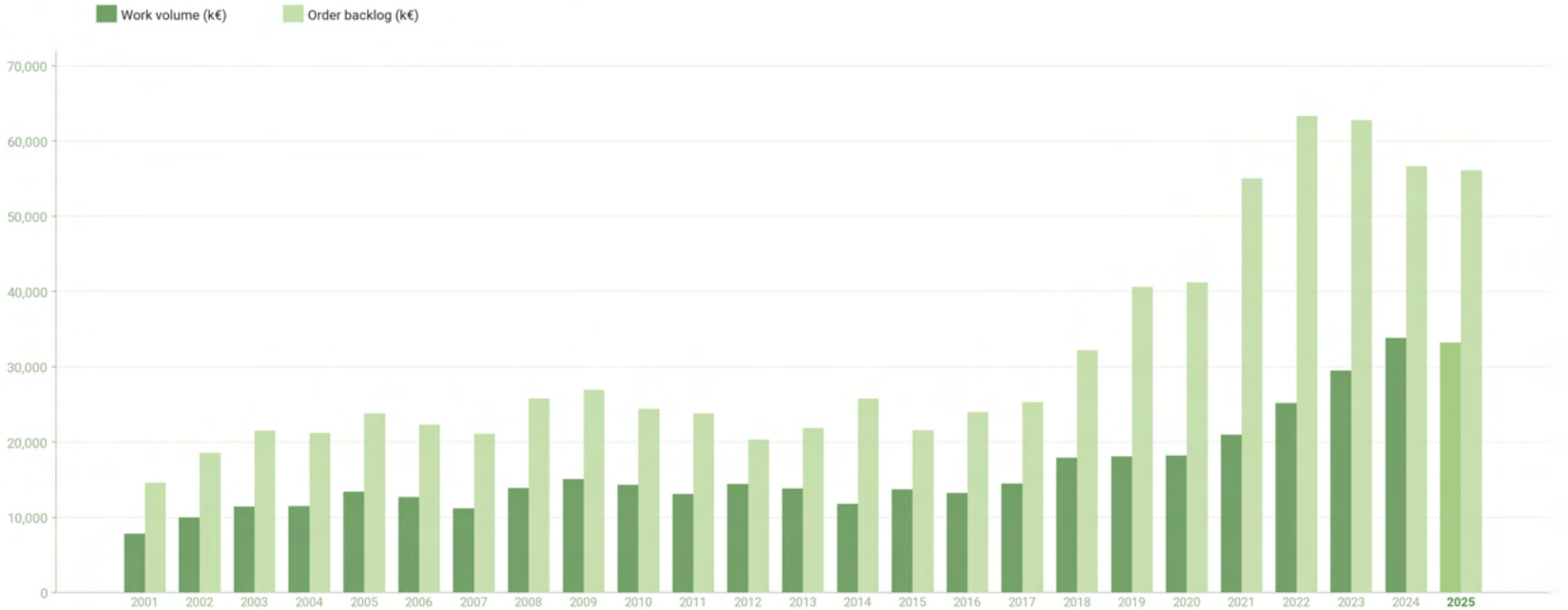
After a phase of oscillation at relatively stable values for a good

Order backlog



part of the 2001–2017 period, the order backlog showed increasingly marked growth, with a clear acceleration in the last five years. The values reached in 2024 and confirmed in 2025 are at historically high levels and testify to the Company's ability to combine **commercial development, operational continuity, and sustainability** of the production load in the medium term.

Work volume and order backlog trend



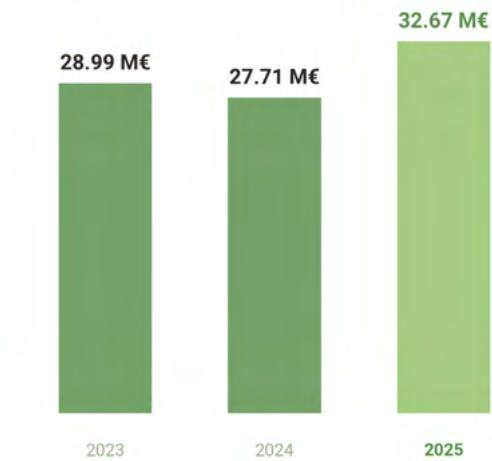
“ In 2025, the **project margin reached 34.3%**, the highest value ever, with a growth of almost 3 points compared to the previous year. The **order backlog, stable at over 56 million euros**, guarantees operational continuity and solidity in the medium term. **A result that confirms the effectiveness of the management and strategic choices adopted.** ”

ACQUISITIONS

In 2025, the total value of acquisitions – resulting from the sum of new contracts and variations to existing ones – is approximately **€32.67 million**, recording a **growth of 17.9%** compared to 2024. The result marks a reversal of the trend compared to the contraction observed in the previous year (-4.4%) and represents the **highest value of the last three years**, confirming the effectiveness of the commercial strategy based on market diversification, selectivity of opportunities, and the consolidation of relationships with strategic clients.

There are 50 **new contracts** for a value of **€17.34 million**, or **53%** of the total acquired – in clear growth compared to the previous year, highlighting a significant strengthening of the **capacity to acquire new assignments**. Added to these are **contractual additions**, which mainly concern the activation of implementing contracts within framework agreements and the exercise of options already contractually provided for, and secondarily, fee recalculations, variation reports, and additional activities that emerged during the provision of the service. Contractual additions amount to **€15.33 million** and account for **47%** of the total value acquired. From a geographical point of view, **70%** of the acquired value was generated in **Italy**, for a total of **€22.97 million**, while the remaining **30%** comes from **foreign** contracts for a total of **€9.70 million**, confirming the continuity and growing strategic relevance of international activities, which recorded a significant increase compared to 2024 (+36.4%). Regarding the type of client, there is a prevalence of the **public sector (58%)** compared to the **private sector (42%)**, confirming the centrality of the institutional channel in the Company's commercial strategy, albeit with a partial rebalancing compared to 2024 that reflects greater diversification of the client base, particularly in the private-industrial segment.

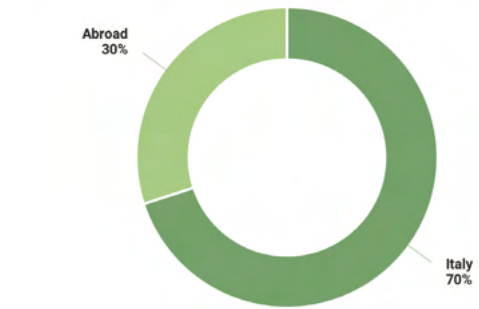
Acquisition



ITALIAN MARKET

In the domestic market, the trend of acquired value in 2025 highlights a client composition oriented mainly towards the **private segment**, which represents **58% of the total**, compared to **42%** attributable to **public clients**. This figure marks a reversal compared to the previous year and reflects the contribution of significant projects in the industrial, luxury, and real estate segments. The acquired value confirms the strategic importance of some **key sectors** for the domestic market. In the **healthcare** sector, new acquisitions include **ISMETT 2 in Carini (Palermo)** and the **new oncology hospice in Arezzo**. In the **restoration** segment, notable projects include **construction management for the former Palazzo degli Esami in Rome** for CDP and urban regeneration interventions on the **former Emanuele Filiberto Barracks in Trieste** and **Palazzo Antinori in Florence**.

Acquisition – Italy / Abroad



In the **industrial and manufacturing** sector, new contracts include **the locomotive depot in Verona for Siemens** and **the Vhernier manufacturing facility (Richemont Group) in Valenza**. In the **infrastructure** field, new assignments include work for **ANAS, Grandi Stazioni Rail, and RFI, the Verbania cycle-pedestrian path, and the SS 12 – access road to the new hospital in Ravina (Trento)**. Alongside these are significant contracts in the **water sector**, including **work on sewer collectors in the Municipality of Amatrice for the Special Reconstruction Office of Lazio, and the water treatment plant in Bibbiena (AR) for Nuove Acque S.p.A. and urban development works in the Bruzzano area (Milan) for Fondo Landev**.

Acquisition – Public / Private



INTERNATIONAL MARKET

In the international market, the breakdown between public and private clients shows a clear prevalence of the **institutional channel (96%)** compared to the private one (4%), confirming the central role of **international donors** and public institutions in the Company's internationalization dynamics. The strategy of maintaining a presence in priority areas in the international context is proving effective, with a portfolio diversified both by areas of intervention and geographical location. Among the main new acquisitions are the design of the **Arnos Vale Hospital in Saint Vincent and the Grenadines** – the highest-value foreign contract of the year –, construction management for the **Markets in Sierra Leone, the Manica Agri-food Center in Mozambique** with the AICS headquarters in Maputo, the **Psychiatric Hospital in Sint Maarten**, and the **Laboratories in Lusaka, Zambia**.



ECONOMIC AND FINANCIAL STRENGTH

In the 2023–2025 three-year period, Politecnica confirmed its **economic and financial strength**, demonstrating the ability to generate value even during a phase of physiological adjustment after years of strong expansion.

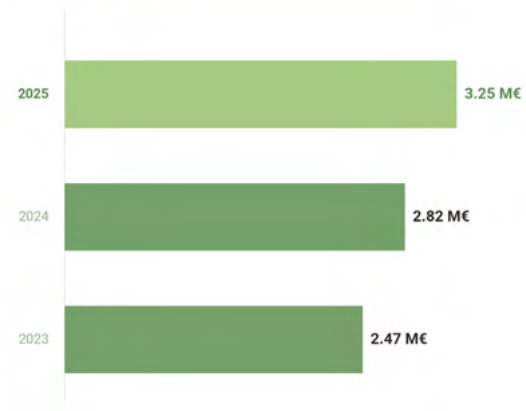
The **value of production** reached **€33.60 million** in 2025, a slight decrease compared to the 2024 peak, after a three-year period of sustained growth. The slight decrease, after a three-year period of growth exceeding 60%, represents a physiological consolidation that did not affect the Company's ability to maintain improving operating margins.

**Operating costs** stand at **€32.18 million**, a decrease proportionally greater than that of production. The **gross operating margin** therefore improved to **€1.42 million**, the highest value of the three-year period, testifying to increased **management efficiency**.

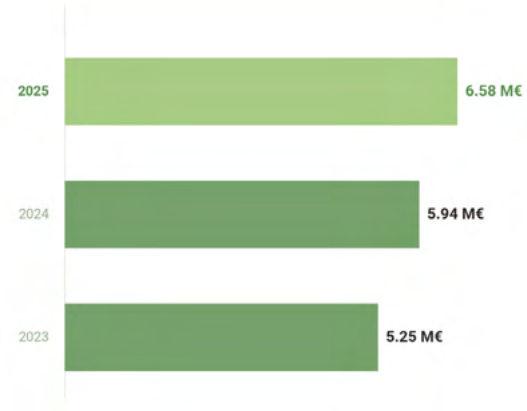
The **net result** stands at **€0.92 million**, down from the values of the previous two years. The contraction is significantly attributable to the increase in the **tax burden**.

On the equity front, growth is constant and uninterrupted. **Share capital** reached **€3.25 million**, progressively strengthening year after year, confirming the expansion of the **shareholder base** and the members' trust in the Company. **Reserves** stand at **€6.58 million**, consolidating the policy of **allocating undistributed profits** for the benefit of corporate stability and continuity. The trend of share capital and reserves strengthens the overall equity position, consistent with **cooperative principles** and a strategy oriented towards reinvestment for the benefit of the corporate community.

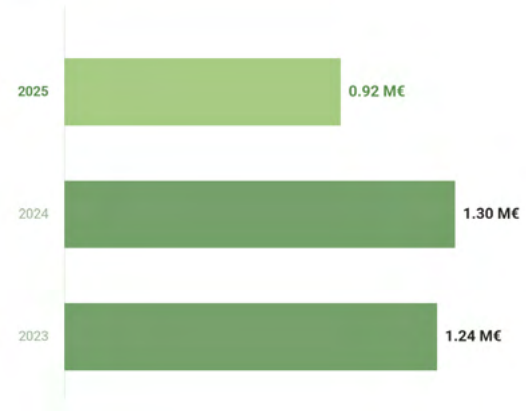
Share capital



Reserves



Net result



“ We believe that the strength of a cooperative enterprise is not measured only by the results of a single year, but by the willingness to build, over time, an equity structure capable of supporting innovation and ensuring stability for its members, employees, and collaborators. Growing solidly means knowing how to read every phase of the journey: consolidating when the market slows down, investing in the equity structure, and always maintaining the **ability to look ahead with confidence**. ”

DISTRIBUTION OF GENERATED VALUE

Generating economic value and distributing it fairly and transparently among the various stakeholders is a cornerstone principle of Politecnica's cooperative governance. The analysis of **value distribution** makes it possible to visualize the Company's concrete contribution to the economic, social, and territorial system in which it operates.

In 2025, the total economic **value generated** by Politecnica was **€33.61 million**, derived from core design activities and, to a minimal extent, from the net result of financial and currency management.

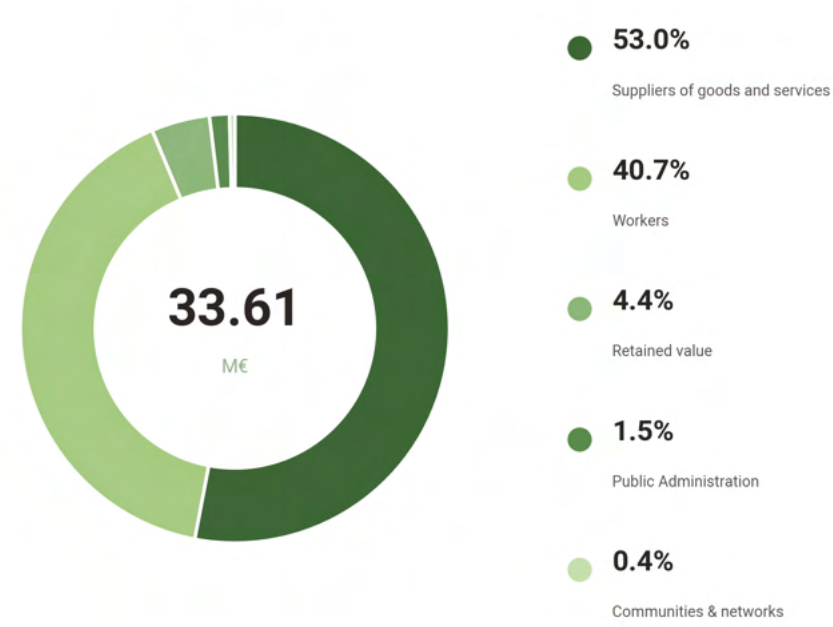
Of this value, **95.6%** was distributed to the main stakeholders. The most significant component is represented by **suppliers of goods and services** (53.0%), which includes partners and suppliers of goods and services, testifying to Politecnica's role as an activator of a broad economic supply chain.

**40.7%** of the generated value was allocated to **workers** — co-operative members, employees, and collaborators — a figure that reflects the nature of a high-skill-intensive company and the centrality of people in the Company's organizational model.

**1.5%** was allocated to the **Public Administration** in the form of taxes and duties, while **0.4%** was donated to **communities and associations** through charitable contributions, donations to third-sector entities, and contributions to the cooperative system.

The remaining **4.4%** was **retained** by the cooperative in the form of reserve allocations, rebates intended for increasing share capital, and depreciation: resources that strengthen the equity structure and support operational continuity and long-term investment capacity.

Distribution of economic value



ECONOMIC PERFORMANCE

| WHAT WE SAID WE WOULD DO                                                                                                                                                                                                                                                                                                                                                 | WHAT WE DID                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | STA-TUS |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| PRODUCTIVITY AND MARGIN                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |         |
| Achieve a total workload of at least €30 million in 2025.                                                                                                                                                                                                                                                                                                                | In 2025, the total workload stood at €33.21 million, well exceeding the €30 million target and confirming the full utilization of production capacity.                                                                                                                                                                                                                                                                                                                           | ●       |
| Obtain a contribution margin of over 28% in 2025.                                                                                                                                                                                                                                                                                                                        | The project margin reached 34.3%, an increase of almost 3 points compared to 2024 (31.5%) and well above the 28% target threshold.                                                                                                                                                                                                                                                                                                                                               | ●       |
| ACQUIRED                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |         |
| Achieve a total acquired in Italy of at least €20 million in 2025.                                                                                                                                                                                                                                                                                                       | The amount acquired in Italy in 2025 is €22.97 million, higher than the €20 million target.                                                                                                                                                                                                                                                                                                                                                                                      | ●       |
| Achieve a total acquired abroad of at least €10 million in 2025.                                                                                                                                                                                                                                                                                                         | The amount acquired abroad stands at €9.70 million, a significant increase compared to 2024, substantially in line with the €10 million target.                                                                                                                                                                                                                                                                                                                                  | ●       |
| STRATEGIC POSITIONING                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |         |
| Drive the Italian market toward specific segments such as infrastructure, healthcare, urban regeneration, and the recovery of cultural heritage in the public sector, and consolidate and expand the private market, primarily oriented toward real estate investments for residences, hospitality, and healthcare, as well as the luxury manufacturing industry sector. | In 2025, new contracts were acquired in all strategic segments: healthcare (ISMETT 2 Carini, San Giovanni Addolorata Hospital Rome, oncology hospice Arezzo), restoration and heritage (former Palazzo Esami Rome, former Emanuele Filiberto Barracks Trieste, Palazzo Antinori Florence), infrastructure (ANAS, RFI, Verbania cycle-pedestrian path, access roads to the new Ravina hospital), and industrial manufacturing (Siemens Locomotive Depot, Vhernier Manufacturing). | ●       |
| Develop the foreign market by consolidating reputational positioning with Donors, continuing in regions already covered, and exploring opportunities in adjacent markets.                                                                                                                                                                                                | In 2025, the foreign market grew significantly (+36% compared to 2024). Contracts were acquired in areas already covered (Saint Vincent and the Grenadines, Sierra Leone) and in new markets (Mozambique, Zambia, Sint Maarten, Philippines), consolidating positioning with international Donors.                                                                                                                                                                               | ●       |
| Orient the foreign market toward targeted segments: road and hospital infrastructure in the public sector, industrial plants in the private sector, aiming for the acquisition of new contracts.                                                                                                                                                                         | In 2025, assignments were acquired in the hospital sector (Arnos Vale Hospital in Saint Vincent, Psychiatric Hospital in Sint Maarten), infrastructure (Markets Sierra Leone, Mozambique Agri-food Center, Zambia Laboratories), and industrial (PMI Philippines).                                                                                                                                                                                                               | ●       |

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

ECONOMIC PERFORMANCE

| WHAT WE WILL DO                                                                                                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PRODUCTIVITY AND MARGIN                                                                                                                                                                                                                                       |
| Achieve a total workload of at least €30 million in 2026.                                                                                                                                                                                                     |
| Obtain a contribution margin of over 28% in 2026.                                                                                                                                                                                                             |
| ACQUIRED                                                                                                                                                                                                                                                      |
| Achieve a total acquired in Italy of at least €20 million in 2026.                                                                                                                                                                                            |
| Achieve a total acquired abroad of at least €10 million in 2026.                                                                                                                                                                                              |
| STRATEGIC POSITIONING                                                                                                                                                                                                                                         |
| Consolidate positioning in the strategic segments of the Italian market — healthcare, restoration and heritage, infrastructure, and industrial manufacturing — continuing the development of the private real estate market and the public market in housing. |
| Develop the foreign market by consolidating presence in areas already covered, continuing participation in tenders funded by Donors, and maintaining operational continuity in the transport infrastructure and healthcare construction sectors.              |

| MAIN KPI'S                                    | 2023  | 2024  | 2025  |
|-----------------------------------------------|-------|-------|-------|
| Total workload (€ million)                    | 29,53 | 33,84 | 33,21 |
| Total workload Italy (%)                      | 76,7% | 72,0% | 75,1% |
| Total workload Abroad (%)                     | 23,3% | 28,0% | 24,9% |
| Project margin (%)                            | 30,5% | 31,5% | 34,3% |
| Value of acquired (€ million)                 | 28,98 | 27,71 | 32,67 |
| Value of orders acquired in Italy (€ million) | 24,85 | 20,60 | 22,97 |
| Value of orders acquired abroad (€ million)   | 4,13  | 7,11  | 9,70  |
| Order backlog (€ million)                     | 62,66 | 56,63 | 56,10 |
| Value of production (€ million)               | 29,76 | 34,26 | 33,60 |
| Net result (€ million)                        | 1,24  | 1,30  | 0,92  |
| Share capital (€ million)                     | 2,47  | 2,82  | 3,25  |

# QUALITY of service

## SERVICE COMPLIANCE

The engineering services market is characterized by increasing client attention to the overall quality of the services provided. Alongside economic aspects and execution timelines, elements such as professional independence, the management of environmental and safety issues, support for the client in carrying out their activities, and the effectiveness of communication and engagement methods are assuming an increasingly relevant role. In this context, the precise identification of the client's needs and priorities represents a central phase of the service delivery process and cannot be limited solely to contractual instruments.

It is based on a structured approach that includes:

- analysis of specifications, guidance and design documents, and any other documentation useful for understanding the client's actual requirements;
- collection and evaluation of applicable regulations and reference standards;
- identification of implicit or unstated needs and expectations, including through proactive discussion with the client;
- definition of any supplementary services necessary to ensure correct and complete execution of the service.

The information and requirements thus defined form the basis for the preparation of the Project Quality Plan, drawn up by the Project Manager in accordance with documented procedures.

This plan represents the main tool for planning, managing, and controlling activities and is subject to continuous updating based on the progress of the service and the outcomes of design review activities and site meetings, including with the involvement of the client.

All design documents are subject to review and verification before their issuance and are subsequently transmitted for approval to the client and, where required, to the competent authorities (including the Fire Department, former Civil Engineering Department, Services Conference, Local Health Authority).

Depending on specific needs, the documents may also be subject to validation by

independent verification bodies or companies. Within the scope of Construction Management activities, the Company ensures control over the contractor's work, verifying the quality of materials and supplies, monitoring the progress and correct execution of the work in compliance with current regulations and best practices, as well as overseeing environmental and safety aspects. This activity is aimed at ensuring the achievement of the expected quality standards and the full satisfaction of the client with respect to the completed work. Finally, management control activity represents a key element in monitoring projects, allowing for an integrated assessment of both economic performance and the overall progress of activities, including the quality of the relationship with the client.





CUSTOMER SATISFACTION

Customer satisfaction represents a fundamental element for sustainable long-term success. In addition to direct economic effects, any non-conformities in the services provided can in fact lead to an increase in commercial risk, with possible reputational impacts for the organization.

Politecnica systematically monitors the level of satisfaction of its clients through both direct and indirect methods. Direct monitoring takes place during design activities, particularly during design review meetings and site meetings, which constitute structured moments of discussion and verification with the client.

Indirect monitoring, on the other hand, is based on the analysis of complaints and formal reports of dissatisfaction regarding the quality of the services provided, with reference to situations that exceed the normal contractual management of non-conformities.

No formal complaints were recorded during the year. Three non-conformities were detected, all of which were managed promptly, without significant impacts on the clients' perception of service quality.

The Company has also implemented a **structured system for collecting feedback** on completed projects, through the conduct of sample interviews with clients.

The survey is based on a **structured questionnaire** administered to a panel selected based on both quantitative and qualitative criteria, such as the economic value of the projects, the degree of complexity, and the strategic importance of the projects.

This approach allows for the collection of information useful for the continuous improvement of the services offered and for strengthening the relationship with clients. The questionnaire includes evaluations on nine dimensions of service quality, including:

- technical quality
- quality/price ratio
- staff flexibility
- ability to identify client needs
- operational efficiency
- adherence to deadlines
- availability

- adequacy of BIM technology
- adherence to project BIM Scopes.

Responses are expressed on a scale from 1 (not satisfied) to 4 (very satisfied).

The results of the survey conducted over the last year on a representative sample highlight a general **appreciation of the services provided**, with average scores ranging between 3.4 and 3.9.

The **overall satisfaction average** was **3.69**, confirming the solidity of the company's quality approach and its constant attention to the trust-based relationship with clients.

The analysis allows for the identification of strengths and areas with room for improvement.

The highest score (3.9) was recorded for **staff availability**, testifying to the willingness to listen to the client and their needs. Excellent feedback was also received on the **technical quality of the service** (3.8) and on the **efficiency in carrying out the assigned task and resolving any critical issues** (3.8), indicators of the service level and the availability and continuous support provided by the assigned teams.

The **price/quality ratio** is the indicator with the lowest average (3.4), suggesting the need for greater alignment between the perception of value and the services provided, especially in more complex projects.

The **management of service execution timelines** (3.5) also shows possible room for optimization, although it is often conditioned by uncontrollable external factors.

With reference to aspects related to the digitalization of processes and information modeling, the results obtained reflect good recognition both on a technical level and in compliance with the expected standards.



CERTIFICATIONS AND COMPANY RATINGS

For Politecnica, certifications represent not only a qualifying element for the quality of services provided and for environmental protection, but also a structured approach oriented towards the continuous improvement of production processes and operational and design methods.

The journey began in 2001 when the company was 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 it was adapted to the 2015 version of the standard. Finally, in 2021, it was adapted to comply with the requirements set out in UNI/PdR 74:2019 "BIM Management System". In 2025, the company obtained certification according to the **UNI/PdR 74:2019 "BIM Management System"** standard.

This path has translated into a **progressive improvement** of the company system, initially focused on the quality of processes and services and subsequently extended to environmental and health and safety areas. In this context, a single integrated Manual was introduced in 2013, which represents the organic reference of the Management System adopted by Politecnica. This document defines the overall framework of the organizational and operational methods implemented by the Company, with the aim of guaranteeing, both internally and externally, full evidence of alignment with best industry practices. It contributes to strengthening the efficiency and effectiveness of company activities, while ensuring compliance with applicable regulatory requirements and adopted voluntary standards.

Regarding environmental aspects, in 2015 the Management System was certified according to the **UNI EN ISO 14001** standard for the Modena office, then extended to the Florence office starting in 2019 and to the Milan office from 2023. During 2017,

Politecnica's Management System was integrated and revised to include Occupational Health and Safety aspects, leading to certification according to the OHSAS 18001 standard for the Modena and Florence offices at the beginning of 2018, then updated in 2020 following the transition to the **ISO 45001** standard. In 2023, the certification was also extended to the Milan office.

In 2021, the Company obtained, and subsequently renewed in 2023, the **Gender Equality certification issued by IDEM**, a university start-up born from the collaboration between professors and researchers of the University of Modena and Reggio Emilia, participated in by the Marco Biagi Foundation, a research body specialized in the interdisciplinary analysis of labor relations, and JobPricing, a consulting firm in the field of remuneration policies and home to the Observatory on wage dynamics in the Italian labor market.

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

Since 2022, Politecnica has been using the EcoVadis platform, an international benchmark for corporate sustainability assessment, to measure and monitor its ESG performance in a structured way along the four areas of analysis: **Environment, Labor and Human Rights, Ethics, and Sustainable Procurement**. The assessment, subject to periodic review, allows for the oversight of continuous improvement and ensures transparency towards

clients and stakeholders. In 2025, Politecnica obtained the **Silver medal**, which places the Company in the **top 15%** of organizations assessed globally. Founded in 2007, EcoVadis is today the largest international collaborative network for corporate sustainability assessment, with a database that includes over 130,000 companies assessed in more than 180 countries and active in over 220 industrial sectors. The assessment is based on a **structured and comparative methodology**, supported by documentary evidence and anchored to **recognized international standards**.

In 2017, Politecnica obtained the **Legality Rating**, pursuant to Art. 6, paragraph 2, of the Regulation adopted by the Italian Competition and Market with resolution no. 28361 of July 28, 2020, with the highest possible score, **3 stars**, guaranteeing operations based on the principles of legality, transparency, and social responsibility. The Rating was then confirmed in 2019, 2022, 2024, and, most recently, in 2026.

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

“For us, certifications do not represent mere labels, but the result of a continuous commitment to improving performance in the areas of quality, environment, safety, and equity. Over time, we have developed an integrated and transparent management system, recognized by third-party bodies, which progressively extends to new areas and company activities, with a view to integrating sustainability and continuous improvement.”



SERVICE QUALITY

| WHAT WE SAID WE WOULD DO                                                                                                                                                                                                   | WHAT WE HAVE DONE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | STA-TUS |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| SERVICE COMPLIANCE AND CUSTOMER SATISFACTION                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |         |
| Continue quarterly management control to ensure continuous monitoring of project progress, timely identification of any management criticalities, and the maintenance of high levels of quality and customer satisfaction. | In 2025, management control was regularly performed on a quarterly basis to evaluate project progress and related management issues.                                                                                                                                                                                                                                                                                                                                                                                                                                                            | ●       |
| Maintain the annual customer satisfaction survey program to obtain feedback on the services provided.                                                                                                                      | The customer satisfaction survey conducted in 2025 with the involvement of a sample of clients highlighted a good level of overall satisfaction.                                                                                                                                                                                                                                                                                                                                                                                                                                                | ●       |
| Integrate the results of the materiality analysis into strategic plans by 2025.                                                                                                                                            | The stakeholder engagement questionnaire was sent at the end of March 2025. The results were used to update the materiality analysis, illustrated in this Annual Report.                                                                                                                                                                                                                                                                                                                                                                                                                        | ●       |
| CERTIFICATIONS AND RATINGS                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |         |
| Maintain company certifications and evaluate the opportunity to obtain new certifications.                                                                                                                                 | Maintenance of ISO 9001:2015, ISO 14001:2015, ISO 45001:2023, Gender Equality IDEM, and UNI/PdR 125:2022 certifications. Obtaining UNI/PdR 75:2019 certification.                                                                                                                                                                                                                                                                                                                                                                                                                               | ●       |
| Obtaining UNI/PdR 74:2019 certification.                                                                                                                                                                                   | In 2025, the three-star Legality Rating was confirmed. The EcoVadis assessment awarded Politecnica the Silver medal, compared to the Gold medal obtained in 2024. The EcoVadis positioning is based on a comparative and dynamic benchmark, subject to the evolution of the reference sample and evaluation criteria: the variation does not necessarily indicate a decline in company performance. Politecnica has initiated a detailed analysis of the results to identify areas for intervention, with the goal of consolidating and improving its positioning in the next assessment cycle. | ●       |
| Extend ISO 9001 and UNI PdR 125 certifications to the Rome office by 2025.                                                                                                                                                 | Extension of ISO 9001 certification to the Rome office. For PdR 125, as there are currently no employees assigned to that office, the extension to the site was not carried out.                                                                                                                                                                                                                                                                                                                                                                                                                | ●       |

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

SERVICE QUALITY

| WHAT WE WILL DO                                                                                                                                                                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SERVICE COMPLIANCE AND CUSTOMER SATISFACTION                                                                                                                                                                               |
| Continue quarterly management control to ensure continuous monitoring of project progress, timely identification of any management criticalities, and the maintenance of high levels of quality and customer satisfaction. |
| Maintain the annual customer satisfaction survey program to obtain feedback on the services provided.                                                                                                                      |
| Use the results of the stakeholder survey to define improvement actions to be included in the annual strategic plans.                                                                                                      |
| CERTIFICATIONS AND RATINGS                                                                                                                                                                                                 |
| Maintain company certifications and evaluate the opportunity to obtain new certifications.                                                                                                                                 |
| Use the results of the EcoVadis scorecard to define a corrective action plan with the goal of consolidating and improving positioning in the next assessment cycle.                                                        |
| Extend ISO 14001, ISO 45001, and PdR 125 certifications to the Rome office (compatibly with its organization and structure).                                                                                               |

| MAIN KPI'S                     | 2023 | 2024 | 2025 |
|--------------------------------|------|------|------|
| Service non-conformities (no.) | 3    | 4    | 3    |
| Customer complaints (no.)      | 0    | 0    | 0    |
| Company certifications         | 5    | 5    | 6    |
| Corporate Rating               | 2    | 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, and pursuing the creation of value not only for its Shareholders, but also for other stakeholders — employees, suppliers, clients, and the communities in which it operates.

In line with its core values, Politecnica has adopted a **Code of Ethics** that defines and communicates its fundamental principles both within the Company and to external stakeholders: a commitment to cooperation, integrity, legality and the fight against corruption, the protection of health and safety in the workplace, environmental protection, transparency and fairness toward the market, the protection of competition, and respect for human and labor rights.

The Company has adopted the principles derived from the SA 8000 **standard**, in compliance with current national legislation, ILO Conventions and recommendations (no. 29, 87, 98, 100, 105, 111, 135, 138, 146, 155, 159, 164, 177, 182), the Universal Declaration of Human Rights, the United Nations Convention on the Rights of the Child, and the United Nations Declaration on the Elimination of All Forms of Discrimination, focusing on issues identified also based on the relevant context:

- employment;
- occupational health and safety;
- training;
- non-discrimination, respect for diversity, and equal opportunity.

Respect for human and labor rights is of particular importance at Politecnica, which, as a **Cooperative Company**, has always considered human resources a central and qualifying element of its business.

All directors, managers, employees, and collaborators are required to comply with the rules and principles established in the Code of Ethics, carrying out their activities as a fundamental element of contractual responsibility.

During **2024**, Politecnica **updated its Code of Ethics** (rev. 5 of April 23, 2024), with the goal of increasing compliance to the most recent regulatory references and the evolution of internal policies on sustainability, transparency, and social responsibility.

The update involved:

- **adjustment to the new predicate offenses** introduced within the scope of Legislative Decree 231/2001, in order to ensure the effectiveness and currency of the Organization, Management, and Control Model;
- the **transposition of Legislative Decree 24/2023** regarding whistleblowing, with the consequent integration of provisions relating to the management of reports of misconduct and the protection of the whistleblower;
- the explicit **inclusion of the Ten Principles of the United Nations Global Compact** — human rights, labor standards, environmental protection, and anti-corruption — consistent with the Company's formal adherence to the initiative;
- the introduction of **updated principles regarding confidentiality and data protection**, in line with current legislation on cybersecurity and personal data processing;
- the strengthening of the policy on the **prevention of conflicts of interest**, with a clearer definition of the situations to be monitored and the related duties;
- the integration of a section dedicated to **compliance with fair competition**, promoting correct, transparent behavior in accordance with antitrust provisions.



Also in 2024, an **information notice on the Code of Ethics** was prepared, to be signed for acknowledgment and acceptance by all partners and suppliers involved in foreign contracts at the time of signing the contract, to promote a culture of ethics and legality even in international operating contexts and along the value chain.

In **2026**, the Code of Ethics was updated again to align it with the **Corporate Artificial Intelligence Policy** adopted during 2025.

ORGANIZATIONAL MODEL 231/2001

Politecnica has conducted an assessment of **corruption risks** in its activities and has implemented policies and procedures to manage these risks in order to **prevent and combat corruption** and unethical practices.

Since 2010, the Company has adopted an **Organization, Management, and Control Model** for the prevention of crimes pursuant to Legislative Decree 231/2001, including the corporate Code of Ethics, risk analysis, procedures to be applied, the disciplinary and sanctioning system, reporting obligations to the Supervisory Body, and methods for reporting violations (so-called whistleblowing).

The Model analyzes the types of crimes, the processes, and the areas most at risk, and establishes the protocols of conduct that shareholders, directors, managers, employees, and collaborators must observe to prevent the identified crime-risk behaviors. Acknowledgment of the documents constituting the **MOG 231** and sharing the principles and rules of conduct contained therein confirms the individual commitment of every Shareholder, Director, Statutory Auditor, Employee, Consultant, Supplier, and Client to act responsibly on behalf of the Company.

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

All **newly hired or newly onboarded personnel** undergo an initial information session on the Organizational Model and the whistleblowing reporting system adopted by the Company.

Over the last two financial years, Politecnica has continuously **updated the Model** to incorporate legislative changes regarding administrative liability and new predicate offenses introduced subsequently, as well as to realign the document with the existing organizational structure. In **2024**, the Model documentation was updated in the General Part and the Special Part, while in **2025**, the General Part was updated. On both occasions, a training session was held for the Partners on the updated contents of the MOG 231.

Both in **2025** and in previous years, the **Supervisory Body** did not receive any reports of violations of the Model, did not find any significant facts or omissions in this regard, and no **episodes of corruption or legal actions** related to unfair competition, antitrust, and monopolistic practices were recorded, nor, in general, were there any significant cases of non-compliance with laws and regulations that resulted in administrative or judicial sanctions and fines.

WHISTLEBLOWING

In **2019**, an internal paper and digital channel was activated, allowing any stakeholder of the Company (partners, employees, collaborators, clients, suppliers, etc.) to communicate securely and confidentially — even anonymously — with the Supervisory Body to report issues related to the correct application of the **Code of Ethics** and the **Organizational Model** that the Company has adopted for the prevention of crimes provided for by Legislative Decree 231/2001 regarding the administrative liability of entities.

In **2023**, in correlation with legislative changes on the matter, Politecnica adapted its reporting management system to the requirements set forth by **Legislative Decree 24/2023**, implementing **Directive (EU) 2019/1937** of the European Parliament and of the Council of October 23, 2019, regarding the protection of persons who report breaches of Union law and national regulatory provisions.

Consistent with the principles of the Code of Ethics regarding the **protection of the physical integrity and moral personality** of workers, with the gender equality policies pursued by the Company, and in compliance with the agreements signed regarding harassment and violence in the workplace, the internal channel can also be used to report any act or behavior that can be construed as a **form of discrimination or social exclusion** (based on race, sex, culture, religion, disability, etc.) or **harassment or violence in the workplace**.

On the company website, in the specific section **"Reports – Whistleblowing"**, it is possible to make reports in a computerized written format. The platform also allows for submission in paper written format and in oral format. Reports are managed by a **Reporting Committee** composed of the Head of the Supervisory Body and the Human Resources Manager. The management of reports takes place with a full guarantee of the **confidentiality of the whistleblower's identity**. The system also allows for reports to be made anonymously. No form of **retaliation or discriminatory measure**, direct or indirect, having effects on working conditions for reasons directly or indirectly related to the report, is permitted or tolerated against the person making a report.

In **2024**, **information regarding the updated reporting system** was prepared and distributed to all personnel, in which the rights of whistleblowers, the facts and omissions that can be reported, and the methods for accessing and using the internal channel were specified. Specific training on the use of the tool has also been provided, since October 2023, to all new collaborators and employees during the onboarding phase.

In the first months of **2026**, **specific training was carried out for all personnel** on the new whistleblowing reporting system updated in compliance with Legislative Decree 24/2023 in order to ensure widespread knowledge of the rights, channels, and protec-

tions available to the whistleblower.

In 2023 and 2024, episodes of alleged verbal harassment involving stakeholders external to the organization were reported in the context of foreign contracts. All reports were appropriately evaluated and handled, even though they did not fall within the sphere of the company's direct control.

In 2025, two anonymous reports were received through the Platform. The reports were regularly taken charge of by the Committee, which conducted the relevant checks and provided feedback to the whistleblowers. At the outcome of the investigation, both reports were closed without further action as they were not attributable to violations of the Code of Ethics or the Company's 231 Organizational Model.

Both in **2025** and in previous years, no episodes of **violation of the Code of Ethics and/or the 231 Organizational Model, of violence or mobbing**, or of other forms of discrimination based on race, color, gender, religion, political opinion, nationality, or social origin, according to ILO definitions, involving Politecnica personnel, were reported — through legal action or complaint — or detected in any other way by the organization.

LEGALITY RATING

In **2017**, Politecnica obtained the **Legality Rating** with the maximum score of **three stars**, subsequently confirmed in 2019, 2022, 2024, and 2026. The recognition, issued by the **Italian Competition Authority** pursuant to art. 6, paragraph 2 of the Regulation (resolution no. 28361 of July 28, 2020), attests to the Company's commitment to the principles of **legality, transparency, and social responsibility**.

ETHICS, LEGALITY, AND INTEGRITY SERVICE QUALITY

| WHAT WE SAID WE WOULD DO                                                                                                                                                                                                                       | WHAT WE DID                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | STA-TUS |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| COMPLIANCE WITH LAWS, RULES, AND REGULATIONS AND RESPECT FOR THE CODE OF ETHICS                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |         |
| Update the Code of Ethics and the MOG 231 in correlation with any legislative changes regarding the administrative liability of legal entities and/or with changes to the internal organizational structure, and train the involved personnel. | In 2023, the risk analysis confirmed the solidity of the already mapped profile, making immediate updates unnecessary. In 2024, both the MOG 231 and the Code of Ethics were updated, with a training session for the Partners. In 2025, the General Part of the MOG 231 was updated, with a new training session for the Partners. In 2026, the Code of Ethics was further updated to align it with the company's Artificial Intelligence Policy.                                                                  | ●       |
| Inform and raise awareness among new hires regarding the principles of the Code of Ethics and the MOG 231/01 procedures to prevent the commission of crimes.                                                                                   | Information and awareness-raising activities have been guaranteed during onboarding since 2010, with the delivery of documents and signature for acknowledgment by personnel.                                                                                                                                                                                                                                                                                                                                       | ●       |
| Inform and raise awareness among Partners and Suppliers regarding the principles of the Code of Ethics.                                                                                                                                        | The Code of Ethics has been published on the company website since 2016. Furthermore, specific acceptance clauses have been included in col-laboration and subcontracting contracts since 2010. Starting from February 2024, contracts stipulated with suppliers and part-ners engaged in international projects include a specific annex containing the company's ethical principles and commitments, to be signed for ack-nnowledgment and acceptance.                                                            | ●       |
| Maintain and update the whistleblowing reporting system in complian-ce with current regulations and train personnel.                                                                                                                           | Active since 2019, the system was updated in 2023 to implement Legi-slative Decree 24/2023, with the introduction of confidential digital chan-nels and a new management procedure. Since 2023, specific training has been provided during onboarding to all new hires. In 2024, information on the updated system was distributed to all personnel, detailing the whist-leblower's rights, reportable incidents, and access methods. In the first months of 2026, specific training was provided to all personnel. | ●       |
| Activate a periodic verification of Partners (due diligence) to assess conflicts of interest and relationships with individuals holding executi-ve positions in the Public Administration.                                                     | The procedure for the annual management of due diligence has been de-fined. The first verification was completed in July 2025.                                                                                                                                                                                                                                                                                                                                                                                      | ●       |

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

ETHICS, LEGALITY, AND INTEGRITY SERVICE QUALITY

| WHAT WE WILL DO                                                                                                                                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COMPLIANCE WITH LAWS, RULES, AND REGULATIONS AND RESPECT FOR THE CODE OF ETHICS                                                                                                          |
| Update the Code of Ethics and the MOG 231 in correlation with any legislative changes and/or modifications to the internal organizational structure, and train the involved personnel.   |
| Conduct a periodic verification of Partners (due diligence) to assess conflicts of interest and relationships with individuals holding executive positions in the Public Administration. |
| Continue information and awareness-raising activities on the Code of Ethics and MOG 231 for new hires, Partners, and Suppliers, including in international operational contexts.         |

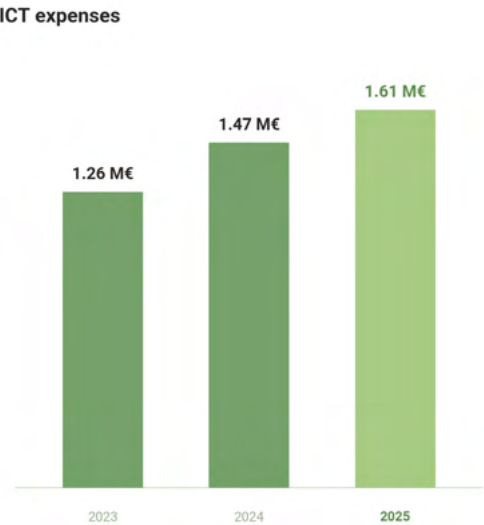
| MAIN KPI'S                                                                                                                              | 2023 | 2024 | 2025 |
|-----------------------------------------------------------------------------------------------------------------------------------------|------|------|------|
| Non-compliance reported or detected regarding adherence to the principles of the Code and the application of MOG 231/01 (n.)            | 0    | 0    | 0    |
| Administrative sanctions / Criminal convictions resulting from failure to comply with mandatory legislation (n.)                        | 0    | 0    | 0    |
| Disciplinary sanctions for violations of the Code of Ethics and the more com-prehensive MOG 231 (n.)                                    | 0    | 0    | 0    |
| Reports (via whistleblowing or other channels) regarding violations of the Code of Ethics and MOG 231/01 by organization personnel (n.) | 0    | 0    | 0    |
| Legal actions for anti-competitive behavior, antitrust, and monopolistic practices (n.)                                                 | 0    | 0    | 0    |
| Confirmed incidents of corruption (n.)                                                                                                  | 0    | 0    | 0    |



# INNOVATION technological

## AN INTEGRATED DIGITAL STRATEGY TO FACE THE FUTURE

Since 2018, all new Politecnica projects have been developed using the **Building Information Modeling (BIM)** methodology, which is now fully integrated into the Company's operational practice. This approach has made more collaborative, transparent, and efficient design possible, enhancing coordination between disciplines, the management of the project lifecycle, and data traceability. The progressive maturation of internal know-how has allowed for tackling complex projects in the hospital and infrastructure sectors, consolidating the Company's leadership in high-tech markets.



In 2025, investments in the ICT sector – including hardware upgrades, specialized software, training, and infrastructure – reached **€1.61 million**, equal to **4.8% of the production value**: an increase of 11.3% compared to the previous two-year period, when it stood at 4.3% (2023 and 2024). This progression reflects a strategic vision oriented toward **continuous digital transformation**, where technology represents an enabling factor for operational efficiency, design quality, and sustainability. This path is accompanied by targeted skills-upgrading initiatives, with particular attention to the advanced use of BIM. Confirming the design quality and digital maturity achieved, Politecnica has obtained numerous national awards over the years, including the prestigious **“BIM & Digital Award,”** promoted by Clust-ER Build, ASSOBIM, and SAIE. Among the most significant results:

- **2022:** second place in the Infrastructure category for the design of the New Albiano Bridge over the Magra River;
- **2021:** double first prize in the Public Buildings and Infrastructure categories for the EU Corporate Restaurant at the Joint Research Centre in Ispra and for the new Control Tower at Milan Linate Airport;
- **2020:** first place in the Infrastructure category with the Zealand University Hospital in Denmark; second and third place respectively for the former STA.VE.CO Barracks in Bologna (Restoration and enhancement of heritage) and for the Intensive Care HUBs in Modena and Baggiovara (Digital and Covid).

At the same time, the Company actively participates in working groups and technical committees, both nationally and internationally, contributing to the development and dissemination of open digital standards and interoperability tools to support public clients and the entire construction supply chain. This commitment is realized through the sharing of expertise and the promotion of innovation models, in line with the principles of sustainable digital transformation. Among the main collaborations:

- **IFC Road and IFC Bridge Working Group IBIMI – buildingSMART Italy (2021–2022 / 2025-ongoing)** In collaboration with the University of Padua, for the validation of the IFC 4.3 standard with particular reference to information modeling of linear infrastructure, such as roads and railways.
- **IBIMI Infrastructure Domain Commission (2024-ongoing)** Aimed at developing open standards for intelligent data and the integration between BIM models and GIS systems, promoting the integrated management of the built environment throughout the entire lifecycle of infrastructure works.
- **IBIMI Buildings Domain Commission – buildingSMART Italy (2024-ongoing)** Committed to defining tools and technical specifications for the integration of structural data into the building's information model, in order to support the entire lifecycle of the work (planning, design, construction, operation, and maintenance).
- **IBIMI Structures Working Group – buildingSMART Italy (2022–2024)** Dedicated to developing guidelines for interoperability between BIM software and structural calculation

software, with reference to the main BIM uses of the discipline (seismic calculation, verification of existing buildings, technical reports).

- **OICE BIM (2023–2024)** For the drafting of the OICE Standard Information Requirements, included in the 7th OICE Report on digitalization, to support contracting authorities in defining information requirements for BIM-oriented tenders.

In recent years, the focus has also expanded toward new frontiers of digital transformation, with particular reference to **artificial intelligence (AI)**. The goal is to evaluate its potential impact on business processes, improve service quality, and increase competitiveness, while keeping the integration between technology, skills, and organizational culture at the center.

GOVERNING AI:  
PRINCIPLES, TOOLS, RESPONSIBILITIES

In 2025, Politecnica completed the path started in previous years, moving from the **assessment and experimentation phase** on artificial intelligence to a structured **internal governance** framework. The goal is to promote conscious, safe, and responsible AI adoption, consistent with the Company's cooperative principles and the European regulatory framework defined by the **AI Act**.

The key step in 2025 was the adoption of the **corporate Artificial Intelligence Policy**, integrated as a further pillar of the **Integrated Management System (IMS)**. The document defines the ethical and operational principles that Politecnica adheres to when using AI tools – data protection, traceability of generated content, awareness of use, human supervision – and constitutes the framework within which subsequent **technical instructions** for the adoption and use of individual applications are placed.

The Policy is the result of a process started in 2024 with the adherence to the **"Supply Chain Cooperative AI"** project, promoted by **CPL Concordia (lead partner)** and **CAMST** and funded by Coopfond as part of the **Cooding** program. The initiative provided a shared framework of principles and guidelines on the ethical and responsible use of AI in the cooperative world, which Politecnica then adapted within its own organization through a specific corporate policy document.

On the application level, the use of **ChatGPT** continues, already tested in company activities with the support of dedicated technical instruction. **Tests are also underway on additional applications** aimed at evaluating the potential contribution of AI in design processes, document management, and support for bidding activities.

Politecnica's commitment to AI issues also continues outside its own company boundaries, through active participation in **Working Groups** promoted by **OICE** ("Digitalization and AI WG") and **iBIMi – buildingSMART Italy** ("Artificial Intelligence applied to BIM – AI4BIM").

Engagement with other industry players is considered essential to guide the evolution of professional practices, contribute to the definition of shared standards, and keep internal **research and development** activities alive.

WHEN INNOVATION  
IS A RESULT OF LISTENING

In 2024, the second edition of the **Politecnica Futura Award**, dedicated to artificial intelligence applied to engineering and architecture services, brought to light an idea from the proposals of partners, employees, and collaborators destined to translate into a concrete investment: the creation of an **advanced digital assistant**, capable of organizing and making the company's document assets searchable through **generative AI and semantic analysis** technologies. Starting from that input, in 2025 Politecnica developed and submitted an **advanced digitalization project for the commercial process** within the scope of the **Call for digital transition of Emilia-Romagna companies** (Action 1.2.3 of the Regional ERDF Program 2021/2027), **co-financed by the European Union**.

The project, admitted for funding in August 2025, is currently **being implemented** and involves the adoption of a platform based on **RAG** (Retrieval-Augmented Generation) architecture aimed at centralizing and making the **history of services performed** by the Company searchable – an information asset of great value not only for the commercial process, but also for the internal dissemination of skills and the transfer of know-how. The platform introduces **automation** and generation features for **structured and traceable outputs**, with the goal of reducing repetitive tasks, improving the quality and consistency of the documentation produced, and enhancing **knowledge continuity** within the organization.

The path – **from listening to people to the funded project** – confirms the Company's ability to transform participatory innovation into operational actions in support of its competitiveness.

“ *An idea was born from listening to our people. A project was born from that idea. Today, that intuition is becoming a concrete tool at the service of the entire organization: more speed, more precision, more space for what really matters.* ”



The winners of the Politecnica Futura Award dedicated to Artificial Intelligence in Santa Clara, in the heart of Silicon Valley, to take part in the AI & Big Data Expo Global, one of the main international events in the sector.

TECHNOLOGICAL INNOVATION

| WHAT WE SAID WE WOULD DO                                                                                                                                                               | WHAT WE DID                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | STA-TUS |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| TECHNOLOGICAL INFRASTRUCTURE                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |
| Carry out upgrades and improvements to the IT infrastructure at the Milan office by 2023.                                                                                              | Implementation during 2023 of the new VDI workstation virtualization system that allows operators at the Milan office to work directly on Modena servers with a virtualized machine.                                                                                                                                                                                                                                                                                                              | ●       |
| Invest in the implementation and maintenance of information and communication technologies to ensure and improve daily management, operational efficiency, and market competitiveness. | In 2025, approximately 1.61 million euros were invested in ICT, equal to about 5% of the production value. Investments concerned hardware upgrades, the purchase of professional and collaborative software, and the strengthening of corporate network infrastructure.                                                                                                                                                                                                                           | ●       |
| Promote and stimulate internal discussion regarding the use of artificial intelligence to improve work quality, business process efficiency, and service results by 2024.              | The 2024 Politecnica Futura Award had artificial intelligence as its theme, involving employees and collaborators in an active reflection on the potential of AI in business processes.                                                                                                                                                                                                                                                                                                           | ●       |
| Evaluate possible applications of artificial intelligence to business processes by 2024.                                                                                               | In 2023–2024, a technical-functional assessment on AI adoption was carried out through internal surveys, use case analysis, and thematic workshops. In 2024, the “AI Cooperativa di Filiera” project was launched with CPL Concordia and CAMST to define a shared ethical policy.                                                                                                                                                                                                                 | ●       |
| Implement initial AI solutions in business processes by 2025.                                                                                                                          | In 2025, the corporate Artificial Intelligence Policy was adopted, and the testing of AI applications was initiated. An advanced digitalization project was also launched, admitted for funding under the Call for digital transition of Emilia-Romagna companies (Action 1.2.3, PR ERDF 2021/2027, co-financed by the European Union), with the goal of introducing a platform based on RAG architecture to support the commercial process and the enhancement of the Company's document assets. | ●       |
| DEVELOPMENT OF DIGITAL SKILLS                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |
| Increase the digital and technological skills of staff by providing training courses for BIM modeling and the use of design software                                                   | Completed in 2025 no. 5 courses for BIM modeling (total duration 92 hours) and no. 3 courses for the use of design software (total duration 41 hours).                                                                                                                                                                                                                                                                                                                                            | ●       |
| STRATEGIC COLLABORATIONS                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |
| Participate in projects and initiatives with associations, universities, and research bodies to accelerate the development of new technologies.                                        | Participation in 5 initiatives in 2024, including specific commissions and working groups promoted by iBIMi – buildingSMART, OICE BIM, and AI Cooperativa di Filiera.                                                                                                                                                                                                                                                                                                                             | ●       |

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

TECHNOLOGICAL INNOVATION

| WHAT WE WILL DO                                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------|
| TECHNOLOGICAL INFRASTRUCTURE                                                                                                                    |
| Continue investments in ICT technologies to support operational efficiency and competitiveness.                                                 |
| Complete the advanced digitalization project of the commercial process by 2026.                                                                 |
| Evaluate the application of artificial intelligence-based solutions to other business processes by 2026.                                        |
| DEVELOPMENT OF DIGITAL SKILLS                                                                                                                   |
| Increase the digital and technological skills of staff by providing training courses for BIM modeling and the use of design software.           |
| STRATEGIC COLLABORATIONS                                                                                                                        |
| Participate in projects and initiatives with associations, universities, and research bodies to accelerate the development of new technologies. |

| KEY KPI'S                                                                            | 2023          | 2024          | 2025 |
|--------------------------------------------------------------------------------------|---------------|---------------|------|
| ICT costs (€ million)                                                                | €1.26 million | €1.47 million | 1,61 |
| ICT costs / Value of production (%)                                                  | 4%            | 4%            | 4,8% |
| BIM competency certifications (no.)                                                  | 19            | 20            | 21   |
| Training hours provided for updating technological skills (course duration in hours) | 104,5         | 126           | 133  |

# DATA PROTECTION AND cybersecurity

## PERSONAL DATA PROTECTION

In compliance with its commitment to **social responsibility and the protection of individual rights**, Politecnica places the protection of personal data at the center of its policies and operations. The Company is fully aware of the importance of ensuring the confidentiality of the information managed, particularly that collected within the scope of projects, and has implemented rigorous procedures and company policies in compliance with **Regulation (EU) 2016/679 (GDPR)**.

The protection of client data — sensitive and otherwise — represents an **essential value**, based on the trust that Politecnica considers fundamental. Data is processed exclusively for purposes strictly related to project management, through IT systems protected by **access restrictions, secure backups, and guaranteed traceability**. Any use of data other than for the original purposes is subject to the client's explicit consent.

The Company has established **disaster recovery** procedures and manages any **data breach** cases in compliance with the GDPR, providing notification to the Data Protection Authority within 72 hours of confirming the incident.

Since 2024, Politecnica has employed a **Data Protection Officer (DPO)**, tasked with monitoring and coordinating activities related to the management and protection of personal data. The **Data Controller** is identified as the President pro tempore. For any reports or complaints, the dedicated email address [privacy@politecnica.it](mailto:privacy@politecnica.it) is available. To date, the Company has never received complaints regarding privacy violations, neither from clients nor from third parties or authorities, nor has it ever been involved in incidents of theft, loss, or data leakage.

## CYBERSECURITY

The increasing digitalization of business processes, combined with the complexity of current cyber threats, has made the **security of information systems** a central aspect for the protection of Politecnica's digital assets. Information protection is not just a technical requirement, but an essential condition for ensuring operational continuity, the quality of projects delivered to clients, and the strength of relationships with partners.

In 2024, the Company conducted a **structured Cybersecurity Risk Assessment**, which identified the main technical and organizational vulnerabilities, classified risk levels for business processes, and defined a mitigation roadmap aligned with major international standards. The analysis laid the foundation for the development of the future **Information Security Management System (ISMS)**.

## THE PATH TOWARDS ISO/IEC 27001 CERTIFICATION

Driven by requests from clients and stakeholders, Management has decided to embark on the path towards **ISO/IEC 27001 certification by 2027**, with the goal of formalizing its commitment to information security in a recognizable and verifiable way and strengthening its competitive position in tenders that require high standards of data protection.

In 2025, the first phases of the process were initiated: training for management and internal contacts on the relevant regulatory framework (GDPR, NIS2, ISO 27001), updating the GAP Analysis, defining the scope of the Management System, and mapping information assets. On the technical side, an initial Vulnerability Assessment of the ICT infrastructure was conducted, along with a security assessment of email systems and institutional websites.

2026 will be dedicated to activities preparatory to certification — risk assessment, completion of the documentation system and controls required by Annex A, preparation of the Disaster Recovery Plan — with certification verification by an accredited body scheduled during 2027.

“  
Information security is no longer just a duty, but  
a concrete way to honor the trust that clients and  
partners place in us every day.  
”

DATA PROTECTION AND CYBERSECURITY

| WHAT WE SAID WE WOULD DO                                                                                                                                                               | WHAT WE HAVE DONE                                                                                                                                                                               | STA-TUS |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| COMPLIANCE WITH LAWS, STANDARDS, AND REGULATIONS AND ADHERENCE TO THE CODE OF ETHICS                                                                                                   |                                                                                                                                                                                                 |         |
| Appoint a DPO tasked with monitoring and organizing procedures for the management of personal data processing, by 2024.                                                                | In 2024, the DPO was appointed, who oversees GDPR compliance and supports the evolution of company policies. In 2025, the role was fully integrated into the workflows of the new ISMS project. | ●       |
| Conduct an in-depth analysis of systems, IT processes, and information security to assess compliance and identify risks, by 2024.                                                      | In 2024, a structured Cybersecurity Risk Assessment was conducted, with risk classification and a mitigation roadmap. In 2025, the GAP Analysis was realigned with Annex A of ISO/IEC 27001.    | ●       |
| Develop a Disaster Recovery Plan to ensure system restoration in the event of critical incidents, in line with GDPR.                                                                   | The technical scope has been defined; the drafting of the Plan is scheduled for 2026, including crisis scenarios, continuity objectives (RTO/RPO), and restoration procedures.                  | ●       |
| Implement an integrated Business Security Plan, focused on business resilience and proactive management of cyber threats.                                                              | The first Vulnerability Assessment on the ICT infrastructure and the security assessment of email and institutional websites were performed; priority interventions are being implemented.      | ●       |
| Build a documented, monitorable, and improvable system for the protection of corporate information (also for the purpose of potential certification under the ISO/IEC 27001 standard). | Management has resolved to aim for ISO/IEC 27001 certification by 2027; the GAP Analysis has been updated, the scope of the Management System defined, and information assets mapped.           | ●       |
| Enhance internal training on privacy and cybersecurity topics, with dedicated paths for technical and administrative staff.                                                            | Training courses on GDPR, NIS2, and ISO 27001 were provided to management, internal points of contact, and operational staff.                                                                   | ●       |

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

DATA PROTECTION AND CYBERSECURITY

| WHAT WE WILL DO                                                                                                                                                                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COMPLIANCE WITH LAWS, STANDARDS, AND REGULATIONS AND RESPECT FOR THE CODE OF ETHICS                                                                                                                          |
| Complete and adopt the Disaster Recovery Plan to ensure timely system restoration in the event of critical incidents and guarantee operational continuity in compliance with GDPR.                           |
| Complete and operationalize the integrated Business Security Plan, in support of business resilience and proactive management of cyber threats.                                                              |
| Consolidate the management system for the protection of corporate information and achieve ISO/IEC 27001 certification by 2027, formalizing the Company's commitment to data security in a verifiable manner. |
| Strengthen internal training on privacy and cybersecurity, promoting a widespread culture of data protection at all levels of the organization.                                                              |

| MAIN KPI'S                                    | 2023 | 2024 | 2025 |
|-----------------------------------------------|------|------|------|
| Complaints regarding privacy violations (no.) | 0    | 0    | 0    |
| Incidents of data leaks, theft, or loss (no.) | 0    | 0    | 0    |



# COMMUNICATE, connect, generate value

## INSTITUTIONAL COMMUNICATION

In 2025, Politecnica consolidated its integrated institutional communication path, strengthening the narrative of its identity, projects, and corporate culture through constant presence on digital channels, media relations, and industry initiatives. In continuity with the path started in 2024, the payoff “Building for Humans” continued to guide the company’s narrative, enhancing the multidisciplinary, cooperative, and sustainable approach that characterizes Politecnica’s design work. During the year, communication to the media was characterized by greater selectivity of initiatives, also following the suspension of some activities for procedural, authorization, or client-related reasons. This dynamic led to a reduction in the number of communications to the market compared to the previous year, but did not compromise the overall reputational presence: the dialogue with journalists remained active and fruitful, with overall coverage substantially in line with 2024.

## COMMUNICATION TOOLS AND CHANNELS

In 2025, Politecnica continued the activity of updating and enhancing its communication tools, with particular attention to the institutional website, social channels, media relations activities, and the production of editorial content to support corporate reputation. Media activities included 16 communication initiatives, including 4 press releases distributed — new Rome office, Uni MO-RE, 2024 Financial Statements and Annual Report, Fendi Solari Showroom — and 12 media relations and in-depth initiatives. The 16 initiatives generated 67 dedicated articles, within a total coverage of 320 articles as of December 2, 2025. The coverage consists of 83% spontaneous coverage and 17% coverage dedicated to Politecnica. Media coverage concerned 59% projects and design activities involving Politecnica and 41% Politecnica as an organization, with reference to results, performance, values, and participation in events. By origin, coverage was generated 12% by press releases, 5% by interviews and in-depth reports, 21% by awards and partnerships, 2% by scenario articles, and the remaining 60% by projects managed by third parties or other entities involving Politecnica.

Social channels also confirmed their role in spreading corporate culture and enhancing projects. On LinkedIn, in the analyzed period, 351,567 impressions, 6,952 reactions, 96 comments, and 86 post clicks were recorded. The page reached 22,136 followers, with 2,858 new followers, 23,595 page views, and 9,883 unique visitors. On Instagram, the channel recorded 54,387 views, 4,684 accounts reached, 996 interactions, 1,486 profile visits, 72 taps on the external link, and 1,563 followers. Views were mainly concentrated on stories, equal to 57.8%, followed by posts, equal to 26.7%, and reels, equal to 15.5%.

## SPECIAL PROJECTS AND MEDIA RELATIONS

In 2025, Politecnica complemented its ordinary communication activities with content creation and advisory work aimed at strengthening the company’s positioning with media, partners, clients, and strategic stakeholders. The first press visit organized by Politecnica, dedicated to the Fendi Solari showroom, was of particular significance. The initiative was designed and coordinated with the client and the designers, including the preparation of key content for the visit and dedicated press kits. 5 journalists from target publications attended the visit, and the activity generated 10 articles published in industry outlets. Throughout the year, relationship and coordination activities continued with the press and communication offices of various clients and partners: an activity that helped ensure the consistency of project storytelling and strengthened Politecnica’s role within complex project networks.





INSTITUTIONAL EVENTS

In 2025, Politecnica partners and collaborators took part in approximately 80 industry events and initiatives, including conferences, trade fairs, round tables, technical meetings, and institutional appointments. Participation in these moments represented an opportunity for engagement with public and private stakeholders, as well as a tool to showcase the company's skills, projects, methodological approaches, and strategic vision.

The active involvement of Politecnica's professionals helped strengthen the company's reputation as an authoritative entity in the integrated design landscape, with particular reference to themes of innovation, sustainability, architectural quality, environmental transition, and social responsibility.

AWARDS AND RECOGNITION

In 2025, Politecnica received important awards that confirm the company's technical, design, and reputational value.

The Kerakoll Tech Hub project won The Plan Award 2025 in the Production Future category. The project is described as a regeneration intervention of a disused industrial area, transformed into a place where innovation and well-being engage with the territory.

Politecnica was also awarded at the OICE Awards 2025, winning in category A3 "Gender Equality" and in category B5 "Projects for logistics, industry, and energy" with the Domus Italdesign project. The recognition in category A3 is also confirmed by the video communication published by Ingenio on the occasion of the announcement of the winners.

These results confirm Politecnica's ability to combine design quality, organizational responsibility, and attention to people, strengthening its positioning in the engineering and architecture sector.

INTEGRATED COMMUNICATION

| WHAT WE SAID WE WOULD DO                                                                                     | WHAT WE DID                                                                                                                                                                                                  | STA-TUS |
|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| INSTITUTIONAL COMMUNICATION                                                                                  |                                                                                                                                                                                                              |         |
| Continue the continuous updating of the website and digital channels.                                        | Texts were produced for updating sections of the website, content for LinkedIn, project sheets, multimedia content, and editorial materials to support institutional and project communication.              | ●       |
| Communicate events, projects, and initiatives with articles, press releases, and media relations activities. | 16 media initiatives were carried out, including 4 press releases distributed and 12 media relations and in-depth activities, which generated 67 dedicated articles out of a total coverage of 321 articles. | ●       |
| Participate in industry events with active and qualified contributions.                                      | Politecnica partners and collaborators took part in approximately 80 industry events and initiatives.                                                                                                        | ●       |
| MEDIA RELATIONS AND PARTNERSHIPS                                                                             |                                                                                                                                                                                                              |         |
| Strengthen relationships with media, partners, and clients.                                                  | Continued management of relationships with press offices and communication functions of clients and partners involved in relevant projects.                                                                  | ●       |
| AWARDS AND RECOGNITION                                                                                       |                                                                                                                                                                                                              |         |
| Submit projects and the company for national and international awards and leverage the recognition obtained. | Obtained The Plan Award 2025 for Kerakoll Tech Hub; obtained OICE Awards 2025 in categories A3 "Gender Equality" and B5 "Projects for logistics, industry, and energy" with Domus Italdesign.                | ●       |

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

INTEGRATED COMMUNICATION

| WHAT WE WILL DO                                                                                                                                                                                                                                                                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| INSTITUTIONAL COMMUNICATION                                                                                                                                                                                                                                                                                  |
| Continue the continuous updating of the website and digital channels, strengthening the consistency between corporate communication, project storytelling, and the enhancement of Politecnica's distinctive skills.                                                                                          |
| Consolidate media relations activities through press releases, in-depth reports, interviews, press visits, and editorial content, with particular attention to strategic projects, collaborations with partners and clients, and themes related to sustainability, innovation, well-being, and regeneration. |
| EVENTS AND INSTITUTIONAL RELATIONS                                                                                                                                                                                                                                                                           |
| Continue active participation in events, conferences, and industry initiatives, leveraging the contribution of partners, associates, and collaborators as speakers, moderators, and representatives of Politecnica's multidisciplinary approach.                                                             |
| AWARDS AND RECOGNITION                                                                                                                                                                                                                                                                                       |
| Continue to submit projects and the company for national and international awards, strengthening the ability to leverage the recognition obtained through integrated communication that is coordinated and consistent with the company's positioning.                                                        |

| MAIN KPI'S                                                                              | 2023   | 2024   | 2025   |
|-----------------------------------------------------------------------------------------|--------|--------|--------|
| Articles in industry and generalist publications off and online (n.)                    | 431    | 350    | 321    |
| Press releases dedicated to company initiatives (n.)                                    | 13     | 15     | 4      |
| Interviews in industry press and generalist publications with national circulation (n.) | 6      | 7      | 7      |
| Posts published on the LinkedIn profile (n.)                                            | 93     | 72     | 135    |
| LinkedIn followers (no.)                                                                | 15.480 | 19.377 | 22.136 |
| Instagram followers (no.)                                                               | /      | 800    | 1.563  |
| Active participation in events and initiatives (no.)                                    | 30     | 46     | 81     |

# COLLABORATION AND networking

Active participation in professional networks, industry bodies, and research initiatives is a strategic lever for growth, learning, and responsibility for Politecnica. Through these memberships, the Company contributes to the evolution of professional practices, institutional dialogue, and the definition of the rules governing the engineering and architecture sector.

## COOPERATIVE SYSTEM AND INDUSTRY REPRESENTATION

Politecnica is part of the **Legacoop** system, whose mutualistic values it fully embraces. The President, Eng. Francesca Federzoni, serves as **Vice President of Legacoop Estense** (2023-present) and **Vice President of the National Presidential Council of Legacoop** (2023-present), and is a member of the Board of **Legacoop Emilia-Romagna** (2023-present), the Board of **Legacoop Lombardia** (2023-present), and the Presidential Council of **Legacoop Produzione e Servizi** (2020-present). Within the Legacoop system, the Company has also been a member of **Haliéus** since 2025, an organization dedicated to international development cooperation that promotes the cooperative model as a tool for community empowerment and sustainable development globally. Regarding professional representation, Politecnica is a member of **OICE**, the association affiliated with Confindustria that represents Italian engineering, architecture, and technical-economic consulting organizations. The President participates in the **Presidential Council with a mandate for Sustainable Development** (2022-present). Through OICE, the Company is a member of **EFCA** (European Federation of Engineering Consultancy Associations), whose **Board of Directors** the President joined in 2025, and **FIDIC** (International Federation of Consulting Engineers). The Company is also a member of **Confindustria Emilia**.

## NETWORKS FOR SUSTAINABILITY AND INNOVATION

Positioning within networks dedicated to sustainability is multifaceted. The Company is a member of the **Green Building Council Italia** (GBC Italia), part of the global World GBC network, and Eng. Ferdinando Sarno, Head of the Sustainability Sector, sits on the **Board of Directors of the Emilia-Romagna Chapter** (2022-present). Politecnica is a member of **AIS – Associazione Infrastrutture Sostenibili (Sustainable Infrastructure Association)**, a technical-scientific think tank that promotes the culture of sustainability in the design and construction of infrastructure, and Vice President Eng. Marcello Mancone is a member of the **Board of Directors** (2023-present). The Company is also a supporter of **Envision Italia**, the reference community for the application of the Envision protocol to infrastructure sustainability certification. In terms of digitalization and process innovation, Politecnica is a member of **IBIMI – buildingSMART Italia**, the association that promotes openBIM standards and data interoperability in the construction sector, and the **Clust-ER Build** of the Emilia-Romagna Region, a network that brings together companies, research centers, and training bodies to support the competitiveness of the construction sector.

## ACADEMIC PARTNERSHIPS

Politecnica maintains structured relationships with numerous Italian universities for the activation of curricular and extracurricular internships. These include: Politecnico di Milano, Bologna, Ferrara, Florence, Genoa, IUAV Venice, Modena and Reggio Emilia, Molise, Naples, Padua, Parma, Perugia, Pisa, San Marino, and Turin.

“*We bring the voice of a cooperative to the places where the future of engineering is decided.*  
*Every table we sit at, every network we participate in is an opportunity to learn and to give back: we believe that the growth of a single organization cannot be separated from the growth of the entire system.*”

## LEARNING AND DIALOGUE INITIATIVES

Since 2023, Politecnica has participated in the **United Nations Global Compact**, committing to support its Ten Principles regarding human rights, labor, the environment, and anti-corruption, and to submit the **Communication on Progress** annually, making the progress made in achieving the Sustainable Development Goals known to the global community.

## RESEARCH PROJECTS AND WORKING GROUPS

Politecnica actively participates in building the regulatory and technical framework of the sector through its presence in working groups promoted by reference associations and bodies. This commitment allows us to make the experience gained in the field available and to contribute to the evolution of standards, guidelines, and shared practices. In 2025, the following working groups are active:

- OICE: “Energy”, “Legislative Developments”, “ESG”, “Urban Regeneration”, “Digitalization and AI”;
- AIS: “Excavated earth and rocks”, “Sustainable infrastructure and finance”;
- IBIMI – buildingSMART Italia: “Artificial Intelligence applied to BIM – AI4BIM”, Infrastructure Domain Commission, Building Domain Commission, IFC Road and IFC Bridge Italia;
- Politecnico di Milano: Joint Research Platform Healthcare Infrastructure.



COLLABORATION AND NETWORKING

| WHAT WE PLANNED TO DO                                                                                                                        | WHAT WE DID                                                                                                                                                                                                                       | STA-TUS |
|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| MEMBERSHIP IN TRADE AND PROFESSIONAL ASSOCIATIONS AND PARTNERSHIPS WITH RESEARCH BODIES AND INSTITUTES                                       |                                                                                                                                                                                                                                   |         |
| Join or renew membership in trade and professional associations and establish or maintain partnerships with research bodies and institutes.  | In 2025, Politecnica confirmed its membership in 6 trade and professional as-sociations and maintained structured collaborations with 4 technical-scientific associations.                                                        | ●       |
| Maintain and consolidate institutional representation in trade and pro-fessional bodies and associations.                                    | Corporate representation in bodies and associations with no. 9 institutional positions active in 2025. Among the year's highlights is the President's en-try into the Board of Directors of EFCA.                                 | ●       |
| LEARNING AND DIALOGUE INITIATIVES                                                                                                            |                                                                                                                                                                                                                                   |         |
| Renew commitment to the UN Global Compact initiative and its goals and carry out the annual COP.                                             | The commitment to the Global Compact has been formally renewed, with the drafting and submission of the 2025 Communication on Progress.                                                                                           | ●       |
| RESEARCH PROJECTS AND WORKING GROUPS                                                                                                         |                                                                                                                                                                                                                                   |         |
| Actively participate in working groups and research projects, particu-larly on the topics of sustainable development and digital innovation. | During 2025, Politecnica took part in 9 working groups and committees active within OICE, AIS, IBIMI, and Politecnico di Milano, contributing to top-ics such as energy, ESG, regulations, digitalization, and healthcare design. | ●       |

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

COLLABORATION AND NETWORKING

| WHAT WE WILL DO                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------|
| MEMBERSHIP IN TRADE AND PROFESSIONAL ASSOCIATIONS AND PARTNERSHIPS WITH RESEARCH BODIES AND INSTITUTES                                      |
| Join trade and professional associations and establish partnerships with research bodies and institutes.                                    |
| Maintain and consolidate institutional representation in trade and professional bodies and associations.                                    |
| LEARNING AND DIALOGUE INITIATIVES                                                                                                           |
| Renew the commitment to the UN Global Compact initiative and its goals and carry out the annual COP.                                        |
| RESEARCH PROJECTS AND WORKING GROUPS                                                                                                        |
| Actively participate in working groups and research projects, particularly on the topics of sustainable development and digital innovation. |

| MAIN KPI'S                                                                                     | 2023 | 2024 | 2025 |
|------------------------------------------------------------------------------------------------|------|------|------|
| Membership in trade and professional associations (no.)                                        | 6    | 5    | 6    |
| Partnerships with technical-scientif-ic associations, universities, and re-search bodies (no.) | 4    | 4    | 5    |
| Institutional roles in bodies and asso-ciations                                                | 10   | 9    | 9    |
| Participation in working groups and re-search and development projects                         | 9    | 13   | 12   |



# MANAGEMENT OF RELATIONSHIPS with suppliers and partners

Politecnica considers suppliers and partners an integral part of its value chain and a strategic element to ensure design quality, operational continuity, and the advancement of sustainability goals. The Company promotes relationships based on transparency, responsibility, legality, and the sharing of innovation, requiring compliance with the Code of Ethics, current regulations, and the procedures of the Integrated Management System.

## TOWARDS A SUSTAINABLE AND RESPONSIBLE SUPPLY CHAIN

In the process of strengthening the sustainability of the supply chain, Politecnica has adopted a supplier classification system, distinguishing between **core suppliers**, directly involved in the realization of projects, and **support suppliers**, essential for the functioning of the organization. The different categories are evaluated according to criteria of strategic relevance, impact on sustainability, spending volume, operational synergy, and innovation capacity. For design service providers, a structured qualification and monitoring process is provided, which includes the verification of technical-professional skills, system certifications, and compliance with the 231 Model. Performance is evaluated periodically by project managers and contributes to the updating of the company's Vendor List. In parallel, Politecnica has started the progressive integration of environmental and social criteria in purchases for office operations, favoring certified products, those with reduced environmental impact, or those made with recycled materials. The adopted guidelines represent a first pilot application, aimed at defining methodologies and replicable indicators to be progressively extended to other supply categories.

“  
Collaboration represents a distinctive value for Politecnica and a strategic lever to generate shared value and promote sustainable development.  
”

## STRATEGIC COLLABORATIONS FOR INTEGRATED PROJECTS

Professional and technical partnerships represent an essential tool for Politecnica to address the growing complexity of projects, both nationally and internationally. Collaborations are developed mainly through temporary business associations and involve structured companies and highly qualified professionals. A distinctive element of Politecnica's approach is the enhancement of the bond with the territory, through the involvement of local partners capable of providing knowledge of geographical, urban, and institutional contexts. This approach improves operational effectiveness, fosters dialogue with administrations, contributes to the reduction of impacts related to mobility, and generates positive repercussions on the local economy. In continuity with the system already adopted for suppliers, Politecnica is developing evaluation and monitoring tools also dedicated to partners, with the goal of strengthening alignment with the principles of sustainability, quality, innovation, and continuous improvement. Every Politecnica project is born from a network of relationships. With suppliers, we build relationships based on quality, responsibility, and transparency; with partners, we share skills, visions, and goals to face increasingly complex challenges and generate sustainable value for territories and communities.



MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS AND PARTNERS

| WHAT WE SAID WE WOULD DO                                                                                                                                                                                                                            | WHAT WE HAVE DONE                                                                                                                                                                                                                        | STA-TUS |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| SUPPLY CHAIN ETHICS AND SUSTAINABILITY                                                                                                                                                                                                              |                                                                                                                                                                                                                                          |         |
| Update the core supplier qualification questionnaire by introducing additional ESG criteria and extend its application to strategic partners, with the goal of strengthening oversight on sustainability issues throughout the value chain by 2025. | The update of the core supplier qualification questionnaire is underway, in conjunction with the digitization of its administration and the initial assessment and periodic monitoring process. This activity will be completed in 2026. | ●       |
| Increase the supply of goods and services for office operations with sustainability requirements according to company guidelines by 2025.                                                                                                           | For 2025, a green procurement policy for travel and accommodation booking services was introduced, which allows us to offset a portion of the CO2 emissions produced by travel through tree planting.                                    | ●       |
| Develop a Sustainable Procurement Policy.                                                                                                                                                                                                           | The activity has been postponed to 2026 due to the need to proceed with a general review of company policies following the expansion of the areas covered.                                                                               | ●       |

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

MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS AND PARTNERS

| WHAT WE WILL DO                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SUPPLY CHAIN ETHICS AND SUSTAINABILITY</b>                                                                                                                                                                                                                                                                    |
| Develop a Sustainable Procurement Policy as part of the general review process of company policies across various areas (quality, environment, safety, ethics, AI...).                                                                                                                                           |
| Integrate ESG expectations into contracts with suppliers and partners. Emphasize, within the Code of Ethics and documents related to contracts, the requirement to comply with provisions on human rights, working conditions, health and safety, anti-discrimination/anti-harassment, and environmental issues. |
| Complete the update of the core supplier qualification questionnaire by introducing additional ESG criteria, extend its application to strategic partners, and set up a system of evaluation based on criteria and scores.                                                                                       |
| Increase the supply of goods and services for office operations with sustainability requirements according to company guidelines.                                                                                                                                                                                |

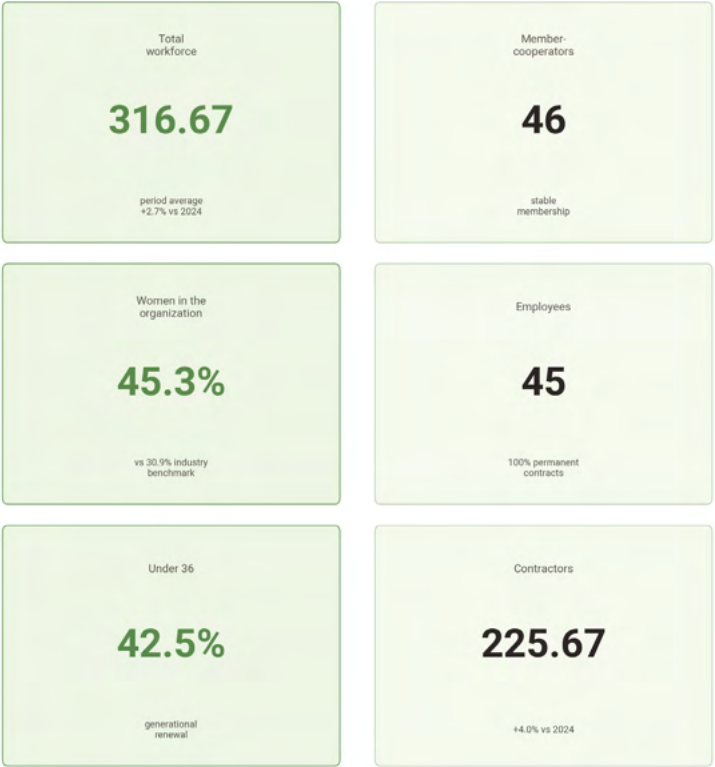
| MAIN KPI'S                                                                             | 2023 | 2024 | 2025 |
|----------------------------------------------------------------------------------------|------|------|------|
| Active supplies with sustainability requirements according to company guidelines (no.) | -    | 8    | 9    |



## 04 / Internal and external social dimension

- // Human capital: composition, classification, and compensation
- // Attraction and retention
- // Work-life balance
- // Diversity, Inclusion, and Equal Opportunities
- // Female presence in the organization
- // Occupational health and safety protection
- // Skills development

# HUMAN CAPITAL: composition, classification, and compensation

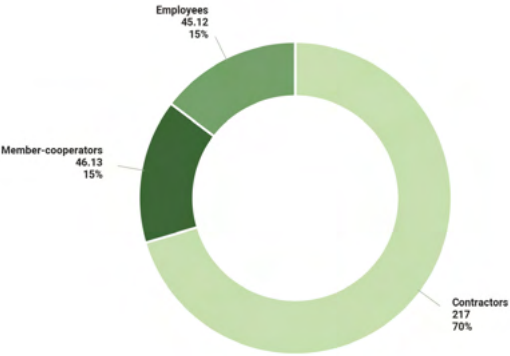


The workforce represents one of the most significant strategic assets for Politecnica, as it reflects the organization's cooperative, interdisciplinary, and inclusive vision. Human capital consists of cooperative members, employees, and collaborators who work with different roles and methods, but are integrated into a professional system oriented toward quality, innovation, and continuous improvement.

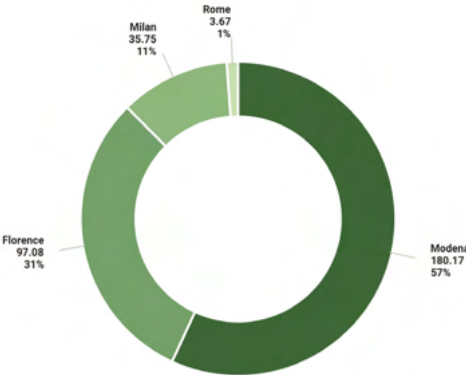
Over the three-year period, there has been constant growth in the workforce, which reached **an average of 316.67 units** in 2025, including members, employees, and collaborators.

This evolution is accompanied by a distribution across multiple operational offices, confirming the Company's national and multicentric vocation. The characteristics of the workforce are illustrated below, distinguishing the main contractual categories and remuneration methods.

Workforce by type



Workforce by office



“Every year we welcome new professionals, new skills, and new perspectives on the future, and we grow together — **members, employees, and collaborators** — within a co-operative model that values everyone's contribution and transforms multidisciplinary into design capability. Today we are **over three hundred people**, distributed across four offices and united by diverse but complementary skills: our human capital is proof that complexity, when organized and shared, becomes a competitive advantage.

We invest in people because we know that the **value of our work** is arises, first and foremost, from the value of those who **imagine** and **design** it.

”

COOPERATIVE MEMBERS

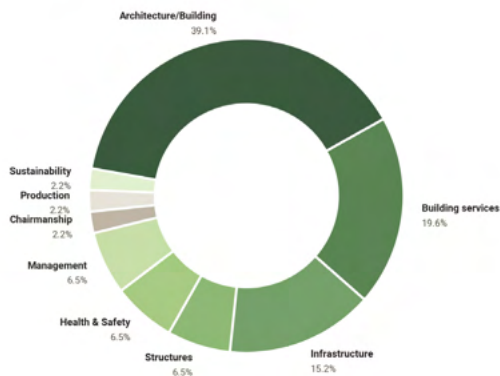
The heart of Politecnica's identity is represented by its **membership base**: professionals — mainly engineers and architects — who share a common vision of design as a lever for sustainable development at the service of people, communities, and territories.

Since its foundation, the interdisciplinary and cooperative approach has been the distinctive hallmark of the Company, contributing to the construction of a cohesive and complementary team, capable of facing the challenges of contemporary times thanks to the experience gained and constant openness to innovation.

As of 12/31/2025, there are **46 active cooperative members**. These are self-employed workers who operate full-time within the cooperative, without a subordinate relationship, but fully integrated into company processes and subject to shared regulatory and ethical obligations.

The distribution by sector is as follows:

Partners by department



The following table shows the detailed composition of cooperative members by age group and gender in terms of **the reporting period average**.

| COOPERATIVE MEMBERS | WOMEN | MEN | TOTAL |
|---------------------|-------|-----|-------|
| age<36              | 1     | 1   | 2     |
| 36≤age<46           | 2     | 12  | 14    |
| 46≤age<56           | 5     | 12  | 17    |
| age≥56              | 3     | 10  | 13    |
| Total               | 11    | 35  | 46    |

Approximately 24% of members are women, and about 65% are over 46 years old, indicating a high level of technical seniority and professional continuity over time.

Given Politecnica's cooperative nature, **the Members are owners**, therefore they contribute to the formation of the share capital and participate in business risk and economic results, **and, at the same time, are workers** who perform professional services for the company with an autonomous, freelance-type relationship, within the limits of compliance with the non-compete clause and the exclusivity obligation.

In the exercise of their professional activity, even in the absence of a subordination constraint and in compliance with autonomy and intellectual freedom, members are required to respect the duties provided for by law, the Articles of Association, and the Corporate Regulations, including adhering to the organization, methods, and company work procedures, observing the principles of the Code of Ethics, and applying the procedures of the Integrated Management System regarding quality, environment, and safety, including the Organizational Model pursuant to Legislative Decree 231/2001 and subsequent amendments.

The applicable economic and regulatory treatment and its related effects are governed by a specific internal regulation, drafted by the Board of Directors and last approved by the Ordinary Shareholders' Meeting on 03/16/2016.

The professional compensation recognized for cooperative members is proportional to the quantity and quality of the work provided to the cooperative, also taking into account the professionalism, specialization, and experience gained by each member and their placement in the ordinary or special category.

According to the Corporate Regulations, this treatment cannot be lower than the average compensation used for similar services rendered in the form of autonomous freelance work and is determined based on the expected performance of the financial year, according to the criteria and methods established annually by resolution of the Assembly upon proposal of the Board of Directors.

During the approval of the financial statements, the Assembly, upon proposal of the Board of Directors, may resolve to pay additional compensation, proportional to the quantity and quality of the mutual exchange - based on the total compensation received by the member, the professionalism possessed by the same, and the nature of the assignments carried out by the member during the year - within the limits of the operating surplus achieved.

The Chairman of the Board of Directors and the members appointed as Technical Directors are granted a lump-sum function allowance, which is also resolved annually by the Assembly.



“ Being a member at Politecnica means putting one's expertise at the service of a common project, assuming the risk together and sharing the results. It is not just an organizational model: it is daily proof that cooperation and individual responsibility are not in contradiction, but reinforce each other.

Mutual trust translated into business, which is renewed in every project.

”



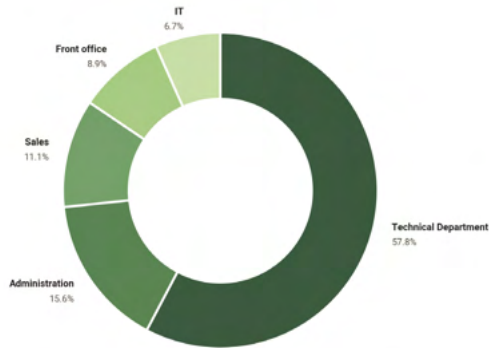
EMPLOYEES

As of 12/31/2025, Politecnica has **45 employees** with an average age of approximately 49.5 years. Internal staff represents a strategic resource in the operational and organizational management of the cooperative, supporting design, management, and support activities.

The professional structure is composed of 93% employees and the remaining 7% middle managers. There are no blue-collar workers or executives, as the top-level figures belong to the membership base.

Below is the distribution by sector:

Employees by department



All employees are hired on a permanent basis. Approximately 13% of the staff works part-time, on a voluntary basis. All requests for reduced hours come from women (26% of the total female staff) and have been fully accepted, testifying to the organizational flexibility and attention to work-life balance.

The following table shows the average annual distribution by gender, age group, working hours, contract type, and job classification, expressed both in **average number of people** and in **FTE (Full Time Equivalent)**:

| EMPLOYEES            | WOMEN     | MEN     | TOTAL     |
|----------------------|-----------|---------|-----------|
| JOB CLASSIFICATION   |           |         |           |
| Executives           | 0   0     | 0   0   | 0   0     |
| Middle Managers      | 2   2     | 1   1   | 3   3     |
| White-collar workers | 21   19,4 | 21   21 | 42   40,4 |
| Blue-collar workers  | 0   0     | 0   0   | 0   0     |
| WORKING HOURS        |           |         |           |
| Part-time            | 6   4,4   | 0   0   | 6   4,4   |
| Full-time            | 17   17   | 22   22 | 39   39   |
| Zero-hour contracts  | -         | -       | -         |
| CONTRACT DURATION    |           |         |           |
| Fixed-term           | 0   0     | 0   0   | 0   0     |
| Permanent            | 23   21,4 | 22   22 | 45   43,4 |

| EMPLOYEES | WOMEN      | MEN     | TOTAL      |
|-----------|------------|---------|------------|
| age<36    | 3   2,88   | 4   4   | 7   6,88   |
| 36≤age<46 | 1   1      | 7   7   | 8   8      |
| 46≤age<56 | 7   6,75   | 6   6   | 13   12,75 |
| age≥56    | 12   10,78 | 5   5   | 17   15,78 |
| Total     | 23   21,4  | 22   22 | 45   43,4  |

Politecnica fully applies the "Professional Studies" **National Collective Labor Agreement** to all employees. This is supplemented by the **Supplementary Company Agreement**, stipulated with the company trade union representatives (**RSA**), **FILCAMS/CGIL**, and **Legacoop**, most recently renewed for the **2026–2028** three-year period. The agreement confirms the framework of protections already provided by the previous bargaining and introduces some improvements regarding **corporate welfare, work-life balance**, and **participation in the organization's economic results**.

Remuneration is structured as follows:

- **Base salary;**
- **Seniority increments;**
- **Corporate production bonus**, proportional to the job classification;
- **Any additional allowances.**

In addition to this, there is a **variable compensation**, agreed upon during supplementary bargaining, aimed at recognizing and valuing the staff's contribution to achieving corporate objectives. The new **variable salary** agreement, valid for the **2026–2028** three-year period, links the payment of the bonus to measurable economic parameters, such as the **value of corporate production** and the **corporate EBITDA**, with amounts re-parameterized based on the professional classification level and re-proportioned for part-time workers.

All employees, regardless of **classification, hours, or work location**, are entitled to a series of benefits and protection tools, including: **supplementary health insurance, supplementary pension fund, meal vouchers, annual production bonus, continuous training, flexible hours**, and access to measures provided by the public and contractual welfare system.

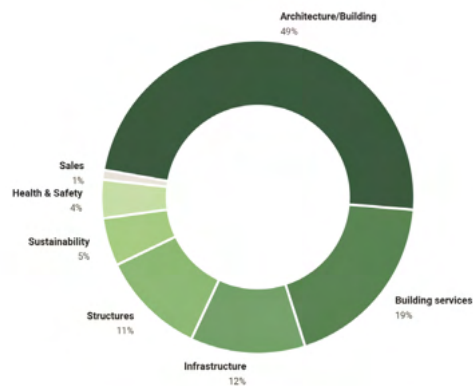
The new Supplementary Corporate Agreement also provides for the progressive increase in the value of **meal vouchers**, the introduction of **paid leave for medical appointments**, and the strengthening of measures to support **equal opportunities, combat harassment and gender-based violence**, and use **inclusive language**. All employees also enjoy the rights of **trade union representation, participation, and social protection** provided by Italian law, with full access to collective bargaining tools and the protections guaranteed by the public and contractual welfare system.

COLLABORATORS

As of 12/31/2025, Politecnica utilizes the collaboration of **225 collaborators**, selected based on technical skills, specialized experience, and the ability to work in synergy with internal staff. These are predominantly **self-employed workers with freelance assignments**, integrated into an operational ecosystem that is integrated but not subordinate.

This component represents a significant asset for ensuring **operational flexibility**, territorial coverage, and continuous updating in highly innovative fields. Below is the distribution by sector:

Collaborators by department



The collaborators are largely **young professionals**: over **56% are under 36 years old**.

Below is the average annual composition by age group and gender:

| COOPERATIVE MEMBERS | WOMEN  | MEN    | TOTAL  |
|---------------------|--------|--------|--------|
| age<36              | 64,08  | 61,42  | 125,50 |
| 36≤age<46           | 33,25  | 34,83  | 68,08  |
| 46≤age<56           | 11,00  | 11,33  | 22,33  |
| age≥56              | 1      | 8,75   | 9,75   |
| Total               | 109,33 | 116,33 | 225,67 |

The collaboration relationship is regulated by **professional service contracts**, which provide for:

- full technical discretion and autonomy in execution;
- absence of subordination and of hourly or hierarchical constraints;
- freedom in choosing the means and times of work.

Nevertheless, to ensure **quality, safety, and regulatory compliance**, collaborators are required to:

- respect the **Code of Ethics** and **Model 231**;
- observe **safety regulations**, particularly on construction sites and in company spaces;
- maintain **confidentiality** regarding company data and processes;
- adhere to the procedures of the **Integrated Management System** (quality, environment, safety).

The definition of collaborator compensation occurs in compliance with a principle of internal equity and consistency, regardless of gender, age, or geographical origin. The economic valuation system is based on criteria consistent with the level of responsibility, the complexity of the assigned activities, and the collaborator's professional experience.

The main elements taken into consideration include:

- **Role and responsibility**: compensation is differentiated based on the type of assignment (e.g., designer, project manager, site manager), the level of autonomy required, the responsibility in operational management, and the impact on the overall result;
- **Professional experience**: compensation takes into account the professional's **seniority**, with levels defined for junior, middle, and senior profiles, based on years of activity, specialization, and demonstrated management skills;

- **Technical sector applicable**: some specialized areas may be subject to additional economic valuation in the presence of highly specialized technical skills or those difficult to find on the market;
- **Average market levels**: compensation is defined taking into account the economic conditions commonly recognized for professionals with similar profiles in the sector, based on direct experience and informal comparison with practices adopted by other comparable entities;
- **Duration and intensity of the assignment**: the estimate takes into account the expected number of hours, the continuity of the commitment, and any need for physical presence (e.g., on-site activities);
- **Place of performance**: where relevant, bonuses related to the territorial context may be recognized (e.g., metropolitan areas with a higher cost of living or higher logistical costs).

Compensation is defined at the start of the assignment through a **professional engagement letter** that details its contents, payment methods, and mutual obligations.

As freelancers, collaborators are registered with their respective social security funds (for example, Inarcassa or the INPS separate management), which guarantees access to forms of social security and welfare protection, in compliance with current legislation on self-employment.

In the case of on-site or office-based activities, Politecnica provides coverage for **accidents** and **third-party civil liability**.

HUMAN CAPITAL: COMPOSITION, CLASSIFICATION, AND COMPENSATION

| WHAT WE SAID WE WOULD DO                                                                                                                     | WHAT WE HAVE DONE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | STA-TUS |
|----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| <b>ADEQUACY OF COMPENSATION</b>                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |         |
| Confirm the variable remuneration system provided for during the renewal of the supplementary agreement for the 2026–2028 three-year period. | In 2026, the Supplementary Company Agreement was renewed for the 2026–2028 three-year period, confirming the variable remuneration system and redefining its criteria, methods, and conditions for recognition through a specific agreement on variable salary. The new mechanism links the disbursement of the bonus to the achievement of measurable economic parameters, such as the value of company production and the company's EBITDA, providing for amounts re-parameterized based on the classification level and proportional for part-time workers. | ●       |

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

HUMAN CAPITAL: COMPOSITION, CLASSIFICATION, AND COMPENSATION

| WHAT WE WILL DO                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>WELFARE</b>                                                                                                                                                                                        |
| Prepare an annual information notice regarding benefits, bonuses, and any welfare services based on the criteria defined in the SCA (possibly also to be communicated during the onboarding process). |

| MAIN KPI'S                                     | 2023   | 2024   | 2025   |
|------------------------------------------------|--------|--------|--------|
| Total workforce (period average)               | 293,52 | 308,25 | 316,67 |
| Cooperative members (period average)           | 45,95  | 46,13  | 46     |
| Employees (period average)                     | 42,32  | 45,12  | 45     |
| Collaborators (period average)                 | 205,25 | 217,00 | 225,67 |
| Permanent employees (%)                        | 99%    | 100%   | 100%   |
| Employees covered by collective agreements (%) | 100%   | 100%   | 100%   |

# ATTRACTION AND retention

## STRATEGY

In an increasingly competitive labor market, marked by structural difficulties in finding **qualified technical personnel**, the ability to attract, engage, and retain motivated and competent professionals represents a **critical success factor** for Politecnica.

To respond to this challenge, the Company adopts a **cooperative organizational model** that combines professional growth, a sense of purpose in work, and belonging to a community, offering stable employment conditions, multidisciplinary environments, high-value-added projects, and a mission oriented toward the common good.

The work experience at Politecnica is conceived as a space for **personal and professional fulfillment**, within a stimulating, inclusive, and project-based environment. Dynamic and cross-functional work groups allow for the expansion of individual social capital through collaboration with professionals and leading companies operating on a national and international scale.

Daily work is itself a **learning journey**, in which young people can express their innovative potential and actively contribute to the development of projects, while acquiring experience and vision through constant exchange with more experienced professionals.

Politecnica invests in **technical and cross-functional training** and in knowledge sharing, strengthening generational and professional continuity within the organization.

This is accompanied by a constant commitment to technological innovation, understood not only as updating tools and

digital skills, but as a true design culture oriented toward the future. The adoption of advanced technologies constitutes an additional attraction factor for highly qualified individuals and a competitive advantage in the market.

Aware of the new expectations of emerging generations, Politecnica promotes a rewarding and sustainable work experience that values **work-life balance** through flexible organizational models and attention to fair compensation.

But it is above all in the **cooperative vocation for the common good** that the deep meaning of the professional experience at Politecnica is rooted. A mission oriented toward the environmental and social sustainability of the designed works, the creation of infrastructure of general interest, and the improvement of the quality of life of the communities served, fuels the **sense of belonging** and professional pride of those who work in the organization.

## EVOLUTION OF THE ORGANIZATIONAL STRUCTURE

In the 2023–2025 three-year period, Politecnica recorded **constant growth in human capital**, confirming the solidity of the organizational structure and the ability to attract new skills. The total average number of workers — including cooperative members, employees, and collaborators — increased **from 293.52 in 2023 to 316.67 in 2025**. This increase, equal to approximately **8%** over the three-year period, is balanced across the different professional categories and reflects the positive trend of the work portfolio and project activities.

The **membership base** remained substantially stable over the three-year period.

During 2025, there were no new entries, and **1 member left due to retirement**, with a turnover rate of **2.2%**. The data confirms the high **retention of key figures** and the continuity of the membership base.

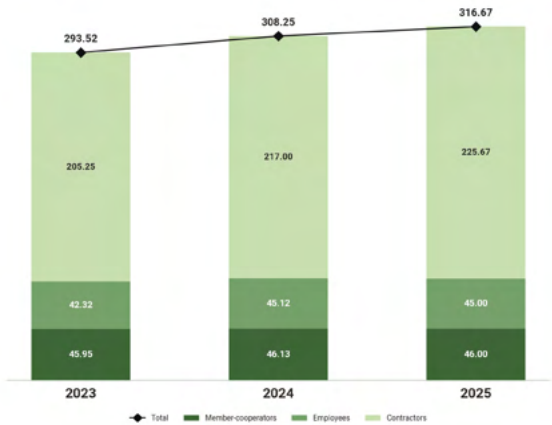
On the **employee** side, the average headcount went from 42.32 in 2023 to 45.00 in 2025, with an increase of **6.3%** over the three-year period. During 2025, there were no new hires, and **only 1 retirement**, with an overall turnover rate of **2.2%**. The average duration of the employment, equal to **19 years**, demonstrates a high level of **retention** and significant professional continuity.

The evolution of the **collaborator** segment was more dynamic, recording an increase of 10.0% over the three-year period, going from 205.25 to 225.67 average units. In 2025, there were **30 new entries and 20 departures**, with a turnover rate of **22.2%**. While remaining inherently higher compared to members and employees, also due to the freelance nature of the collaboration relationships, the data highlights a progressive consolidation of

the external professional component and greater continuity in relationships, supporting the continuity and operational efficiency of the organization.

Overall, the data confirms that Politecnica has been able to combine **growth, attractiveness, and stability**, investing in the quality of professional relationships and in a work environment capable of valuing skills, innovation, and a sense of belonging.

Workforce evolution



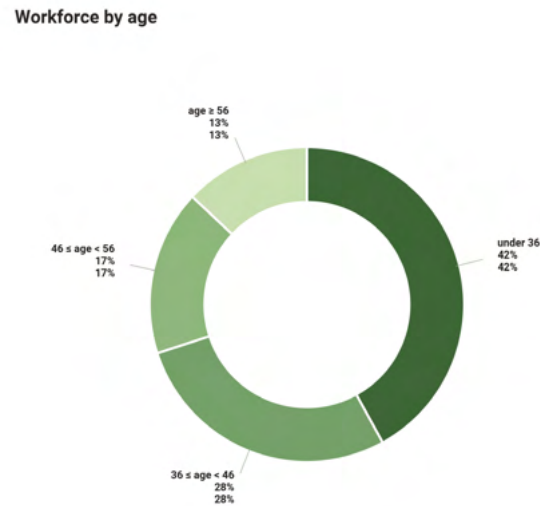


YOUNG PEOPLE UNDER 36

The introduction of new ideas and skills by young professionals represents a fundamental element for the growth and development of Politecnica, as well as a strategic lever to ensure its long-term sustainability through **progressive and conscious generation** renewal.

In 2025, **42.5%** of the staff is under 36 years old, a figure that confirms the organization's ability to attract new energy, emerging talent, and skills in line with the needs of an evolving sector.

The analysis of the distribution by contract type highlights that the vast majority of those under 36 work as **external collaborators** (93%), while the remainder is divided between **employees** (5%) and **members** (1%).



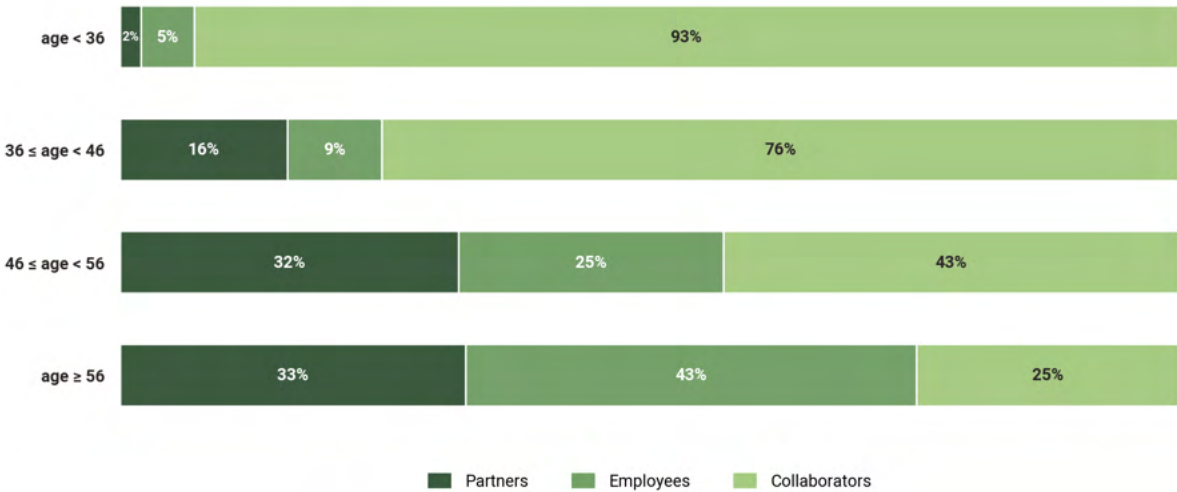
This composition reflects a flexible and open organizational model, in which different levels of professional involvement coexist and contribute to the achievement of common goals. Young people bring not only updated technical skills, but also a positive attitude toward **technological innovation**, the digitalization of processes, and the adoption of sustainable design approaches. Their integration takes place in **multidisciplinary teams**, where collaboration between different generations and professional fields is an integral part of the work method.

In this context, Politecnica constantly invests in **technical and cross-functional training**, knowledge sharing, and the development of a continuous learning ecosystem in order to strengthen specialized skills and soft skills, encouraging intergenerational exchange and professional growth.

Fostering the active participation of younger people means creating the conditions so they can contribute significantly to the organization's development, feel valued for their abilities, and find meaning in their professional journey. In this way, **generational turnover** is configured not as a simple handover, but as a cultural regeneration that enriches the organization and fuels its future vision.

For 2025, the Company has also confirmed its collaboration with various **Italian universities** to carry out internships and traineeships in order to encourage the integration of young people into the world of work. In this way, Politecnica has the opportunity to identify the best talent and at the same time offer them the opportunity to gain professional experience and develop the skills necessary to become an active part of the Company.

Partners – Employees – Collaborators by age



YOUTH AND THE FUTURE  
OF THE PROFESSIONS

For Politecnica, dialogue with new generations represents one of the most relevant levers for ensuring the long-term sustainability of the organization and, more generally, for accompanying the evolution of engineering and architecture professions. Digital transformation, the integration of sustainability into design processes, and the adoption of new tools — from BIM to artificial intelligence — require skills that mature through the continuous exchange between professional experience and the perspective of emerging generations. Consistent with this vision, in 2025 Politecnica promoted and supported two initiatives dedicated to the theme of the relationship between young people, education, and the world of work: one organized at its Modena headquarters, the other at a national level within the Venice Architecture Biennale.

YOUNG PEOPLE AND WORK. FROM RESEARCH TO DISCUSSION: A LOOK AT THE FUTURE

On June 6, 2025, at its Modena headquarters, Politecnica hosted and organized the conference "Young people and work. From research to discussion: a look at the future," carried out in collaboration with Legacoop Estense and Legacoop Generazioni Estense, with coordination by Generazioni Estense and presentation by the Marco Biagi Foundation and the Modena Chamber of Commerce. The event, which was also open to remote participation, was configured as an opportunity for meeting and dialogue between young people, companies, and professionals to explore the future of work together, starting from the results of the research and direct discussion with the local production fabric. The choice to open the headquarters to an event of this nature reflects Politecnica's desire to act as an active player in the territory — not only as an employer, but as a space for cultural discussion on the relationship between education, business, and new generations.

GENERATING TALENT: TOWARDS THE FUTURE OF  
ENGINEERING AND ARCHITECTURE

On October 20, 2025, at the Auditorium of the Fondazione Querini Stampalia in Venice, the conference "Generating talent: towards the future of engineering and architecture" was held, organized by OICE on the occasion of its 60th anniversary and promoted by the Directorate General for Contemporary Creativity of the Ministry of Culture as part of the Italian Pavilion at the 2025 Architecture Biennale "TERRÆ AQUÆ. Italy and the Intelligence of the Sea," curated by Guendalina Salimei. Politecnica participated in the initiative as a sponsor, together with 3TI Progetti, Ingegneri Riuniti S.p.A., Majone & Partners Engineering, Speri, and Technital S.p.A. Among the panelists for the intergenerational discussion was Francesca Federzoni, President of Politecnica and Vice President of OICE, who contributed to a shared reflection on how innovation, digitalization, and sustainability are profoundly transforming the engineering and architecture sectors, and on the role that new generations are called upon to assume in this change. Participation in an event of national importance, held in a prominent cultural context such as the Architecture Biennale, confirms Politecnica's commitment to contributing to the sector debate on the future of technical professions, making its experience available and giving voice to the perspective of the new generations of designers.



“Generating talent means creating the conditions so that new generations can bring new ideas, sensibilities, and languages into our way of designing. For us, engaging in dialogue with young people and those who train them is an investment in the future of engineering and architecture and a responsibility we intend to exercise every day.

”

Attraction and Retention

| What we said we would do                                                                                                                               | What we did                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Sta-tus |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| Increase in Personnel                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |         |
| Maintain a stable overall workforce, focusing any new hires at the Rome office and on specialized profiles strategic to the development of activities. | From 2024 to 2025, total personnel grew by approximately 3%, confirming a moderate evolution consistent with the development of activities. The Rome office recorded a significant increase in relative terms, marking the start of the consolidation of a local operational core. The process of establishing local roots is underway, although it requires further development to reach a critical mass adequate to ensure full operational capacity and organizational continuity. | ●       |
| Collaboration with the Educational System                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |         |
| Activate collaborations with universities and ITS (Higher Technical Institutes) to attract young graduates.                                            | Politecnica collaborates with 15 universities and technical institutes to activate internships and training placements.                                                                                                                                                                                                                                                                                                                                                               | ●       |
| Strengthen the qualified integration of young people through internship programs.                                                                      | During 2025, 22 training internships were activated, of which 4 were extra-curricular and 18 were curricular, involving students from both national and international universities and technical institutes.                                                                                                                                                                                                                                                                          | ●       |
| Onboarding                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |         |
| Introduce structured onboarding tools and paths.                                                                                                       | The personalized support process activated in 2023 was also confirmed in 2025. The program involves the appointment by the Sector Manager of a tutor tasked with facilitating integration into the operational and relational context, transferring technical-methodological skills, and providing orientation regarding company culture and values.                                                                                                                                  | ●       |

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

Attraction and Retention

| What we will do                                                                                                                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Increase in Personnel                                                                                                                                                                                                                                                       |
| Maintain the overall workforce substantially stable, in line with the evolution of the project portfolio and organizational sustainability needs, providing for targeted hiring only for strategic specialist profiles and to support the consolidation of the Rome office. |
| Collaboration with the Educational System                                                                                                                                                                                                                                   |
| Strengthen collaborations with universities, ITS, and technical institutes, with the goal of expanding opportunities to meet young talent and fostering orientation, internship, and qualified professional integration paths.                                              |
| Consolidate curricular and extracurricular internship paths as a tool for approaching the world of work, enhancing technical support, mentoring, and integration into project teams.                                                                                        |

| Main KPI's                    | 2023  | 2024  | 2025  |
|-------------------------------|-------|-------|-------|
| Turnover Rate (Partners)      | 13,1% | 4,3%  | 2,2%  |
| Turnover Rate (Employees)     | 2,2%  | 6,6%  | 2,2%  |
| Turnover Rate (Collaborators) | 37,5% | 24,4% | 22,2% |
| Youth under 36 (%)            | 48%   | 45%   | 42%   |
| Training internships          | 14    | 12    | 22    |

# BALANCE BETWEEN private and working life

Politecnica recognizes the value of a work organization that allows people to effectively reconcile **professional and personal needs**. In an operational context characterized by sometimes tight deadlines and complex project cycles, work-life balance is considered a strategic factor for individual well-being, organizational satisfaction, and collective productivity.

For employees, the company has activated a structured set of measures provided for by the National Collective Labor Agreement for "Professional Firms" and supplemented by the Supplementary Company Agreement (CIA) stipulated with the company trade union representatives (RSA), FILCAMS/CGIL, and Legacoop. The new CIA signed in March 2026 for the 2026–2028 three-year period confirms and strengthens reconciliation measures, introducing some significant innovations.

The duration of actual working hours is 40 hours per week, distributed over five days, from Monday to Friday. It is possible to agree on **daily flexibility in arrival and departure times of up to 3.5 hours in total**, alongside **annual flexibility of up to 100 hours**, managed through an individual time bank and recoverable in the form of compensatory rest based on organizational needs. The CIA also provides for 100 hours per year of working time reduction (ROL), usable as paid leave — 28 more than the 72 hours provided for by the CCNL (40 hours of ROL and 32 for suppressed holidays) — which can be taken on Friday afternoons during the summer period without the need for prior authorization.

The CIA also regulates **agile working** (pursuant to Law 81/2017), through a company agreement renewed annually, which allows for working in smart working mode upon individual request, compatibly with the company's technical and production needs. In 2025, 66.7% of employees (30 out of 45) took advantage of smart working. The gender distribution — 61% among women and 73% among men — reflects the composition of roles: a significant share of female colleagues is in fact employed in secretarial and front-office activities that require physical presence at the office to ensure operational continuity.

Workers can request the transformation of their employment relationship from full-time to part-time for family or personal needs, down to a minimum of 20 hours per week, and vice versa. Requests are evaluated according to priority criteria that include:

preschool-age children, assistance to disabled family members and cohabitants, serious health problems, personal hardship situations, and training needs. To date, all requests for changes to working hours submitted by employees have been accepted. In 2025, 6 employees (13% of the workforce) work part-time, all women, on a voluntary basis.

Regarding leave, the CIA provides for **7 additional paid days** for the birth of a child, in addition to those established by national legislation, with the possibility of agreeing on different working arrangements even for periods longer than seven days. In 2025, 1 male employee took advantage of paternity leave for the entire duration provided by law. There are 12 employees with children under the age of 12, and therefore potential beneficiaries of parental leave (10 men and 2 women).

No one took parental leave during 2025.

Among the additional measures, the CIA provides for 4 days of paid leave for serious family reasons and 8 hours per year of paid leave for medical visits and healthcare services, also extended to the employee's family members.

Employees enrolled in university courses and specialization programs may be granted unpaid leave of up to 15 days per year for exam preparation. All student workers are also granted paid leave of up to 50 hours per year, with a maximum of 2 employees at the same time.

The new CIA establishes a **"solidarity time bank"**: employees can donate hours of paid leave to colleagues who, due to serious and documented family situations, need additional leave. For every hour donated, the company grants the beneficiary colleague an additional hour of paid leave, effectively doubling the solidarity among colleagues.



“  
In 2023, we wanted to listen directly to our employees on the topic of work-life balance. Through an internal survey, we collected impressions, evaluations, and suggestions that helped us understand what works and where we can improve. The data tells us that people appreciate smart working, flexible hours, and leave for parents and caregivers. But they also point out the importance of better communicating the opportunities available. This discussion provided us with valuable insights to make our policies increasingly concrete, accessible, and aligned with people's real needs.  
”





Politecnica Annual Financial Meeting 2024, Selfie Box.

Regarding cooperative members and external collaborators who work on a self-employed basis, there is no fixed working hour requirement. This allows for autonomous management of work time organization, compatible with the agreed project objectives. The company is committed, where possible, to planning deadlines in advance and ensuring timely communication of deliverables, to promote the sustainability of workloads for these categories as well.

To support operational flexibility, Politecnica has invested in an integrated and high-performance IT system, designed to ensure work continuity even remotely. All professionals can securely and personally access company tools thanks to cloud platforms and services that include intranet, webmail, FTP, document repositories, management software, and web conferencing systems.

This technological setup allows for working on the move, facilitating the autonomous organization of daily activities while ensuring information sharing, collaboration between distributed teams, and full usability of workflows.

In compliance with the different types of contracts and their respective degrees of autonomy, Politecnica promotes a corporate culture based on trust and empowerment, oriented toward reconciling the achievement of efficient results with the protection of private life. The goal is to build a professional environment capable of enhancing performance without sacrificing personal balance, thus fostering **authentic and sustainable work well-being**.



WORK-LIFE BALANCE

| WHAT WE SAID WE WOULD DO                                                                                                    | WHAT WE HAVE DONE                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | STA-TUS |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| WORK FLEXIBILITY MEASURES                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |         |
| Ensure work flexibility measures and tools for work-life balance during the renewal of the supplementary company agreement. | The Supplementary Company Agreement (CIA) renewed on 03/31/2026 for the 2026–2028 three-year period confirms and strengthens flexibility measures, introducing significant innovations including: the solidarity time bank, 8 hours per year of paid leave for medical visits extended to family members, and 28 additional hours of working time reduction compared to the National Collective Labor Agreement (CCNL). The agile working agreement was renewed on 12/09/2025 for 2026. | ●       |
| Conduct an internal survey to evaluate the perception of the tools implemented for work-life balance.                       | In 2023, a survey was carried out aimed at employees, with a participation rate of over 80%.                                                                                                                                                                                                                                                                                                                                                                                            | ●       |

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

WORK-LIFE BALANCE

| WHAT WE WILL DO                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| WORK FLEXIBILITY MEASURES                                                                                                                           |
| Carry out a new internal survey by 2028 to collect workers' needs regarding work-life balance and guide the measures of the next contractual cycle. |

| MAIN KPI'S *                                   | 2023  | 2024  | 2025   |
|------------------------------------------------|-------|-------|--------|
| Annual roll-up (hours)                         | 130 h | 130 h | 130 h* |
| Daily flexibility in arrival/departure (hours) | 3.5 h | 3.5 h | 3.5 h  |
| Employees working remotely (%)                 | 59%   | 62%   | 66,7%  |
| Part-time employees (%)                        | 16,5% | 13,3% | 13,3%  |

\* Since 2026, with the new Company Supplementary Agreement (CIA), the time bank mechanism has been revised: the annual flexibility cap is set at 100 hours, managed through a quarterly recovery plan.

# DIVERSITY, INCLUSION AND equal opportunities

## ORGANIZATIONAL MEASURES

The company's journey toward **gender equality** and **inclusion** began over ten years ago, with the signing in 2011 of the **Charter for Equal Opportunities and Equality at Work** promoted by the Sodalitas Foundation, the adherence to the UN 2030 Agenda goals in 2018, and the introduction of organizational measures dedicated to **work-life balance**, such as the time bank and smart working.

In 2019, Politecnica adhered to the **Protocol against harassment and violence in the workplace** by FILCAMS/CGIL, incorporating it into the Company Supplementary Agreement. In 2021, it obtained the **Gender Equality certification** issued by IDEM, a research body specializing in the analysis of labor relations, born from the collaboration between the University of Modena and Reggio Emilia, the Marco Biagi Foundation, and JobPricing.

The process was consolidated in 2022 with the achievement of the **UNI/PdR 125:2022 certification** on gender equality, which was also maintained in 2025 following surveillance audits. In line with this path, Politecnica has equipped itself with a **dedicated organizational structure** that turns the commitments made into practice: a **Policy** ratified by the Board of Directors and published on the website, a **three-year strategy** of actions for equality, inclusion, and work-life balance, a **Steering Committee** chaired by the Chair of the Board of Directors, a **dedicated budget**, and the role of **Diversity & Inclusion Manager**.

A significant step in this process was the adoption, in **December 2024**, of the **Guidelines for inclusive language**. The document offers practical indications and theoretical reflections on

the conscious and respectful use of words — feminine declension of professional titles, editorial techniques, choice of images, gender vocabulary — and today represents a daily reference for the company's internal and external communications.

In 2025, the Guidelines became the subject of an initial internal training intervention and guided the progressive revision of company documents, forms, and communication materials. Politecnica, although not required — due to its size — to draft the report on the situation of personnel pursuant to art. 46, paragraph 1, of Legislative Decree April 11, 2006, no. 198, proceeds biennially with the **voluntary drafting** of the report and its transmission to the company trade union representatives and the Regional Councilor for Equality.

In 2025, Politecnica conducted an internal **survey on the perception of diversity, inclusion, and equal opportunities**, administered anonymously and voluntarily to members, employees, and collaborators, to evaluate the consistency between the tools adopted and the daily experience of people, with particular attention to the internal climate and the effectiveness of measures for the prevention and combating of episodes of harassment and mobbing. The results, returned to the staff during the year, offered a concrete basis for discussion and guided the definition of improvement actions planned for the next three years.

Politecnica's commitment to gender equality issues has also been recognized externally with the **2025 OICE Award — category A3 "Gender Equality"**, confirming the consistency of the path undertaken by the Company.



CORPORATE CULTURE AND AWARENESS

Politecnica's commitment to gender equality translates, first and foremost, into actions aimed at the inside of the organization. The Company has structured a **continuous training path** aimed at all personnel, including top management, on the topics of equality, gender stereotypes, unconscious bias, work-life balance, as well as the prevention and management of episodes of harassment and mobbing. In recent years, the path has been enriched with **annual training sessions** dedicated to the relationship between gender and public space, work-life balance, unconscious bias, the prevention of harassment and mobbing, and inclusive language, conducted by both internal instructors and external professionals. In 2025, the path continued with two new staff training interventions aimed at staff, for a total of 3 hours:

- **"Guidelines on Inclusive Language"** (February 24, 2025, 1.5 hours): meeting in mixed mode dedicated to the operational presentation of the Guidelines adopted by the Company at the end of 2024. The weight of words, editorial techniques, the importance of images, practical examples, and gender vocabulary were explored in depth.
- **"Let's talk about Empowerment: for the creation and growth of an inclusive environment"** (March 19, 2025, 1.5 hours): training meeting dedicated to the concept of empowerment as a lever for the enhancement and empowerment of human resources. The session explored the meaning of empowerment at an individual and organizational level, and with specific reference to **female empowerment**, also in light of national context data that highlight the persistent underrepresentation of women in top roles. The contents of the meeting were subsequently summarized and disseminated to all staff through the information bite **SustainAble Bites no. 7** (April 2025).

Politecnica's attention to equality and inclusion issues also extends to **international contexts**, where the coexistence of different cultures makes a dedicated investment in team awareness particularly important — **not only of its own professionals, but**

**also of clients, partners, and subcontractors** involved in the projects. In the wake of the cultural and gender awareness workshops carried out in previous years as part of projects in **Guyana** on the themes of culture and identity, bias, stereotypes, and gender relations — the contents have been progressively integrated into company tools: the **Code of Ethics**, the **information notice** for foreign partners and suppliers signed at the time of the contract, and **ad hoc training sessions** that can be activated at the request of Project Managers for teams involved in international projects, **extended to the entire project supply chain**.

LOCAL INITIATIVES

Parallel to internal activities, Politecnica is committed to promoting a culture of equality externally as well, supporting artistic, cultural, and social events, projects, and initiatives in collaboration with local entities and international organizations. Among the most significant experiences of the previous decade are: participation in **TEDxModena Women 2018** with a speech by the President on the theme 'Designing with humanity'; the 2019 event dedicated to the traveling exhibition 'Don't call it raptus' by illustrator Anarkikka, in collaboration with the Equal Opportunities Commission of Legacoop Estense and Gulliver; support for the theatrical performance 'I didn't want to see' (2017) and the documentary film 'Women in Venezuelan Chaos' by director Margarita Cadenas (2019); and the pro-bono **ROOTS** project of the Association for the Integration of Women (2021–2023), aimed at fostering the employment of migrant women. In 2024, the Company promoted, together with Legacoop Estense, the event 'The economy is (also) female: inclusive, fair, and cooperative', with economist Azzurra Rinaldi, on the occasion of the International Day for the Elimination of Violence against Women, and hosted the presentation of the book 'The Girl from Kabul' by Saliha Sultan at its Modena headquarters. In 2025, Politecnica also brought its experience on the topic of **inclusive language externally**, participating in the initiatives of **FEMP@NIC** — a group of volunteers from the Northern Italy

Chapter of the **Project Management Institute (PMI)** engaged in initiatives on gender equality and inclusion. President Francesca Federzoni appeared as a guest on the 'Project Management On The Go' podcast episode titled 'Inclusive language in professional communication,' which explores how inclusive language shapes the way we perceive and value people and proposes guidelines for professional communication.

“ We believe that the way we talk about our work tells, above all else, who we are and who we want to be. That is why we have chosen to take care of our words: using feminine forms for roles, avoiding stereotypes, and carefully choosing words and images, with equal attention inside and outside our offices. It is a small daily gesture, but it is a concrete way in which we build, together, a fairer work environment. ”



# FEMALE PRESENCE in the organization

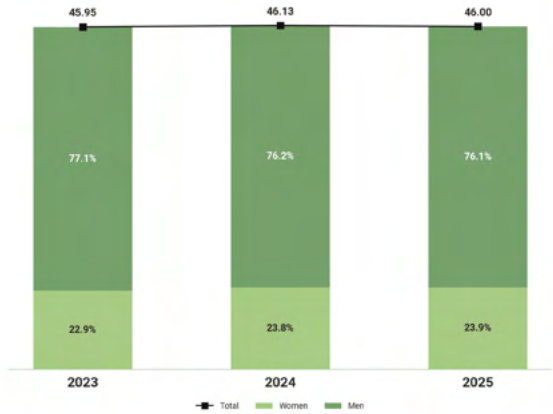
In 2025, women represent 45.3% of Politecnica's total workforce, a slight increase compared to 2024 and in line with 2023. This figure is confirmed to be significantly higher than the industry benchmark, which stood at 30.9% in 2025. The trend over the 2023–2025 three-year period shows a **stabilization of the female component** at levels close to overall numerical parity, after the slight decline recorded between 2023 and 2024 — attributable to the strengthening of technical profiles in sectors (systems, structures, infrastructure) still characterized, at a national level, by a clear male prevalence among STEM graduates.

In the shareholder base, the male component is prevalent (76% vs 24%) in relation to the fact that, still today in Italy, STEM degrees see a significantly higher percentage of male graduates compared to female graduates.

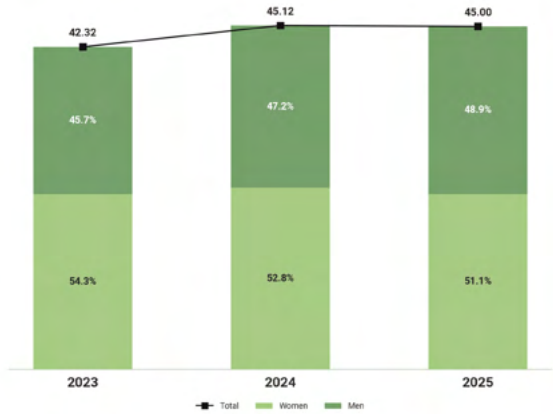
However, data regarding collaborators shows how this gap is lower in younger generations, which see a progressive increase in the number of female graduates in technical disciplines.

Finally, the composition of the employees shows a prevalence of the female component, consistent with the fact that a good portion is dedicated to administrative and commercial tasks.

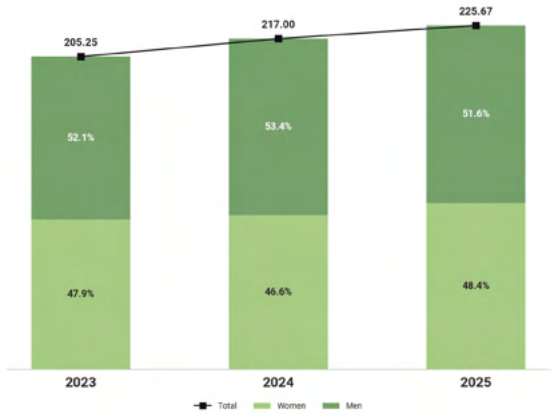
Partners



Employees



Collaborators





HORIZONTAL AND VERTICAL SEGREGATION

The analysis of **distribution by sector** confirms the presence of horizontal segregation, both among shareholders and collaborators, with a marked female underrepresentation in the **Structures, Infrastructure, and Systems** sectors. Conversely, in the **Sustainability, Architecture/Construction, and Safety** areas, the female component is prevalent or well-represented. Among **employees**, there is a strong female concentration in administrative and staff sectors — Secretariat, Commercial Area, Administration — and an underrepresentation in IT and the Technical Area.

In terms of **roles and responsibilities assigned**:

- the percentage of women on the **Board of Directors** is **20%** (1 out of 5 shareholders);
- the percentage of women in **management positions** is **33.3%** (1 out of 3 shareholders);
- women with **organizational unit** responsibilities are **43.5%** of the total;
- women present in the **first line of reporting to top management** are **37.5%**;
- women with **budget delegation** are **45.0%**.

The comparison with the **industry benchmark** highlights Politecnica's consolidated position on all indicators. A vertical reading of the data suggests a dynamic characteristic of Politecnica's organizational structure. Among **employees**, the female component is more represented than the male component at the highest levels (Middle Management and 1st Level: **75% women**).

A similar, even more marked dynamic is observed among **shareholders**: despite being numerically fewer (24% of the total), women are **strongly concentrated in positions of responsibility**. A full **72.7% of women** hold top roles (President, Management, or Head of Operational Unit), compared to **34.3% of men**. The picture that emerges is that of an organization in which women are **proportionally fewer**, but — when they join — **they more frequently assume positions of responsibility**: a figure that reflects the quality of internal career paths and the solidity of the evaluation and mobility procedures formalized over the years.

GENDER PAY GAP

The scope of the **gender pay gap** calculation is limited to employees and partners, as these are the only categories characterized by an employment relationship regulated internally in terms of hours, exclusivity, and classification. Collaborators operate with full technical and organizational autonomy, without constraints on hours or exclusivity of assignment: the compensation recognized by Politecnica is therefore not directly comparable, as it is strictly related to the nature and level of responsibility of the assigned task and is not representative of the professional's overall economic treatment.

For **employees**, the calculation is performed on the gross annual salary (RAL) — including additional elements such as personal/function allowances and non-formalized or discretionary bonuses — net of variable elements not correlatable to gender wage differences (car allowance, vacation, leave and holidays, family deductions, overtime).

In **2025**, the average gender pay gap for employees is **+2.8% in favor of women**, substantially in line with 2024. The analysis by level — significant only where both men and women are present — shows an overall balanced picture with deltas of **less than 4% in all analyzed levels**.

For **partners**, the calculation is performed on compensation net of the bonus paid proportionally to everyone with respect to the overall treatment initially established; special partners are not included. In 2025, the average gap is **+11.5% in favor of women**. The figure — not comparable by level, given the freelance nature of the relationship — reflects the **strong female presence in senior roles**.

SELECTION AND PROFESSIONAL ADVANCEMENT

The identification of human resource needs is handled by the Human Resources Manager with the support of the General Manager and the Sector Managers concerned from time to time; the definition of professional skills and selection criteria is the responsibility of the Board of Directors and, operationally, of the Operational Management.

The search is normally divided into five phases: publication of the job posting; screening of received CVs; first interview with the Human Resources Manager; second technical interview with the Sector Manager; third interview with Company Management for the definition of contractual terms. During the interviews, skills, previous experience, motivation, and specific technical knowledge are verified, within a framework of **objective and transparent mechanisms** that guarantee respect for equal opportunities and the absence of any form of discrimination or prejudice.

To guarantee full transparency and equal treatment, the Company formalized in **2023** the procedures for research, selection, recruitment, on-boarding, and evaluation of requests for level changes, and in **2024** those for **internal mobility and succession in senior positions**. To date, a performance management system has not been implemented: for partners and employees, a variable component of compensation is provided linked to the operating result of the previous year, paid equally to 100% of workers in proportion to the base compensation.

In **2025**, faced with a year characterized more by the **consolidation of the staff** than by its expansion, there were no new entries into the partner and employee groups, while the **collaborator** category recorded **30 new entries** (15 women and 15 men) against 20 departures (13 women and 7 men). On the promotions front, **6 employees** were promoted, of which **5 were women** (equal to 21.7% of the total women) and **1 was a man** (4.5% of the total men), mainly in the intermediate growth levels (2A, 2B, 3A, 3B). Since these are small numbers, gender statistics on an annual basis have limited significance; the data is, however, indicative of a **recruitment and career development policy balanced** in terms of equality, in continuity with the stability of the average gender pay gap.

EPISODES OF HARASSMENT AND MOBBING

The **whistleblowing channel** — paper and digital — activated in 2019 as part of the MOG 231/01 and subsequently updated to meet the requirements of Legislative Decree 24/2023, can also be used to report any act or behavior that can be configured as a form of **discrimination or social exclusion** (by race, sex, culture, religion, disability, etc.) or harassment or violence in the workplace. A specific procedure illustrates the rights of whistleblowers, those responsible for managing reports, the channels provided, and the relative methods of use. Reports are managed by a Committee composed of the Head of the Supervisory Body and the Human Resources Manager.

In **2023** and **2024**, two reports were received regarding alleged verbal harassment in the context of international contracts, respectively in Belize and Guyana. In both cases, the subjects involved, both as alleged perpetrators and as alleged victims, were partners of the Company. Although they did not directly concern workers under the control of Politecnica, the episodes were considered relevant as they fell within the value chain of contracts managed and coordinated by the Company.

The reports were handled according to the company procedure, with timely activation of the Committee, internal checks on the reported facts, and adoption of the necessary actions, in coordination with the relevant Project Manager. Following the analysis of the cases, Politecnica introduced structural corrective measures, still in force: information on the company Code of Ethics, to be signed for acknowledgment and acceptance by partners and suppliers involved in foreign contracts, and training sessions on the recognition and management of unconscious bias, which can be activated at the request of Project Managers.

In **2025**, no cases of harassment or mobbing against partners, employees, or collaborators of the Company were recorded, nor were there any sanctions, fines, or compensation related to episodes of harassment, mobbing, or discrimination.



DIVERSITY, INCLUSION AND EQUAL OPPORTUNITIES

| WHAT WE SAID WE WOULD DO                                                                                                                                                                                                                                                              | WHAT WE HAVE DONE                                                                                                                                                                                                                                                                                                                                                     | STA-TUS |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| ORGANIZATIONAL MEASURES                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                       |         |
| Establish an organizational structure dedicated to gender equality (Policy, Diversity & Inclusion Manager, Steering Committee, Strategic Plan) by 2022.                                                                                                                               | The entire structure was established in 2022 and has been operational since then. The Gender Equality Policy is published on the website; the D&I Manager (Paola Botti) has been in office since 2022; the Steering Committee is chaired by the Chair of the Board of Directors; the strategic planning is updated on a three-year basis.                             | ●       |
| Achieve and maintain gender equality certification by 2022.                                                                                                                                                                                                                           | UNI/PdR 125:2022 certification issued by Bureau Veritas in 2022 and maintained in 2023, 2024, and 2025 following surveillance audits.                                                                                                                                                                                                                                 | ●       |
| EQUALITY AND NON-DISCRIMINATION IN THE SELECTION PHASE                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                       |         |
| Implement a job posting system from 2022 and update research, selection, recruitment, and on-boarding procedures by 2023.                                                                                                                                                             | Job posting system operational since 2022 and procedures updated in 2023.                                                                                                                                                                                                                                                                                             | ●       |
| SALARY EQUITY AND EQUAL ACCESS TO CAREER OPPORTUNITIES                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                       |         |
| Formalize evaluation procedures for promotion requests by 2023 and those for internal mobility and succession in top positions by 2024.                                                                                                                                               | Both procedures were formalized on schedule (2023 and 2024) and are operational.                                                                                                                                                                                                                                                                                      | ●       |
| CORPORATE CULTURE BASED ON INCLUSION AND RESPECT FOR DIVERSITY                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                       |         |
| Carry out awareness and training initiatives aimed at all personnel for at least 4 hours/year                                                                                                                                                                                         | Goal achieved in 2023 and 2024 (4 hours/year). In 2025, 3 hours of training were carried out (meeting on the Guidelines on Inclusive Language and workshop on Empowerment).                                                                                                                                                                                           | ●       |
| Conduct a workshop for the concrete application of Politecnica's Inclusive Language Guidelines, with particular reference to institutional and commercial communication.                                                                                                              | Workshop held on 02/24/2025                                                                                                                                                                                                                                                                                                                                           | ●       |
| Adopt and disseminate the Inclusive Language Guidelines by 2024.                                                                                                                                                                                                                      | Document approved by the Chair in December 2024 and disseminated to all personnel; in 2025, it was the subject of an initial dedicated training session and applied to the progressive revision of company documents and communication materials.                                                                                                                     | ●       |
| Conduct an internal survey to assess the perception of aspects related to diversity, inclusion, and equal opportunities in the company and the tools implemented for the prevention and combating of episodes of harassment or mobbing, and identify appropriate improvement actions. | The survey was carried out in the first months of 2025, involving partners, employees, and collaborators anonymously and voluntarily, with a good participation rate. Based on the results that emerged, specific improvement actions were identified, which will integrate the Strategic Plan for gender equality and will be progressively implemented during 2026. | ●       |
| Implement an internal register to monitor staff participation in company events and the relative gender representation                                                                                                                                                                | Tool activated in 2024 and fully operational in 2025                                                                                                                                                                                                                                                                                                                  | ●       |
| Disseminate a new information snippet from the SustainAble Bites series, dedicated to the theme of female empowerment and the role of women in technical professions.                                                                                                                 | Disseminated SustainAble Bites snippet no. 7 (April 2025) "Let's talk about Empowerment", starting from the training meeting of the same name on 03/19/2025. The snippet also addresses the theme of female empowerment and contextual data on the representation of women in top roles.                                                                              | ●       |

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

DIVERSITY, INCLUSION AND EQUAL OPPORTUNITIES

| WHAT WE SAID WE WOULD DO                                                                                                                                                      | WHAT WE HAVE DONE                                                                                                                                                                                                                                                                                                                                                                              | STA-TUS |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| WORK-LIFE BALANCE                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                |         |
| Conduct an internal survey to assess the perception of the tools implemented for work-life balance.                                                                           | Questionnaire administered in 2023.                                                                                                                                                                                                                                                                                                                                                            | ●       |
| Adopt and renew the agile working agreement.                                                                                                                                  | Smart working agreement signed in 2022, renewed in 2023, 2024, and 2025.                                                                                                                                                                                                                                                                                                                       | ●       |
| Inform staff about rights and methods for taking leave by 2024.                                                                                                               | Information regarding maternity, paternity, and parental leave disseminated to all employees in April 2024.                                                                                                                                                                                                                                                                                    | ●       |
| PREVENTION AND MANAGEMENT OF EPISODES OF HARASSMENT OR CORPORATE MOBBING                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                |         |
| Adopt a reporting system – whistleblowing for episodes of harassment and mobbing.                                                                                             | The paper and digital channel, active since 2019 and subsequently aligned with the requirements provided by Legislative Decree 24/2023, can also be used for episodes of harassment, discrimination, and mobbing.                                                                                                                                                                              | ●       |
| Update the Company Risk Assessment Document (DVR) by integrating it with a specific section related to workplace harassment by 2024.                                          | The DVR was updated in 2024 with the analysis of the risk related to harassment and violence in the workplace.                                                                                                                                                                                                                                                                                 | ●       |
| Provide specific information for construction sites abroad, illustrating the gender equality policy pursued by Politecnica and the channels for reporting harassment by 2024. | Starting from 2024, contracts signed with suppliers and partners engaged in international projects include a specific annex containing the company's ethical principles and commitments. In support, at the request of Project Managers, specific training sessions were organized focusing on inclusion and intercultural communication and the promotion of inclusive language and behavior. | ●       |
| Carry out specific training on the new whistleblowing system updated in compliance with Legislative Decree 24/2023 by 2025.                                                   | Training carried out in the first months of 2026, with a slight deviation from the planned deadline.                                                                                                                                                                                                                                                                                           | ●       |

DIVERSITY, INCLUSION AND EQUAL OPPORTUNITIES

|                                                                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| WHAT WE WILL DO                                                                                                                                                                                                                                     |
| SALARY EQUITY AND EQUAL ACCESS TO CAREER OPPORTUNITIES                                                                                                                                                                                              |
| Review and align job descriptions for internal positions, in order to ensure greater transparency on career paths and facilitate internal mobility by 2026.                                                                                         |
| Create an informational bite from the SustainAble Bites series dedicated to the gender pay gap, clarifying the calculation methods for the indicator and the results in order to increase internal transparency and awareness on the topic by 2026. |
| WORK-LIFE BALANCE                                                                                                                                                                                                                                   |
| Renew the agile working agreement with the possibility of working remotely for employees.                                                                                                                                                           |
| CORPORATE CULTURE BASED ON INCLUSION AND RESPECT FOR DIVERSITY                                                                                                                                                                                      |
| Carry out awareness, information, and training initiatives aimed at all personnel for at least 4 hours/year.                                                                                                                                        |
| Promote initiatives that value the experience of parenthood as a moment of growth and acquisition of soft skills useful to the individual and the organization by 2026.                                                                             |
| Distribute an informational bite from the SustainAble Bites series to encourage knowledge and daily use of the Guidelines by 2026.                                                                                                                  |
| PREVENTION AND MANAGEMENT OF HARASSMENT OR CORPORATE MOBBING EPISODES                                                                                                                                                                               |
| Conduct specific training on the new reporting system – whistleblowing updated in compliance with Legislative Decree 24/2023 by 2025.                                                                                                               |

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

| MAIN KPI'S                                                                                                                                 | 2023  | 2024  | 2025   |
|--------------------------------------------------------------------------------------------------------------------------------------------|-------|-------|--------|
| Women in the organization (%)<br>(members + employees + collaborators)                                                                     | 45    | 44,1  | 45,3   |
| Women on the corporate board (%)<br>(members)                                                                                              | 20%   | 20%   | 20%    |
| Women with executive status (%)<br>(members)                                                                                               | 33,3% | 33,3% | 33,3%  |
| Women in charge of organizational units (%)<br>(members + employees)                                                                       | 45,5% | 42,9% | 43,5%  |
| Women in the first line of reporting to top management (%)<br>(members)                                                                    | 50%   | 37,5% | 37,5%  |
| Women with delegation over expenditure/investment budget (%) (members + employees)                                                         | 42,1% | 42,1% | 45%    |
| Average gender pay gap (%)<br>(members)                                                                                                    | +7,5% | +7,9% | +11,5% |
| Average gender pay gap (%)<br>(employees)                                                                                                  | +0,2% | +2,7% | +2,8%  |
| Internal awareness and training initiatives on diversity and inclusion (course duration in hours)<br>(members + employees + collaborators) | 4 h   | 4 h   | 3 h    |
| Incidents of harassment or workplace mobbing<br>(members + employees + collaborators)                                                      | 0     | 0     | 0      |

Crif21 construction site, Bologna.



# OCCUPATIONAL HEALTH and safety protection

## RISK ANALYSIS

Politecnica considers the protection of workers' health and safety a priority element of its management. Risk analysis is formalized in the DVR (Risk Assessment Document), drawn up in accordance with Legislative Decree 81/2008, updated at least annually or in the event of significant changes, and applied to workers and all persons potentially involved in company processes.

Responsibility for the process lies with the Employer, with delegation to the General Manager, and is coordinated by the RSPP (Prevention and Protection Service Manager) with the involvement of the Occupational Physician, Workers' Safety Representative (RLS), and company management. The assessment identifies tasks, homogeneous groups, hazards, associated risks, preventive and protective measures, as well as any residual risks and corrective actions.

Particular attention is paid to construction site activities and inspections in complex industrial or infrastructural contexts, especially at heights or in confined spaces, for which specific training, certifications, and adequate PPE are provided.

The system values worker participation through the involvement of the RLS, reporting procedures, collection of suggestions, and the guarantee of no retaliation. Every report, incident, or accident is analyzed to identify critical issues, adopt corrective and preventive actions, and strengthen the continuous improvement of the health and safety system.

## MANAGEMENT METHODS

Politecnica recognizes the protection of workers' health and safety as a primary responsibility, as well as an element of high social relevance, in line with the founding principles of the cooperative movement, which is oriented towards safeguarding dignity and working conditions.

The Company adopts an integrated management approach to safety, inspired by the principle that an organization's level of safety is strictly connected to the overall quality of its management models. In this perspective, in addition to ensuring full compliance with the regulatory requirements of Legislative Decree 81/2008 and the regulations on hygiene, health, and safety at work, Politecnica has chosen to strengthen its per-

formance through the voluntary adoption of a Management System compliant with international standards, certified by an accredited third party.

The Occupational Health and Safety Management System was initially developed and certified in 2017 according to the OHSAS 18001:2007 standard and the INAIL-UNI Guidelines, and was subsequently updated in 2020 in compliance with the ISO 45001:2018 standard. It is integrated with other company management systems, contributing to a coordinated approach oriented towards overall efficiency.

The Integrated Management System Manual defines the company Policy and describes roles, responsibilities, and operational procedures, with particular reference to:

- the identification of hazards and the assessment of risks associated with the activities performed, as well as the planning of prevention and mitigation interventions;
- the awareness, training, consultation, and involvement of workers on health and safety issues, in order to ensure full awareness of risks;
- the adoption of organizational and operational measures and the carrying out of control activities to verify their effective application;
- the periodic review of performance and the definition of continuous improvement actions.

The System applies to members and employees engaged in activities carried out at company offices and construction sites, both nationally and internationally. Initially implemented in the Modena and Florence offices, it was extended to the Milan office in 2023; it currently does not include the Rome office, which was inaugurated in 2024. Responsibility for the establishment, implementation, and maintenance of the System is entrusted to the General Manager, by delegation of the Employer, identified as the Chair of the Board of Directors.

Politecnica actively promotes the participation and consultation of workers in safety management, both through continuous dialogue with the Workers' Safety Representatives and through tools dedicated to collecting suggestions and reports. Workers also participate in periodic training and information initiatives.

Regarding training, the Company ensures compliance with the obligations provided for by Legislative Decree 81/2008, ensuring both general training, relating to the principles of safety and the organization of prevention, and specific training on the risks

associated with the activities performed, classified as low risk. Further training courses are dedicated to company procedures and specific risks, in particular those related to construction site inspection activities, as well as emergency management and evacuation procedures.

Training activities are provided in person or remotely, in accordance with regulatory provisions and organizational needs. The effectiveness of the training is verified both by the providers and within the scope of the internal audit activities of the Management System.

**HEALTH SURVEILLANCE AND PROMOTION**

Politecnica ensures periodic monitoring of the health status of workers in relation to professional risks, in compliance with current legislation, through a structured health surveillance system. This activity is carried out by the Occupational Physician, who works in close collaboration with the Prevention and Protection Service.

The health protocol is defined by the Occupational Physician based on the tasks performed and the specific risks associated with the different homogeneous groups of workers. Medical examinations are carried out at company premises, in compliance with the principles of confidentiality and privacy protection. The results are communicated to the worker and the Employer, while the medical documentation is kept by the Occupational Physician in compliance with current legislation on personal data protection and professional secrecy. Annually, during the Periodic Meeting, the Occupational Physician presents a report on the results of health surveillance to Management and the Prevention and Protection Service, in aggregate and anonymous form. This information constitutes fundamental support for risk analysis and for the definition and improvement of prevention and protection measures.

The Company's commitment extends beyond compliance with regulatory obligations, with the goal of promoting the overall well-being of people. In this perspective, Politecnica encourages the spread of healthy lifestyles and initiatives aimed at improving the quality of life, contributing to the physical, mental, and social well-being of workers.

In this context, the Company periodically promotes prevention campaigns, adhering, among others, to the programs of the ANT Foundation for the early diagnosis of oncological diseases.

Among its corporate welfare initiatives, Politecnica makes the CADIPROF Supplementary Health Care Fund available to workers, intended for employees of professional firms. Through its insurance partner UniSalute, the Fund guarantees access to health services such as surgical procedures, hospitalizations, specialist visits, diagnostic tests, prevention pathways, and rehabilitation treatments, provided either directly at affiliated facilities or through reimbursement, in integration with the National Health Service. The welfare system also provides a set of benefits dedicated to family members, with particular attention to specific categories such as minors, non-self-sufficient persons, and spouses, in order to support the work-life balance and facilitate access to services and benefits at subsidized rates.

**WORK-RELATED ACCIDENTS AND OCCUPATIONAL DISEASES**

Politecnica did not record any workplace or commuting accidents, nor any reports of occupational disease in 2025 and the two previous years. No "near misses" or incidents were recorded. From the hazard analysis and risk assessment carried out, no situations were identified that could determine a potential situation of serious injury or occupational disease.

Unimib U10 Logos construction site, Milan.





PROTECTION OF HEALTH AND SAFETY AT WORK

| WHAT WE SAID WE WOULD DO                                                                                                                                                 | WHAT WE HAVE DONE                                                                                                                                                                                                                                                                                                                                                      | STA-TUS |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| ORGANIZATIONAL MEASURES                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                        |         |
| Improve the selection of the type of some PPE in use at construction sites, also taking into account color codes for role identification (e.g., safety helmets) by 2025. | In 2025, some PPE was replaced at construction sites to adapt them to sector rules and codes (safety helmet color).                                                                                                                                                                                                                                                    | ●       |
| Extend ISO 45001 certification to the Rome office by 2026.                                                                                                               | The activity has been postponed as there are currently no employees assigned to that office.                                                                                                                                                                                                                                                                           | ●       |
| INFORMATION AND AWARENESS ON HEALTH AND SAFETY TOPICS                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                        |         |
| Make training more effective by creating customized modules and tools that delve into the risks related to the activities and tasks present at Politecnica by 2025.      | The action is linked to the release of the regulatory update (State-Regions Agreement) as a reference for the organization of safety training. The regulation was published in May 2025 with a one-year transition period. Contacts have been made with training bodies to structure a training path more aligned with company risks. The objective continues in 2026. | ●       |
| Continue sending information bulletins ("Sustainable bites") to increase and spread awareness on OHS topics.                                                             | In 2024, the "Sustainable bites" project was launched, consisting of short and immediate information bulletins on good practices and behaviors sent to all office staff via email. In 2025, 4 bulletins were sent, 2 of which were on topics related to health and safety management.                                                                                  | ●       |
| HEALTH SURVEILLANCE AND PROMOTION                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                        |         |
| Carry out a cancer prevention campaign for staff by 2025.                                                                                                                | In collaboration with the ANT Foundation, a prevention day was organized in 2025 at all offices with ANT oncologist doctors to perform free mole checks and raise awareness about surveillance and prevention.                                                                                                                                                         | ●       |

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

PROTECTION OF HEALTH AND SAFETY AT WORK

| WHAT WE WILL DO                                                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| INFORMATION AND AWARENESS ON HEALTH AND SAFETY TOPICS                                                                                                               |
| Make training more effective by creating customized modules and tools that delve into the risks related to the activities and tasks present at Politecnica by 2026. |
| Continue sending information bulletins ("Sustainable bites") to increase and spread awareness on OHS topics.                                                        |
| ORGANIZATIONAL MEASURES                                                                                                                                             |
| Extend ISO 45001 certification to the Rome office by 2027.                                                                                                          |
| HEALTH SURVEILLANCE AND PROMOTION                                                                                                                                   |
| Proceed with cancer prevention campaigns for employees and collaborators.                                                                                           |

| MAIN KPI'S                                                                                      | 2023 | 2024 | 2025 |
|-------------------------------------------------------------------------------------------------|------|------|------|
| Workplace or commuting accidents (no.)                                                          | 0    | 0    | 0    |
| Reports of occupational disease (no.)                                                           | 0    | 0    | 0    |
| "Near misses" or accidents (no.)                                                                | 0    | 0    | 0    |
| Prevention campaigns (no.)                                                                      | 0    | 0    | 1    |
| Non-conformities regarding occupational health and safety attributable to the services provided | 0    | 0    | 0    |



# DEVELOPMENT OF skills

## ONBOARDING

The enhancement of human capital represents a strategic priority for Politecnica and a central element of its approach to internal sustainability. Investing in the professional development of our people, from the very early stages of their journey with the company, helps create a qualified, inclusive work environment oriented toward continuous improvement. During 2025, the Company further consolidated and developed its **personnel recruitment, selection, and onboarding processes**, with the goal of ensuring a structured, homogeneous, and consistent onboarding experience across all company offices and functions. The onboarding process includes an initial orientation program that covers:

- sharing key regulatory and company information, including personal data protection regulations (EU Reg. 2016/679 – GDPR), the Organization, Management, and Control Model pursuant to Legislative Decree 231/2001, OHS regulations (Legislative Decree 81/2008), the Code of Ethics and behavioral rules, as well as the Integrated Management System and related procedures;
- guided access to company IT tools and digital platforms;
- presentation of the organizational structure, work teams, and main ongoing activities.

Starting in 2023, Politecnica introduced a **personalized support** system, which involves the assignment of a dedicated tutor by the Sector Manager. This figure supports the new hire in the integration process, facilitating her/his entry into the operational and relational context, the transfer of technical-methodological skills, and the understanding of company culture and values. Depending on the professional profile and assigned role, the tutor evaluates the opportunity to activate specific training paths, which may include technical-regulatory training, the use

of software and digital tools, as well as on-the-job training activities, including shadowing senior professionals. The onboarding process is completed with a structured follow-up phase, aimed at gathering feedback on the onboarding experience and assessing the level of integration, operational autonomy, alignment with company values, and any remaining training needs. Politecnica also promotes **initiatives aimed at fostering socialization and integration** among collaborators, strengthening the sense of belonging and the cohesion of the professional community.

## TRAINING

Politecnica recognizes continuous training as a strategic element for ensuring the quality of integrated engineering services and for supporting the professional development of its people in line with company values. Strengthening technical, relational, and managerial skills is, in fact, a key factor in combining design excellence with the principles of ethics, responsibility, and sustainability.

Training policies are oriented toward enhancing the professional qualifications of personnel, increasing awareness of individual contributions, and promoting an organizational culture founded on impartiality, independence, integrity, professionalism, legality, and sustainability. The planning of training activities is defined annually by the General Manager, with the support of the Human Resources Manager, based on the needs identified by Sector Managers and with the final approval of the Board of Directors, ensuring consistency with the Company's strategic objectives.

The training plan includes:



- initiatives dedicated to the onboarding and support of new hires;
- professional updating and retraining paths, also in relation to the evolution of job duties and the introduction of new technologies;
- know-how sharing activities, aimed at ensuring methodological consistency among teams;
- in-depth sessions on cross-cutting topics such as ethics, legality, environmental and social sustainability, inclusion, and the enhancement of diversity.

In the 2023–2025 three-year period, Politecnica has progressively strengthened its commitment to training, recording a significant increase in the initiatives carried out. Over the last year, 51 courses were provided, for a total of 231.5 hours. Although per capita indicators show a decline in the last year, the company's training offer remains significant, aimed at everyone—employee members and collaborators—and oriented toward the

continuous development of skills. Training opportunities are, in fact, also extended to professionals who collaborate steadily with the Company, fostering the cross-functional dissemination of knowledge and cultural alignment among all parties involved in projects. This approach reflects an inclusive vision of training, understood as a strategic lever for quality, innovation, and organizational cohesion. Parallel to internal activities, Politecnica has continued its commitment to strengthening relationships with the education and vocational training system. During 2025, 22 internships were activated—4 extracurricular and 18 curricular—involving students from national and international universities and technical institutes. These initiatives contribute to consolidating the dialogue between the educational and professional worlds, fostering the entry of young people into the workplace and the dissemination of skills in line with the needs of the sector.

| PARTNERS                  | WOMEN | MEN   | TOTAL |
|---------------------------|-------|-------|-------|
| women                     |       |       |       |
| Training hours            | 399   | 407   | 440   |
| Training hours per capita | 39,7  | 37    | 40    |
| men                       |       |       |       |
| Training hours            | 1,768 | 1,930 | 1245  |
| Training hours per capita | 49,9  | 54,9  | 35,57 |
| Training hours per capita | 47,2  | 50,7  | 36,6  |

For partners, the training provided by the company is supplemented by participation in continuous professional development courses in compliance with the Reform of Professions under Decree no. 137 of August 7, 2012.

| EMPLOYEES                 | WOMEN | MEN  | TOTAL |
|---------------------------|-------|------|-------|
| women                     |       |      |       |
| Training hours            | 272   | 306  | 267   |
| Training hours per capita | 11,8  | 12,8 | 11,6  |
| men                       |       |      |       |
| Training hours            | 185   | 202  | 288   |
| Training hours per capita | 9,6   | 9,5  | 13,1  |
| Training hours per capita | 10,8  | 11,3 | 12,3  |

| COLLABORATORS             | WOMEN | MEN   | TOTAL |
|---------------------------|-------|-------|-------|
| women                     |       |       |       |
| Training hours            | 1,156 | 1,949 | 1,504 |
| Training hours per capita | 12,0  | 18,9  | 13,8  |
| men                       |       |       |       |
| Training hours            | 1,286 | 2,732 | 1,671 |
| Training hours per capita | 11,3  | 23,8  | 14,4  |
| Training hours per capita | 23,3  | 21,5  | 14,1  |

PROFESSIONAL CERTIFICATIONS

In order to support the continuous improvement of activities and services provided, as well as to encourage the adoption of new technologies and the achievement of environmental policy objectives, Politecnica has launched a structured program for the certification of its professionals' skills. This initiative is aimed at ensuring high quality standards, strengthening the organization's distinctive competencies, and ensuring alignment with regulatory and technological developments in the sector, while simultaneously contributing to the spread of a culture oriented towards innovation and sustainability.

LEED - Leadership in Energy and Environmental Design - is the most widely used 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 international standards with the regulatory system and construction characteristics of our building industry. Similar but more focused on the well-being of building occupants is the WELL protocol managed by the International WELL® Building Institute (IWBI). Politecnica has 4 professionals certified as LEED AP BD+C and 1 professional certified as WELL AP by Green Business Certification Inc.

Envision® is the first rating system, founded by the American Council of Engineering Companies (ACEC), the American Public Works Association (APWA), and the American Society of Civil Engineers (ASCE), for the creation of sustainable infrastructure in terms of investment effectiveness, respect for the ecosystem, climate and environmental risk, durability, leadership, and improvement of the local community's quality of life. To date, there are 4 professionals at Politecnica who hold the Envision SP certification issued by ICMQ.

The Energy Management Expert (EGE) is the professional figure who possesses the knowledge, experience, and skills necessary to manage energy use efficiently. Not just energy diagnosis, but also technical-economic feasibility analysis and energy accounting, system optimization, and implementation of awareness programs. Politecnica has 2 professionals certified as "EGE" by SECEN-FIRE according to the UNI CEI 11339 standard and the certification scheme developed according to art. 12 paragraph 1 of Legislative Decree Legislative Decree 102/14.

At Politecnica, project management is an expression of the ability to achieve a goal, combined with technical challenge, without losing sight of creativity and design innovation. The technical and managerial skills of our professionals allow for the achievement of the client's objectives while respecting all fundamental aspects of every proj-

ect, such as the quality of the work, execution timing, available economic resources, and risk control. There are 4 Politecnica professionals certified as Project Management Professionals, in addition to 13 professionals certified as Project Managers in accordance with the UNI 11648:2016 standard. This latter figure (which grew by 10 units in 2025) demonstrates the strong focus and investment in certified skills, both theoretical and practical, that Politecnica's professionals possess regarding the ability to manage the processes necessary to carry out a project (commencement, planning, execution, monitoring and control, and commissioning) according to standards recognized as the best internationally.

During 2017, Politecnica also began a process of certifying BIM skills, proceeding with the certification of its experts by ICMQ. The number of certified professionals has increased progressively over the years, reaching 3 BIM Managers, 1 CDE Manager, 6 BIM Coordinators, and 11 BIM Specialists in 2025, for a total of 21 certifications in accordance with the UNI 11337-7:2018 standard. Since the beginning of 2018, all new projects have been developed using BIM technology, which is now tested and consolidated at Politecnica.

In addition to the certifications mentioned above, there are academic qualifications and legal authorizations for the practice of specific professional activities:

- 23 professionals qualified under Legislative Decree no. 81/2008 for safety coordination during the design and execution phases;
- 11 professionals registered in the Ministry of the Interior's list of fire safety professionals as per Legislative Decree of March 8, 2006, no. 139;
- 2 professionals registered in the National List of Competent Technicians in Environmental Acoustics;
- 3 professionals holding a Specialization Diploma in Monument Restoration for interventions on cultural heritage protected under Legislative Decree 42/2004;
- 3 professionals holding a PhD in Urban Planning and Landscape, specialized in land planning, landscape design, and urban regeneration;
- 5 professionals holding a Level II Master's degree in Hospital and Socio-Health Systems, specialized in healthcare design.

Furthermore, several professionals alternate professional practice with scientific and teaching activities at renowned Italian universities.



KNOWLEDGE SHARING

Politecnica actively promotes knowledge sharing and the development of transversal skills as strategic levers for innovation, professional growth, and continuous improvement. In this context, in 2022, on the occasion of the fiftieth anniversary of its founding, the **“Politecnica Futura” Award** was established, an internal initiative aimed at employees and collaborators from all Italian and foreign offices.

The competition, organized as a contest between multidisciplinary teams, was created with the goal of enhancing discussion and the exchange of experiences on central themes for the sector, such as sustainability, resilience, technological innovation, and design quality, while simultaneously fostering collaboration among colleagues and strengthening the sense of corporate belonging. The first edition, titled “The project that impacts the future,” saw the presentation of international projects distinctive for their sustainability and innovative value; the winning groups had the opportunity to study the selected experiences in the field through study activities and discussions with the entities involved in the design.

In 2024, the second edition took place, dedicated to the theme **“Politecnica and Artificial Intelligence,”** with the goal of stimulating internal debate on the use of AI technologies to improve work quality, the efficiency of business processes, and the performance of the services offered. The **third edition, “Living, Common Good,”** scheduled for 2025, relaunches Politecnica’s commitment to ethical, inclusive, and sustainable design, in line with the Building for Humans mission. The initiative is configured as a space for collective research on the future of social living, in which architecture, engineering, and social innovation integrate to imagine new spatial and technological formulas for social housing. Participants, organized into multidisciplinary groups, will be called upon to develop design concepts for the Emilia-Romagna Region, proposing inclusive and sustainable housing solutions, low-environmental-impact materials and

construction technologies, and organizational models oriented toward intergenerational coexistence and social cohesion. The program also includes training and mentoring activities with external professionals and experts; the projects will be evaluated according to criteria of innovation, social and environmental impact, economic sustainability, replicability, and multidisciplinary.

In parallel, Politecnica promotes training and knowledge transfer activities also in the international contexts in which it operates, with the goal of creating synergies, strengthening local technical capabilities, and contributing to the professional development of the involved stakeholders. For years, the Company has carried out knowledge transfer initiatives through workshops, training sessions, on-the-job training, and technical discussion activities aimed at partners, institutions, and local communities.

In 2020, the digital workshops “Knowledge Sharing without borders” and “Architecture & Engineering for Covid-19 proof Hospitals: the Italian experience” were organized, aimed at sharing the experience gained in Italy in the project management of the health emergency. The initiatives involved professional associations, international financial institutions, and health authorities in Belize and Jamaica, representing an important opportunity for technical cooperation and the dissemination of best practices.

In the following years, numerous training activities were developed in Belize, Guyana, Saint Vincent and the Grenadines, including courses on road safety, workshops on the climate resilience of infrastructure, international internship programs, and initiatives dedicated to construction site sustainability, cultural awareness, and the enhancement of historical and cultural heritage. In 2024, as part of the restoration and reuse project of

Fort Charlotte in Saint Vincent and the Grenadines, workshops were held for local communities, institutional stakeholders, and construction site workers, integrating theoretical training, guided tours, and operational activities in the field.

In 2025, Politecnica confirmed its commitment to Knowledge Transfer by hosting engineering interns from universities in Guyana and Jamaica at the international construction sites of the new Demerara Bridge and the new general hospital in Saint Vincent and the Grenadines, offering young people opportunities for practical training and professional mentoring in the field of complex infrastructure construction.

The Company also contributes to the improvement of the construction sector by actively participating in seminars organized by FIDIC and in meetings with major Multilateral Development Banks, sharing experiences and proposals for the regulatory and contractual development of infrastructure projects financed in developing countries.



SKILLS DEVELOPMENT

| WHAT WE SAID WE WOULD DO                                                                                                                        | WHAT WE HAVE DONE                                                                                                                                                                                                                                                                                          | STA-TUS |
|-------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| TRAINING AND SKILLS CERTIFICATION                                                                                                               |                                                                                                                                                                                                                                                                                                            |         |
| Offer an annual training program for all partners, employees, and col-laborators to improve sector-specific skills and leadership capabilities. | In 2025, the Company provided no. 49 courses for a total of 227.5 hours of training.                                                                                                                                                                                                                       | ●       |
| Implement a skills certification program in key areas such as BIM, en-vironmental sustainability, and project management.                       | The Company has started and maintained various qualification and skills certification programs over the years, reaching in 2025 no. 11 certifications in the environmental sustainability sector, no. 17 certifications in project management, and no. 21 certifications in Building Information Modeling. | ●       |

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

SKILLS DEVELOPMENT

| WHAT WE WILL DO                                                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>TRAINING AND SKILLS CERTIFICATION</b>                                                                                                                                       |
| Offer an annual training program for all partners, employees, and collaborators to improve sector-specific skills and leadership capabilities, starting from a needs analysis. |
| Maintain and grow a skills certification program in key areas such as BIM, environmental sustainability, and project management.                                               |

| MAIN KPI'S                                                                                              | 2023  | 2024    | 2025    |
|---------------------------------------------------------------------------------------------------------|-------|---------|---------|
| Training courses conducted (no.)                                                                        | 36    | 52      | 49      |
| Training hours provided (course duration h.)                                                            | 184 h | 266.5 h | 227.5 h |
| Training hours per capita (h.) (partners)                                                               | 47,2  | 50,7    | 36,6    |
| Training hours per capita (h.) (employees)                                                              | 10,8  | 11,3    | 12,3    |
| Training hours per capita (h.) (collaborators)                                                          | 23,3  | 21,5    | 14,1    |
| "LEED AP" / "WELL AP" certifications (no.)                                                              | 5     | 5       | 5       |
| "Envision SP" certifications (no.)                                                                      | 4     | 4       | 4       |
| "Energy Management Expert" Certifi-cations UNI CEI 11339 (no.)                                          | 2     | 2       | 2       |
| "Project Manager" Certifications PMP® / UNI 11648:2016 (no.)                                            | 6     | 7       | 17      |
| UNI 11337-7:2018 "BIM Manager", "BIM Coordinator", "BIM Specialist", "CDE Manager" Certifications (no.) | 19    | 20      | 21      |





# 05 / Environmental sustainability

- // Direct environmental impact and approach to sustainability
- // Material resources
- // Energy resources
- // Atmospheric emissions
- // Waste



# DIRECT ENVIRONMENTAL IMPACT AND approach to operational sustainability



Environmental impact and operational sustainability are **central elements in the responsible management** of company activities.

The primary objective is to progressively **reduce emissions** and resource usage, while simultaneously optimizing process efficiency.

Through the adoption of sustainable practices and **innovative solutions**, it is possible to improve environmental performance without compromising business operational continuity. In this context, sustainability becomes a **long-term** strategic factor for the organization's growth.

Politecnica's most characteristic activity is based on **multidisciplinary design and technical consulting**, presenting an overall limited direct environmental impact, mainly attributable to the activities carried out at the various company offices.

These impacts derive mainly from the **consumption of material resources** (such as paper and printing materials) and **electricity**, used for the operation of air conditioning systems and IT equipment.

Particular attention is paid to the quantification of **climate-altering emissions** (CO<sub>2</sub>eq), including, in addition to direct emissions associated with office activities and the company vehicle fleet, also indirect emissions connected to electricity consumption (Scope 2) and the use, for work purposes, of **public or collective transport** (Scope 3).

The environmental analyses reported below refer mainly to these aspects, as they are **directly measurable and subject to the Company's operational control**.

They are representative for the Modena, Florence, and Milan offices, starting from 2025, within the **scope of the environmental management system certified** according to the UNI EN ISO 14001 standard.

For the Milan office, in particular, the data reported for the year 2025 refer to the Via della Moscova office (active until October 2025) and, when available and relevant, also to the new Via Confalonieri office.

Data relating to the new Milan office in Via Confalonieri will be included in the ISO 14001 certification during 2026.

The Rome office, operational since 2024, is not currently included in the scope of the management system.

# RESOURCES

## materials

The materials related to Politecnica’s production process, i.e., **design and related activities**, are paper and printer toner/ink. No other raw material consumption is expected to date.

The analysis of **paper consumption** considers both reams for printing and photocopying, and rolls for large formats, distinguishing between **internal use** and outsourcing to external suppliers.

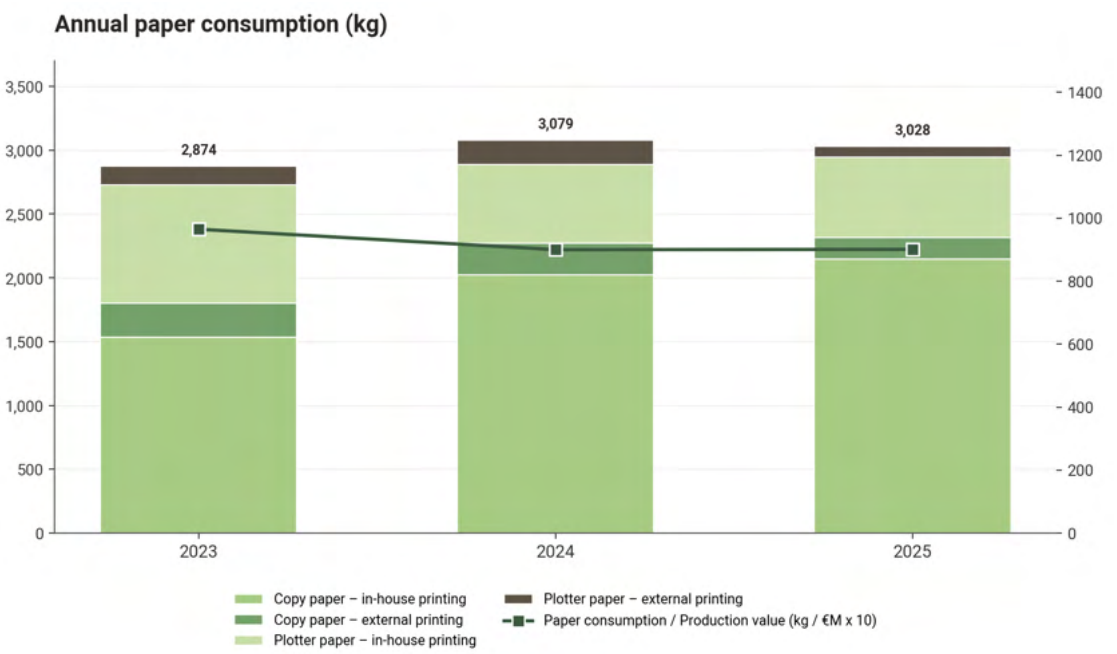
After the 2022-2024 three-year period, which showed a significant reduction in paper consumption, 2025 sees a **substantial maintenance of the reduction values** recorded in 2024.

The overall trend therefore reflects a **progressive optimization** of printing processes, favored by better **digitized document management** accessible remotely and by the use of software for controlling and allocating prints among cost centers.

For all **paper formats**, FSC and Ecolabel certified paper is purchased, which guarantees sustainability criteria in the supply chain.

**All paper waste is collected** separately to be sent for recycling, in accordance with local regulations.

The consumption of toner and ink, which is subject to annual monitoring, has also remained substantially unchanged, similar to paper consumption.



MATERIAL RESOURCES

| WHAT WE SAID WE WOULD DO                                                                                                                                                                                                                            | WHAT WE HAVE DONE                                                                                                                                                                                                                                                                                                                                                                                                                                                     | STA-TUS |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| CONSUMPTION OF PAPER, TONER, AND INK                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |         |
| Implement the use of high-efficiency, low-energy consumption printers and plotters in order to adopt more modern and high-performance printing technologies, designed to reduce electricity consumption and optimize the use of consumables.        | Renewal of the machine fleet in the three offices between 2018 and 2022.                                                                                                                                                                                                                                                                                                                                                                                              | ●       |
| Continue with the extension and application of environmental criteria for the purchase of sustainable materials by 2025 to strengthen and make the company's orientation towards low-impact procurement choices increasingly structured.            | For 2025, the purchase of paper (various formats) with environmental criteria (FSC, Ecolabel mark) is confirmed for all the Company's operating offices.                                                                                                                                                                                                                                                                                                              | ●       |
| Monitor printing costs per individual project in order to systematically keep all expenses related to each job under control.                                                                                                                       | Implementation of PaperCut software starting from 2012, with the goal of introducing a structured system for monitoring and managing printing activities, improving cost control and the overall efficiency of the printer fleet. The adoption of PaperCut has allowed for precise tracking of print volumes by user, department, and device, fostering greater awareness in resource usage and reducing waste.                                                       | ●       |
| Encourage limiting paper printing to actual needs only.                                                                                                                                                                                             | Periodically send awareness emails and reminders regarding abandoned print jobs.                                                                                                                                                                                                                                                                                                                                                                                      | ●       |
| Purchase paper for internal printing with environmental certifications (FSC, Ecolabel) for all operating offices by 2025.                                                                                                                           | The supply of FSC and Ecolabel certified paper for the Modena, Florence, and Milan offices was started in 2024.                                                                                                                                                                                                                                                                                                                                                       | ●       |
| Continue and strengthen the "SustainAble Bites" initiative, including specific content on best practices regarding the conscious use of paper, toner, and ink by 2025.                                                                              | Internal communication actions within the corporate "Sustainable Bites" initiative are consolidated, aimed at spreading awareness on environmental sustainability topics and promoting virtuous behaviors. In 2025, a notice titled "Let's reduce consumption and waste. Let's improve the Environment by reducing our impact" was sent to all partners, employees, and collaborators, specifically referring to the topic of material resources and waste reduction. | ●       |
| Increase awareness on environmental topics by sending email notices to all partners, employees, and collaborators on topics of interest related to environmental impacts, as well as on best practices or procedures in use at the company by 2025. | Internal communication actions have been launched as part of the corporate initiative "SustainAble bites – good practices in small bites," aimed at spreading awareness on environmental sustainability topics and promoting virtuous behaviors. However, notices specifically referring to the topic of material resources have not yet been sent.                                                                                                                   | ●       |

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

MATERIAL RESOURCES

| WHAT WE WILL DO                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| CONSUMPTION OF PAPER, TONER, AND INK                                                                                                                   |
| Continue and strengthen the "SustainAble Bites" initiative, including specific content on best practices regarding the conscious use of paper by 2026. |
| Continue with the extension and application of environmental criteria for the purchase of sustainable materials by 2026.                               |

| MAIN KPI'S                                       | 2023  | 2024  | 2025  |
|--------------------------------------------------|-------|-------|-------|
| Paper consumption (kg)                           | 2.874 | 3.079 | 3.027 |
| Paper consumption / Production value (kg/€M x10) | 965   | 900   | 901   |

# RESOURCES

## energy

For the purpose of evaluating **direct environmental impacts** related to energy consumption, Politecnica monitors electricity and natural gas consumption at all its operating offices. Electricity, in particular, is used for lighting, the operation of IT equipment, technological systems (ventilation/heating/cooling), and elevators. Natural gas is used exclusively for heating.

At the Modena office, a **photovoltaic system** with an installed capacity of 19.32 kWp has been in operation since November 2021, serving the internal office utilities. Over 99% of the production is self-consumed, without storage systems, with continuous monitoring via a remote system. Excess energy is fed into the grid.

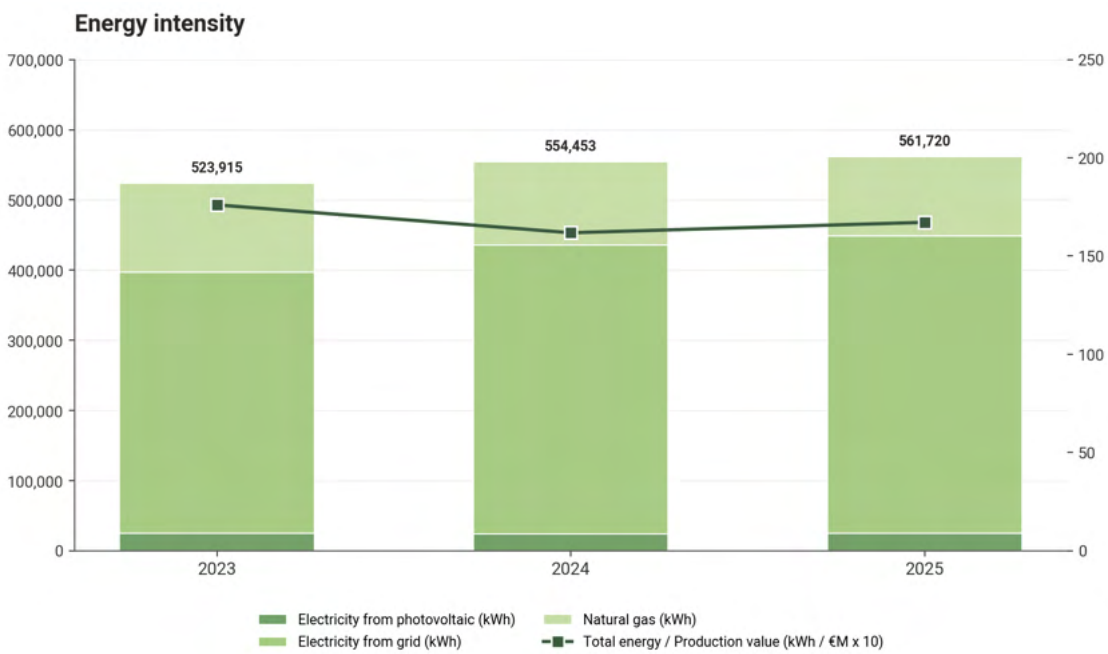
The data regarding **total energy consumption** and energy intensity in relation to production value are shown below. Total energy consumption shows a slight increase in 2025. This is mainly due to the introduction of a **new company operational headquarters in Rome**, starting in January 2025, which therefore increased overall energy requirements.

Conversely, **natural gas consumption** has progressively decreased.

In the last three years, in particular, the drop in natural gas consumption has been favored by a milder climate and more careful management of the systems. Despite the absolute energy increase, energy intensity is down by **5.05%** compared to the 2023 figure.

Furthermore, if we compare the energy consumption of the Company's three operational offices with the previous year, we

report an overall decrease of **16,849 kWh**. For the future, Politecnica plans to focus increasing on **the procurement of energy from renewable sources** or sources with reduced environmental impact, also considering a possible revision and update of the supply contracts currently in force, to improve sustainability and overall efficiency.



ENERGY RESOURCES

| WHAT WE SAID WE WOULD DO                                                                                                                                                                                                                                                                                                                      | WHAT WE HAVE DONE                                                                                                                                                                                               | STA-TUS |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| ELECTRICITY AND NATURAL GAS CONSUMPTION                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                 |         |
| Install a photovoltaic system on the roof of the Modena office building by 2021.                                                                                                                                                                                                                                                              | Intervention successfully completed and put into operation starting from November 2021, contributing since then to the improvement of operational performance and process optimization.                         | ●       |
| Replace lighting fixtures in the Modena offices with LED lamps by 2023.                                                                                                                                                                                                                                                                       | Intervention carried out in 2023 with the replacement of 148 lighting fixtures.                                                                                                                                 | ●       |
| Replace and/or install terminals to allow for autonomous temperature regulation in each room or office, improving comfort and management efficiency of the environments, for all operational offices.                                                                                                                                         | Intervention carried out following internal renovations in the various offices.                                                                                                                                 | ●       |
| Ensure the continuous maintenance of the efficiency and reliability of the systems in the Company's operational offices, through periodic monitoring activities, scheduled maintenance, and timely interventions, with the goal of optimizing performance, reducing energy consumption, and preventing any service disruptions.               | Activation of maintenance and verification contracts with external companies for the execution of periodic interventions according to an office schedule.                                                       | ●       |
| Promote greater awareness among staff, collaborators, partners, and employees about the importance of turning off electronic devices at the end of the workday, through information initiatives and daily good practices, to reduce overall energy consumption and encourage more sustainable behaviors at an energy and environmental level. | Sending awareness emails and posting notices in the rooms.                                                                                                                                                      | ●       |
| Continue and strengthen the "Sustainable Bites" initiative, including specific content on good practices related to the rational use of energy by 2024.                                                                                                                                                                                       | Emails and communications for the "SustainAble Bites" initiative were sent to all collaborators and employees on a semi-annual basis, focusing on energy consumption, cooling and heating, and office lighting. | ●       |
| Evaluate increasing energy production from renewable sources for the Modena office by 2025.                                                                                                                                                                                                                                                   | The technical-economic feasibility analysis for upgrading the photovoltaic system at the Modena office will be carried out in 2026, in coordination with the property owner.                                    | ●       |

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

ENERGY RESOURCES

| WHAT WE WILL DO                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ELECTRICITY AND NATURAL GAS CONSUMPTION                                                                                                                                                                                                                    |
| Evaluate upgrading the photovoltaic system at the Modena office by 2026 in order to analyze the possibility of increasing the production capacity of the current renewable energy generation system and to improve the building's energy self-sufficiency. |
| Keep systems efficient with constant maintenance, cleaning, and energy efficiency checks according to the office schedule.                                                                                                                                 |
| Continue and strengthen the "SustainAble Bites" initiative, including increasingly specific and detailed content on good practices related to the rational use of energy by 2026 for all operational offices.                                              |
| Evaluate the possibility of offsetting emissions related to electricity production by the selected supplier through contracts with guarantees of origin by 2026 for all operational offices.                                                               |

| MAIN KPIS                                                        | 2023 *  | 2024 *  | 2025 *  |
|------------------------------------------------------------------|---------|---------|---------|
| Electricity consumption (kWh)                                    | 372.767 | 411.860 | 424.661 |
| Natural gas consumption (mc)                                     | 12.905  | 12.131  | 11.493  |
| Total energy consumption (kWh)                                   | 126.559 | 118.964 | 112.712 |
| Total energy consumption / Production value (kWh/M€ x10)         | 12.526  | 12.022  | 12.637  |
| * reduced by the value of energy produced from renewable sources |         |         |         |



# EMISSIONS INTO the atmosphere

Politecnica's assessment of atmospheric emissions focuses primarily on greenhouse gases (GHG), ozone-depleting substances (ODS), and major pollutants (NOx, SOx), considering both activities at company offices and work-related travel by collaborators, partners, and employees.

Reporting specifically follows the **GHG Protocol – Corporate Standard**, which establishes the standards by which any organization can calculate its carbon footprint, distinguishing emissions into:

- **Scope 1:** emissions created directly by the company;
- **Scope 2:** emissions created indirectly through purchased energy;
- **Scope 3:** other indirect emissions not included in scope 2.

The calculations are based on updated emission factors **recognized at the national and international level**:

- ISPRA, Emission factors for the production and consumption of electricity in Italy (2025);
- EMEP/EEA air pollutant emission inventory guidebook 2023 - 1.A.3.b.i-iv Exhaust emissions from road transport;
- IPCC Guidelines for National Greenhouse Gas Inventories, IPCC - National Greenhouse Gas Inventories Programme (2006);
- ISPRA, Road transport data 1990-2023 – COPERT (2025);
- RFI, RdS Annex 2023 - Performance indicator tables, published 2024 - Table "Greenhouse gas emission intensity";
- UK Government GHG Conversion Factors for Company Reporting (2022).

Politecnica has identified the following emission sources with reference to the categories mentioned above:

|         |                                                                                                                                                                     |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Scope 1 | - use of fuels in heating systems for offices (natural gas)<br>- fugitive emissions of F-gases present in air conditioning systems<br>- transport with company cars |
| Scope 2 | use of electricity in offices                                                                                                                                       |
| Scope 3 | transport carried out by public/collective means (train, plane)                                                                                                     |

2022 was adopted as the base year, as it was the first year to include data from the Milan operational office.

Furthermore, compared to previous years, all **emission factors** used in the calculation have been updated.

The gases included in the calculation are: CO2, CH4 (gwp: 25), N2O (gwp: 298), R407C (gwp: 1774), R410A (gwp: 2088).

The data updated to 2025, relating to total **greenhouse gas (GHG) emissions**, are reported below.

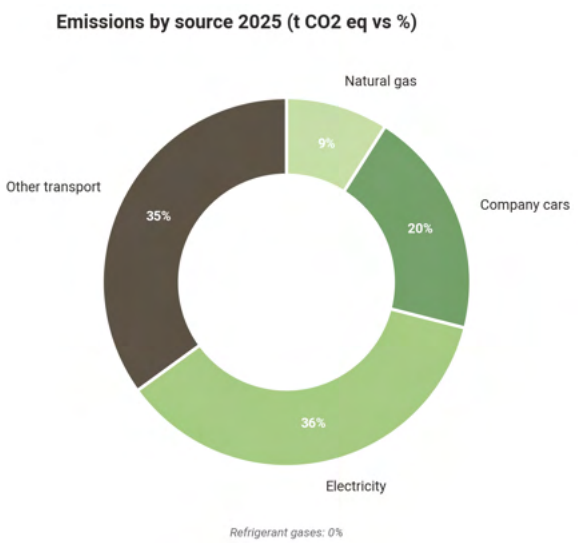
| EMISSIONS                        | 2023   | 2024   | 2025   |
|----------------------------------|--------|--------|--------|
| SCOPE 1 (ton CO <sub>2</sub> eq) | 101,82 | 113,59 | 78,25  |
| SCOPE 2 (ton CO <sub>2</sub> eq) | 115,15 | 105,93 | 92,41  |
| SCOPE 3 (ton CO <sub>2</sub> eq) | 262,51 | 229,57 | 89,74  |
| Total (ton CO <sub>2</sub> eq)   | 479,47 | 449,10 | 260,40 |

The total value of CO2 emissions was subsequently normalized to the production value as it better represents the intensity of Politecnica's activity.

| EMISSIONS                                | 2023   | 2024   | 2025  |
|------------------------------------------|--------|--------|-------|
| SCOPE 1 (ton CO <sub>2</sub> eq / Mln€)  | 34,21  | 33,16  | 23,29 |
| SCOPE 2 (tons CO <sub>2</sub> eq / €Mln) | 38,69  | 30,92  | 27,50 |
| SCOPE 3 (tons CO <sub>2</sub> eq / €Mln) | 88,21  | 67,01  | 26,71 |
| Total (tons CO <sub>2</sub> eq / €Mln)   | 161,11 | 131,08 | 77,49 |

Below, we present the updated chart regarding total emissions, broken down by each analyzed source, in order to provide a clear and detailed view of their distribution.

This representation allows for more precise identification of the contribution of different emission sources, facilitating the analysis of the main areas of impact and supporting the adoption of targeted strategies for emission reduction.

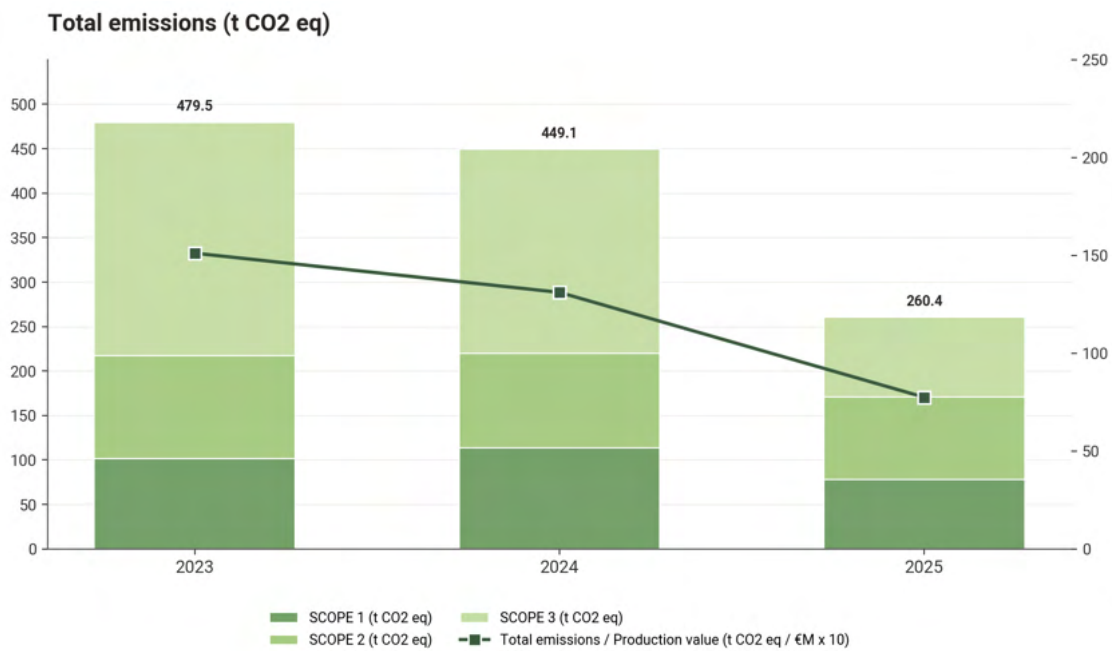


Transportation is confirmed as one of the Company's main sources of emissions (Scope 1 + Scope 3), significantly impacting the overall total.

In particular, its contribution is predominant and substantially in line, almost on par, with that derived from electricity consumption, highlighting how both components represent the most relevant emission drivers.

This distribution underscores the importance of adopting targeted interventions both in the management of mobility and business travel, and in energy efficiency, in order to achieve a concrete and lasting reduction of the overall environmental impact. Already in 2025, we offset the majority of emissions, with the goal of reaching 100% during 2026.

Offsetting flight emissions, in particular, represents a **concrete lever** for reducing the environmental impact of business travel. Through platforms like BizAway, it is indeed possible to **calculate the CO<sub>2</sub>** emissions generated by each flight and offset them by funding certified projects, such as reforestation initiatives or renewable energy development. This approach allows Politecnica to **actively contribute to climate neutrality**, integrating sustainability into its travel policies and promoting greater environmental responsibility. Regarding natural gas and electricity consumption, the Company promotes virtuous behavior in offices to reduce waste and uses automatic system regulation devices, such as lighting sensors.



GREENHOUSE GAS (GHG) EMISSIONS  
DIRECT (SCOPE 1)

Regarding the quantification of emissions derived from the use of fuels (natural gas) in the heating systems of Politecnica's offices, data was collected from utility billing.

The Company owns Mild Hybrid company cars and one diesel-engine car.

Kilometers traveled by collaborators, partners, and employees are monitored on an annual basis.

| SCOPE 1 EMISSIONS                      | 2023   | 2024   | 2025  |
|----------------------------------------|--------|--------|-------|
| Natural gas for office heating         | 25,89  | 24,33  | 23,34 |
| Transportation with company cars       | 75,93  | 84,30  | 53,32 |
| Refrigerant gases for office cooling   | 0,00   | 0,00   | 0,00  |
| Total (tons CO <sub>2</sub> eq)        | 101,82 | 113,59 | 76,66 |
| Total (tons CO <sub>2</sub> eq / €Mln) | 34,40  | 33,16  | 22,81 |

GREENHOUSE GAS (GHG) EMISSIONS  
INDIRECT (SCOPE 2)

Indirect greenhouse gas (GHG) emissions attributable to Scope 2, linked mainly to electricity consumption, show an overall reduction in their percentage incidence in 2025.

This trend reflects an improvement in energy consumption management and, where applicable, a greater reliance on more sustainable sources.

Detailed data is provided below, which is useful for precisely understanding the evolution of emissions associated with electricity.

| SCOPE 2 EMISSIONS               | 2023   | 2024   | 2025  |
|---------------------------------|--------|--------|-------|
| Electricity                     | 115,15 | 105,93 | 92,41 |
| Total (tons CO <sub>2</sub> eq) | 115,15 | 105,93 | 92,41 |
| Total (tons CO <sub>2</sub> eq) | 38,90  | 30,92  | 27,50 |

Regarding the quantification of emissions resulting from the use of electricity for the operation of systems and equipment at Politecnica's operational offices, data was collected from utility billing.

Energy produced from renewable sources via the photovoltaic system installed in Modena allowed for the avoidance of approximately 5 tons of CO<sub>2</sub>eq in 2024.

| SCOPE 2 EMISSIONS                           | 2023 | 2024 | 2025 |
|---------------------------------------------|------|------|------|
| Avoided emissions (tons CO <sub>2</sub> eq) | 7,60 | 6,07 | 5,30 |

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

To quantify indirect emissions resulting from travel using collective transport, such as trains, airplanes, etc., the kilometers traveled for the various routes are monitored, differentiated between trains and airplanes.

In general, travel between offices takes place by company car or train.

Major national and international (European and transcontinental) routes are normally taken by plane.

| SCOPE 3 EMISSIONS                                     | 2023   | 2024   | 2025  |
|-------------------------------------------------------|--------|--------|-------|
| Transport carried out with other means (train, plane) | 262,51 | 229,57 | 89,74 |
| Total (tons CO <sub>2</sub> eq)                       | 262,51 | 229,57 | 89,74 |
| Total (tons CO <sub>2</sub> eq)                       | 59,67  | 67,01  | 26,71 |

ATMOSPHERIC EMISSIONS

| WHAT WE SAID WE WOULD DO                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | WHAT WE HAVE DONE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | STA-TUS |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| ATMOSPHERIC EMISSIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |         |
| Consolidate and further promote the use of smart working, while simultaneously encouraging the holding of meetings and gatherings remotely whenever possible, even in the post-pandemic period.<br>This approach allows not only for greater organizational flexibility and a better work-life balance, but also for a reduction in travel, with a consequent decrease in transport-related emissions and optimization of company time and resources.                                                                                                                                                                 | Agile working agreement providing for the possibility of smart working signed on 08/31/2022 and renewed in 2023 and 2024.                                                                                                                                                                                                                                                                                                                                                                               | ●       |
| Implement a structured preventive maintenance program for air conditioning systems, providing for periodic efficiency checks and regular technical inspections. This activity ensures the proper functioning of the systems over time, optimizes their energy performance, reduces the risk of sudden breakdowns, and contains consumption, contributing to the overall improvement of building efficiency and workplace comfort.                                                                                                                                                                                     | Program in place for systems at all locations.                                                                                                                                                                                                                                                                                                                                                                                                                                                          | ●       |
| Promote and strengthen staff awareness regarding the importance of turning off electronic devices at the end of the workday, encouraging the adoption of consistent, virtuous behaviors.<br>Through informative activities, internal communications, and shared best practices, we aim to foster greater awareness of the impact of energy consumption from equipment in standby mode, thereby contributing to waste reduction and improving the organization's overall energy efficiency.                                                                                                                            | Sending awareness emails and posting notices in the facilities.                                                                                                                                                                                                                                                                                                                                                                                                                                         | ●       |
| Raise staff awareness regarding the rational use of heating/air conditioning systems.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Sending awareness emails and posting notices in the facilities.                                                                                                                                                                                                                                                                                                                                                                                                                                         | ●       |
| Increase awareness of environmental issues by sending informative emails to all members, employees, and collaborators regarding topics of interest related to environmental performance, as well as best practices or procedures in use at the company by 2024.                                                                                                                                                                                                                                                                                                                                                       | Internal communication actions have been launched as part of the "SustainAble Bites" corporate initiative, aimed at raising awareness of environmental sustainability issues and promoting virtuous behaviors. However, no information specifically regarding atmospheric emissions has been sent yet.                                                                                                                                                                                                  | ●       |
| Promote and incentivize the use of public transportation, such as trains and carpooling, as well as low-impact solutions like bicycles, for home-to-work commutes.<br>This initiative aims to reduce greenhouse gas emissions related to daily staff commuting, while simultaneously helping to decrease traffic congestion and improve air quality.<br>In parallel, we aim to foster greater awareness of the environmental and social benefits of more sustainable mobility choices, encouraging the adoption of responsible, environmentally friendly commuting habits.                                            | For the Modena office, the municipal "Bike-to-Work" initiative has been promoted and disseminated, which provides a financial incentive for employees who choose low-impact commuting methods, such as bicycles or electric scooters, for their home-to-work commute. Participation in this initiative represents a concrete opportunity to incentivize sustainable mobility, reduce emissions related to daily commuting, and simultaneously promote more active, environmentally friendly lifestyles. | ●       |
| Join programs and initiatives aimed at reducing and/or offsetting CO <sub>2</sub> emissions generated by transport by 2025, with the goal of actively contributing to the decarbonization of corporate activities. This commitment involves participating in structured solutions that promote both the reduction of emissions at the source, through more sustainable mobility practices, and the offsetting of residual emissions through certified environmental projects. In this way, we intend to strengthen the corporate sustainability strategy and progressively improve overall environmental performance. | For air travel, we have partially offset the CO <sub>2</sub> emissions associated with flights taken, thereby contributing to reducing the overall environmental impact of business travel.<br>This intervention is part of a broader commitment to sustainable corporate mobility and represents a first step toward adopting increasingly structured practices for managing and mitigating emissions generated by air travel.                                                                         | ●       |

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

ATMOSPHERIC EMISSIONS

| WHAT WE WILL DO                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ATMOSPHERIC EMISSIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Activate initiatives aimed at incentivizing the use of public transportation, such as trains and carpooling, as well as low-impact solutions like bicycles, for the home-to-work commutes of Company staff at all operational locations.<br>The goal is to promote more sustainable mobility, reducing greenhouse gas emissions and the environmental impact related to daily commutes, as well as fostering better urban livability. These initiatives may include awareness-raising activities, agreements with transport operators, and incentive systems, with the intent of progressively encouraging the adoption of more responsible and sustainable commuting habits. |
| Evaluate: the possibility of leasing electric or hybrid vehicles when renewing leasing contracts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Evaluate the installation of electric vehicle charging stations at company locations to support the progressive transition toward low-emission mobility. This initiative would support the use of electric cars by employees and visitors, incentivizing more sustainable transport choices and contributing to the reduction of the overall environmental impact. Its implementation would also represent a concrete step toward adapting corporate infrastructure to future mobility standards and decarbonization policies.                                                                                                                                                |
| Continue and strengthen the "SustainAble bites" initiative, including specific content on best practices related to mobility by 2026.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

| MAIN KPI'S                                                                | 2023   | 2024   | 2025   |
|---------------------------------------------------------------------------|--------|--------|--------|
| SCOPE 1 Emissions (tons CO <sub>2</sub> eq)                               | 101,82 | 113,59 | 78,25  |
| SCOPE 2 Emissions (tons CO <sub>2</sub> eq)                               | 115,15 | 105,93 | 92,41  |
| SCOPE 3 Emissions (tons CO <sub>2</sub> eq)                               | 262,51 | 229,57 | 89,74  |
| Total emissions (tons CO <sub>2</sub> eq)                                 | 479,48 | 449,09 | 260,40 |
| Total emissions / Value of production (tons CO <sub>2</sub> eq / €M x 10) | 161,11 | 131,08 | 77,49  |

WASTE

The activities carried out at all Politecnica offices are primarily administrative in nature; consequently, the waste generated consists mainly of paper and cardboard, used toner cartridges, and end-of-life electronic equipment.

In addition to this, there is waste from break areas, such as packaging (aluminum cans, plastic bottles and cups, or biodegradable and compostable materials) and organic waste from meals.

The company has adopted a **separate waste collection system** in compliance with current regulations, distinguishing between:

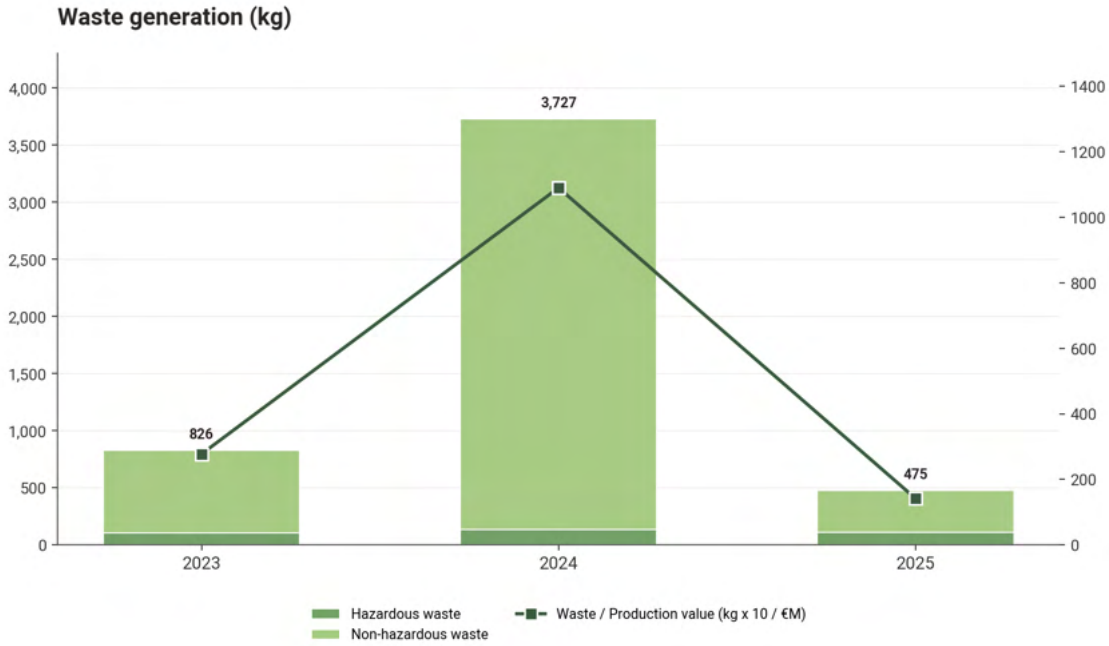
- **Municipal waste**, managed through disposal via municipal services in accordance with local regulations
- **Special waste**, managed through authorized third-party companies, in compliance with Legislative Decree 152/2006, with registration in the Waste Loading and Unloading Register and the use of waste transport forms (FIR).

| SUMMARY           | 2023   | 2024  | 2025   |
|-------------------|--------|-------|--------|
| Total waste       | 826    | 3727  | 475    |
| Hazardous waste   | 106    | 136   | 111    |
| % Hazardous waste | 12,83% | 3,65% | 23,37% |
| Modena (kg)       | 470    | 163   | 470    |
| Florence (kg)     | 0      | 3550  | 0      |
| Milan (kg)        | 5      | 14    | 5      |

As of February 2025, Politecnica has registered with the **RENTRI** system, the tool upon which the Ministry of Environment and Energy Security bases its waste traceability system, which provides for the digitization of documents related to waste handling and transport.

In the 2023-2025 three-year period, a significant variation is observed following extraordinary cleaning and reorganization of the archives.

2025 is in line with 2023 values, with further improvements in terms of waste production, which decreased overall by 42.5% (compared to 2023), going from 826 kg to 475 kg.





WASTE

| WHAT WE SAID WE WOULD DO                                                                                                                                                                                                                         | WHAT WE DID                                                                                                                                                                                                                                                                                                                                           | STA-TUS |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| WASTE PRODUCTION                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                       |         |
| Set up separate containers for types of municipal waste in office locations by 2023.                                                                                                                                                             | Purchase and placement of separate containers for types of municipal waste in the various locations in 2023.                                                                                                                                                                                                                                          | ●       |
| Improve the quality of separate waste collection by providing precise instructions on the types that must be disposed of as recyclable waste and decrease the share of mixed unsorted waste.                                                     | Sent out information to raise awareness on the correct disposal of the different types of waste generated by office activities in 2023.                                                                                                                                                                                                               | ●       |
| Increase awareness on environmental issues by sending emails to all partners, employees, and collaborators on topics of interest related to environmental performance, as well as on good practices or procedures in use at the company by 2024. | Internal communication actions were launched as part of the company initiative "SustainAble bites – good practices in small bites," aimed at spreading awareness on environmental sustainability issues and promoting virtuous behavior. However, information specifically referring to the topic of atmospheric emissions has not yet been sent.     | ●       |
| Collect observations and proposals from staff to improve waste management in company offices through an internal survey, and define any corrective or supplementary actions based on the results.                                                | The aspect of waste management and collection of suggestions was addressed within the Stakeholder Engagement questionnaire carried out in 2025, with specific questions addressed to employees, partners, and collaborators.<br>Based on the reports and suggestions collected, some actions have been defined that will be implemented in 2026-2027. | ●       |

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

WASTE

| WHAT WE WILL DO                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| WASTE PRODUCTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Continue and strengthen the "SustainAble Bites" initiative, including specific content on good practices related to waste production and management by 2026.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Carry out targeted actions for the reduction and better sorting of waste in offices, based on the indications collected from staff, in particular for municipal waste generated in internal break areas and for printing activities by 2026<br>For example, the suggestions that emerged include: <ul style="list-style-type: none"><li>• Reducing the use of single-use containers in beverage and snack vending machines;</li><li>• Raising awareness about reducing the use of single-use containers and packaging in office break areas: providing washable tableware and a dishwasher (or alternatively, a sink for hand washing);</li></ul> Conducting a survey and contest aimed at employees and collaborators to verify their knowledge of proper waste sorting. |

| MAIN KPI'S                            | 2023    | 2024   | 2025  |
|---------------------------------------|---------|--------|-------|
| Hazardous waste (kg)                  | 106     | 136    | 111   |
| Non-hazardous waste (kg)              | 720     | 3591   | 364   |
| Total waste (kg)                      | 826     | 3727   | 475   |
| Waste / Value of production (kg/€Mln) | 277,2,2 | 1089,8 | 141,4 |



# 06 / Projects that leave a mark

- // Environmental sustainability of works
- // Social sustainability of works
- // Engagement and co-design
- // End-user safety
- // Our projects

# ENVIRONMENTAL SUSTAINABILITY of works

## STRATEGY AND DESIGN APPROACH WITH AN ENVIRONMENTAL FOCUS

In the context of the **ecological transition**, Politecnica's contribution to environmental sustainability is expressed primarily through design and construction management, which **influence the life cycle** of works and their impact on territories and resources. While not directly controlling all effects, the Company directs its technical choices toward solutions that reduce environmental impact and **improve the quality of the interventions**.

Politecnica adopts a proactive approach, based on specialized skills, continuous innovation, and dialogue with key stakeholders.

The **environmental objectives** pursued through the services offered correspond to:

- analysis of design alternatives regarding climate risks;
- protection of the landscape and biodiversity;
- valorization of local resources and materials available on-site, if compatible;
- reduction of emissions, dust, noise, and pollutants throughout the entire life cycle of the work;
- reduction of waste and increase in reuse and recycling;
- energy efficiency and the integration of renewable sources.

Since July 2023, sustainability has been recognized as a **strategic corporate area**, with the creation of a sector dedicated to the integration of ESG criteria into design processes.

Politecnica adopts a structured approach to managing environmental impacts throughout the entire life cycle of projects, from the early stages, through feasibility studies, EIA (Environmental Impact Assessment), SEA (Strategic Environmental Assessment), and monitoring plans, to ensure the protection of ecosystems and the quality of life in the territories. In design and execution, it ensures compliance with regulations, **CAM** (Minimum Environmental Criteria), and the European **DNSH** principle, subsequently introduced by the New Public Procurement Code. These principles are concretely translated into the careful choice of technologies and construction mate-

rials, integrated energy and environmental planning, and the adoption of construction site practices aimed at reducing environmental impact.

The approach is not limited to regulations but aims to improve the environmental performance of works, promoting more sustainable solutions regarding emissions, resource consumption, materials, energy efficiency, and renewables.

For complex projects, an environmental project sheet is used to monitor performance in a structured way and guide improvement solutions in a traceable and consistent manner.

## SPECIALIZED SKILLS

Politecnica invests heavily in developing the skills of its collaborators to **integrate sustainability into projects**.

Training covers energy efficiency, renewable energy, circular economy, and building and infrastructure sustainability protocols.

Furthermore, **professional growth** is supported by certifications issued by accredited bodies, guaranteeing quality and continuous updating.

Politecnica employs LEED, WELL, EGE, and Envision certified professionals, who ensure qualified expertise throughout all design phases and consistency with the highest environmental sustainability standards.

Crif21, Bologna.





## SUSTAINABILITY PROTOCOLS

Politecnica promotes the use of environmental certification protocols to improve the energy and environmental performance of projects, aiming for high, verifiable standards at both national and international levels. The Company supports clients throughout the entire certification process, from design to final verification. Among the main protocols applied: **LEED®** (Leadership in Energy and Environmental Design), **BREEAM®** (Building Research Establishment Environmental Assessment Method), **GBC Historic Building®**, specific for historic buildings, and **Envision®**, oriented toward sustainable infrastructure. To date, **five buildings** have obtained LEED certification with the technical support of the Company:

- **Crédit Agricole Group Solutions Headquarters – Parma** (LEED ITALIA NC 2009 – PLATINUM level, January 2019);
- **#CRIF21 – New CRIF S.p.A. HQ – Bologna** (LEED BD+C v4 – PLATINUM level, May 2024);
- **Decathlon store – Parma** (LEED ITALIA NC 2009 – GOLD level, 2014);
- **Decathlon store – Ferrara** (LEED ITALIA NC 2009 – SILVER level, 2016);
- **Mapei Football Center – Sassuolo** (LEED v4 BD+C – CERTIFIED level, May 2020).

In addition to these, there are **six projects certified according to the ENVISION protocol**, referring to infrastructure works:

- **Milano Porta Romana Station in alignment with the existing one** (ENVISION – GOLD level, 2021);
- **Piazza Sigmund Freud - Porta Garibaldi Station** (ENVISION – SILVER level, 2024);

- **Lecce Station** (ENVISION – GOLD level, 2024, first station in Italy to obtain this recognition).
- **Ponte nelle Alpi-Polpet Station** (ENVISION – SILVER level, 2024).
- **Stretto Stations: Villa S. Giovanni and Messina Centrale - Messina Marittima** (ENVISION – SILVER level, 2025)
- **Milano Greco-Pirelli Station** (ENVISION – GOLD level 2025).

Currently under construction and in the process of certification:

- Renovation of the complex located at via Mercalli 23 of the University of Milan (LEED v4 BD+C);
- Expansion of the BVLGARI manufacturing facility in Valenza (LEED v4 BD+C and LEED v4 Master Site);
- Restoration of the Austrian Franz Joseph I Arsenal in Verona (GBC HB);
- Renovation of the Italdesign Giugiaro Headquarters in Moncalieri (LEED v4 BD+C + WELL);
- Renovation of the BPER building located at via Bissolati in Rome (LEED v4 BD+C).
- Olbia Station (ENVISION)
- Mestre Station (ENVISION)
- Bergamo Station (ENVISION)
- Aosta Station (ENVISION).

## WORKING GROUPS AND RESEARCH PROJECTS

Politecnica actively participates in working groups, research projects, and initiatives promoted by trade associations, regulatory bodies, and universities, with the goal of contributing to the development of shared tools, methodologies, and standards for the promotion of environmental sustainability in the construction and infrastructure sector.

Among the main activities of 2025, we highlight:

- **AIIS working group "Sustainable Construction Site,"** aimed at the application and dissemination of position paper no. 5 "The Sustainable Construction Site," which became the UNI PdR 172 reference practice (2025–ongoing).
- **AIIS working group "Smart and Sustainable Roads,"** aimed at defining methods and standards to manage the digitalization and ecological transition of road infrastructure works.
- **OICE working group "Energy,"** engaged in drafting position papers on the topics of energy transition and synthetic fuels (E-fuels) (2023–ongoing).
- **AIIS working group "Excavated Earth and Rocks,"** focused on developing guidelines for the sustainable reuse of excavated materials, which later became the association's position paper no. 10 (2023–2025).
- **AIIS working group "Sustainable Infrastructure and Finance,"** oriented toward developing tools for assessing project sustainability and supporting green finance mechanisms (2024–ongoing).



ENVIRONMENTAL SUSTAINABILITY OF WORKS

| WHAT WE SAID WE WOULD DO                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | WHAT WE HAVE DONE                                                                                                                                                                                                  | STA-TUS |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| ORGANIZATIONAL MEASURES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                    |         |
| Strategic reorganization of the company structure and establishment of the Sustainability Sector, with activation planned by 2023, aimed at strengthening the integration of sustainability principles into decision-making and operational processes.                                                                                                                                                                                                                                                                                     | Introduction and implementation of the Sustainability Sector in the company organization in 2023.                                                                                                                  | ●       |
| DEVELOPMENT OF ENVIRONMENTAL SKILLS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                    |         |
| Increase staff skills in environmental matters by providing training courses on mandatory and voluntary regulations and for the use of industry software.                                                                                                                                                                                                                                                                                                                                                                                  | Completed in 2024, no. 5 courses for a total duration of 15 hours.                                                                                                                                                 | ●       |
| STRATEGIC COLLABORATIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                    |         |
| Participate in projects and initiatives with associations, universities, and research bodies in the field of environmental sustainability.                                                                                                                                                                                                                                                                                                                                                                                                 | Participation during 2024 in no. 5 research projects/working groups on environmental sustainability.                                                                                                               | ●       |
| ADOPTION OF ENVIRONMENTAL SUSTAINABILITY PROTOCOLS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                    |         |
| Promote and support clients in the adoption and implementation of environmental sustainability protocols and strategies, encouraging the integration of environmental criteria within decision-making, design, and management processes.<br>The activity is aimed at guiding clients toward more responsible and resilient development models, through the identification of the most suitable solutions for reducing environmental impacts, optimizing resource use, and improving overall performance from a sustainability perspective. | As of 2024, there are 5 buildings certified with the LEED protocol with the support of Politecnica, to which are added 3 projects certified according to the ENVISION protocol, referring to infrastructure works. | ●       |

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

ENVIRONMENTAL SUSTAINABILITY OF WORKS

| WHAT WE WILL DO                                                                                                                                           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| DEVELOPMENT OF ENVIRONMENTAL SKILLS                                                                                                                       |
| Increase staff skills in environmental matters by providing training courses on mandatory and voluntary regulations and for the use of industry software. |
| STRATEGIC COLLABORATIONS                                                                                                                                  |
| Participate in projects and initiatives with associations, universities, and research bodies in the field of environmental sustainability.                |
| ADOPTION OF ENVIRONMENTAL SUSTAINABILITY PROTOCOLS                                                                                                        |
| Promote and support clients in the adoption of environmental sustainability protocols.                                                                    |

| MAIN KPI'S                                                                                                                              | 2023 | 2024 | 2025 |
|-----------------------------------------------------------------------------------------------------------------------------------------|------|------|------|
| Certifications of skills in energy and environmental sustainability (no.)                                                               | 10   | 10   | 10   |
| Training hours provided for updating skills in environmental matters (course duration in h.)                                            | 60h  | 15h  | 19h  |
| Projects and initiatives with associations, universities, and research bodies regarding the environmental sustainability of works (no.) | 4    | 6    | 6    |
| Works certified with the support of the Company (no.)                                                                                   | 4    | 5    | 5    |
| Projects certified with the support of the Company (no.)                                                                                | 1    | 3    | 6    |



Ars District. The Arsenal Park in Verona.



# SOCIAL SUSTAINABILITY of the works

## DESIGNING FOR PEOPLE AND TERRITORIES

For Politecnica, **social sustainability** is part of design quality: creating works that improve well-being, access to services, and territorial cohesion, generating public value. In design, the Company considers comfort, inclusivity, climate resilience, and socio-economic impacts.

Works **influence the quality of life**, services, safety, and identity of communities.

In urban contexts, degraded spaces are transformed into safe and inclusive places, combining physical and social regeneration.

**Current challenges** make a sustainable urban model necessary, based on lower land consumption, local services, and social networks.

In the recent three-year period, Politecnica has followed several urban regeneration and redevelopment interventions with significant social impact, including:

- Technical and Economic Feasibility Project (PFTE) for the regeneration of Bassa Polcevera (Genoa-Campasso Upgrade) (2025-ongoing);
- Redevelopment of Via Canaletto as part of the Conad Nord Ovest facility expansion project (2020-ongoing).

Furthermore, social sustainability is increasingly valued by Politecnica within the scope of Environmental Impact Studies for infrastructure works: the direct, indirect, and induced impacts of the works on the reference communities are measured. Some exemplary projects:

- New Ostiglia Bridge (2024-ongoing);
- New La Becca Bridge (2025-ongoing);
- New Lake Corbara Bridge (2025-ongoing).

Also in the infrastructure sector, with projects that have a particularly significant impact on communities and territories, in the sustainability reports of the works, Politecnica rigorously identifies the relevant stakeholders, how to possibly involve them in participatory processes, and the socio-economic impacts and long-term benefits for them.

Significant projects are:

- Recovery Art Ex 8th CERIMANT Barracks in Rome (2024-2025);
- Recovery Art Ex Montezemolo Barracks in Palmanova (2024-2025);
- Restoration of Villa Favorita (2024-2025).

Finally, in the context of Envision sustainability certifications, Politecnica has worked, and continues to commit, to the systematization of analyses of the social impacts of works. It has been possible to identify methods for analyzing and evaluating the socio-economic impacts of the infrastructures subject to certification, useful for providing design insights and for evaluating post-intervention sustainability.

These interventions reflect an integrated approach to urban regeneration, oriented towards the social, cultural, and functional **enhancement of existing spaces**.

Politecnica also operates in **countries of the Global South and emerging economies**, where infrastructure is often essential to guarantee fundamental rights such as mobility, health, education, and work.

The company's approach is based on listening to **local communities**, intercultural exchange, and the enhancement of local resources; among the most recent projects:

- New psychiatric hospital in Sint Maarten (2025-ongoing);
- New public national health laboratory complex in Zambia (2026-ongoing);
- New public national health laboratory complex in Ethiopia (2024-ongoing);
- New Arnos Vale Hospital in Saint Vincent and the Grenadines (2025-ongoing);
- New Agro-Food Centre (CAAM) Manica and AgriHubs in Mozambique (2025-ongoing).

With these projects, Politecnica is committed to building fairer, more accessible, and more resilient urban and infrastructural environments, placing the well-being and dignity of people at the center.

WORKING GROUPS AND RESEARCH PROJECTS

Alongside services in the field, Politecnica participates in **re-search projects and working groups** to develop criteria, methods, and guidelines for infrastructure and interventions with a high social impact.

Among the active initiatives are:

- OICE working groups on European Funding, Mattei Plan, and Smart Cities with the aim of sharing information, best practices, and presenting joint project proposals;
- Halieus working group, within the scope of activities with Legacoop, which brings together cooperative entities operating in countries of the Global South with the aim of sharing experiences and developing networks and partnerships.

Wismar-Mackenzie Bridge, Guyana.



SOCIAL SUSTAINABILITY OF WORKS

| WHAT WE SAID WE WOULD DO                                                                                                                                                          | WHAT WE HAVE DONE                                                                                                                                                                            | STA-TUS |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| STRATEGIC COLLABORATIONS                                                                                                                                                          |                                                                                                                                                                                              |         |
| Participate in projects and initiatives with associations, universities, and research bodies aimed at identifying best practices for the design of works with high social impact. | Participation during 2025 in no. 4 research projects/working groups aimed at identifying best practices for the design of works serving the community (no. 3 with OICE, no. 1 with Haliéus). | ●       |

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

SOCIAL SUSTAINABILITY OF WORKS

| WHAT WE WILL DO                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| STRATEGIC COLLABORATIONS                                                                                                                                                          |
| Participate in projects and initiatives with associations, universities, and research bodies aimed at identifying best practices for the design of works with high social impact. |

| MAIN KPI'S                                                                                                                                                              | 2023 | 2024 | 2025 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|------|
| Projects and initiatives with associations, universities, and research bodies aimed at identifying best practices for the design of works with high social impact (no.) | 1    | 3    | 4    |

# ENGAGEMENT AND co-design

## SHARING AND CREATING VALUE WITH THE TERRITORY

In building and infrastructure interventions, actively involving local communities is fundamental for the success of the projects.

A project imposed from above or one that is not attentive to the real needs of the communities that will use it may cause opposition, delays, additional costs, and reputational damage. Conversely, an open and structured dialogue with the territory fosters trust, acceptance, and strengthens the image of those promoting the intervention.

Politecnica promotes a structured approach to stakeholder engagement, aimed at intercepting expectations and critical issues in advance, identifying potential areas of conflict, and enriching design solutions through direct discussion with local actors.

A central component of this approach is represented by participatory governance, understood as the structured involvement of citizens, public administrations, and investors in the definition and implementation of interventions.

For us, co-design is configured as an active path of dialogue, in which methods, tools, and languages are systematized to build shared solutions that are truly anchored to the reference contexts.

Politecnica, in full respect of the clients' choices, makes available tools, languages, and interdisciplinary skills to promote transparent and inclusive decision-making processes, with the goal of enhancing the needs of the local context.

The benefits are tangible and transversal:

- **Risk mitigation:** early consultation allows for the identification of latent critical issues and the prevention of social or institutional conflicts;
- **Support for social acceptance:** direct involvement strengthens the social legitimacy of the project and facilitates its implementation;
- **Territorial enhancement:** co-designed interventions respond better to real needs, contributing to improving the quality of life of the involved communities.

Among the main participatory governance initiatives that the Company has carried out in recent years:

- Within the scope of the project for the creation of the PFTE (Technical and Economic Feasibility Project) for the regeneration of the Lower Polcevera (Genoa-Campasso Upgrade), Politecnica carried out an initial participatory co-design process for a new city park with residents and local associations. In 2026, additional ones will be carried out (2025-ongoing);
- "Cambiamenti" (Changes) project, reactivation of vacant shops in the historic center of Sassuolo. Politecnica accompanied the municipality of Sassuolo in the process of understanding the territory, identifying a strategy to dialogue with relevant stakeholders, identifying their needs and proposals, and for the reactivation of the center (2024-2026);
- Redevelopment of Via Canaletto as part of the Conad Nord Ovest facility expansion project. A co-design process with the citizenry is underway to identify the redevelopment interventions to be carried out on Via Canaletto (2020-ongoing).





## INVOLVING CLIENTS IN THE DEFINITION OF ESG PRIORITIES

In 2025, Politecnica sent a questionnaire to a selected group of clients to understand which environmental and social aspects they consider most important.

The goal was to identify where they are most willing to invest to obtain concrete social and environmental benefits, so as to better align projects with their expectations.

Among the proposed topics, some proved to be particularly relevant.

- structural and operational **safety** of the work;
- **reduction of climate-altering emissions** and noise and air pollution;
- **healthier and more comfortable buildings**, with attention to air quality and lighting and acoustic comfort;
- **accessibility and inclusion**, spaces usable by everyone;
- **responsible use of resources and energy**, with sustainable materials and efficient solutions;
- **climate resilience**, i.e., the ability to adapt to climate change.

Other aspects — such as **socio-economic impact**, **protection of soil and biodiversity**, **certifications** and **participatory processes** — are considered important, even if less of a priority.

Clients therefore acknowledge that sustainability is already present in our projects and highlight **the company's commitment to adopting innovative solutions**, without reporting any shortcomings on the topic.

These results offer a useful basis for better aligning projects and expectations, making our company's offering more targeted and integrated.

## WORKING GROUPS AND RESEARCH PROJECTS

Politecnica has been involved for years in various tables with standardization bodies and technical associations, contributing concretely to the development of guidelines and operational standards on participatory governance:

- **Participation in the AIS “Stakeholder Engagement and Sustainable Infrastructure”** group to define guidelines for infrastructure projects, from initial decisions to management, to be shared with all actors and institutions as a tool for territorial governance.
- **Participation in the UNI/CT 058/GL 01 group “Governance and development of sustainable cities and communities,”** in order to develop a standard on participatory governance processes, with criteria for involving citizens and stakeholders in the sustainable transformation of cities by local authorities (2022–2024).

Politecnica Sustainability Team.





ENVIRONMENTAL SUSTAINABILITY OF WORKS

| WHAT WE SAID WE WOULD DO                                                                                                                                                  | WHAT WE DID                                                                                                                                                                                                 | STA-TUS |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| STRATEGIC COLLABORATIONS                                                                                                                                                  |                                                                                                                                                                                                             |         |
| Participate in projects and initiatives with associations, universities, and research bodies regarding participatory governance.                                          | Participation during 2025 in no. 1 research projects/working groups on criteria and methods for involving and participating the community, citizenry, and stakeholders in the design process (Interreg CE). | ●       |
| RAISING AWARENESS AND INVOLVING CLIENTS                                                                                                                                   |                                                                                                                                                                                                             |         |
| Develop a tool by 2025 to integrate sustainability criteria into design, associating relevant Agenda 2030 goals with each intervention and actively involving the client. | The project has been postponed to next year.                                                                                                                                                                | ●       |
| WHAT WE WILL DO                                                                                                                                                           |                                                                                                                                                                                                             |         |

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

ENVIRONMENTAL SUSTAINABILITY OF WORKS

|                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| STRATEGIC COLLABORATIONS                                                                                                                                                  |
| Participate in projects and initiatives with associations, universities, and research bodies regarding participatory governance.                                          |
| RAISING AWARENESS AND INVOLVING CLIENTS                                                                                                                                   |
| Develop a tool by 2027 to integrate sustainability criteria into design, associating relevant Agenda 2030 goals with each intervention and actively involving the client. |

| MAIN KPI'S                                                                                                                         | 2023 | 2024 | 2025 |
|------------------------------------------------------------------------------------------------------------------------------------|------|------|------|
| Projects and initiatives with associations, universities, and research bodies regarding participatory governance of projects (no.) | 2    | 1    | 1    |
| Stakeholder engagement and participatory governance initiatives (no.)                                                              | 5    | 4    | 8    |

Crif21 construction site, Bologna.



# SAFETY OF end users

## CONSTRUCTION SITE SAFETY

Politecnica, within the scope of the engineering and technical consulting services provided, upon **formal appointment**, manages and **coordinates aspects related to safety** on temporary or mobile construction sites, both during the design phase and the execution phase of the works. Activities are carried out in full and strict compliance with the provisions of Legislative Decree 81/2008 and subsequent amendments and additions, ensuring the application of **risk prevention** and protection principles, the protection of workers' health and safety, as well as the adoption of technical, organizational, and procedural measures provided for by current legislation.

The services provided include Safety Coordination during the design and execution phases, assuming the **role of Project Manager**, as well as consulting regarding construction site safety (audits and assistance) for large companies. The industry professionals, appointed on a case-by-case basis for the various projects, possess the professional requirements established by Art. 98 of Legislative Decree 81/08 and assume the responsibilities referred to in Arts. 90, 91, and 92 of the same decree, respectively, for the roles of Project Manager and Safety Coordinator during the Design and Execution phases.

During the design phase, **the Safety Coordinator** is tasked with carefully designing the "construction site environment" in all its executive aspects and identifies the design and organizational choices, procedures, and preventive and protective measures suitable for eliminating or minimizing work risks, as well as

the appropriate coordination measures to carry out the work. During the execution phase, the Safety Coordinator verifies that the companies entrusted with the work observe safety regulations and scrupulously apply all the provisions in the Safety and Coordination Plan using specific codified procedures, providing for its **adjustment based on the progress of the work** and any possible changes that have occurred. Both in 2025 and in the two previous years, no cases of non-compliance related to safety obligations on construction sites coordinated by Politecnica have been reported.

## SAFETY OF WORKS

Politecnica pays maximum attention to **post-construction safety**, i.e., the **protection of the safety and well-being of the end users** who use the works designed or managed. This approach translates into the **integrated design** of buildings and infrastructure that are safe, resilient, and fully compliant with the highest national and international regulatory and performance standards.

In all design phases, Politecnica incorporates technical and organizational strategies aimed at preventing accidents, damage, or malfunctions that could negatively impact the health and safety of users. These strategies include:

- **Structural design compliant with current technical standards (NTC)**, aimed at ensuring stability, load resistance, and safety in the event of seismic events, extreme weather phenomena, or accidental situations.

- **Safe and controlled systems solutions**, aimed at preventing electrical, hydraulic, or mechanical malfunctions that could generate risks for occupants.
- **Fire protection systems**, both passive and active, integrated from the early design stages to ensure rapid and safe evacuation of environments and contain the spread of fire.
- **Analysis of environmental and contextual risks** (seismic, hydrogeological, industrial) and application of resilient design principles, particularly for public, healthcare, and infrastructure works.
- **Criteria for accessibility, comfort, and safe use** for all categories of users, particularly in school buildings, hospitals, and public places.

Politecnica applies quality controls throughout the entire **design cycle** to ensure the safety of the works for end users, also in relation to maintenance activities throughout the entire life cycle of the completed work. Post-construction monitoring also takes place through dialogue with public and private clients and verification of the absence of reports or incidents related to the use and maintenance of the infrastructure.

In the 2023-2025 three-year period, no episodes of non-compliance related to end-user safety attributable to the design, construction management, or technical consulting services provided by Politecnica were detected.

END-USER SAFETY

| WHAT WE SAID WE WOULD DO                                                                                                                                                            | WHAT WE HAVE DONE                                                                                                                                                                                                                                                                                            | STA-TUS |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| CONSTRUCTION SITE SAFETY                                                                                                                                                            |                                                                                                                                                                                                                                                                                                              |         |
| Further strengthen the sector dedicated to safety in the BIM environment, with particular attention to three-dimensional (3D) and temporal (4D) construction site solutions.        | BIM models have been developed for the three-dimensional representation of the construction site project, with the aim of improving the forecasting and management of operational phases.                                                                                                                    | ●       |
| Activate advanced training courses for work scheduling through dedicated software, with the aim of improving risk prevention and operational efficiency during the execution phase. | Market surveys have been initiated for the implementation of procedures using AI in order to optimize and reduce the verification times of companies operating on the construction site.<br>Workstations have been implemented using dedicated software for work scheduling and staff training on their use. | ●       |

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

END-USER SAFETY

| WHAT WE WILL DO                                                                                                                                                                                                                                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CONSTRUCTION SITE SAFETY                                                                                                                                                                                                                                                                                                                        |
| Further strengthen the sector dedicated to safety in the BIM environment, with particular attention to three-dimensional (3D) and temporal (4D) construction site solutions.                                                                                                                                                                    |
| Use of specialized software for work scheduling, management, and monitoring, including through the integration of artificial intelligence-based tools. These solutions allow for supporting operational planning activities through advanced data analysis, simulation of construction site scenarios, and optimization of execution sequences. |
| Implement dedicated personnel in the safety sector.                                                                                                                                                                                                                                                                                             |

| MAIN KPI'S                                                                                                           | 2023 | 2024 | 2025 |
|----------------------------------------------------------------------------------------------------------------------|------|------|------|
| Accidents* at coordinated construction sites (no.)                                                                   | 0    | 1    | 0    |
| Accidents or reports related to safety issues for end-users of the designed/managed works (no.)                      | 0    | 0    | 0    |
| Professionals qualified under Legislative Decree 81/2008 (no.)                                                       | 22   | 22   | 27   |
| Professionals registered in the MINT list of fire safety professionals pursuant to Legislative Decree 139/2006 (no.) | 11   | 11   | 11   |

\* serious injuries with a prognosis exceeding 40 days.

our projects



# FENDI SOLARI SHOWROOM

a “blank canvas” for the Maison’s fashion shows

|            |                                                                                               |
|------------|-----------------------------------------------------------------------------------------------|
| LOCATION   | Milan, Italy                                                                                  |
| CLIENT     | FENDI                                                                                         |
| PARTNER    | Fendi Architecture Department                                                                 |
| SERVICE    | Project Management   Design   Construction Supervision   Safety                               |
| ASSIGNMENT | Architecture   Restoration   Structures   Systems   Acoustics   Safety   BIM   Sustainability |
| YEARS      | Design: 2024<br>Construction: 2024 – 2025                                                     |
| CERT.      | -                                                                                             |

In the heart of the Tortona district, the Riva&Calzoni industrial complex on Via Solari, a historic site of Milanese production, is transformed into the new Fendi Solari Showroom. The project interprets the Maison’s identity through a flexible space for fashion shows and corporate activities, with an essential and scenographic language that enhances the building’s industrial memory, restoring centrality to the large internal space and the shed roof. Two technical towers in steel carpentry, independent and reversible, organize the main functions and free up the central space, conceived as a neutral and performative “white box.” The transparent facade, natural light, acoustic comfort, and advanced systems create an efficient building that is in dialogue with the creative fabric of the neighborhood. On the underground level, Arnaldo Pomodoro’s Labyrinth reinforces the cultural value of the place, intertwining fashion, art, and memory. Oriented towards LEED® certification, the intervention combines urban regeneration, sustainability, functional flexibility, and architectural quality.

[Identity](#) | [Materiality](#) | [Governance](#) | [Social dimension](#) | [Sustainability](#) | [Projects](#)



## SDG 7 – AFFORDABLE AND CLEAN ENERGY

The building integrates high-efficiency multi-purpose heat pumps and an intelligent BMS system, which optimizes lighting, heating, cooling, and ventilation based on actual space usage. The enhancement of natural light, also through the shed roof, contributes to reducing consumption and improving indoor comfort.

## SDG 9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE

The entire process was developed using BIM methodology, an essential tool for coordinating disciplines, resolving interferences, and optimizing construction phases. The two internal steel-frame towers, structurally independent from the historic shell, make the building flexible, resilient, and adaptable to multiple uses.

## SDG 11 – SUSTAINABLE CITIES AND COMMUNITIES

The recovery of the former Riva&Calzoni complex is an urban regeneration project in the Tortona district, a historically productive area now recognized for its creative and cultural vocation. The project preserves the building’s industrial identity, strengthens the visual relationship with the city, and integrates Arnaldo Pomodoro’s Labyrinth as an element of memory and cultural value.

## SDG 12 – RESPONSIBLE CONSUMPTION AND PRODUCTION

Material and construction choices reduce environmental impact throughout the building’s life cycle: low-environmental-impact materials, VOC-free finishes, recycled and recyclable components, local suppliers, and dry construction systems favor reversibility, modularity, and lower resource consumption.

## SDG 13 – CLIMATE ACTION

High-efficiency heat pumps, BMS system, optimization of ventilation and lighting, and responsible materials contribute to the reduction of consumption and operational emissions. The LEED® certification goal confirms the project’s orientation toward advanced international standards of building sustainability.







# BULGARI MANIFATTURA EXPANSION

between innovation, beauty, and environmental sustainability

|            |                                                                                                                                             |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| LOCATION   | Valenza, Italy                                                                                                                              |
| CLIENT     | Bulgari Gioielli                                                                                                                            |
| PARTNER    | -                                                                                                                                           |
| SERVICE    | Project management   Integrated design   Construction management   Safety                                                                   |
| ASSIGNMENT | Architecture   Structures   Systems   Acoustics   Infrastructure   Hydraulics   Landscape   Safety   Fire prevention   BIM   Sustainability |
| YEARS      | Design: 2019 – 2022<br>Construction: 2023 – 2025                                                                                            |
| CERT.      | LEED® BD+C Gold in progress                                                                                                                 |

The project is developed in Valenza, in the heart of the Italian high jewelry district, as an extension of the complex inaugurated in 2017 based on a design by Open Project. The intervention creates a new production facility in aesthetic, architectural, and functional continuity with the existing one, bringing the site to a total area of 33,000 m², of which 19,000 m² is an expansion. The project doubles operational capacity without increasing energy consumption, thanks to an integrated approach that combines efficiency, quality of spaces, and attention to the landscape. The new building fits into the foothill context through careful terrain modeling, enhancing the natural morphology of the site and reducing the impact of the industrial infrastructure. Inside the Central Building, which physically and symbolically connects the two manufacturing plants, there is space for the entrance hall, common areas, staff services, company restaurant, and the Bulgari School, the Maison's first professional training center also open to external students. Oriented towards confirming LEED® Gold certification, the proj-



**SDG 7 – AFFORDABLE AND CLEAN ENERGY**  
The expansion adopts high-efficiency energy solutions, including geothermal, photovoltaic, and a new climate control hub, contributing to LEED® certification and the containment of overall consumption. The electricity used is purchased from 100% certified renewable sources, eliminating emissions associated with the complex's energy consumption.

**SDG 8 - DECENT WORK AND ECONOMIC GROWTH**  
The project supports the growth of the Italian goldsmith sector by expanding production capacity and integrating spaces for work, training, and staff services, in a model based on skills, well-being, and qualified employment.

**SDG 9 - INDUSTRY, INNOVATION AND INFRASTRUCTURE**  
The new Manifattura represents an advanced and sustainable industrial infrastructure capable of combining technological innovation, quality of spaces, reduction of impacts, and professional training.

**SDG 12 - RESPONSIBLE CONSUMPTION AND PRODUCTION**  
The intervention promotes more responsible production through resource efficiency, reduction of consumption, use of renewable energy, and maintenance of LEED® Gold certification on the entire complex.

**SDG 13 - CLIMATE ACTION**  
The project reduces its carbon footprint thanks to a full-electric strategy, the elimination of gas for the building, the use of high-efficiency systems, and the exclusive use of electricity from certified renewable sources, thus contributing to the zeroing of operational emissions associated with energy consumption. The project also strengthens the site's resilience against extreme weather events.

ect interprets the manufacturing of the future as a productive, educational, and identity-forming place, in which technological innovation, people's well-being, craftsmanship, and environmental sustainability become part of a single industrial vision.







# DOMUS ITALDESIGN

## a campus to drive the future of mobility

|            |                                                                                                                            |
|------------|----------------------------------------------------------------------------------------------------------------------------|
| LOCATION   | Moncalieri, Italy                                                                                                          |
| CLIENT     | Italdesign                                                                                                                 |
| PARTNER    | -                                                                                                                          |
| SERVICE    | Project management   Integrated design   Construction management   Safety                                                  |
| ASSIGNMENT | Architecture   Structures   Systems   Acoustics   Hydraulics   Landscape   Safety   Fire prevention   BIM   Sustainability |
| YEARS      | Design: 2022 – ongoing<br>Construction: 2023 – ongoing                                                                     |
| CERTIF.    | LEED® BD+C Gold in progress                                                                                                |

Domus Italdesign redevelops the campus's non-production buildings, transforming them into a contemporary, flexible, and distinctive corporate system. The intervention involves buildings A, B, and C, with the reorganization of interiors, renewal of systems, and energy efficiency upgrades to the envelope, adapting spaces to new work models and improving comfort, sustainability, and architectural quality. The new covered promenade connects the buildings along the west front and reorganizes access points, paths, and social spaces, while the Gate House redefines reception and flow control. Offices become dynamic environments for concentration, collaboration, and relaxation, with modular open spaces, meeting rooms, informal areas, and acoustically high-performing spaces. The exteriors, too, including courtyards, greenery, and the promenade, become active places for socialization, outdoor work, and connection with the landscape. Domus Italdesign thus returns to the company a campus capable of representing technology, design, innovation, and well-being in a single architectural system.



**SDG 7 – AFFORDABLE AND CLEAN ENERGY**  
The project integrates advanced energy efficiency strategies for the building envelope and systems, through the redevelopment of the building envelope, radiant ceilings, and high-efficiency mechanical ventilation. Photovoltaic systems contribute to the production of renewable energy and the progressive decarbonization of the campus, reducing its energy consumption.

**SDG 9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE**  
Domus Italdesign creates an innovative, flexible, and long-term oriented corporate infrastructure, designed to support the evolution of business processes and work methods. The use of BIM, the modularity of spaces, and systems integration foster the adaptability, upgradeability, and resilience of the entire complex.

**SDG 11 - SUSTAINABLE CITIES AND COMMUNITIES**  
The intervention enhances an existing industrial area without consuming new land, strengthening its architectural identity, environmental quality, and usability. The reorganization of access points, connecting promenade, and redevelopment of open spaces transform the campus into a more inclusive, permeable environment oriented toward people's well-being.

**SDG 12 - RESPONSIBLE CONSUMPTION AND PRODUCTION**  
Principles of circularity guide the main choices of intervention: durable materials, modular systems, inspectable components, and easily regenerable solutions contribute to reducing waste, maintenance, and impacts throughout building's life cycle. The facade made of perforated recycled aluminum sheet also improves environmental performance and solar radiation control.

**SDG 13 - CLIMATE ACTION**  
The project contributes to reducing the complex's climate impact through energy efficiency, the use of renewable sources, and the enhancement of the landscape as environmental infrastructure. The outdoor areas improve the microclimate, increase permeability and biodiversity, and strengthen the campus's resilience to the effects of climate change.







# NEW CITY OF HEALTH AND SCIENCE

an integrated hub for care, research, and education

|               |                                                                                        |
|---------------|----------------------------------------------------------------------------------------|
| LOCATION      | Novara, Italy                                                                          |
| CLIENT        | Azienda Ospedaliero-Universitaria Maggiore della Carità di Novara                      |
| PARTNER       | ATI: SIS, Nocivelli A.B.P.; RTP: Politecnica, SIPAL, Coopprogetti                      |
| SERVICE       | Design                                                                                 |
| SCOPE OF WORK | Architecture   Mechanical systems   Acoustics   Fire prevention   BIM   Sustainability |
| YEARS         | Design: 2024 – ongoing                                                                 |
| CERT.         | ITACA                                                                                  |

New City of Health and Science of Novara configures a health-care, university, and urban hub that integrates care, research, education, and innovation: the hospital becomes a public infrastructure oriented toward care, inclusion, and growth of territory. The distinct buildings are connected with underground paths, aerial links, and a clear functional distribution, reducing land consumption and optimizing flows; patios, roof gardens, and natural light improve comfort and quality of the environments. Separate paths for medical staff, visitors, outpatients, logistics, emergency, and maintenance ensure speed, safety, and hygiene. A "Main Street" between complementary departments support efficient management, inspired by Lean principles applied to healthcare. Structural flexibility, dry construction systems, inspectable ceilings, and modular departments allow hospital to evolve over time. The Maternal-Child department, with pediatrics overlooking the park, translates care into human and welcoming spaces, where nature, comfort, and technology become part of the healthcare experience.



## SDG 3 – GOOD HEALTH AND WELL-BEING

The project improves patient care through clear pathways, integrated departments, and spaces designed for safety, comfort, and quality of care. Natural light, patios, roof gardens, and the relationship with the park contribute to the well-being of patients, staff, and visitors.

## SDG 4 – QUALITY EDUCATION

The integration between the hospital, university, and laboratories fosters training, research, and interdisciplinary exchange. Classrooms, departmental spaces, and dedicated connections make the relationship between care, education, and scientific innovation continuous.

## SDG 9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE

BIM, logistics prepared for AGV and AMR systems, telemedicine, data protection, operating room control room, and Bed Manager in the Emergency Department (DEA) configure an advanced, digital healthcare infrastructure adaptable to technological transformations.

## SDG 11 – SUSTAINABLE CITIES AND COMMUNITIES

The City of Health becomes a new urban piece, with distinct access points, bicycle connections, a public square, a park, and services open to the city. The project strengthens the relationship between the hospital, university, and community.

## SDG 12 – RESPONSIBLE CONSUMPTION AND PRODUCTION

Recovery of inert materials, waste sorting, ecological island, CAM criteria, and flexible construction solutions reduce waste, impacts, and future invasive interventions, extending the building's useful life.

## SDG 13 – CLIMATE ACTION

The compact layout, reduction of land consumption, control of construction site impacts, and the presence of greenery, patios, and roof gardens contribute to mitigating environmental impact and improving microclimatic comfort.







# MENTAL HEALTH FOUNDATION

an open center for care, inclusion, and community

|          |                                                                                                                                    |
|----------|------------------------------------------------------------------------------------------------------------------------------------|
| LOCATION | Sint Maarten, Caribbean                                                                                                            |
| CLIENT   | National Recovery Program Bureau – NRPB   World Bank                                                                               |
| END USER | Mental Health Foundation Sint Maarten                                                                                              |
| PARTNER  | -                                                                                                                                  |
| SERVICE  | Project Management   Design                                                                                                        |
| SCOPE    | Architecture   Structures   MEP   Landscape   Safety   Fire Prevention   BIM   Sustainability   Interior Design                    |
| YEARS    | Design: 2025 – 2026<br>Construction: 2026 – ongoing                                                                                |
| CERT.    | Healthcare standards for Mental Health Care (TNO 2013 R10446)   Local Sint Maarten standards   NEN   climate resilience strategies |

The new mental health center strengthens the island's services in a safe, inclusive, and resilient facility. The building, developed on two levels and articulated into three connected blocks, is like a small village, with distinct volumes, pitched roofs, and open spaces that foster a familiar, domestic, and non-institutional atmosphere. The functions (Admission, Ambulant, Outpatients, Faraja, Short and Long Stay, General, and services) autonomous but integrated areas have dedicated entrances, controlled paths, and separation of flows between users, staff, and logistics. Protected courtyards, green areas, terraces, and views to the outside become an active part of the care process. The Faraja, social heart of the complex, hosts recreational, creative, educational, and community activities, fostering inclusion and reintegration. Flexibility, safety, and comfort guide the design with reconfigurable spaces, durable materials, and anti-ligature solutions in the most sensitive areas. Passive strategies, rainwater harvesting, water and energy autonomy, and hurricane resistance enhance the building's climate resilience.



## SDG 3 – GOOD HEALTH AND WELL-BEING

The project expands and qualifies the island's mental health services, integrating care, prevention, rehabilitation, and inpatient treatment in safe and welcoming environments. Open spaces, natural light, privacy, and a relationship with greenery support the psychological well-being of users, staff, and families.

## SDG 10 – REDUCED INEQUALITIES

The center promotes social inclusion and access to services for vulnerable people, reducing stigma and isolation. The Faraja spaces and relationship areas foster participation, autonomy, and reintegration into the community.

## SDG 11 – SUSTAINABLE CITIES AND COMMUNITIES

Inserted into the St. John's neighborhood, the project dialogues with the existing urban and social context, enhancing accessibility, proximity to services, public transport, therapeutic greenery, and integration with the local community.

## SDG 12 – RESPONSIBLE CONSUMPTION AND PRODUCTION

The design prioritizes durable materials, flexible solutions, and efficient resource management strategies. Rainwater harvesting, responsible use of materials, and the reduction of future interventions contribute to the sustainability of the building's life cycle.

## SDG 13 – CLIMATE ACTION

The center is designed for a context exposed to hurricanes, heavy rainfall, and seismic risk. Resilient structures, water and energy autonomy, permeable surfaces, shading, natural ventilation, and microclimate mitigation strengthen the infrastructure's resilience.







# TERRITORIAL MUSEUM

## When industrial regeneration reconnects the territory

|            |                                                                                                             |
|------------|-------------------------------------------------------------------------------------------------------------|
| LOCATION   | Riccione, Italy                                                                                             |
| CLIENT     | Municipality of Riccione                                                                                    |
| PARTNER    | -                                                                                                           |
| SERVICE    | Project management   Integrated design   Construction supervision   Safety                                  |
| ASSIGNMENT | Architecture   Restoration   Structures   MEP   Acoustics   Safety   Fire prevention   BIM   Sustainability |
| YEARS      | Design: 2019<br>Construction: 2023 – 2025                                                                   |
| CERT.      | -                                                                                                           |

Territorial Museum results from the regeneration of the former Piva Kiln, an industrial complex from 1908. The intervention transforms a decommissioned production facility into a contemporary cultural hub, returning a place of identity to the community through an integrated project of restoration, architectural innovation, and sustainability. The concept is based on the 'box within a box' principle: inside the historic brick masonry, restored and consolidated, a new lightweight and transparent volume in glass, steel, and wood is inserted. The dry construction structure with X-LAM floors and roofs ensures reversibility, recognizability, and respect for the original footprint, while the chimney, reinterpreted as a contemporary vertical landmark, recalls the site's industrial memory. The two-level configuration - ground floor: hall, bookshop, cafeteria, workshops, classroom, conference room; first floor: permanent exhibition hall, storage, offices - ensures management flexibility, accessibility, and environmental comfort. The new museum becomes an open, inclusive, and sustainable cultural hub for the city.

[Identity](#) | [Materiality](#) | [Governance](#) | [Social dimension](#) | [Sustainability](#) | [Projects](#)



**SDG 4 – QUALITY EDUCATION**  
The museum strengthens the city's cultural and educational potential through spaces for exhibitions, workshops, a class-room, and a conference room. The former kiln becomes a place of knowledge and dissemination of Riccione's historical and industrial memory.

**SDG 9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE**  
The project integrates 3D laser scanner surveying, photogrammetry, and BIM to guide the restoration and repurposing. The new lightweight volume in glass, steel, and wood renews the existing infrastructure with recognizable, reversible, and compatible solutions.

**SDG 10 – REDUCED INEQUALITIES**  
The intervention promotes the museum's accessibility by removing architectural barriers and providing a clear and flexible layout. The spaces are designed for inclusive use, open to diverse audiences.

**SDG 11 – SUSTAINABLE CITIES AND COMMUNITIES**  
The regeneration of the former Piva Kiln returns a decommissioned industrial asset to the city, enhancing its memory and identity. The project reactivates a strategic area along the Rio Melo as a new collective cultural hub.

**SDG 12 – RESPONSIBLE CONSUMPTION AND PRODUCTION**  
The reuse of existing structures, conservative restoration, and dry construction systems reduce the consumption of new resources. Durable materials, demountable components, and reversible solutions facilitate maintenance, recyclability, and environmental compatibility.

**SDG 13 – CLIMATE ACTION**  
The project reduces energy requirements with selective low-emission glass, natural ventilation, daylighting, and dimmable LEDs. The historic masonry contributes to the passive regulation of microclimatic comfort.







# ROIANO CIVIC HUB FORMER FILIBERTO BARRACKS

regenerating public architecture for the city

|               |                                                                                    |
|---------------|------------------------------------------------------------------------------------|
| LOCATION      | Trieste, Italy                                                                     |
| CLIENT        | State Property Agency                                                              |
| PARTNER       | Cooprogetti   Demogo   Seingim   Archeotest                                        |
| SERVICES      | Project management   Design   Safety                                               |
| SCOPE OF WORK | Architecture   Restoration   Acoustics   Landscape   Safety   BIM   Sustainability |
| YEARS         | Design: 2025 – ongoing                                                             |
| CERT.         | LEED® BD+C Platinum in progress                                                    |

The intervention transforms the former Emanuele Filiberto barracks in Roiano, a protected 19th-century building, into a new civic and administrative hub for Trieste. The project enhances significant historical elements and introduces new spatial solutions to strengthen the relationship between institutions, the neighborhood, and the community. On the south side, a new accessible base and a lightweight roof define an open urban threshold, overcoming the existing level difference and creating a welcoming public space. Inside, the selective demolition of the small courtyards creates a large, bright central atrium, the relational heart of the building and a connection between the various entities.

The intervention integrates structural consolidation, a steel exoskeleton, bioclimatic strategies, rainwater management, recyclable materials, and BIM processes, returning an efficient, inclusive, and sustainable public organism to the city.



## SDG 7 – AFFORDABLE AND CLEAN ENERGY

The project integrates energy efficiency strategies, dynamic simulation, and renewable sources. The central atrium is conceived as a bioclimatic greenhouse, while controlled ventilation, natural lighting, photovoltaic systems, and automated building management contribute to reducing consumption.



## SDG 9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE

The repurposing of the former barracks renews a historic infrastructure through BIM, a steel exoskeleton, reversible structural solutions, and digital control processes. The project combines heritage and technological innovation for public offices.



## SDG 10 – REDUCED INEQUALITIES

The new accessible base, integrated ramps, and clear pathways ensure more inclusive use of the spaces. The project overcomes existing level differences and makes the building more open, legible, and usable by citizens, users, and workers.



## SDG 11 – SUSTAINABLE CITIES AND COMMUNITIES

The rehabilitation of the former barracks returns a historic public building to the Roiano neighborhood, transforming it into a civic hub. The project strengthens the relationship between the city and institutions through new spaces for access, social interaction, shared work, and urban regeneration.



## SDG 12 – RESPONSIBLE CONSUMPTION AND PRODUCTION

The intervention prioritizes reuse of existing structures, conservation of historical elements, and use of recyclable and easily maintainable materials. Integrated CAM, ESG, and LEED reporting supports the monitoring of environmental performance throughout the entire life cycle of the work.



## SDG 13 – CLIMATE ACTION

The project reduces environmental impact with bioclimatic approach, rainwater harvesting, storage, reduction of the heat island effect, energy efficiency strategies. The LEED Platinum pre-assessment guides choices toward high climatic performance.







# WATER HUB – FORMER LANIFICIO DI SOCI

## Regenerating the industrial memory of water

|               |                                                                                    |
|---------------|------------------------------------------------------------------------------------|
| LOCATION      | Soci, Bibbiena, Italy                                                              |
| CLIENT        | Nuove Acque S.p.A.                                                                 |
| PARTNERS      | C&S Di Giuseppe   Isola Boasso   Geomap                                            |
| SERVICES      | Project management   Design   Safety                                               |
| SCOPE OF WORK | Architecture   Restoration   Acoustics   Landscape   Safety   BIM   Sustainability |
| YEARS         | Design: 2025 – ongoing                                                             |
| CERT.         | -                                                                                  |

The project transforms the former industrial building, in a ruinous state, into a new public infrastructure dedicated to water treatment: includes a water purification plant to be built using prefabricated systems, complementary works, and connections to the existing network, integrating technical functions, offices, and spaces for the community. Due to severe structural and material degradation, the design proposes the demolition and faithful reconstruction of the original volumes, maintaining the silhouettes and memory of the former Wool Mill. The large volume of the water purification plant becomes the technical heart of the intervention, with spaces for machinery, tanks, systems, and a roof equipped with photovoltaics and technical units. The complex houses offices for Nuove Acque, spaces for the Municipality of Bibbiena, and an outdoor area open to the city, intended for events, screenings, and exhibition activities. Contemporary materials, micro-perforated Corten steel, soft mobility, greenery, and energy-saving solutions restore a new productive, civic, and educational role to the area.

[Identity](#) | [Materiality](#) | [Governance](#) | [Social dimension](#) | [Sustainability](#) | [Projects](#)



### SDG 6 – CLEAN WATER AND SANITATION

The project creates a new water treatment plant, strengthening the quality and safety of the water service. The intake and connection works to the existing network contribute to improving the management of water as an essential public resource.

### SDG 7 – AFFORDABLE AND CLEAN ENERGY

The technical roof accommodates photovoltaic panels and plant machinery, freeing urban spaces from external technical volumes. The planned solutions, including radiant panels, DALI lighting, and efficient systems, support the containment of energy consumption.

### SDG 9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE

The former Lanificio, transformed into a new technological infrastructure for the area, integrates a water treatment plant, advanced plant systems, specialized technical spaces, and the possibility of visits for educational and outreach purposes.

### SDG 11 – SUSTAINABLE CITIES AND COMMUNITIES

The regeneration of the area recovers a disused and vulnerable complex, returning it to the town of Soci with new public functions. Municipal offices, a conference room, accessible paths, and an outdoor space for events strengthen the civic value of the project.

### SDG 12 – RESPONSIBLE CONSUMPTION AND PRODUCTION

The faithful reconstruction maintains the shape, memory, and morphological characteristics of the former Lanificio. By recovering unused volumes, the existing heritage is enhanced through durable materials, rational solutions, and compatible repurposing.

### SDG 13 – CLIMATE ACTION

The intervention integrates photovoltaics, energy efficiency, greenery, soft mobility, and rationalization of systems. The transformation of the disused area reduces vulnerability, degradation, and the consumption of new land, contributing to urban and environmental resilience.







# SIEMENS MOBILITY VERONA LOCOMOTIVE DEPOT

## railway maintenance and sustainable logistics

|            |                                                                                                                             |
|------------|-----------------------------------------------------------------------------------------------------------------------------|
| LOCATION   | Verona, Italy                                                                                                               |
| CLIENT     | Siemens–Railpool Joint Venture   Consorzio ZAI                                                                              |
| PARTNER    | -                                                                                                                           |
| SERVICE    | Project management   Integrated design   Construction supervision   Safety                                                  |
| ASSIGNMENT | Architecture   Structures   MEP   Acoustics   Infrastructure   Hydraulics   Safety   Fire prevention   BIM   Sustainability |
| YEARS      | Design: 2025 – ongoing                                                                                                      |
| CERT.      | -                                                                                                                           |

The new Verona Locomotive Depot creates a workshop for locomotive maintenance in the Quadrante Europa, a strategic hub for national and European freight rail traffic. The project integrates a workshop, office and service block, washing plant, outdoor operational areas, and a new railway connection to the existing network. The facility ensures efficiency and flexibility: electrified arrival and departure tracks allow for autonomous locomotive management, while the internal areas house functions for routine maintenance, heavy maintenance, reprofiling, and washing. Warehouses, technical rooms, offices, locker rooms, and social areas complete the system. Prefabricated concrete structure, shed roofs, and skylights ensure construction speed, durability, safety, and natural light. Efficient systems, photovoltaics, rainwater harvesting, and first-flush rainwater treatment strengthen the sustainability and resilience of the intervention.



### SDG 7 – AFFORDABLE AND CLEAN ENERGY

The project includes efficient plant systems, heat pumps, management via BMS, and production from renewable sources with a rooftop photovoltaic system: energy strategies that contribute to reducing consumption and improving building performance.



### SDG 8 – DECENT WORK AND ECONOMIC GROWTH

The depot supports the development of an advanced production infrastructure, ensuring safe, climate-controlled, and functional work environments that improve operational conditions for staff.



### SDG 9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE

The intervention strengthens the logistics-railway system of the Quadrante Europa through a new connection to the existing network, electrified tracks, specialized workshops, and facilities dedicated to locomotive maintenance.



### SDG 12 – RESPONSIBLE CONSUMPTION AND PRODUCTION

The design integrates criteria of durability, prefabrication, construction efficiency, and responsible resource management. The treatment of first-flush rainwater, rainwater harvesting, and the separation of hydraulic networks reduce the environmental impacts of the production activity.



### SDG 13 – CLIMATE ACTION

Photovoltaics and sustainable water management strengthen the infrastructure's resilience to future climate scenarios.







# UNIPOL INFRASTRUCTURE AND URBAN PARK

new green connections to reconnect the city and Parco Nord

|            |                                                                                                                                                                        |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LOCATION   | Bruzzano, Milan, Italy                                                                                                                                                 |
| CLIENT     | Unipol Investimenti SGR S.p.A.                                                                                                                                         |
| PARTNER    | SBGA   Parcnouveau                                                                                                                                                     |
| SERVICE    | Final proposal for Implementation Plan   Integrated preliminary design for urbanization works                                                                          |
| ASSIGNMENT | Primary urbanization works   Secondary urbanization works   Road network   Cycle-pedestrian infrastructure   Networks and utilities   Urban drainage   Public lighting |
| YEARS      | Design: 2025 – ongoing                                                                                                                                                 |
| CERT.      | -                                                                                                                                                                      |

The intervention concerns urbanization works of Implementation Plan PA1/a in Bruzzano, in the northern quadrant of Milan, in an area currently marked by functional discontinuities, infrastructural barriers, and fragmented green spaces. The aim is to transform the sector into a new urban area that is connected, sustainable, and integrated with the Bruzzano neighborhood and Parco Nord. The project includes new internal roads, upgrading of existing streets, pedestrian and bicycle infrastructure, technological networks, underground utilities, public lighting, and urban drainage systems. Primary works include new road axes, extension of sewer, water, electrical, gas, and telecommunications networks, as well as the new pedestrian and bicycle overpass. Secondary works build the system of open spaces: park, green areas, squares, pedestrian and bicycle paths, multi-functional areas, street furniture, and infiltration devices. The new pedestrian and bicycle bridge towards Parco Nord and the SUDS systems integrated into the greenery strengthen slow mobility, ecological continuity, and the quality of public space.



## SDG 9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE

The project creates new integrated urban infrastructure: roads, pedestrian and bicycle bridges, technological networks, underground utilities, and public lighting. The expansion of this network supports a more efficient and connected sector.

## SDG 10 – REDUCED INEQUALITIES

The new pedestrian and bicycle connections overcome physical and infrastructural barriers, improving accessibility between near different areas. Protected paths, footbridges, and public spaces make the area more accessible to everyone.

## SDG 11 – SUSTAINABLE CITIES AND COMMUNITIES

The intervention regenerates an urban area that is currently fragmented, transforming it into a system of public spaces, greenery, and local mobility. New traffic-calmed roads, squares, a park, and multi-functional areas strengthen urban quality, social interaction, and continuity with the neighborhood.

## SDG 12 – RESPONSIBLE CONSUMPTION AND PRODUCTION

The project favors durable materials and solutions consistent with the use of the spaces: permeable paving, interlocking pavers, crushed stone, and decorative concrete. Construction choices promote maintenance, permeability, and landscape integration.

## SDG 13 – CLIMATE ACTION

Stormwater management is integrated into the landscape design through SUDS systems, filter drains, vegetated channels, drainage trenches, soakaways, and vegetated basins. The approach reduces the risk of hydraulic overload and improves the climate resilience of the sector.

## SDG 15 – LIFE ON LAND

The new park system and green areas enhance the proximity to Parco Nord and strengthen the ecological continuity of the quadrant. Public greenery, vegetated basins, green channels, and paths within the landscape contribute to urban biodiversity and environmental quality.







# NEW MARKET SIERRA LEONE

## new markets for local trade and the community

|            |                                                                                     |
|------------|-------------------------------------------------------------------------------------|
| LOCATION   | Makeni and Kenema, Sierra Leone                                                     |
| CLIENT     | Ministry of Finance – Fiscal Decentralization Division / Government of Sierra Leone |
| PARTNER    | ISC (Innovative Solutions Consultancy SL Ltd)                                       |
| SERVICE    | Design   Construction Supervision                                                   |
| ASSIGNMENT | Architecture   Structures   Systems   Safety   Sustainability                       |
| YEARS      | Design: 2023 – 2024<br>Construction: 2025 – ongoing                                 |
| CERT.      | -                                                                                   |

The New Market Sierra Leone project, part of the Resilient Urban Sierra Leone Project (RUSLP), concerns the upgrade of the urban markets of Makeni and Kenema. The intervention involves new two-level covered commercial buildings, designed to offer safe, accessible, and functional spaces for vendors, customers, and local communities. The solutions respond to the different site conditions: in Kenema, a single large building is planned for approximately 1,800 operators, while in Makeni, the market is divided into two blocks, in relation to the market road that crosses the area. Both markets integrate sales stalls, retail stores, storage, restrooms, technical rooms, cold rooms, loading and unloading areas, and security stations. The architecture proposes open and ventilated structures, with lightweight, long-span roofs and brick cladding with a recognizable character. Ramps, clear paths, protected stairs, and service areas improve usability, safety, and flow management, contributing to more resilient, inclusive, and sustainable commercial infrastructure.

[Identity](#) | [Materiality](#) | [Governance](#) | [Social dimension](#) | [Sustainability](#) | [Projects](#)



**SDG 1 – NO POVERTY**  
The project supports the local economy by creating safer, more organized, and accessible sales spaces for thousands of operators. The new markets strengthen income opportunities for vendors and small businesses, contributing to the economic resilience of urban communities.

**SDG 5 – GENDER EQUALITY**  
Urban markets are central places for the daily work of many women. The creation of safer, more accessible spaces equipped with adequate restrooms improves working conditions and fosters more equitable participation in local economic life.

**SDG 8 – DECENT WORK AND ECONOMIC GROWTH**  
The intervention organizes sales stalls, retail stores, storage, and logistics areas to make commercial activity more efficient. Regulated spaces, clear paths, and common services contribute to improving the operational conditions of vendors, customers, and managers.

**SDG 9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE**  
The two projects introduce resilient, ventilated, and functional commercial infrastructure, designed to meet the specific needs of Makeni and Kenema, improving capacity, safety, and operational performance.

**SDG 11 – SUSTAINABLE CITIES AND COMMUNITIES**  
The project upgrades two important urban commercial hubs, improving accessibility, safety, flow organization, and the quality of public space. The markets become civic infrastructure capable of strengthening the role of local commerce.

**SDG 12 – RESPONSIBLE CONSUMPTION AND PRODUCTION**  
The presence of cold rooms, storage facilities, loading and unloading areas, and technical spaces supports more orderly management of goods and services. The functional organization of the markets helps reduce inefficiencies, improve product preservation, and make the operational cycle of commercial activities more responsible.







# MANICA AGRO HUB MOZAMBIQUE

agri-food network to help the territory and communities grow

|            |                                                                                                    |
|------------|----------------------------------------------------------------------------------------------------|
| LOCATION   | Manica, Mozambique                                                                                 |
| CLIENT     | AICS - Italian Agency for Development Cooperation                                                  |
| PARTNER    | TPF                                                                                                |
| SERVICE    | Design                                                                                             |
| ASSIGNMENT | Architecture   Acoustics   Infrastructure   Hydraulics   Landscape   Safety   BIM   Sustainability |
| YEARS      | Design: 2025 – ongoing<br>Construction: 2027                                                       |
| CERT.      | HACCP                                                                                              |

The Manica Agro Hub Mozambique project involves the construction of the new Manica Agri-Food Center (CAAM) in Chimoio and four territorial HUBs in the districts of Barue, Vanduzi, Macate, and Sussundenga. The initiative aims to strengthen local fruit and vegetable supply chains, improving logistics, preservation, processing, and marketing of agricultural products. The CAAM-HUB system will process fresh and processed fruit and vegetables, such as purees, juices, and pulps, also adding value to non-prime products and contributing to waste reduction. The planned functions include goods receiving, storage, cold rooms, processing, packaging, shipping, technical services, and administrative spaces. In a complex infrastructural context, characterized by non-urbanized areas and external networks to be developed, the project integrates logistics, resilience, local technologies, renewable sources, and institutional collaboration, with the goal of generating economic, social, and territorial value for the Manica Province.



**SDG 1 – NO POVERTY**  
The project strengthens the agricultural supply chains of the Manica Province, creating new income opportunities for producers, cooperatives, and local businesses. CAAM and HUB support the transition from a subsistence economy to a market economy.

**SDG 2 – ZERO HUNGER**  
The agri-food network improves the collection, preservation, and distribution of local fruit and vegetables. Cold storage rooms and processing spaces help reduce food waste and add value to local produce.

**SDG 8 – DECENT WORK AND ECONOMIC GROWTH**  
The intervention supports employment, skills, and entrepreneurship in the agri-food sector. The new infrastructure improves processes, logistics, and market access for operators and cooperatives.

**SDG 9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE**  
CAAM and HUB introduce a territorial system for the storage, processing, and distribution of agricultural products. The project addresses critical issues regarding roads, energy, water, and technical services.

**SDG 12 – RESPONSIBLE CONSUMPTION AND PRODUCTION**  
The project also adds value to non-prime products by transforming them into juices, pulps, and purees. Controlled storage and local processing promote more efficient use of agricultural resources.

**SDG 13 – CLIMATE ACTION**  
The project integrates solutions for energy, water, roads, and resource management in a fragile infrastructural context. Renewable sources and local systems help reduce operational vulnerabilities and environmental impacts.





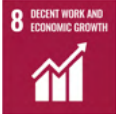


# DEMERARA RIVER BRIDGE

## a new landmark for mobility in Georgetown

|            |                                                       |
|------------|-------------------------------------------------------|
| LOCATION   | Georgetown, Guyana                                    |
| CLIENT     | Ministry of Public Works - Government of Guyana       |
| PARTNER    | -                                                     |
| SERVICE    | Construction Supervision                              |
| ASSIGNMENT | FIDIC Engineer   Structures   Infrastructure   Safety |
| YEARS      | Design and Build integrated contract:<br>2022 – 2026  |
| CERT.      | -                                                     |

The Demerara River Bridge, named after Guyana's seventh president, Bharrat Jagdeo, replaces the obsolete Demerara Harbour Bridge dating back to the 1960s. The project ensures a continuous 24/7 connection between the two banks of the capital, reducing average travel times and serving approximately 50,000 users per day. With a total length of 2,798m and a 23.6m wide roadway, the infrastructure includes four vehicular lanes, and protected pedestrian and bicycle paths. The structural core consists of a 570m cable-stayed section, with a 300m central span and two 135m side spans each. The main span ensures the uninterrupted passage of large ocean-going vessels and significant cargo units. The structure is supported by 120m high towers and deep foundations consisting of over 580 piles, some of which reach 120m in length and 2.2m in diameter. In terms of scale, technical complexity, and territorial impact, the Bharrat Jagdeo Demerara River Bridge stands as a new symbol of Guyana's transformation, resilience, and economic growth.



### SDG 8 – DECENT WORK AND ECONOMIC GROWTH

The New Demerara River Bridge supports Guyana's economic development through a more efficient connection between key regions of the country. By improving transport, accessibility, and connection reliability, the infrastructure fosters trade, productive activities, logistics, and new growth opportunities for communities and businesses.



### SDG 9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE

The project creates a new strategic infrastructure for Guyana, replacing an outdated floating bridge with a fixed, durable structure designed according to international standards. The cable-stayed configuration, the large central span, and the ability to accommodate both vehicular traffic and river navigation make the project a benchmark for the country's infrastructure innovation.



### SDG 11 – SUSTAINABLE CITIES AND COMMUNITIES

The new bridge improves the connection between the two banks of the Demerara River and strengthens citizens' daily mobility, reducing dependence on obsolete infrastructure. The project contributes to the growth of Georgetown as an urban and logistical hub, promoting accessibility, connection safety, and balanced development of the connected areas.



### SDG 13 – CLIMATE ACTION

The project integrates environmental monitoring activities and impact control on the river ecosystem and surrounding areas. The technical supervision role includes environmental risk management and verification of construction methods, with a focus on minimizing impacts during the construction phases.



### SDG 17 – PARTNERSHIPS FOR THE GOALS

The project stems from the collaboration between the Government of Guyana, an international contractor, and Politecnica in the role of FIDIC Engineer. The project represents a technical and institutional partnership aimed at the realization of a complex, strategic public work with high impact for the country's future.







# TRENTO HEALTH MOBILITY

safe connections for the future hospital and university hub

|            |                                   |
|------------|-----------------------------------|
| LOCATION   | Trento, Italy                     |
| CLIENT     | Autonomous Province of Trento     |
| PARTNER    | Ting Group   Geol. Paolo Passardi |
| SERVICE    | Design   Safety                   |
| ASSIGNMENT | Infrastructure                    |
| YEARS      | Design: 2025 – ongoing            |
| CERT.      | -                                 |

The Trento Health Mobility project concerns the safety improvement of the National Road S.S.12 and the reorganization of access roads to the future Trentino Hospital and University Hub in the Ravina area. The intervention improves safety, traffic flow, and connections between the bypass, the new bridge over the Adige, Ravina, Via al Desert, and the future healthcare-university district. The project involves the construction of a new underpass with separate carriageways, with two lanes in each direction, topped by a new roundabout. Also planned are the reconstruction of the bridge over the Fersina creek, the upgrading of access ramps to the S.S.12, and the management of major hydraulic and infrastructural constraints.

The new infrastructure integrates the reorganization of the cycle-pedestrian network, with the restoration of the embankment path along the Adige and its extension southward to the area of the future hospital hub. The project thus builds a safer, more accessible, and resilient mobility system for South Trento.



## SDG 3 – GOOD HEALTH AND WELL-BEING

The project improves accessibility to the future Hospital and University Hub of Trentino, ensuring safer and more functional connections. Securing the S.S.12 also contributes to reducing accident risk at a strategic road junction.

## SDG 9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE

The project renovates a complex infrastructure through an underpass, roundabout, new bridges, and dedicated structural works. The new road configuration increases the capacity, safety, and resilience of the access system to Trento South.

## SDG 10 – REDUCED INEQUALITIES

The reorganization of connections improves accessibility to an essential public service such as the new health-university hub. The project also integrates pedestrian and bicycle paths, promoting more inclusive and diverse modes of travel.

## SDG 11 – SUSTAINABLE CITIES AND COMMUNITIES

The project accompanies the urban transformation of the Ravina area, organizing traffic, access points, and local connections. The new layout improves the relationship between the bypass, the neighborhood, the bridge over the Adige, and the future hospital sector.

## SDG 13 – CLIMATE ACTION

The intervention integrates hydraulic adaptation works related to the Adige and Fersina rivers, with attention to flood levels and embankment continuity. The new embankment cycle-pedestrian path and hydraulic risk management strengthen the area's environmental resilience.







# NEW AMATRICE WATER SYSTEM

to support reconstruction and protect the territory

|            |                                                           |
|------------|-----------------------------------------------------------|
| LOCATION   | Amatrice, Italy                                           |
| CLIENT     | Lazio Region – Special Office for Reconstruction of Lazio |
| PARTNER    | -                                                         |
| SERVICE    | Design   Safety                                           |
| ASSIGNMENT | Hydraulics                                                |
| YEARS      | Design: 2025 – ongoing                                    |
| CERTIF.    | -                                                         |

The project is part of post-earthquake reconstruction plan and concerns the completion, upgrading, and integration of sewer collectors outside the historic center. The intervention creates a separate system for stormwater and wastewater, connecting the urban networks of the historic center and the new hospital area to their respective discharge points. The stormwater collector, approximately 600m long, conveys water to Castellano creek, integrating dissipation structures, bank protections, and speed control systems. Wastewater collector, approximately 900m long, completes the network along the SS260 up to the connection with section already built near the Bivio di Sommati. The project addresses a complex context, marked by landscape constraints, interference with reconstruction sites, hydrogeological instability, and the need for coordination with ANAS and the water utility. Shielded excavations, geotechnical monitoring, remote control, mitigation works, and renaturalization of paths allow for the creation of a new infrastructure essential for the safety, environmental quality, and urban recovery of Amatrice.

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## SDG 6 – CLEAN WATER AND SANITATION

The project creates new separate networks for stormwater and wastewater, improving urban water cycle management. Connecting the collectors to final discharge points contributes to the quality of the sewage service and water protection.

## SDG 9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE

The intervention completes a primary infrastructure serving the reconstruction of Amatrice. Collectors, dissipation works, remote control systems, and geotechnical monitoring strengthen the efficiency, safety, and management of the work.

## SDG 11 – SUSTAINABLE CITIES AND COMMUNITIES

The new networks support the redevelopment of the historic center and the activation of the new hospital area. The project coordinates underground utilities, construction sites, and traffic, contributing to the functional and safe recovery of the post-earthquake city.

## SDG 12 – RESPONSIBLE CONSUMPTION AND PRODUCTION

The project provides for controlled management of excavated materials, road restorations, and targeted interventions along the routes. Staging construction in limited sections reduces interference, impacts, and operational criticalities in the area.

## SDG 13 – CLIMATE ACTION

The stormwater collector improves rainwater management capacity, even in the presence of steep slopes and vulnerable areas. Dissipation and bank protection works reduce erosion risk and increase hydraulic resilience.

## SDG 15 – LIFE ON LAND

Landscape and environmental mitigation interventions protect the natural context of the Castellano creek and the hiking trail. Revegetation, shrub rows, vegetated gabions, and pavement restoration favor the landscape integration of the work.



# TABLE of correlation

Politecnica Ingegneria ed architettura Soc. Coop. has reported the information cited in this index for the period from 01/01/2024 to 12/31/2024 with reference to the GRI 1 Standards - Foundation - 2021 version.

The following table offers an overview of the information reported by the company with reference to the GRI standards, indicates where the latter can be found, and supports users in accessing them.

| GRI STANDARD / DISCLOSURE                                                        | REFERENCES                                                                                                  |              |
|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------|
| GRI 2: General Disclosures 2021                                                  |                                                                                                             |              |
| THE ORGANIZATION AND ITS REPORTING PRACTICES                                     |                                                                                                             |              |
| 2-1 Organizational details                                                       | Chap. I § "Company"<br>Ch. I § "Headquarters"                                                               | p. 7<br>p. 7 |
| 2-2 Entities included in the organization's sustainability reporting             | Ch. III § "Reporting boundary"                                                                              | p. 4         |
| 2-3 Reporting period, frequency, and contact point                               | § "Approach to sustainability"                                                                              | p. 3         |
| 2-4 Restatements of information                                                  | § "Approach to sustainability"                                                                              | p. 3         |
| 2-5 External assurance                                                           | § "Approach to sustainability"                                                                              | p. 3         |
| ACTIVITIES AND WORKERS                                                           |                                                                                                             |              |
| 2-6 Activities, value chain, and other business relationships                    | Ch. 1 § "Services offered"                                                                                  | p. 8         |
| 2-7 Employees                                                                    | Ch. 4 § "Human capital: composition, classification and compensation   Employees"                           | p. 55        |
| 2-8 Workers who are not employees                                                | Ch. 4 § "Human capital: composition, classification and compensation   Cooperative members - Collaborators" | p. 53-56     |
| GOVERNANCE                                                                       |                                                                                                             |              |
| 2-9 Governance structure and composition                                         | Ch. 1 § "Management, administration and control bodies"                                                     | p. 10        |
| 2-10 Nomination and selection of the highest governance body                     | Ch. 1 § "Management, administration and control bodies   Board of Directors"                                | p. 10        |
| 2-11 Chair of the highest governance body                                        | Ch. 1 § "Management, administration and control bodies   Board of Directors"                                | p. 10        |
| 2-12 Role of the highest governance body in overseeing the management of impacts | Ch. 1 § "Strategic planning"                                                                                | p. 14        |
| 2-13 Delegation of responsibility for managing impacts                           | Ch. 1 § "Strategic planning"                                                                                | p. 14        |
| 2-14 Role of the highest governance body in sustainability reporting             | § "Approach to sustainability"                                                                              | p. 3         |
| 2-15 Conflicts of interest                                                       | Ch. 1 § "Direction, management and control bodies   Absence of control and conflict of interest"            | p. 12        |
| 2-16 Communication of critical concerns                                          | Ch. 1 § "Strategic planning"                                                                                | p. 14        |
| 2-17 Collective knowledge of the highest governance body                         | Ch. 1 § "Direction, management and control bodies   Board of Directors"                                     | p. 10        |
| 2-18 Evaluation of the performance of the highest governance body                | Ch. 1 § "Direction, management and control bodies   Board of Directors"                                     | p. 10        |
| 2-19 Remuneration policies                                                       | Ch. 1 § "Direction, management and control bodies   Board of Directors"                                     | p. 10        |
| 2-20 Process to determine remuneration                                           | Ch. 1 § "Direction, management and control bodies   Board of Directors"                                     | p. 10        |



| GRI STANDARD / DISCLOSURE                                                                |                                                                                                          | REFERENCES                       |
|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|----------------------------------|
| GRI 2: General Disclosures 2021                                                          |                                                                                                          |                                  |
| STRATEGY, POLICIES AND PRACTICES                                                         |                                                                                                          |                                  |
| 2-22 Statement on sustainable development strategy                                       | § "Letter to stakeholders"                                                                               | p. 2                             |
| 2-23 Policy commitments                                                                  | Ch. 1 § "Strategic planning"<br>Code of Ethics<br>Gender Equality Policy                                 | p. 14<br>www.poli-<br>tecnica.it |
| 2-24 Integrating policy commitments                                                      | Ch. 1 § "Strategic Planning"                                                                             | p. 14                            |
| 2-25 Processes to remediate negative impacts                                             | § Ch. 1 "Management of non-conformities and complain-<br>ts"                                             | p. 14                            |
| 2-26 Mechanisms for seeking advice and raising concerns                                  | § Ch. 3 "Ethics, legality and integrity   Whistleblowing"                                                | p. 37                            |
| 2-27 Compliance with laws and regulations                                                | Ch. 3 § "Ethics, Legality and Integrity<br>  Organizational Model 231/2001"                              | p. 37                            |
| 2-28 Membership associations                                                             | Ch. 3 § "Collaboration and Networking"                                                                   | p. 47                            |
| STAKEHOLDER ENGAGEMENT                                                                   |                                                                                                          |                                  |
| 2-29 Approach to stakeholder engagement                                                  | Ch. 1 § "Stakeholder mapping and engagement"                                                             | p. 16                            |
| 2-30 Collective bargaining agreements                                                    | Ch. 4 § "§ "Human capital: composition, classification<br>and compensation   Employees"                  | p. 52                            |
| GRI 3 – Material topics - 2021 version                                                   |                                                                                                          |                                  |
| THE ORGANIZATION AND ITS REPORTING PRACTICES                                             |                                                                                                          |                                  |
| 3-1 Process to determine material topics                                                 | Ch. 2 § "Analysis and prioritization methodology"                                                        | p. 20                            |
| 3-2 List of material topics                                                              | Ch. 2 § "Identification of potentially<br>relevant topics"                                               | p. 17                            |
| 3-3 Management of material topics                                                        | Ch. 2 § "Materiality matrix"                                                                             | p. 21                            |
| GRI 205: Anti-corruption 2016                                                            |                                                                                                          |                                  |
| 205-1 Operations assessed for risks related to corruption                                | Ch. 3 § "Ethics, legality and integrity<br>  Organizational Model 231/2001"                              | p. 37                            |
| 205-2 Communication and training about anti-corruption policies and pro-<br>cedures      | Ch. 3 § "Ethics, legality and integrity<br>  Organizational Model 231/2001"                              | p. 37                            |
| 205-3 Confirmed incidents of corruption and actions taken                                | Ch. 3 § "Ethics, Legality and Transparency<br>  Organizational Model 231/2001"                           | p. 37                            |
| GRI 206: Anti-competitive behavior 2016                                                  |                                                                                                          |                                  |
| 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly<br>practices | Ch. 3 § "Ethics, legality and integrity<br>  Organizational Model 231/2001"                              | p. 37                            |
| GRI 301: Materials 2016                                                                  |                                                                                                          |                                  |
| 301-1 Materials used by weight or volume                                                 | Ch. 5 § "Direct environmental impact and approach to<br>operational sustainability   Material Resources" | p. 80                            |
| 301-2 Recycled input materials used                                                      | Ch. 5 § "Direct environmental impact and approach to<br>operational sustainability   Material Resources" | p. 80                            |
| 301-3 Reclaimed products and their packaging materials                                   | Ch. 5 § "Direct environmental impact and approach to<br>operational sustainability   Material Resources" | p. 80                            |

| GRI STANDARD / DISCLOSURE                                                                                   | REFERENCES                                                                                               |       |
|-------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-------|
| GRI 302: Energy 2016                                                                                        |                                                                                                          |       |
| 302-1 Energy consumption within the organization                                                            | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Energy Resources"      | p. 82 |
| 302-2 Energy consumption outside of the organization                                                        | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Energy Resources"      | p. 82 |
| 302-3 Energy intensity                                                                                      | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Energy Resources"      | p. 82 |
| 302-4 Reduction of energy consumption                                                                       | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Energy Resources"      | p. 82 |
| 302-5 Reductions in energy requirements of products and services                                            | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Energy Resources"      | p. 82 |
| GRI 305: Emissions 2016                                                                                     |                                                                                                          |       |
| 305-1 Direct (Scope 1) GHG emissions                                                                        | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Atmospheric emissions" | p. 84 |
| 305-2 Energy indirect (Scope 2) GHG emissions<br>energy consumption (Scope 2)                               | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Atmospheric emissions" | p. 84 |
| 305-3 Other indirect (Scope 3) GHG emissions                                                                | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Atmospheric emissions" | p. 84 |
| 305-4 GHG emissions intensity                                                                               | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Atmospheric emissions" | p. 84 |
| 305-5 Reduction of GHG emissions                                                                            | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Atmospheric emissions" | p. 84 |
| 305-6 Emissions of ozone-depleting substances (ODS)                                                         | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Atmospheric emissions" | p. 84 |
| 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and<br>other significant air emissions                    | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Atmospheric emissions" | p. 84 |
| GRI 306: Waste 2016                                                                                         |                                                                                                          |       |
| 306-1 Waste generation and significant waste-related impacts                                                | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Waste"                 | p. 88 |
| 306-2 Management of significant waste-related impacts                                                       | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Waste"                 | p. 88 |
| 306-3 Waste generated                                                                                       | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Waste"                 | p. 88 |
| 306-4 Waste diverted from disposal                                                                          | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Waste"                 | p. 88 |
| 306-5 Waste directed to disposal                                                                            | Ch. 5 § "Direct environmental impact and approach to operational sustainability   Waste"                 | p. 88 |
| GRI 401: Employment 2016                                                                                    |                                                                                                          |       |
| 401-1 New employee hires and employee turnover                                                              | Ch. 4 § "Attraction and retention   Evolution of the organizational structure"                           | p. 58 |
| 401-2 Benefits provided to full-time employees that are not provided<br>to temporary or part-time employees | Ch. 4 § "Human capital: composition, classification and compensation   Employees"                        | p. 52 |
| 401-3 Parental leave                                                                                        | Ch. 4 § "Work-life balance"                                                                              | p. 62 |

GRI STANDARD / DISCLOSURE

REFERENCES

| GRI 403: Occupational Health and Safety 2018                                                                        |                                                                                            |        |
|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|--------|
| 403-1 Occupational health and safety management system                                                              | Ch. 4 § "Occupational health and safety protection   Management approach"                  | p. 71  |
| 403-2 Hazard identification, risk assessment and incident investigation                                             | Ch. 4 § "Occupational health and safety protection   Risk analysis"                        | p. 71  |
| 403-3 Occupational health services                                                                                  | Ch. 4 § "Occupational health and safety protection   Health surveillance and promotion"    | p. 72  |
| 403-4 Worker participation and consultation on occupational health and safety and related communication             | Ch. 4 § "Occupational health and safety protection   Management approach"                  | p. 71  |
| 403-5 Worker training on occupational health and safety                                                             | Ch. 4 § "Occupational health and safety protection   Management approach"                  | p. 71  |
| 403-6 Promotion of worker health                                                                                    | Ch. 4 § "Occupational health and safety protection   Health surveillance and promotion"    | p. 72  |
| 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Ch. 6 § "End-user safety"                                                                  | p. 100 |
| 403-8 Workers covered by an occupational health and safety management system                                        | Ch. 4 § "Occupational health and safety protection   Management approach"                  | p. 71  |
| 403-9 Work-related injuries                                                                                         | Ch. 4 § "Occupational health and safety protection   Work-related injuries and illnesses"  | p. 72  |
| 403-10 Work-related ill health                                                                                      | Ch. 4 § "Occupational health and safety protection   Work-related injuries and illnesses"  | p. 72  |
| GRI 404: Training and Education 2016                                                                                |                                                                                            |        |
| 404-1 Average hours of training per year per employee                                                               | Ch. 4 § "Skills development   Training"                                                    | p. 74  |
| 404-2 Programs for upgrading employee skills and transition assistance programs                                     | Ch. 4 § "Skills development   Training"                                                    | p. 74  |
| 404-3 Percentage of employees receiving regular performance and career development reviews                          | Ch. 4 § "Diversity, Inclusion and Equal Opportunity   Career advancement opportunities"    | p. 65  |
| GRI 405: Diversity and Equal Opportunity 2016                                                                       |                                                                                            |        |
| 405-1 Diversity of governance bodies and employees                                                                  | Ch. 4 § "Diversity, Inclusion and Equal Opportunity   Female presence in the organization" | p. 67  |
| 405-2 Ratio of basic salary and remuneration of women to men                                                        | Ch. 4 § "Diversity, Inclusion and Equal Opportunities   Gender pay gap"                    | p. 68  |
| GRI 406: Non-discrimination 2016                                                                                    |                                                                                            |        |
| 406-1 Incidents of discrimination and corrective actions taken                                                      | § Ch. 3 "Ethics, legality and integrity   Whistleblowing"                                  | p. 37  |
| GRI 413: Local communities 2016                                                                                     |                                                                                            |        |
| 413-1 Operations with local community engagement, impact assessments and development programs                       | Ch. 6 § "Co-design"                                                                        | p. 97  |
| 413-2 Operations with significant actual and potential negative impacts on local communities                        | Ch. 6 § "Social sustainability of projects"                                                | p.94   |

GRI STANDARD / DISCLOSURE

REFERENCES

| GRI 416: Customer health and safety 2016                                                            |                                                                        |        |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|--------|
| 416-1 Assessment of the health and safety impacts of product and service categories                 | Ch. 6 § "End-user safety"                                              | p. 100 |
| 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | Ch. 6 § "End-user safety"                                              | p. 100 |
| GRI 418: Customer privacy 2016                                                                      |                                                                        |        |
| 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data  | Ch. 3 § "Data protection and cybersecurity   Personal data protection" | p. 42  |



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