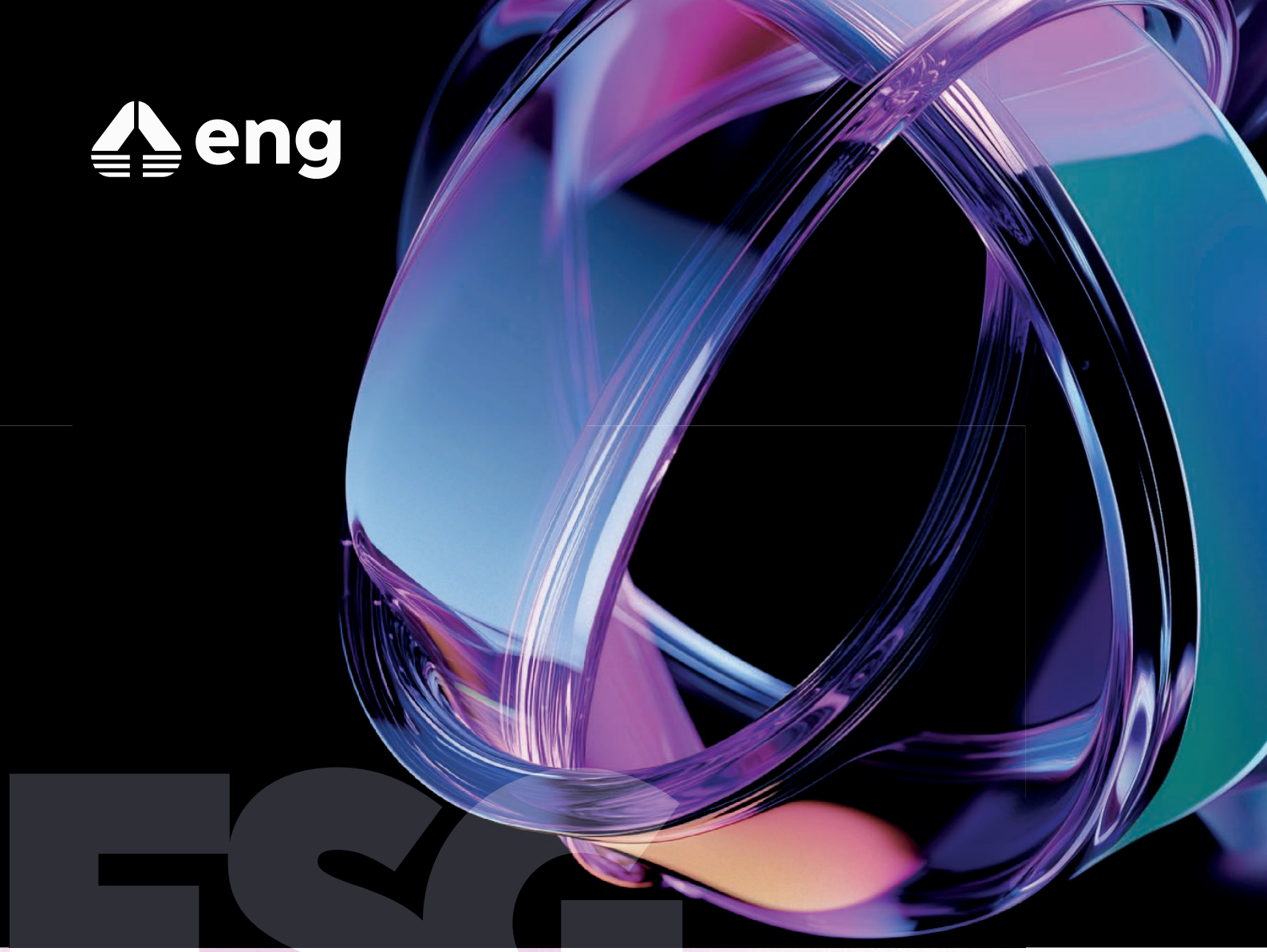

ESG

ENVIRONMENTAL SOCIAL GOVERNANCE

Sustainability Report

2025

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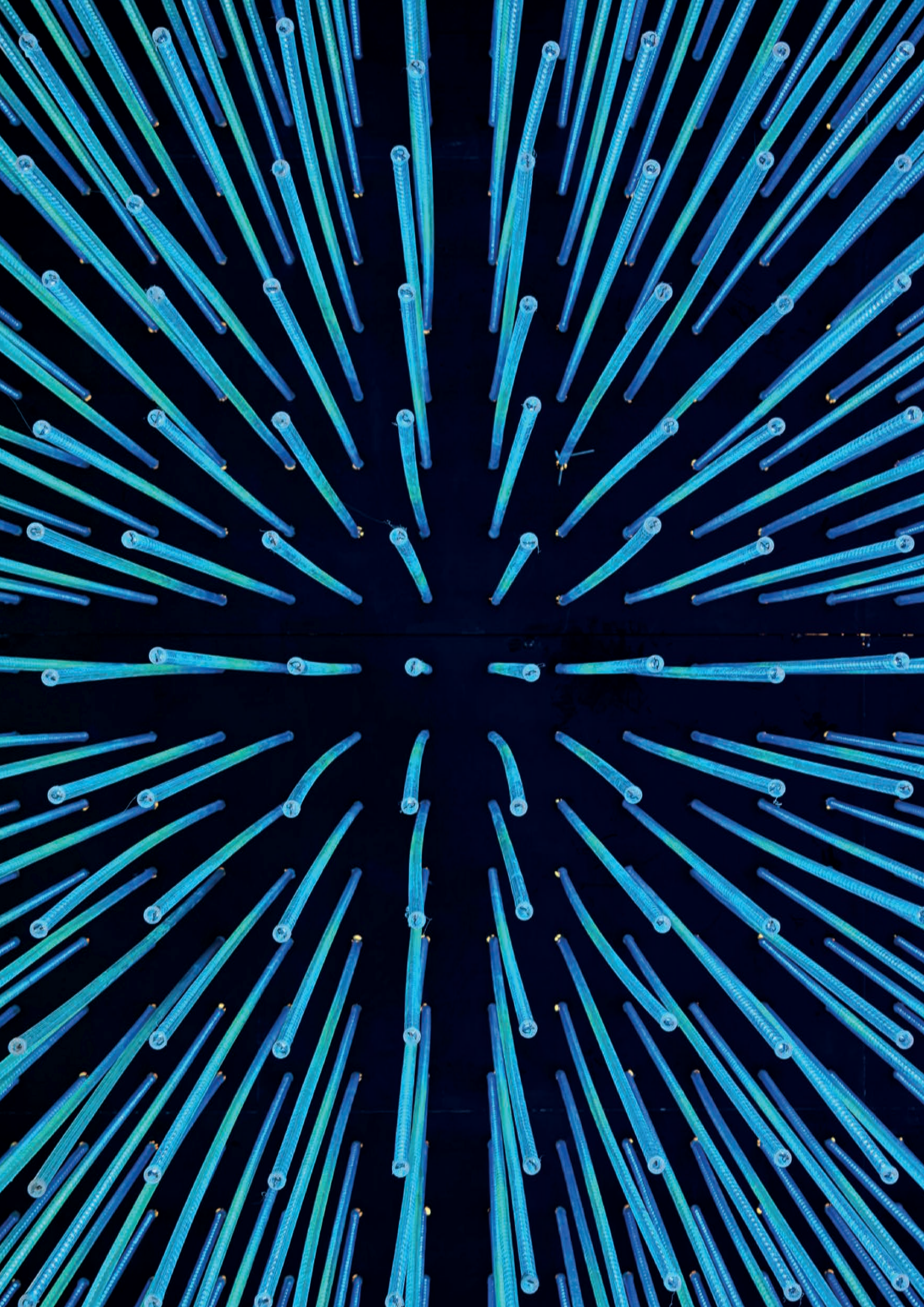


Letter to Stakeholders

by Aldo Bisio

Dear Stakeholders,

In a scenario marked by economic and geopolitical instability, technological innovation represents one of the few elements of continuity, and offers new levers to make economic and social systems more capable of adapting and reacting to changes. Artificial intelligence, which two years ago was perceived as a promising future, is now redefining entire sectors. This acceleration brings extraordinary opportunities and unprecedented responsibilities: **the challenge is to govern their adoption in a conscious, sustainable way that generates real value**.

In a country that has made technological transition a national priority, **the Engineering Group designs and manages the digital platforms that enable the transformation** of public administrations, financial institutions utilities, healthcare, manufacturing, with the responsibility of making this transformation efficient and secure. **For us, sustainability is closely integrated into business, the method by which we operate for our customers, for our people, for the country**.

This is the first Sustainability Report that I present as CEO of Engineering. It testifies to the continuity of a vision built over time but also to a concrete consolidation. After three years of implementation in all Group companies, our sustainability governance is fully mature. Processes are integrated into the decision-making chain, KPIs measurable, and tangible results.

One of the most relevant issues today is the intersection of AI and sustainability. Large generalist language models consume extraordinary computational resources. Training a single LLM can require the energy equivalent of hundreds of homes for a year. Multiplied by thousands of organizations, the impact on sustainability becomes disruptive. **With our proprietary LLM EngGPT 2.0, we have developed an open and efficient artificial intelligence model**, a modular system, which can be specialized for specific domains, which maximizes performance while minimizing consumption with more intelligence.

Engineering's AI enables our customers to manage their operations in a more sustainable way. Public administrations automate processes by reducing time and resources, energy utilities optimize distribution, predict consumption, reduce losses, water networks identify anomalies before they become emergencies. **AI becomes a strategic lever for the systemic sustainability of the country**.

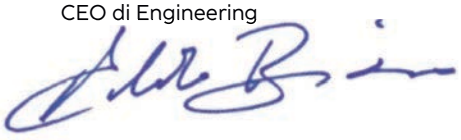
The same logic guides our infrastructure investments. In addition to the Pont-Saint-Martin Data Center, which has seen excellent performance from an energy point of view in recent years, the Turin data center has also reduced electricity consumption by 37% compared to 2024, bringing the PUE from 2.49 to 1.89. Targeted interventions (new high-efficiency uninterruptible power supply and complete reprogramming of air conditioning systems) have generated measurable environmental and economic ROI.

But improving efficiency is not enough. In 2025, we also strengthened our governance by introducing the Compliance & Data Protection function, which centralizes regulatory compliance for the entire Group in the year of the entry into force of the European AI Act and the continuous strengthening of privacy and cybersecurity.

Questo metodo ha trovato importanti validazioni esterne. Nel 2025 abbiamo ottenuto la medaglia Platinum di EcoVadis, che ci posiziona tra l'1% delle imprese meglio valutate a livello globale per le performance di sostenibilità. Abbiamo consolidato la trasparenza delle performance ambientali mantenendo lo score "B" di CDP Climate Change e ottenuto la certificazione Top Employer Italia, confermata anche per il 2026. Validazioni di un approccio credibile, misurabile e comparabile con i migliori standard internazionali.

Guardiamo al futuro consapevoli del ruolo che ricopriamo come infrastruttura digitale del Paese. **Le decisioni che adottiamo in materia di governance, innovazione ed efficienza operativa contribuiscono alla trasformazione di settori chiave per il sistema economico e sociale**. La sostenibilità rappresenta il quadro entro cui orientiamo queste decisioni, con l'obiettivo di generare valore duraturo e misurabile per tutti gli stakeholder - azionisti, dipendenti, clienti, comunità. Questo Bilancio ne restituisce i risultati e racconta il percorso attraverso cui continuiamo a evolvere il nostro modello di sviluppo.

Aldo Bisio
CEO di Engineering



01 The Group

Highlights

Employees
13,864

Revenues
€ 1.76 million

Worldwide locations
80+

Countries in which the Group operates
22

Investments in research
€ 24 milion

Active research projects
90

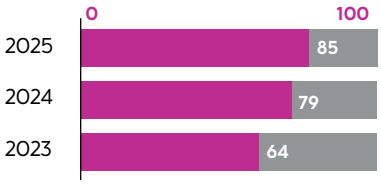
Development Laboratories
2

Researchers who are technical and scientific experts in market structures/business areas
320

Managed servers
22,000

SUSTAINABILITY RATINGS

EcoVadis



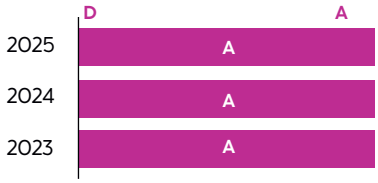
Engineering has been awarded the Platinum Medal by EcoVadis, one of the most accredited ESG rating agencies, qualifying in the Top 1% of the more than 150,000 companies globally that have completed the EcoVadis assessment process.

CDP Climate Change

Engineering confirmed its rating in 2025, recording an improvement in many areas, including the involvement of its value chain, initiatives to reduce emissions, collaborations with the industrial ecosystem and engagement in public policy.

Engineering has also been included in the A-list of CDP's Supplier Engagement Assessment (SEA) starting from the 2024 disclosure cycle. CDP SEA assesses governance, targets, Scope 3 emissions and value chain engagement of the CDP's climate change questionnaire.

Synesgy



Also in 2025, Engineering confirmed the score of Synesgy, the sustainability assessment platform used by several customers, further raising the scores of the individual sections

Legality rating

	2025	2024	2023
Engineering Ingegneria Informatica	**++	**++	**++
Municipia	***	***	***

The Legality Rating is conferred by the Italian Competition Authority (AGCM).

Recognitions and awards

TOP EMPLOYER 2026

For the second year in a row, Engineering has obtained the Top Employer Italia certification as a reward for the work done during 2025. Every year, Top Employers Institute analyzes corporate excellence in HR policies and strategies and their implementation to contribute to people's well-being and improve the environment and working conditions. The renewal of the certification, which requires a year-on-year improvement, is the result of an important process of continuous growth of the company, constantly committed to raising its HR policies in favor of a working environment with people's well-being at the center.

To obtain the Top Employer Italia 2026 certification, Engineering was evaluated on the basis of over 250 questions covering 6 macro-areas and analyzing 20 key aspects, including People Strategy, Work Environment, Talent Acquisition, Learning, Diversity, Equity & Inclusion and Wellbeing.

The Top Employers Program is a testament to the positive impact that companies can have on people. For the 2026 award, Top Employers certified more than 2,350 companies in 130 countries around the world, including 141 in Italy, which thanks to their HR excellence have generated a positive impact on the lives of over 13 million people.

ITALY'S BEST 100 EMPLOYERS FOR WOMEN 2025

Engineering has been included among the 100 best Italian companies for female workers according to the survey conducted by the German Institute for Quality and Finance (ITQF). This recognition confirms the Group's concrete commitment to building an organization in which fairness, respect and equal opportunities are daily practices: from professional growth programs, to parenting support initiatives, up to 360° well-being and work-life balance.

TOP JOB - BEST EMPLOYERS 2025/26

The ITQF ranking has confirmed Engineering among the excellences of the Tech sector, rewarding our commitment to focusing on people's well-being and the quality of the professional environment. The research, based on interviews with employees and former employees, measures how much company culture and well-being are key factors in attracting and retaining talent today.

BLUE GREEN ECONOMY AWARD

In 2025, Engineering participated in the Blue Green Economy Award, an award of excellence dedicated to the issues of sustainability and well-being promoted by the For Human Community association. The Group was ranked among the top five companies in the "Social Sustainability – Large Companies" category, an award that enhances the path taken to build a fair, inclusive and growth-oriented work environment. The project "People at the center: DEI Communities as a lever for equity and social sustainability" was awarded for its ability to strengthen the culture of inclusion, promote active participation and generate a positive and measurable impact on organizational well-being.

MISSION FLEET AWARDS 2025

The award certifies the work done in 2024 in the reorganization and innovation in Engineering's Mobility Management, with a strategic approach oriented towards sustainability, responsible resource management and the promotion of green and shared mobility models. The award was given to the Mobility Manager for his 360° commitment to mobility, combining safety and sustainability also extended to the context of a large fleet.

ASSINTER NATIONAL AWARD FOR THE ENHANCEMENT OF HUMAN CAPITAL

In 2025 Engineering was awarded the "Assinter National Award for the enhancement of human capital", promoted by Assinter Italia - Association of Companies for Technological Innovation in the Regions, obtained thanks to the innovative path designed for all young people who enter the company called: "New Talent Journey". The project stood out for consistency and systematicity with which it addresses the challenge of attracting and retaining young talents. Through the use of digital platforms and state-of-the-art training and communication methodologies, the path follows the candidate at every moment of his selection and insertion process, developing technical skills and attitude and reinforcing engagement, in order to reduce turnover and optimize the company's investment.

Engineering is the leading Digital Transformation Company in Italy and present in the world, with almost 14,000 employees, over 80 offices and over 60 companies in 22 countries in Europe, the United States, South America and Asia. Through an approach that combines expertise, proprietary platforms, and the best-fit technology, Engineering supports the digital transformation of key sectors for the country and for the markets in which it operates.

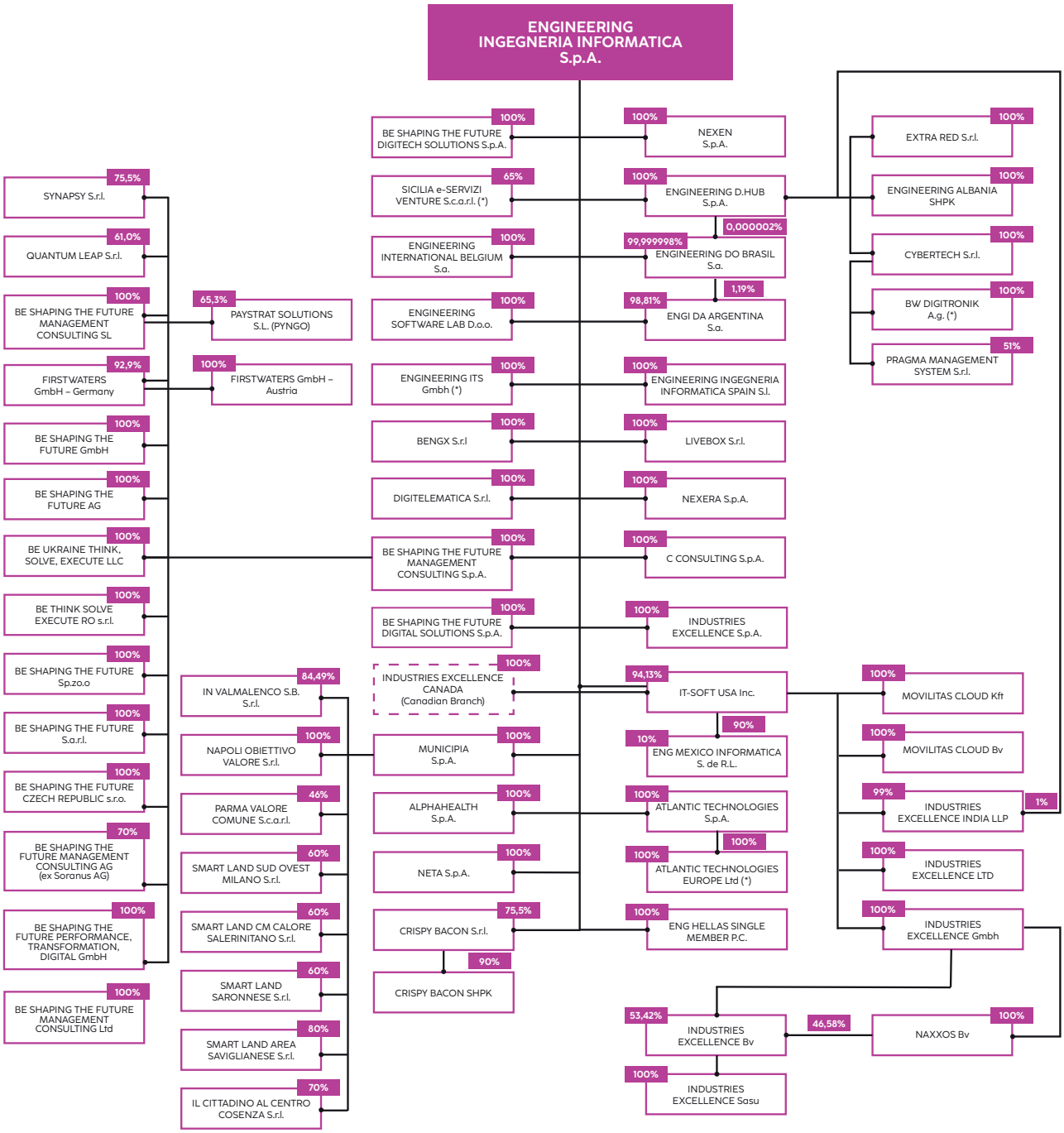
PROFILE

For more than 40 years, the Engineering Group has been supporting companies and organizations with a high-impact model that integrates strategic consulting, IT services and proprietary products that offer vertical answers in all market segments, from financial services to the public sector to the enterprise world, taking advantage of the opportunities offered by advanced digital technologies, such as Artificial Intelligence (Gen AI and Agentic AI), Cloud and Cybersecurity.

With a strong and constant focus on innovation, through Research & Innovation that includes 320 researchers and a global innovation network of universities, startups and research centers, the Engineering Group invests in international research and development projects, designing new business solutions. The Group invests and believes in human capital, through the internal Engineering Academy provides continuous upskilling and reskilling paths for both company employees and stakeholders.

Engineering stands as a key player in the creation of digital ecosystems to connect different markets, skills and technologies, developing modular solutions to accompany the transformation of the business in a concrete and continuous way.

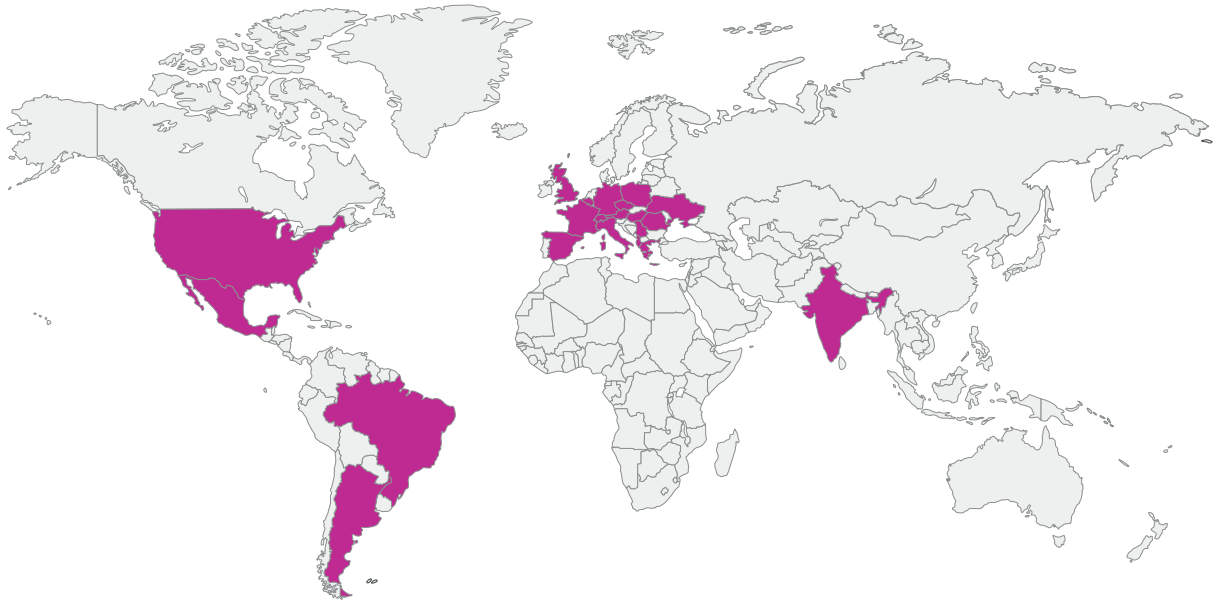
Group companies - Scope of Consolidation (31 December 2025) [1]



(*) in liquidation/inactive.

[1] The following companies do not have employees: ENGX s.r.l, Be Shaping The Future Digital Solutions S.p.A., Smart Land Sud Ovest Milano S.r.l., Smart Land Area Saviglianese S.r.l., Smart Land CM Calore Salernitano S.r.l., Smart Land Saronnese S.r.l., In Valmalenco S.B. S.r.l., Il Cittadino Al Centro - Cosenza S.r.l, Alfahealth S.p.A., Neta S.p.A., ENG Hellas Single Member P.C., Be Shaping The Future Czech Republic S.R.O., Paystrat Solutions S.L. (Pyngo), Naxxos Bv.

Headquartered in Rome, the parent company Engineering Ingegneria Informatica S.p.A. ("Engineering" or "the Company") plays a fundamental role as the strategic and managerial command center of its subsidiaries worldwide. It not only supports the offer, but also promotes the image of the Group, highlighting its strong propensity for innovation.



To manage its widespread global presence, the Group has developed an organizational structure that guarantees the effective management of operational processes and corporate governance, strengthening the scalability and constant updating of technological skills. The organisational model of the parent company includes the following classes of functions:

- Staff, who ensure the efficiency and uniformity of policies and procedures through governance processes and provide their services to the various entities of the Group;
- Market Business Units, which oversee the vertical markets (Financial Services, Public Sector, and Enterprise - which includes the Energy & Utilities, Transportation, Telecommunication & Media, Industry & Services sectors) and proprietary product development;
- ENG Digital (Technical Center of Excellence), which deals with technological skills and their development and manages the correct and effective implementation of our technological solutions.

Value creation for Engineering

Engineering is the **leading Digital Transformation Company in Italy** and in global expansion, with the ambition to be an agent of change capable of combining technological innovation, sustainable development and social progress.

The **Group's Purpose** – "Together we elevate technology to make it more meaningful for everyone, every day" – reflects this approach. Engineering promotes, internally, an inclusive and collaborative *(together)* work approach; *Technology* is used as an enabling tool for the management of the most relevant local and global issues today; the solutions and activities put in place have a real *(relevant)* impact on the needs of today and the future. And all this is done on a daily basis, it is the Group's core business *(every day)*.

The Purpose is expressed in the Group's strategies and operating model, through **4 Strategic Drivers**: *Future-proof foundations* – effective operating model, simplified processes, future-ready technologies; *High-impact consultants* – relationship with clients at a level where they can understand

their strategic challenges and opportunities, as well as their stated needs -; *Excellent and relevant solutions* – products and solutions with real impact that make a difference for customers and their stakeholders, through the combination of customized solutions and advanced technologies – *The best growth for talent* – the best organization in which to acquire future-proof skills and accelerate one's career (tech and non-tech) in a reality that empowers and gives confidence.

Finally, **4 Behaviours** have been identified that ensure the implementation of the strategy by the entire corporate population, defining how people, at all levels of the company, must act and behave to achieve the purpose and strategy: *Be ambitious* – think big and always challenge yourself to achieve a greater impact, be creative; *Be transparent* – learn to give and receive constructive feedback; *Be proactive* – Take responsibility and make decisions; *Improving together* – seizing every opportunity to grow talent, be inclusive, open, making everyone part of the solution.

The strategy described here translates operationally along the **value chain**, where Engineering provides IT consulting services and acts as an enabler of digitization and as a partner capable of managing data, infrastructure, and operational complexities in highly critical sectors of public importance. Through the implementation of innovative technologies and the adoption of strategic approaches, the Company guides its clients on the digital transformation journey, optimizing processes and business models to make them more efficient, scalable and sustainable. The Group also creates added value by managing and storing customer data with security and reliability thanks to its data centers and by designing tailor-made digital solutions that meet the specific needs of each market sector.

The Group's purchases range from capital goods such as hardware and software, used internally or for resale, to outsourced services aimed at meeting customer needs. The company's fleet of cars, combined with telecommunications, travel, training, property management and maintenance services, as well as IT professional services and other consultancy, complete the picture of the main purchases that support Engineering's activities.

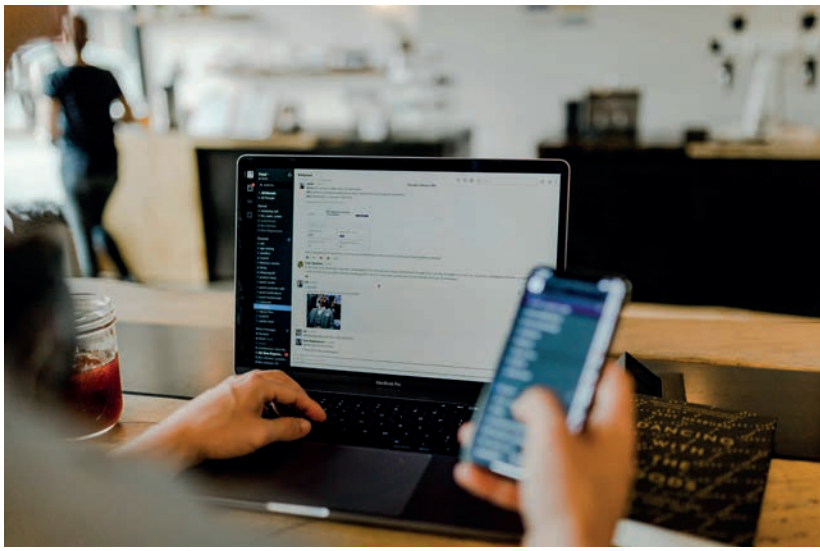
In its day-to-day operations, Engineering positions itself as a creator of digital ecosystems aimed at interconnecting heterogeneous markets, fostering business transformation through advanced and flexible technological solutions. The

data centers, the heart of the infrastructure, not only support the Group's Italian activities, but also guarantee the quality of the services provided to customers. The design and marketing of IT consulting services, the development of software and digital products are among the core competencies, as well as the commitment to Research and Development, carried out in the competence centers, are essential for continuous innovation and the development of new solutions.

Engineering's market is mainly made up of medium and large customers, both private (banks, insurance companies, Energy & Utilities, industry, services and telecommunications) and public (healthcare, local and central public administration, and defence). Engineering guarantees its customers the Best Technological Fit to always offer the most suitable technology for different organizations and different businesses. The digitization of the "core" processes of the main markets is achieved through Proprietary Platforms, some of which are real market benchmarks. These solutions are the main assets that allow the Group to constantly evolve, together with customers, to offer innovative solutions aligned with the changing needs of the business.

In this context, the Group's unique value also lies in its ability to integrate proprietary platforms and third-party technologies to meet the specific needs of its customers.

In the downstream phase, Engineering delivers its services and products to end customers, guaranteeing the best standards of safety, reliability and efficiency even in the after-sales phase, made possible by a system of services and a technological infrastructure that sees its strength in its data centers located in Pont Saint-Martin (AO), Turin and Vicenza.



Services: innovation that generates value

During 2025, the Group confirmed its commitment to Research & Innovation (R&I) activities, both in terms of participation in the main national and European initiatives and associations, and in terms of operational commitment: with 90 active research projects and over 24 million euros of investment in the year, R&I is one of the most active realities in European research and is part of a complex ecosystem international stakeholders from the scientific, academic and industrial fields.

R&I is committed to maximizing commercial impacts across all enterprise markets, and works on cutting-edge solutions and prototypes for domains such as Industry, Healthcare, Defense, Aerospace & Homeland Security, Energy & Utilities, Government, Augmented City, Agriculture, Transportation, Media & Communication.

Through an interdisciplinary approach and constant attention to emerging technologies, the two research laboratories, AI&Data and Digital Experience, operate in different technological areas focusing on Artificial Intelligence, Data Technologies, Immersive Technologies, Blockchain, Cloud, Cybersecurity, Digital Twin, and Internet of Things. The Research & Innovation of the Engineering Group faces the challenges of research in the field of AI and GenAI, advanced data management and complex analysis within distributed and federated digital ecosystems on a daily basis, aiming at the development of the data-driven economy, through the coordination and participation in numerous national and European research projects.

Partnerships for innovation: protagonists of the Global Innovation Network

Maintaining leadership in its sector means, for Engineering, carrying out numerous collaborations with international scientific realities and first-rate industrial players, as well as coordinating a large number of projects. Through its efforts, the Company's position has proven to be strategic within the international research community as a partner capable of combining industrial, scientific and academic excellence from all over Europe.

BIG DATA VALUE ASSOCIATION (BDVA)
BDVA is an industry-led, non-profit research and innovation organisation that currently has more than 240 members across Europe and includes large, small and medium-sized companies, research centers and academies. The mission is the development of an innovation ecosystem that makes the most of the potential of Data and Artificial Intelligence to achieve a real digital transformation in Europe by promoting research, development and a positive perception of Big Data. Engineering is a Full Member and member of the Board of Directors. In addition, he coordinates the task forces on Smart Manufacturing Industry, Smart Governance and Smart Cities, Agrifood and Energy.

European CyberSecurity Organization (ECSO)
Created in 2016 on the basis of a public-private agreement between the European Commission and industry organisations, ECSO is a European non-profit organisation that brings together over 300 large companies, SMEs and start-ups, research centers, universities, end-users and operators of essential services, clusters and associations, as well as local, regional and national public administrations from the Member States of the European Union and the European Free Trade Association (EFTA). Its purpose is to contribute to the development of cybersecurity communities with the aim of building a European cybersecurity ecosystem.

Engineering is a member of the organization and co-chair of the steam work related to the Strategic Research Agenda on European Cybersecurity. In addition, Engineering participates in numerous work streams including those related to Cybersecurity Market Development, NIS2 Implementation, Policy Analysis and Outreach, and Skills and Human Factors.

THE EUROPEAN ORGANISATION FOR SECURITY (EOS)
EOS brings together industrial and research players in the field of security. Operating in 15 different countries, the organization's members provide security research, solutions, and services in a variety of areas, including border, cyber, transportation, and crisis management. The aim of EOS is to provide a collaborative working platform and to encourage the in-depth exchange of ideas and best practices between the EU institutions and the European security industry, research centers, local clusters and associations, for the development of a harmonised European security market in line with policy needs, social and economic issues.

Engineering is a member of the Board of Directors and co-chair of the Artificial Intelligence Task Force.

INTERNATIONAL DATA SPACE ASSOCIATION (IDSA)
IDSA brings together more than 140 companies, from more than 28 countries, with the aim of developing a global standard for international data spaces (IDS), as well as promoting related technologies and business models that will drive the data economy of the future. Sovereign and trustworthy data sharing, as demanded by European stakeholders, must be based on essential standards to ensure interoperability at global level. This future will really come when more companies use principles, standards, and certified solutions as their preferred mode of data exchange. Engineering is a member of the Association and one of its employees, the Head Data Platforms and Ecosystems R&I Unit, was appointed IDSA Ambassador in 2024, (among the very first in Italy and in the world), an experienced professional who helps promote the understanding of data spaces and demonstrate their potential in new business contexts.

WATER EUROPE
Water Europe is committed to promoting water security and sustainability and resilience in Europe with regard to water resources, providing a platform for knowledge sharing, dialogue and collaboration for the entire water value chain. The focus extends to responding to global social challenges and promoting the development of innovative solutions in the global water market, guaranteeing the fundamental human right to water in terms of availability, accessibility, affordability, acceptability and quality, promoting a society that is smarter in the management of this precious resource (Water Smart Society).

Engineering is co-leader of the expert group "Digital Water Systems Management".

Ownership structure and governance

The share capital of Engineering Ingegneria Informatica S.p.A. is wholly owned by Centurion Newco S.p.A., which is therefore its sole shareholder.

The Group's structure as at 31 December 2025 reflects the policy of acquisitions and subsequent integration processes that have given shape to a body consisting of over sixty active companies and four in liquidation. Engineering Ingegneria Informatica S.p.A. exerts a managerial and business influence on its direct subsidiaries, and in most cases, also indirectly. This structure is therefore to be understood as the representation of a Group that operates in a context of close integration, divided into specific centres of management responsibility.

The Company adopts a traditional administration and control system, which allows it to clearly distinguish roles and responsibilities to ensure the integrity and fairness of decision-making processes. In particular, the Shareholders' Meeting has the task of adopting the most important decisions for the life of the Company, including the appointment of the corporate bodies and the approval of the Financial Statements. The management of the company is, on the other hand, entrusted to the Board of Directors (BoD), which carries out the operations necessary for the implementation of the corporate purpose.

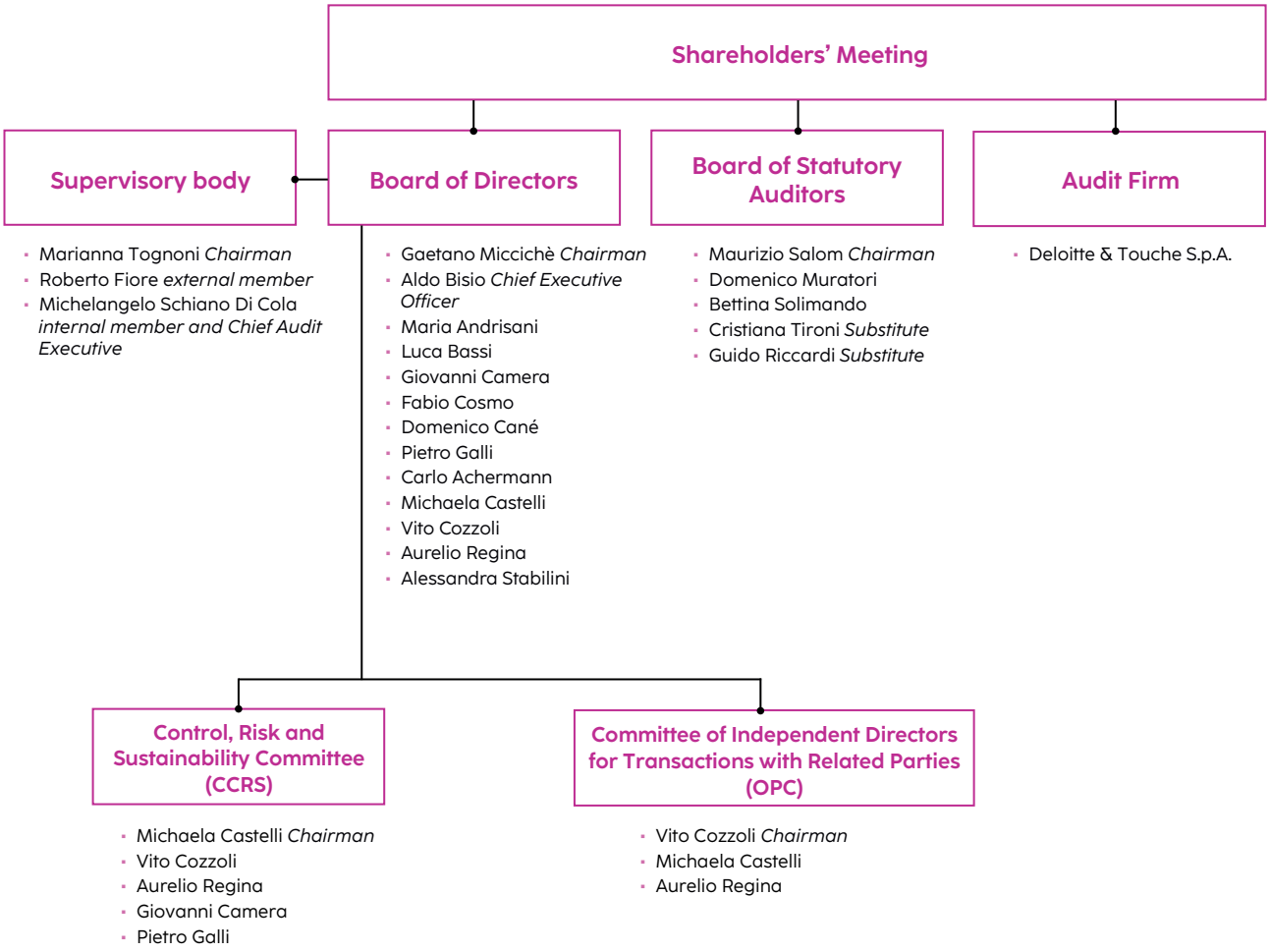
Finally, the control functions are assigned to the Board of Statutory Auditors, which has the task of supervising, among other things, compliance with the law and the Articles of Association and compliance with the principles of proper administration, and the Independent Auditors to which accounting control is entrusted.

During 2023, the Shareholders' Meeting appointed the administrative body and the Board of Statutory Auditors of Engineering Ingegneria Informatica S.p.A. who will remain in office until the shareholders' meeting called to approve the financial statements for the year ended 31 December 2025. The Board of Directors, in turn, appointed the Supervisory Body established pursuant to art. 6 of Legislative Decree 231/2001.

In June 2023, following the renewal of the administrative body, two internal board committees were established with advisory and propositional functions towards the Board of Directors:

- the **Control, Risk and Sustainability Committee (CCRS)**[2].
- the **Committee of Independent Directors for Transactions with Related Parties (OPC)**,[3].

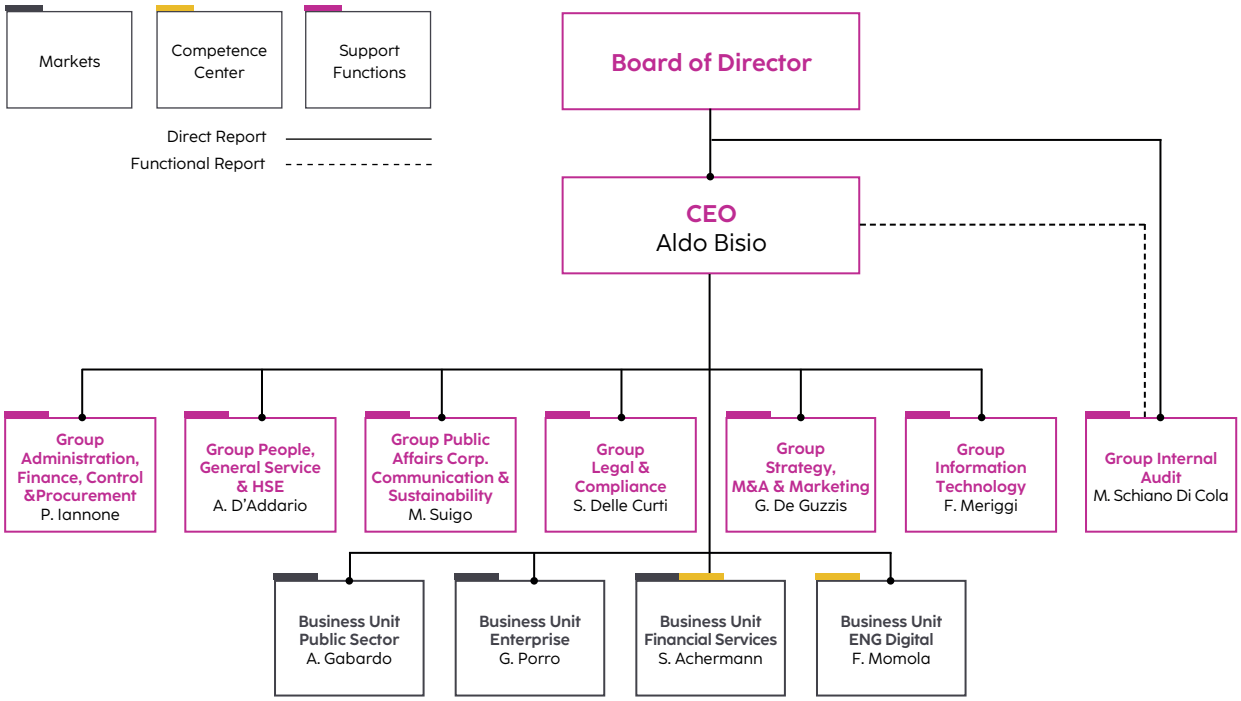
Governance structure as at 31st December 2025



Finally, at the managerial level, the organisational structure sees the identification of support functions, competence centers and markets.

[2] The CRS Committee is composed of 5 Directors, 3 of whom are independent, including the Chairman, and 2 non-executive. For more information on the controls of this committee, please refer to paragraph 2.6 Sustainability Governance.
[3] The OPC Committee is composed of 3 Directors, all independent.

Management Leadership Team as at 31st December 2025



Board of Directors

The term of office of the Board of Directors lasts three years. The current Board has been in office since 21 April 2023 and will expire, for all its members, with the approval of the Financial Statements as at 31 December 2025, regardless of the date of appointment of each. The Board of Directors will be renewed at the 2026 shareholders' meeting.

The Bylaws do not provide for additional requirements other than those required by law for the appointment of directors (Article 2387 of the Italian Civil Code). Art. 17[4] regulates the submission of the candidacy document, which, however, does not respond to the logic of the lists provided for listed companies (gender quotas, minorities, minimum number of independents). In the absence of such a document, the appointment takes place with the majorities required by law, as in the last assembly. Only for the selection of the Chief Executive Officer, art. 19 would require a specific path, which was also derogated from in the last appointment.

As regards stakeholder representation, 3 Directors are representatives of the indirect shareholder Bain Capital, 2 Directors are representatives of the indirect shareholder Renaissance Partners.

With the exception of the Chief Executive Officer, who is also General Manager, the other Directors do not have formal positions in the Company, except for those who sit on the Board Committees.

[4] Pursuant to art. 2387 of the Civil Code: "A person who is interdicted, incapacitated, bankrupt, or who has been sentenced to a penalty involving the interdiction, even temporary, from public offices or the inability to exercise managerial offices cannot be appointed director, and if appointed".

As of December 31, 2025, the Board of Directors of Engineering Ingegneria Informatica S.p.A. was composed of 13 members, of which 10 were male and 3 female. The Chairman of this governing body is not a senior executive of the Company and 4 out of 13 directors have been qualified, on the basis of specific declarations issued by them, as independent pursuant to the "Orientation of the Board of Directors of Engineering Ingegneria Informatica S.p.A. regarding the independence criteria to hold the office of Director of the Company" adopted, on a voluntary basis, by the Company in June 2023. The independent directors themselves are also non-executive.

On 15 April 2025, the Shareholders' Meeting appointed a new independent director of the Company to replace the director who resigned on 1 February 2025. In addition, on 28 April 2025, Mr. Maximo Ibarra resigned from the position of Director and Chief Executive Officer of the Company. On the same date, the shareholders' meeting appointed Ing. Aldo Bisio as the new Director of the Company. The Board of Directors, which met after the shareholders' meeting, appointed Ing. Bisio Chief Executive Officer of the Company, granting him the relevant management powers.

The remuneration for the members of the Board of Directors is fixed and defined by the Shareholders' Meeting, which determined the total amount, including the remuneration to be paid to directors vested with special offices. The Board of Directors distributes this amount among the Directors.

The management of conflicts of interest is governed by the Group's Code of Ethics and the regulatory instrument on transactions with related parties. In these documents, Engineering personnel are asked to promote the company's interests by making decisions objectively and avoiding situations in which conflicts of interest could arise. Within the Board of Directors, any interests of the directors in individual transactions are managed in compliance with current legislation.

The Board of Directors is regularly informed about the activities carried out and the results obtained in terms of sustainability. In particular, during 2025 the Board of Directors dealt with the issue of sustainability in 3 sessions: 17 March, 15 April and 20 May. On these occasions, the governing body was informed by the Control, Risk and Sustainability Committee on the analysis of the Engineering Group's positioning, ongoing ESG projects and the development of the decarbonisation plan. The Committee also examined the 2024 Sustainability Report and the sustainability priorities for the following months. The Committee then reported to the Board of Directors on the meetings with the Group Human Resources & Organization Officer and the ESG team: the HR function illustrated the updates to the Diversity & Inclusion strategy, aligned with the sustainability plan and the People Strategy 2025-2027, highlighting goals, results achieved and budgets, including the increase in female leadership, the enhancement of diversity, the acceleration of the digital accessibility agenda and the positioning of the Group as a reference on D&I issues. These goals have been integrated into the Employee Performance Review process. The ESG team provided updates on sustainability reporting and the 2024-2026 plan. The new EU regulations regarding the Omnibus package on sustainability and future activities were also presented, with related balance sheets and budgets. At the last meeting, the Board of Directors approved the 2024 Sustainability Report.

The structure for monitoring legality

Engineering places ethics and integrity at the heart of its business conduct, operating in full compliance with the laws in force and according to principles of protection of the rights of all stakeholders.

COMPLIANCE WITH THE CODE OF ETHICS

Engineering has a Code of Ethics, approved by the Board of Directors, which defines the fundamental rights and duties and establishes the ethical-social values and responsibilities (both inside and outside the company) to which employees, managers, directors, members of the Board of Statutory Auditors, members of the Supervisory Body, temporary or continuous external collaborators, partners, suppliers and customers must refer. In the employment contract for employees there is a specific article that underlines the importance of reading the Group's Code of Ethics, present both on the institutional website and on the company intranet.

The Code of Ethics pays particular attention to the issue of respect for human and labour rights, equal opportunities and inclusion: the protection of employees and collaborators from any discriminatory behaviour related to ethnicity, national, territorial or social origin, religion, disability, gender, sexual orientation, family responsibilities, marital status, trade union membership, political opinions, age, or any other condition that could give rise to discrimination. These principles explicitly call for compliance with the conventions of the International Labour Organization (ILO), the Universal Declaration of Human Rights, and national legislation on labour and non-discrimination.

REPORTING MANAGEMENT

Engineering has implemented a whistleblowing mechanism. This tool allows anyone who becomes aware of acts that may constitute a violation of the Code of Ethics, unlawful conduct or irregularities, violations of regulations, actions likely to cause damage to property or corporate image, violations of the Anti-Corruption framework, violations of Model 231, violations of company procedures and provisions, to report them, even anonymously, to the organization through the communication channels specifically prepared and communicated in accordance with the procedures provided for by law.

In line with the objective of continuous improvement and in accordance with the Group's governance, innovation in the process of receiving and managing reports was encouraged, which was aligned with both the best practices in the sector and the regulatory changes introduced by Legislative Decree no. 24/2023, implementing European Directive 2019/1937.

Engineering has also set up the Group's Whistleblowing Committee, which is responsible for examining each report in compliance with the confidentiality of the information included therein and with the aim of verifying whether or not the reported facts are confirmed. With a view to increasing coordination and facilitating the organization of activities, a Technical Secretariat was also established at the same time. The receipt, analysis and conduct of checks on reports is conducted by the Internal Audit function.

The Governing and Control Bodies are periodically updated on the progress of the reports; In the event of significant events, they are informed promptly.

During 2025, the Committee received and managed 25 reports[5]. For the reports found to be found, through the competent functions, corrective actions or disciplinary measures deemed appropriate were identified. In the event of unverified reports, the Company, where necessary, undertakes to identify corrective actions to strengthen its Internal Control and Risk Management System.

Whistleblowing	2025	2024	2023
Number of reports received	25	17	3

[5] In the three-year period 2023-2025, there were no reports on forced labour and child labour.

231 ORGANIZATION AND MANAGEMENT MODEL

The 231 Organisation and Management Model is currently adopted by the Parent Company and 16 Italian subsidiaries[6], an extension compared to 2024. In fact, during 2025, the project to extend and update the 231 Organisation, Management and Control Model was implemented at Group level, which led to the uniformity of the structure of the Models adopted by Italian companies, aligning them with the latest regulatory and governance standards. All updated or newly adopted 231 Models now feature the following elements:

- a risk-based approach, integrated with the other components of the internal control and risk management system;
- full alignment with best practices and Confindustria Guidelines;
- an approach by processes, as well as by categories of crime, consistent with the evolution of the Group's organisational structure;
- a clearer and more usable structure, aimed at promoting greater understanding and consultation by all business users.

At the end of 2025, 86% of employees in Italy had benefited from training sessions in the 231 area.

Training in the 231 area	2025	2024	2023
% of employees who have benefited from training sessions as of 31/12	86%	48%	46%

PREVENTION OF CORRUPTION

The Engineering Group conducts its activities in accordance with the principles of legality, honesty, integrity, transparency and respect for the interests of employees, customers, shareholders, commercial and financial partners, in accordance with national and international standards, regulations, best practice standards, internal regulations, the Group Code of Ethics, the Organisation, Management and Control Model pursuant to Legislative Decree no. 231 of 2001 (Model 231).

In line with the values expressed in its Code of Ethics, Engineering rejects and firmly disavows any form of corruption which, in addition to being an illegal phenomenon, also represents an obstacle to the sustainable development of the business and reputational damage for all Group companies.

In compliance with the principle of *"zero tolerance"* already adopted by the Group towards corruption, the Anti-Corruption Framework was defined and approved by the Board of Directors in December 2024, according to best practices, with the aim of reducing the risk of unlawful conduct and continuing the path of improvement of the Internal Control and Risk Management System (ICRMS).

The framework was approved by the Board of Directors of the Parent Company, subject to preliminary passage in the Control, Risk and Sustainability Committee (CCRS) and its adoption and implementation is mandatory for all its Subsidiaries, in Italy and abroad, subject to implementation by the respective Board of Directors or equivalent bodies, in compliance with local regulations. The policy will be updated periodically to ensure that it is constantly adapted to the evolution of the organisational context, the

[6] D.HUB S.p.A., Municipia S.p.A., Nexen S.p.A., Be Digitech Solutions S.p.A., Be Management Consulting S.p.A., Livebox s.r.l., Industries Excellence S.p.A., Nexera S.p.A., Cybertech s.r.l., In Valmalenco s.r.l., Parma Valore Comune s.r.l., Napoli Obiettivo Comune s.r.l., Digitelematica s.r.l., C consulting S.p.A., Extra Red, Pragma Management System s.r.l., Atlantic Technologies S.p.A. and Synapsy s.r.l..

regulatory framework of reference and specific national and international best practices.

To date, Engineering Ingegneria Informatica S.p.A., Municipia S.p.A. and Engineering D.HUB S.p.A. are in possession of the certification of the "Anti-Bribery Management System" management system for the prevention of corruption, according to the international standard ISO 37001. In order to maintain these certifications, the Companies are subject to periodic annual surveillance and a complete review of their compliance systems every three years.

In order to disseminate the tools adopted in terms of preventing and combating corruption, the company dedicates specific training sessions on anti-corruption aspects to employees. At the end of 2025, 91% of employees in Italy had benefited from training sessions in the field of anti-corruption. For 2026, the goal is to maintain similar coverage of training in the field of anti-corruption.

Anti-corruption training	2025	2024	2023
% of employees who have benefited from training sessions as of 31/12	91%	93%	62%

These initiatives led to the registration of no cases of corruption in the three-year period 2023-2025.

FRAUD PREVENTION

To ensure the safety and protection of the Organization, Engineering has set up the Group Security Department, which operates the Fraud Management & Loss Prevention Function, which has the task of identifying and combating fraud risks related to internal processes and controls as well as providing constant support to ensure effective management of anti-fraud issues. To this end, analysis methodologies have been adopted that allow specific insights into potential threats relating to multiple risk scenarios and new processes and tools have been introduced that allow the management of the risks detected. In addition, the methods for reporting and activating the anti-fraud control have been regulated, including the recording of the activities carried out.

In the context of Fraud Management, a Fraud Risk Assessment was carried out in 2024 which made it possible to identify the potential fraud risks associated with the various company activities and safeguards. Subsequently, the Improvement Plans defined the actions to mitigate the risks detected, the management of which began in 2025 and will continue in 2026. In addition, the process was further consolidated also through the expansion of prevention and control activities from an anti-fraud point of view.

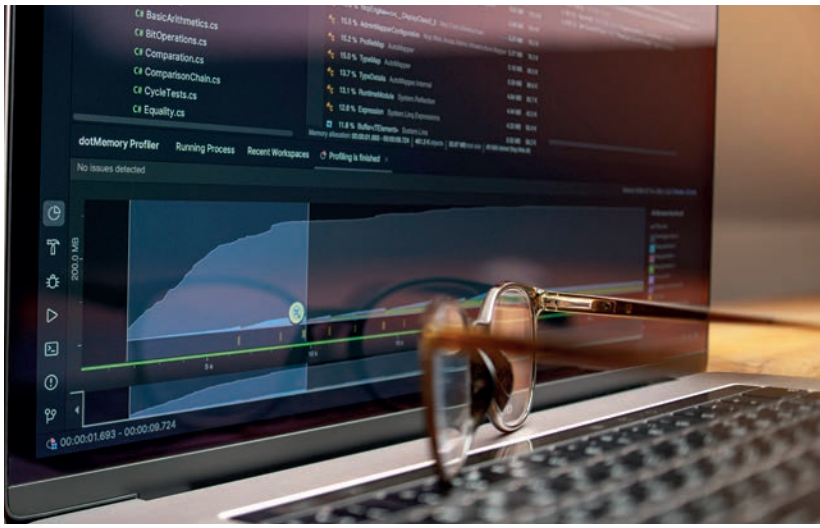
In 2025, more than 75% of the company's population is covered by the Fraud Risk Assessment.

In terms of Loss Prevention, constant support was provided to the business lines on anti-fraud and anti-corruption issues, conducting, where necessary, specific due diligence and/or investigations on request. Finally, assistance was also provided to corporate functions and business units in third-party audit activities for the issues of competence.

RESPECT FOR HUMAN RIGHTS

Engineering, aware of its role within the communities in which it operates, is committed to ensuring respect for and protection of human rights in all its activities and in its value chain. This commitment is key to maintaining an ethical, safe, and fair work environment. This commitment is formalised in the Human Rights Policy, which defines the philosophy, rules and methods of application for respect for the Group's reference Human Rights with the aim of increasing awareness and strengthening respect for them within its sphere of influence.

With this Human Rights Policy, Engineering communicates to its stakeholders that it intends to operate with correct and transparent methods to guarantee and improve the working conditions of its personnel and in respect of individual dignity and freedom, rejecting all working conditions characterized by inhumanity, exploitation, discrimination, unhealthiness. In this sense, Engineering aims to satisfy customers and stakeholders by ensuring that all activities are carried out in this respect and in line with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work. It is therefore committed to promoting inclusion and ensuring equal opportunities for all employees, with particular attention to groups at risk of vulnerability.



This policy provides for positive action to ensure that people belonging to these groups can access employment and professional development opportunities without discrimination. To prevent, mitigate, and address discrimination, Engineering has established specific procedures. These procedures include reporting mechanisms for cases of discrimination, which are documented and reviewed to ensure an effective remediation plan.

In addition, Engineering has taken steps to ensure occupational health and safety and promotes freedom of association and the right to collective bargaining, ensuring that all employees can exercise their rights without fear of retaliation.

Finally, during 2025, the four Group companies (Engineering Ingegneria Informatica S.p.A., Engineering D.HUB S.p.A., Cybertech S.r.l., and Municipia S.p.A.) have maintained SA8000:2014, a recognition for their commitment to respecting and protecting human rights in all areas of activity, in order to maintain an ethical, safe and fair working environment.

TAX CONTROL FRAMEWORK (TCF)

In compliance with the Code of Ethics, Engineering attaches fundamental importance to the tax risk management process and the related operational tools. The aim is to minimise the risk of operating in violation of tax rules, i.e. in contrast with the principles or purposes of the tax system, and to ensure an approach of transparency and mutual collaboration in relations with the Tax Authorities. Engineering intends to pursue a tax strategy inspired by the principles of honesty, fairness and compliance with tax legislation, in order to minimize any substantial impact in terms of risk, whether tax or reputational.

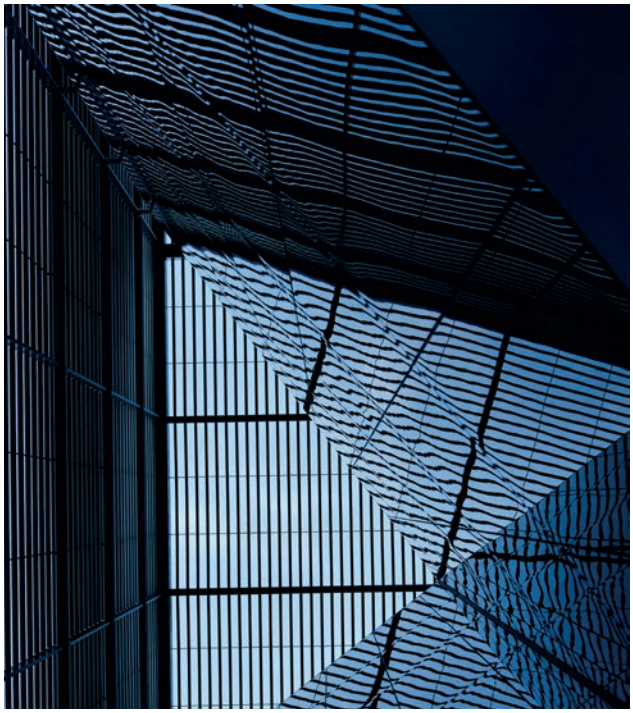
To formalize and regulate this commitment, Engineering has prepared its Tax Control Framework (TCF), a management and control system aimed at establishing effective and constant supervision of taxation related to the various business processes and operations. The adoption of the TCF by the Parent Company took place in November 2023, and its extension continued in July 2024 with the inclusion of a further 10 Italian Group companies[7].

[7] Atlantic Technologies S.p.A., Be Digitech Solutions S.p.A., Cybertech S.r.l., Digitelematica S.r.l., Engineering D.HUB S.p.A, Livebox S.r.l., Be Management Consulting S.p.A, Municipia S.p.A., Nexen S.p.A., Pragma Management System S.r.l.

The structure of the TCF includes two pillars that outline the operating scheme:

- **Tax Strategy:** defines the Group's objectives and approach towards the correct and timely determination of taxes and the containment of tax risk, understood as the risk of operating in violation of the regulations, also due to uncertainty in interpretation or ineffectiveness of tax management procedures;

- **Tax Compliance Model (TCM):** it is the foundation of the Internal Control and Risk Management System. The TCM details the risk assessment, periodic control and monitoring phases, the main responsibilities and ensures subsequent reporting on tax issues to the Chief Executive Officer and the relevant functions. In the context of the TCM, the Risk and Control Matrix represents the document for aggregating the information relevant to the identification process of the tax risk management system and is structured in such a way as to offer a representation of the main components necessary for the assessment of tax risk.



In April 2025, two compliance procedures for monitoring risks relating to direct taxes and VAT (IRES-IRAP Compliance and VAT Compliance) were approved and published on the Group's Intranet. In June 2025, following an initial implementation period, the Tax Risk Manager, responsible for ensuring the effectiveness and effectiveness of the controls put in place to oversee tax risks and for supervising continuous monitoring activities, assisted by the Tax Risk Officer, activated the second-level controls, the results of which were duly documented.[8] The second-level control confirmed the solidity and substantial effectiveness of the TCF: out of a total of 187 checks carried out on the eleven companies in the perimeter, no substantial anomaly was detected that could affect the tax risk. The few anomalies that emerged were classified as "formal" or "minor", related to the optimization of information flows and the archiving of internal documentation.

In July 2025, the first meeting of the Tax Risk Committee was held[9], which, in the exercise of its advisory and propositional functions, has the task of supporting the Board of Directors, the Chief Executive Officer and the Tax Risk Manager, in supervising and maintaining an effective tax risk control and management system.

During 2025, the Group also undertook strategic initiatives aimed at consolidating its tax governance and strengthening the management of potential tax risks. Among the most relevant initiatives, we mention:

- **Group Tax Litigation Register**: establishment of a centralised register of tax disputes to track and monitor the ascertained or contingent liabilities of all Group companies (Italian and foreign) on a quarterly basis. This control contributes to the prevention and quantification of risks and the mitigation of financial risk.

- **Global Tax Repository**: the creation of a centralized system for the collection and archiving of documentation of foreign tax obligations has been launched. This tool allows the Group Tax Department to have access to worldwide tax information, promoting the accountability of local tax figures and reducing the risk of document shortages in the event of an audit.

[8] In particular, the results of the checks were also shared, upon request, with the boards of statutory auditors of Engineering Ingegneria Informatica S.p.A. and Be Management Consulting S.p.A..
[9] Commission composed of 4 permanent members: Head of Internal Audit, CFO, Group Tax Risk Manager and Group Tax Manager.

- **Group Tax Reporting Package**: the Group Tax Department has developed an in-house reporting tool in Italian and English, which allows the monitoring of tax provisions made in the Financial Statements and the related cash flow in order to ensure the correct estimation and accounting of the tax burden and the homogeneous measurement of the effective tax rate. The tool was used at the first opportunity for the processing of the 2026 budget tax and will continue with the calculation of "actual" taxes as of December 31, 2025. In its first adoption, the tool will be applied to all Italian subsidiaries and to the main foreign jurisdictions (Brazil, US).

COMPLIANCE FUNCTION

In June 2025, the company established the function of Compliance & Data Protection Officer reporting to the structure of the Legal & Compliance Group General Counsel.

In the second half of 2025, the Integrated Compliance Policy was drawn up, which defines the design of the corporate compliance process. This Policy was formally approved by the Board of Directors of Engineering Ingegneria Informatica in January 2026.

The Integrated Compliance process aims to promote compliance with the mandatory regulations applicable to the Engineering Group according to a risk-based and integrated approach, as well as to promote the development and dissemination of a corporate culture based on ethical values, correct conduct and compliance with regulations. In general, the establishment of the Compliance Function, in addition to ensuring continuous monitoring of the overall risk profile, aims to encourage the dissemination within the company of a risk-aware culture, in which the centrality of compliance with the rules and the relationship with its customers is recognized.


02
Sustainability
for Engineering

The Group places sustainability at the heart of its business model, recognizing that digitalization can drive positive change when it is managed in a responsible and measurable manner and is designed to generate tangible impacts on business, society, and the environment. We are committed to digital transformation and represent an enabling factor in the processes of all organizations thanks also to the advent and application of frontier technologies.

In the field of Digital Sustainability, Engineering uses its specialized skills in developing solutions for public and private customers that promote operational efficiency, respect for the environment, the quality of life of citizens and that often represent the key to addressing some important social and environmental challenges. The goal for the next few years is to define a strategy that will guide and maximize the ESG contribution of business projects and allow the Group to seize new market opportunities related to global sustainability challenges in all sectors.

With regard to sustainability in business management, Engineering has defined concrete goals that are reflected in a path that aims to establish the company among the leaders in the sector in relevant areas such as the fight against climate change, gender gap, leadership and diversity, green procurement, compliance with ESG criteria in the supply chain and sustainability governance.

An ecosystem for sustainability

> In the historical phase in which we live, it is becoming increasingly essential to create partnerships between different subjects with the aim of supporting the economic and sustainable development of the country through the great potential of digital. Engineering actively participates in these initiatives, reinforcing its commitment to promoting responsible practices in the digital sector.

UN GLOBAL COMPACT

In 2021, Engineering joined the United Nations Global Compact, the initiative created to encourage companies around the world to adopt sustainable policies in compliance with corporate social responsibility and to make public the results of the actions taken. The Group has formally adhered to the Ten Universal Principles relating to human rights, labour, the environment and the fight against corruption, to promote the values of sustainability in the long term, with corporate policies and practices, social and civil initiatives.

Engineering is also one of the signatories of the "Businesses for People and Society" Manifesto. The document, drawn up by the UN Global Compact Network Italy, was created to give new impetus to the just transition and contribute to the creation of fairer, more inclusive and prosperous societies through the involvement of the highest business leaders and, therefore, of the organizations they lead. The Manifesto aims to generate a commitment from the private sector to respect the social dimension of sustainability, inviting the definition of ambitious goals and the adoption of risk and impact assessment systems and procedures, right from the planning phase.

UN GLOBAL DIGITAL COMPACT

In April 2025, Engineering signed the United Nations Global Digital Compact, an initiative aimed at promoting a fair, inclusive and secure digital ecosystem on a global scale. With this membership, Engineering reinforces its commitment to promoting responsible practices in the digital sector, contributing to the definition of global standards for technology governance. In particular, the company is committed to: supporting the development of solutions aimed at bridging the digital divide and accelerating progress towards the Sustainable Development Goals, expanding the inclusion and benefits of the digital economy for all, promoting responsible, equitable and interoperable data management approaches, improving the governance of artificial intelligence, so that it is secure and bias-free. All this through the creation of the many solutions that improve access to services in the field of Augmented City, digital health, mobility, urban security and products focused on digital accessibility for customers, the many partnerships including the one with the Digital Alliance for Italy, rather than adherence to the European Union's AI Pact

AI PACT

In August 2024, the European Commission promoted the AI Pact, to encourage and support companies in implementing the measures envisaged by the AI Act. Engineering joined the initiative, confirming itself as a key player in the development of Artificial Intelligence and its commitment to operate as a national champion in the near future as well. In this context, Engineering has activated a constant communication channel with the AI Office, the office that supports the Commission in the regulation of Artificial Intelligence, actively contributing to the dialogue on key issues for the regulation and development of this technology in Europe while respecting citizens' rights.

AI HUB FOR SUSTAINABLE DEVELOPMENT (AI HUB FOR AFRICA)

Engineering is part of the AI Hub for Africa promoted by the Ministry of Enterprise and Made in Italy (MIMIT) which aims to be a multi-stakeholder platform for the coordination of shared initiatives aimed at strengthening local AI ecosystems in developing countries, and in particular on the African continent, acting as a catalyst at local, national and cross-border levels. The initiative has three main objectives: to guarantee African startups access to large computing infrastructures (compute), to facilitate the training of large language models with local idioms (data), and to create training courses (talent).

EUROPEAN FEDERATED CLOUD

Engineering, through the AVANT research project, started in October 2025 a collaboration with Fulcrum, an ecosystem of European cloud providers committed to the creation of interoperable infrastructures and services, to build the first European multi-provider federated cloud. The partnership accelerates the adoption of a multi-provider European sovereign cloud and facilitates the matching of supply and demand, allowing different operators to offer their services to end users in an integrated way.

PREVENTION AND COMBATING OF CYBERCRIME

In May 2024, the State Police and the Engineering Group signed an agreement in Rome aimed at protecting networks and information systems that support the company's institutional functions. This agreement is part of Engineering's initiatives aimed at promoting social sustainability and good governance, contributing to the construction of a secure and reliable digital environment for all stakeholders. The collaboration with law enforcement aims, in fact, to ensure cybersecurity, a crucial element for the protection of data and digital services offered to the community.

CRESCIAMO IL FUTURO

In April 2025, Engineering joined the "Cresciamo il futuro" project, aimed at creating and developing the largest national network of corporate and private nurseries for employees of member companies. The initiative, which saw the signing of a memorandum of understanding between the Cresciamo il futuro Foundation and the Department for Family Policies of the Presidency of the Council of Ministers, will allow employees to choose the most appropriate structure for their children from those belonging to the various companies that adhere to the agreement, also depending on the place of work or residence and in line with the new smart working methods.

Technology that enables sustainability

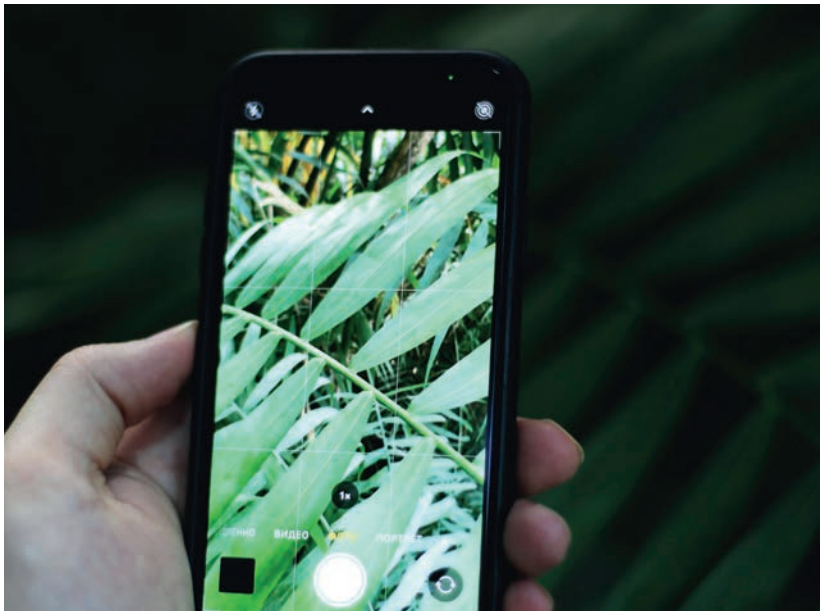
Engineering has always been aware of its impact in the world and puts the best technologies at the service of companies' growth needs and business opportunities on a daily basis. This awareness is reflected in the Group's intention and commitment to elevate technology to a driver capable of creating concrete benefits for everyone every day. In particular, the Company has identified four macro-areas, already the subject of numerous services provided to customers, which represent global challenges for society:

Healthcare

Energy transition and efficiency, climate change

Digital citizenship

Responsible growth



Below are some examples of projects that reflect Engineering's approach to applying technology to sustainability: tangible impact, integration of expertise, and a focus on solution governance.

Healthcare

EngGPT Data Quality for Pandemic Plans Update

The solution, based on the proprietary Large Language Model (LLM) EngGPT, supports various local health agencies in assessing the effectiveness of the national pandemic preparedness and response plan in the area of competence. This case serves as an example of specialized, controllable AI applied to a highly sensitive context, where reliability, control, and domain-specific adherence are essential. The solution generates a comprehensive list of topics covered in the different existing pandemic plans and evaluates them based on adherence to the needs of the area.

In particular, the evaluation of each draft (i.e. the preliminary versions of the pandemic plans drawn up by the various territorial health agencies) provides feedback on the issues addressed and those neglected, a score indicating deviations from the activities previously included and textual feedback on the formulation of the current one

Energy Transition and Efficiency, Climate Change

GenAI for Coastal Monitoring Innovation

ISPRA, the national body for environmental protection and research, needed to strengthen marine monitoring activities with new, more effective models in complex coastal areas capable of managing heterogeneous data and ambiguities in the phenomena observed.

Engineering's solution, based on generative AI, monitors coastal areas and processes analyses of marine ecosystems through innovative approaches to processing environmental data. To overcome computational limitations, improve modeling resolution, and speed up predictions, simulations, and analysis, generative AI and physical models are integrated. In particular, AI makes it possible to emulate complex mathematical simulations with fewer computational resources, process satellite data, refine and validate the predictions of existing models.

Digital citizenship

Conversational Gen AI to reduce barriers to access public services

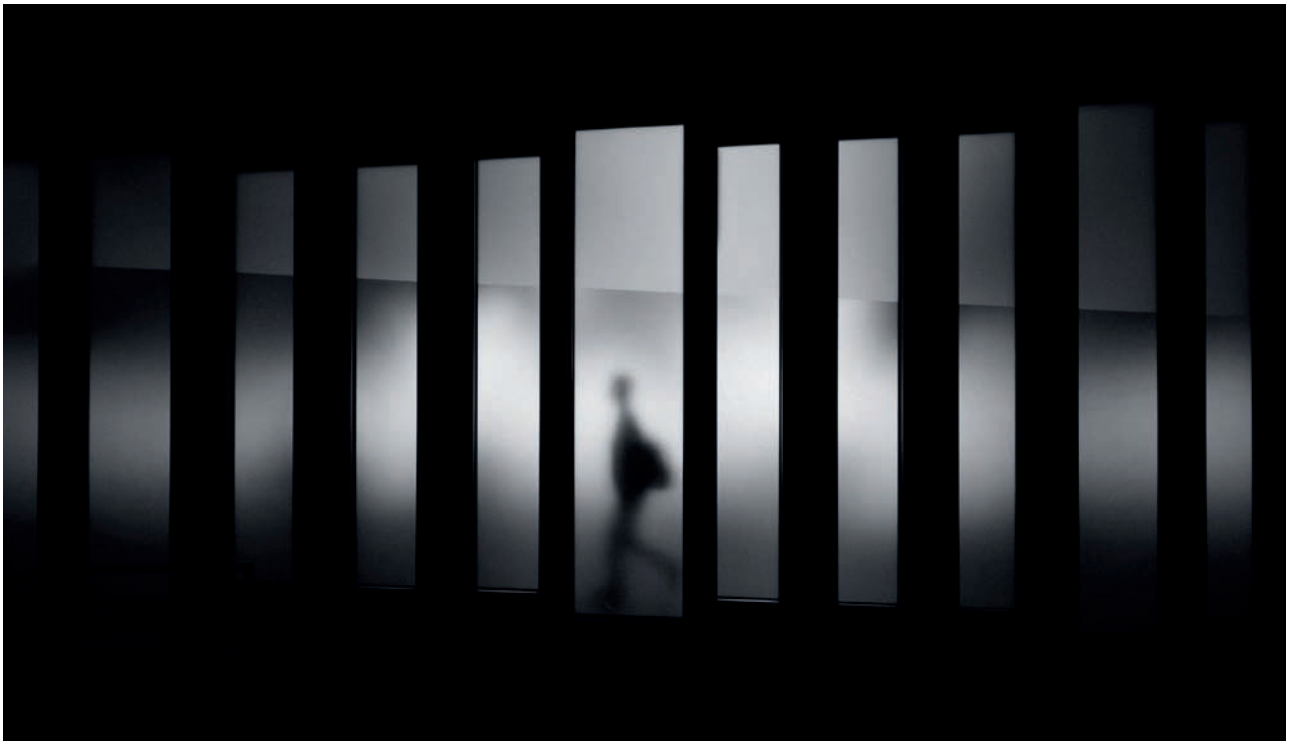
The use of conversational Gen AI with virtual assistants, chatbots and avatars capable of offering targeted, effective and adaptable responses to each user makes it possible to improve citizens' access to public services. Integrated into the institutional website, the assistant helps people to easily find their way around the services available, using natural and inclusive language.

In this way, Engineering supports digital autonomy, reduces barriers to access public services and strengthens citizens' trust, making a concrete contribution to the ESG objectives of inclusion, equity and transparency.

Responsible growth

XR at the service of inclusion and well-being of people with disabilities

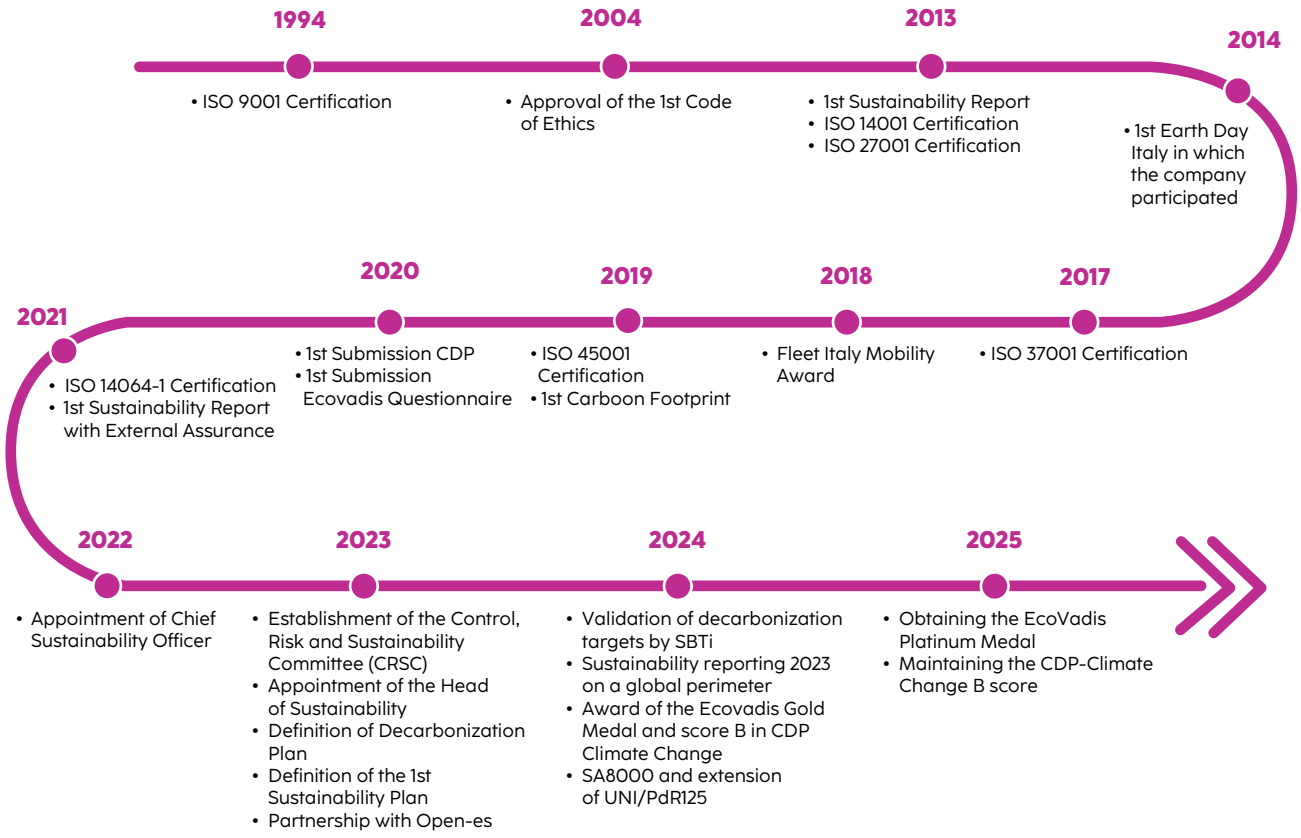
SUN is an innovation research project funded by the European Union's Horizon Europe research and innovation programme that explores the use of XR in different sectors. The pilot demonstrates how technology can become a concrete factor of inclusion for people with disabilities. Through non-invasive surface electromyographic (sEMG) sensors that read muscle microactivity, eye-tracking and multisensory feedback, SUN allows people with very reduced motor skills to interact in virtual environments where they can communicate and participate in social life while supporting the psychological and social well-being of patients.



Engineering's sustainability journey

Embarking on a journey towards sustainability requires vision, investment, corporate culture and dedicated structuring at the organizational level.

Since the early 90s, Engineering has taken its first steps, achieving significant goals: from obtaining internationally recognized certifications, through ten-year and voluntary sustainability reporting, up to the definition of a governance dedicated to the oversight of relevant sustainability issues.



Over time, the Group has obtained certifications in the main areas considered relevant for operations and business.

TRANSVERSAL CERTIFICATIONS[10]

Certification	Scope	% Employees covered		
		2025	2024	2023
ISO 9001:2015	Quality management	61%	61%	60%
ISO 14001:2015	Environmental management	30%	30%	30%
ISO 14064-1:2018	Greenhouse gas emission management	72%	63%	63%
ISO 37001:2016	Anti-corruption	63%	57%	58%
ISO 45001:2018	Occupational health and safety	57%	57%	58%
UNI/PdR 125:2022	Gender equality	67%	72%	59%
SA8000: 2014	Social responsibility	71%	72%	0%

SPECIFIC CERTIFICATIONS FOR DATA CENTERS

Certification	Scope	% Data centers covered		
		2025	2024	2023
ISO/IEC 20000-1:2018	IT Service Management	100%	100%	100%
ISO 22301:2019	Business continuity management	100%	100%	100%
ISO/IEC 27001:2022	Information Security	100%	100%	100%

[10] The percentages refer to the total population of the Group

Engineering stakeholders

Below is a table illustrating the main categories of Engineering Stakeholders, together with the methods of involvement and the types of activities through which the Group communicates and interacts. This approach takes into account the validity of the relationship, proximity, level of influence and the effects deriving from the Group's activities.

Main categories of stakeholders	Engineering Map	Modes of interaction, listening and involvement
Employees	Over 13,800 professionals distributed in the offices of Italy, Albania, Argentina, Austria, Belgium, Brazil, France, Germany, Great Britain, Greece, India, Luxembourg, Mexico, Poland, Czech Republic, Romania, Serbia, Spain, Switzerland, Ukraine, Hungary and the USA.	· Internal communication tools (Intranet, mailing, blog) · Internal and external events dedicated to employees · MyVoice climate survey
Customers	More than 3,000 national and international customers (including subsidiaries) in the following sectors: - Local and Central Public Administration (Municipalities, Regions, Ministries) - Healthcare (Hospitals, Local Health Authorities) - Finance (Large banking and insurance groups) - Telecommunications (all major Italian players) - Energy (Energy producers and distributors) - Industry - European and international institutions	· Annual satisfaction surveys · Ongoing relationships with our staff of consultants · Customer events In 2025, the Customer Satisfaction survey was repeated, the results of which are being consolidated.
Suppliers	Suppliers concentrated in the following sectors: - IT consulting - Hardware/software both for internal use and for supply to customers - Company car leasing - Facilities (surveillance, cleaning, management and maintenance of buildings)	· Recurring relationships with the Purchasing Department and with the corporate business functions of the activities provided · Dialogue with the main supplier representative associations · TimeFlow supplier portal · Partnership with Open-es
Trade and industry associations	National associations in the IT, software, ICT sector	· Periodic meetings, preparation and sharing of good practices, participation in work within technical and representation committees · Presence in the "Environment" and "Digital Technologies and Sustainability" WGs of the main sector associations
Financial institutions	National and international banks and credit institutions that finance the Group's main investments	· Meetings with the company's top management

Main categories of stakeholders	Engineering Map	Modes of interaction, listening and involvement
Non-profit world	Associations for the promotion of the environment and Cooperatives/Onlus	· Sponsorships, donations, partnership projects, training and internships in companies
Trade unions	Trade unions in the metalworking industry	· Since September 2023, the Engineering Group has become part of the Federmeccanica Negotiating Delegation for the renewal of the Metalworking CCNL · Collective and territorial bargaining · Meetings between workers' representatives and company representatives · Joint committees as provided for in the Company Supplementary Agreement of 6/12/2023
Universities and Research Institutes	National and European Universities and research institutes	· Development of partnership projects, economic support for research, training and support for research and development of products
Media	Newspapers, periodicals, national radio and TV, trade magazines, newspapers and local radio and TV stations	· Contacts on the occasion of the launch of relevant projects, publication of company documents, interviews, events
Project partners	Small and large Italian and European companies (e.g. energy sector, healthcare)	· Coordination within projects funded by European and national public bodies

Initiatives in favour of the community

The company's support for the achievement of the goals of the 2030 Agenda is also manifested through support for social projects through donations and sponsorships.

BLOOD DONATION

In collaboration with "ABO +/- Donatori Sangue & Emocomponenti - Regione Lazio", "AVIS Torino", "AVIS Genova" and "AVIS Milano", in 2025 the number of Engineering colleagues who chose to donate blood increased. The days dedicated to collection have increased and, in addition to the Rome and Milan offices, ENG people in Turin and Genoa have also been able to make a concrete contribution to one of the main critical issues of the national health system.

This initiative has also allowed our employees to access specialist visits and dedicated screenings, differentiated according to gender and age. Thanks to active participation, there were numerous donors: 120 donations in Rome with 3 days, 29 donations in Milan with 2 days, 15 donations in Genoa with 1 day and 35 donations in Turin with 1 day.

TRAINING AND DIGITAL INCLUSION: THE ACADEMY'S PROJECT FOR THE GIRLS AND BOYS OF SAN PATRIGNANO

Also in 2025, as a continuation of the initiative launched in 2022, the training activity for the guests of the Community of San Patrignano founded by Vincenzo Muccioli and focused on IT and digital training was launched, with the aim of providing participants with the tools to move safely and consciously in the digital world.

The 2025 training proposal, structured in 32 hours of lessons aimed at young people, in some cases very young, but also the over 50s, focused on creating and managing secure passwords, activating the Spid (Public Digital Identity System), recognizing online scams, protecting personal data, understanding the mechanisms of privacy on social media, consciously using artificial intelligence: all fundamental elements to acquire full digital citizenship in the contemporary world. Over the years, the training course curated by Engineering has represented a step forward towards the digital autonomy of participants at each edition.

CHRISTMAS DONATION FOR DIGITAL TRANSFORMATION

Also in 2025, Engineering, on the occasion of Christmas, supported an association that has chosen to use digital solutions to improve people's lives. The donation was made through TechSoup Italia, a social enterprise that has been helping NGOs to embark on their digital transformation path for over ten years. With the donation, Engineering supported Spazio Aperto Servizi, a social cooperative that promotes the inclusion and autonomy of people in situations of fragility, even temporary, through welfare, social-health, educational and housing services. The donation will help enhance the management platform, increasing the efficiency of services and freeing up valuable resources to support the community.

The impacts and material topics for Engineering

THE PROCESS OF DOUBLE MATERIALITY

The identification of the list of material topics, priorities and representatives of the Group, is the result of a structured process divided into several phases, making it possible to integrate the opinions of different stakeholders. The results and recommendations of this process will guide Engineering in achieving sustainability goals and addressing industry challenges and opportunities.

The double materiality analysis was carried out according to the European Sustainability Reporting Standards (ESRS). For GRI reporting purposes, only topics positioned on the "impact materiality" axis were considered material.

Below are the main phases of the analysis, each with different levels of stakeholder involvement.

Step 1: Value chain mapping and identification of relevant stakeholders

In the first phase, Engineering's value chain was mapped to define the scope of the analysis and identify key stakeholders. To this end, the information contained in the Sustainability Report was used, in line with GRI standards 2-6 and 2-28. In addition, to sharpen the understanding of key suppliers and customers, they were categorized according to spend and turnover, respectively. Based on this assessment, the top vendor categories are Consulting & Professional Services and IT & Software, while the top customer categories are Finance, Government & Municipalities, Healthcare, Industry & Services, Telco & Media, Energy & Utilities.

Step 2: Preliminary selection of sustainability topics

The second phase produced a shortlist of sustainability topics starting from the complete list provided by the regulation. This was achieved using internal sources (Sustainability Report), external sources (materiality reports and sector studies from reliable sources: the materiality maps of MSCI, S&P and SASB, as well as the sector guidelines of EcoVadis) and introducing an additional "Top-Down" dimension. This dimension, derived from insights from the sustainability team, served two purposes:

1. Validate the topics already identified in the shortlist

2. Add new sustainability topics where needed

With these final refinements, a comprehensive list of sustainability topics has been established. Based on the value chain mapping, all relevant stakeholders were considered in the assessment.

Step 3: Identification of Impacts, Risks and Opportunities (IROs) and definition of assessment scales

The identification of relevant IROs began with an analysis of the external sources mentioned above to identify the main impacts for companies in the IT services sector. The IROs identified covered Engineering's entire value chain, given the relatively linear nature of Engineering. This provided a solid foundation, which was then refined through the company's specific knowledge, to create a custom list for Engineering.

Impact classification and related rating scales

All sustainability impacts were classified as positive or negative, and current or potential. For each impact, the stage of the value chain in which it occurs was determined, as well as the estimated time horizon for its effects, divided into three groups: short-term (within the reporting period of the Financial Statement), medium-term (up to 5 years) and long-term (over 5 years).

In accordance with the ESRS guidelines and the GRI guidelines, the severity of the actual impacts was assessed using three key parameters: scale, scope and irremediability. For the scale, the extent of the impact on the environment or people was assessed. For the scope, it was considered how widespread the impact is, taking into account factors such as the percentage of sites or employees involved. Finally, for irreparability, the difficulty of reversing the impact in terms of the cost and time required to remedy it was examined. Regarding potential impacts, probability has been incorporated into the assessment process.

To maintain both the adaptability and comparability of the IROs, each parameter was assessed on a context-specific scale. The results were then standardized and reported using a Likert scale from 1 to 5.

Classification of risks and opportunities and related assessment scales

Also for financial risks and opportunities, the value chain level and time horizons were identified. The assessment of risks and opportunities was based on two key parameters: magnitude and probability. The magnitude referred to the potential financial impact, considering factors such as EBITDA, CapEx, and OpEx. Both risks and opportunities were assessed using a Likert scale of 1 to 5 to ensure consistency.

Step 4:
IRO Assessment

Interviews were conducted with different internal stakeholders from various business functions to assess IROs. Each function was assigned different IROs to be evaluated, based on their area of expertise and their involvement in the value chain. The inclusion of multiple functions was intended to provide a market-oriented perspective rather than a purely corporate vision.

Stakeholders were asked, where possible, to assign a quantitative score to each IRO. When this was not feasible, qualitative feedback was provided, which was later translated into the corresponding Likert scale ratings.

Step 5:
Aggregation of scores and development of the Preliminary Double Materiality Matrix

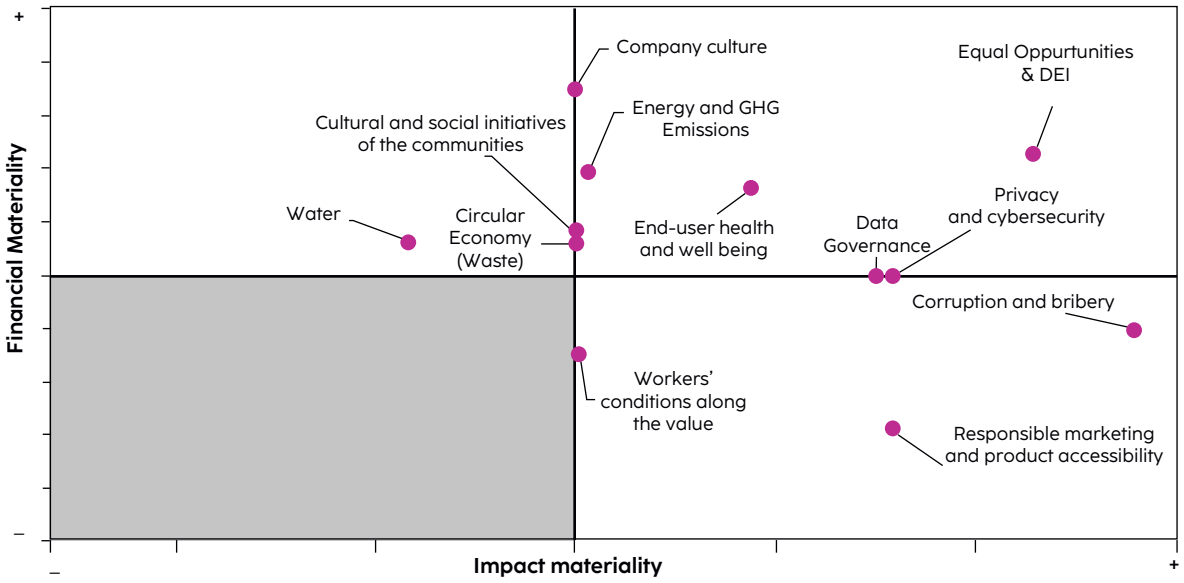
To maintain consistency between all calculations, in the aggregation of the various scores to obtain a unique value for each IRO, each parameter was assigned the same weight, resulting in a simple average. Once the individual IRO scores were established, they were further aggregated along two dimensions: the sustainability theme of reference and their materiality aspect (impact/financial).

Subsequently, materiality thresholds were defined. Both the materiality, impact and financial thresholds have been established taking into account the median of the respective distributions of sustainability issues. A sustainability issue was considered material if its impact score and/or if its financial score exceeded the respective defined threshold.

Step 6:
Validation of the Final Double Materiality Matrix by the CEO and CFO

Finally, the double materiality matrix was validated through meetings with the CEO and CFO, during which there was a detailed review of the thematic standards and selected sustainability themes. The review and integration of the feedback received led to the finalization of the double materiality matrix, as shown below.

Material issues and material IROs



The issue related to water is material as a result of the integration of financial aspects into the materiality analysis, unlike the previous materiality matrix which considered only the impact dimension. For the purposes of reporting on material issues, reference is made exclusively to the materiality of impact as required by the GRI standards adopted for the preparation of this document.

The issue of workers' conditions along the value chain has become material following the inclusion of this area in the reference regulations for sustainability reporting to which Engineering will be subject in the near future.

Material IROs

	Type	Material topic	IRO	Value chain	Time horizon	GRI
1	Engineering's products and platforms promote sustainable production and consumption models, contributing to the reduction of GHG emissions and incentivizing investments in environmentally responsible companies. This impact is realized through customers, who adopt these digital solutions to drive sustainability.					302-1 305-1 305-2 305-3
	+ Impact	Energy and GHG Emissions	Impact of Engineering's products on reducing greenhouse gases (GHGs) and energy consumption	Downstream	Current	
2	Engineering's Scope 3 emissions are highly dependent on the trend of spending on its suppliers, which is increasing, with a shared impact throughout the value chain. By collecting suppliers' emissions on time and improving inventory on time, you can manage the impact.					
	- Impact	Energy and GHG Emissions	Increased Scope 3 emissions	Engineering	Current	
3	Engineering's service offering includes platforms and solutions for an Augmented City, such as energy management, Smart Energy & Utilities and applications for the Digital Industry, such as plant simulation and optimization. These services focus on sustainability and energy efficiency, creating value for both Engineering's revenue growth and the customers who implement these solutions.					
	+ Opportunities	Energy and GHG Emissions	Growing demand for Engineering's products that reduce GHG emissions and energy consumption	Engineering and downstream	Short-term	
4	Improving energy efficiency in buildings (e.g. the Rome site) and data centers leads to significant energy savings and, consequently, a reduction in energy costs for Engineering. This impact is reflected directly in Engineering's internal operations through the reduction of energy consumption.					
	+ Opportunities	Energy and GHG Emissions	Reduction of energy supply thanks to efficiency measures	Upstream and Engineering	Medium-term	
5	Exploring the concept of Green Coding and the chance to become a pioneer in this emerging market offers a financial opportunity from increasing market-wide revenues. This impact stems from Engineering's innovation efforts and growing customer demand for more efficient and sustainable software solutions.					
	+ Opportunities	Energy and GHG Emissions	Revenue increase from green coding trend	Engineering and downstream	Medium/long-term	
6	The elimination of water consumption through a free cooling system (for example, as implemented in the Vicenza data center) allows Engineering to reduce the costs associated with water use and increase energy efficiency. This impact is limited to Engineering's internal operations, reducing water-related expenses.					–
	+ Opportunities	Water	Reduction of water costs through the adoption of alternative cooling technologies	Engineering	Medium-term	

Material IROs

	Type	Material topic	IRO	Value chain	Time horizon	GRI
7	Engineering's approach to the management of WEEE involves limiting the production of waste, but above all reinserting it into a production cycle through the regeneration of the material or the recovery of components or raw materials. This creates an opportunity to reduce disposal costs.					306-1 306-2 306-3
	+ Opportunities	Circular Economy (Waste)	Optimization of WEEE management	Engineering and downstream	Medium-term	
8	Engineering improves working conditions through company-specific collective agreements and, where possible, flexible hours, welfare services and remote work options, continuously monitoring employee engagement to identify areas for improvement. This commitment improves the work capacity and well-being of employees, materializing at the company level through the promotion of job satisfaction and commitment.					401-1 403-1 403-2 403-3 403-4 403-5 403-6 403-7 403-8 403-9 404-1 404-2
	+ Opportunities	Workforce Conditions	Promotion of better working conditions through the structuring of specific Engineering initiatives	Engineering	Current	
9	Improving employee work capacity, satisfaction, and engagement strengthens Engineering's image as an employer and overall performance, potentially reducing turnover costs and increasing revenues. This positive impact is also reflected at the company level.					
	+ Impact	Workforce Conditions	Enhanced performance and Engineering's image derived from optimal working conditions	Engineering	Medium/long-term	
10	However, Engineering faces risks related to its consulting business model, where episodes of work overload could cause moral/physical damage to employees and reputational damage to the company, increase costs to address inappropriate behavior, and negatively affect employee retention.					
	- Impact & Risk	Workforce Conditions	Potential moral/physical harm and financial repercussions resulting from episodes of overwork or employee burnout	Engineering	Medium/long-term	
11	Engineering's commitment to equality in treatment, pay and recruitment fosters well-being, lifelong learning and professional development, with a strong focus on training and upskilling. This positive impact occurs at the company level.					405-1 405-2 406-1
	+Impact	Equal Opportunities & DEI	Promoting diversity, inclusion and career development through the definition of targeted initiatives	Engineering	Current	

Material IROs

	Type	Material topic	IRO	Value chain	Time horizon	GRI
12	Selecting the most suitable professionals for key roles enhances Engineering's image as an employer, stimulating innovation, improving performance and strengthening competitiveness. This opportunity materializes at the company level.					405-1 405-2 406-1
	+ Opportunities	Equal Opportunities & DEI	Targeted selection of professionals, promoting innovation, performance, competitiveness and inclusion of different profiles, with a personalized approach	Engineering	Medium/long-term	
13	There is a risk of moral/physical harm from harassment or discrimination in the workplace, as well as reputational damage, which could also lead to penalties and undermine employee trust and brand integrity.					
	- Impact & Risk	Equal Opportunities & DEI	Potential harassment or discrimination, causing moral and physical repercussions to the workforce and financial repercussions (reputation and fines)	Engineering	Medium/long-term	
14	Robust privacy measures protect employee data through a comprehensive privacy policy at Workday, secure resume management, anonymized reporting systems, a secure channel for reporting, and security frameworks such as bring-your-own-device (BYOD) and limited access controls. This positive impact is reflected at the company level by improving data protection and employee trust.					418-1
	+ Impact	Privacy and cybersecurity	Positive impact on employee privacy achieved through robust initiatives and well-defined policies	Engineering	Current	
15	There is a risk of reputational damage resulting from personal data breaches or improper handling, which could lead to potential penalties, remediation costs, and undermine trust and regulatory compliance.					
	- Risk	Privacy and cybersecurity	Reputational damage and penalties resulting from privacy-related episodes	Engineering and downstream	Medium-term	
16	By considering the needs of local and stakeholder communities in decision-making and operational development, Engineering supports inclusive growth. In addition, it uses its experience and expertise to contribute to the modernization of the country by promoting initiatives to raise awareness of digitization. This impact is reflected at the level of the entire value chain, fostering sustainable development and digital awareness.					-
	+Impact	Cultural and social initiatives of the communities	Improving the overall well-being of communities and the digitalization of cities through Engineering's product offerings and the promotion of cultural and social initiatives	Engineering and downstream	Current	

Material IROs

	Type	Material topic	IRO	Value chain	Time horizon	GRI
17	Engineering's platforms and solutions for Augmented City initiatives, including Big Data, community platforms, and cultural heritage management, promote sustainability and respond to community needs while generating revenue. This impact is reflected both within Engineering's operations and downstream, through customers adopting these solutions to improve urban development and cultural preservation.					-
	+ Opportunities	Cultural and social initiatives of the communities	Growing demand for Engineering's products aimed at improving communities	Engineering and downstream	Medium-term	
18	Engineering ensures that sensitive information is protected through robust management of customer and end-user data privacy. This impact is realized downstream, protecting society by strengthening data security and building trust in digital interactions.					418-1
	+Impact	Privacy and cybersecurity	Responsible management of customer and end-user data	Engineering and downstream	Current	
19	Engineering facilitates the safe development of the business by promoting training, ethics and a strong digital culture, while ensuring the privacy of end users. This impact is realized downstream, as companies adopt these products to improve security and responsible digital practices.					
	+Impact	Privacy and cybersecurity	Strengthening the privacy of customers and users through the offer of Engineering products and services	The entire value chain	Current	
20	Engineering expands access to healthcare to prevention with innovative solutions such as its telemedicine platform. This impact is realized downstream, improving health services and the well-being of end users.					-
	+Impact	End-user health and well-being	Improving healthcare services and end-user well-being by offering innovative, healthcare-specific products	Engineering and downstream	Current	
21	Engineering's service offering for Augmented City initiatives includes urban security management, Smart Transportation with traffic monitoring and public transport management, Smart Industry with factory automation and E-Health solutions. By prioritizing sustainability and end-user health and well-being, these services generate revenue while driving innovation and efficiency. This opportunity is realized both at the enterprise level, through revenue generation, and downstream, with the adoption of more secure and intelligent infrastructures.					
	+ Opportunities	End-user health and well-being	Margin for improvement and growth in sales of products related to the health and well-being of end users exploited by Engineering products	Engineering and downstream	Medium/long-term	

Material IROs

	Type	Material topic	IRO	Value chain	Time horizon	GRI
22	Engineering's accessibility-focused solutions ensure that customers' digital offerings meet accessibility standards, fostering an inclusive environment. By emphasizing sustainability and improved accessibility, these solutions help improve the quality of life of people with disabilities. This impact is reflected downstream, enabling barrier-free access to information and services.					-
	+ Impact	Responsible marketing and product accessibility	Positive impact on society with products that improve accessibility to customers' products and services	Engineering and downstream	Current	
23	Engineering maintains transparency in its intangible service offerings by providing clear and factual information and adhering to internal guidelines. This impact is realized downstream, promoting accurate and reliable communication and raising awareness among public information teams.					-
	+ Impact	Responsible marketing and product accessibility	Services presented with transparent information avoiding misleading marketing practices	Engineering and downstream	Current	
24	Employees' and other stakeholders' perception of Engineering as an ethical and trustworthy company enhances its reputation, leading to increased employee retention and talent attraction. This opportunity materializes at the corporate level, contributing to long-term organizational success and stability.					-
	+ Opportunities	Company culture	A strong company culture impacts Engineering performance, potentially increasing retention rates	Engineering	Long-term	
25	Through its products, Engineering enables safe business development by promoting ethical practices and cultivating a strong digital culture, helping to prevent corruption and bribery. This impact is realized downstream, ensuring ethical and safe business operations for end users.					-
	+ Impact	Corruption and bribery	Preventing corruption and bribery by offering products that enable safe business development by promoting ethical practices	Engineering and downstream	Current	
26	Engineering's service offering includes platforms and solutions for Digital Finance and Smart Public Administration. By focusing on sustainability and fighting corruption, these areas enable Engineering to attract customers, build trust, and generate revenue. This opportunity is realized both at the enterprise level and downstream through the adoption of these reliable solutions by customers.					205-3
	+ Opportunities	Corruption and bribery	Growing demand for Engineering's products that promote the prevention of corruption and bribery	Engineering and downstream	Long-term	

Material IROs

	Type	Material topic	IRO	Value chain	Time horizon	GRI
27	Better data governance allows for more efficient detection of anomalies in key performance indicator trends, positively impacting both people (e.g., employee turnover and workforce trends) and the environment (e.g., energy consumption indicators). This impact is realized at the enterprise level, improving operational efficiency and sustainability.					-
	+ Impact	Data governance	Improved anomaly detection and quality of performance indicators (KPIs) derived from improved data governance, benefiting both the workforce and environmental metrics	Engineering	Medium-term	

Sustainability strategy and goals

In 2023, Engineering defined its first short-term sustainability strategy, complementing an initial response-driven approach to sustainability, useful for responding to requests for improvement from the world of investors, customers and institutions. The Sustainability Plan is an integral part of the transformation process that the Group is carrying out and supports the evolution of the organizational model, governance, and business strategies.

This approach is based on a holistic vision in which all company functions play a role and are involved through dedicated meetings, the monitoring of Key Performance Indicators (KPIs), and a series of targeted activities.

Engineering's sustainability strategy is developed on **five fundamental pillars**: i) Corporate Culture and Leadership, ii) ESG Governance and Communication, iii) Climate Change, iv) ESG Aspects in the Supply Chain, and v) Gender Diversity. These pillars serve as a guiding framework for the Group's operational, organizational, and business development decisions across all areas. Each pillar is supported by specific operational levers that guide the concrete implementation of company policies.

On the **Corporate Culture and Leadership** side, Engineering focuses on increasing and improving training programs for the corporate population, obtaining new professional certifications in key areas such as Cloud, Cybersecurity and Data & Analytics and Agile, and developing an action plan to increase employee engagement.

In the field of **ESG Governance and Communication**, the company aims to enhance the transparency, measurability, and verifiability of its objectives and results, as well as to increase the number of Board meetings in which ESG issues are discussed. In 2025, 20% of Board meetings also dealt with ESG issues. Engineering also aims to strengthen both internal and external communication on these issues. In addition, it is committed to developing specific projects to improve its score in the most accredited sustainability ratings at international level. In 2025, Engineering improved its EcoVadis rating, obtaining the Platinum medal, and confirmed a score of B in CDP Climate Change with an improvement in many areas analyzed.

On the **Climate Change** front, through its decarbonisation plan, Engineering is committed to reducing its impact with initiatives related to sustainable mobility and the use of electricity from renewable sources. As far as sustainable mobility is concerned, in 2025 the update of the car list of benefit cars with lower emissions continued, reaching 90% of cars on the car list with emissions < 60gCO_2, exceeding the year's target and allowing a gradual hybridization of the circulating car fleet. As far as renewable energy is concerned, as in 2024, in 2025 almost 100% of the electricity consumed in Italy will come from renewable sources thanks to the purchase of Guarantees of Origin and self-production from photovoltaic systems.

With regard to **ESG aspects in the Supply Chain**, the company intensifies control over the supply chain and measures the environmental and social impacts of its upstream operations, also focusing on the purchase of goods and services with a lower environmental impact. In 2025, 70% of the Top Suppliers have shown themselves to be attentive to sustainability, becoming part of the Open-es ecosystem and/or already having SBTi targets.

Finally, in the **Gender Diversity** pillar, Engineering is committed to reducing the wage gap between men and women and increasing the percentage of women in leadership positions. In 2025, we continued to reduce the pay gap and reached 20.8% of women in Italy in leadership roles.

Focus	Performance indicator	Scope	2022	2025	Target	Target year
Environmental						
Sustainable mobility	% electric service cars	Italy	2%	Target achieved in 2024 (100%)	100%	2024
	% electric or hybrid mixed-use cars (with emissions < 160 gCO_2 km) in the car list		30%	Target achieved in 2024 (98%)	75%	2024
	% electric or hybrid mixed-use cars (with emissions < 60 gCO_2 km) in the car list		30%	90%	60%	2025
					80%	2026
	tCO_2e of Scope 3 emissions from business travel, employee commuting, and fuel and energy-related activities[11]	Group	18,507 tCO2e	19,793 tCO_2e (+7% vs 2022)	-25% vs baseline 2022	2030
Emissions reduction	% of electricity from renewable sources / total electricity	Italy	89% (excl. Group Be)	96%	100%	2030
	tCO_2e of Scope 1 and 2 emissions[12]	Group	10,412 tCO2e	5,629 tCO2e (-46% vs 2022)	-42% vs baseline 2022	2030
Supply chain	% of Top Suppliers[13] responding to the Open-es questionnaire and/or with SBTi targets	Italy	0%	70%	80%	2026
	% of suppliers (based on GHG emissions related to goods and services purchased) with emission reduction targets aligned to the SBTi framework	Italy	11.7%	17.9%	62%	2029

[11] Scope 3 categories: 3. Fuel and energy activities, 6. Business trips and 7. Employee commuting
[12] The scope of the target includes land-related emissions and removals from bioenergy feedstocks.
[13] Suppliers with expenditure >€500,000, representing 64% of the total expenditure for 2025. The spending threshold has been increased as most spending is concentrated on a few vendors.

Focus	Performance indicator	Scope	2022	2025	Target	Target year
Social						
Gender Pay Gap	% pay gap (based on salary)[14]	Italy	Calculated from 2023	-1.12%	Maintaining/ improving the gender pay gap	2026
		Group	Not available	Not available	Extension of KPI calculation at Group level	2026[15]
Female Leadership	% of women in leadership roles (D bands and above)	Italy	17%	20.8%	21.1%	2026
Leadership Learning	% coverage of the company population (Band D or higher) on training activities concerning Leadership	Italy (excl. Be Group, Atlantic Technologies S.p.A and Extra Red S.r.l.)	Calculated from 2023	43%	60%[16]	2025
Professional development	# new professional certifications obtained annually	Italy	1,240	1,671[17] (in line with 2024)	+5% vs baseline 2024	2025
					range 1,600-1,700	2026
	# new professional certifications achieved annually: Strategic Technologies and Vendors - Cloud, D&A, Platforms, Cybersecurity, Agile	Italy	Data collected from 2023	1,162 (in line with 2024)	+5% vs baseline 2024	2025
Employee engagement	Engagement Score	Group	Data not available: survey conducted from 2023	6.9/10.0	Maintain/improve the score	2026

[14] The value is calculated using the linear regression method and represents the difference between the estimate of the salary of men and women with the same factors such as contractual level, grade, educational qualification, leaving gender as the only difference. This result means that, all other things being equal, men have a higher salary than women by 1.5%.
[15] The target has been postponed by a year.
[16] The completion of the leadership training programs took place in January 2026, covering the missing percentage of the population for the achievement of the target.
[17] In 2025, 100 fewer Salesforce certifications were achieved than in 2024 due to the Vendor's platform block, which lasted from June to September, due to platform updates and the Vendor's renewal of the methods of purchasing and issuing vouchers.

Focus	Performance indicator	Scope	2022	2025	Target	Target year
Governance						
Diverse Board	% of gender less represented on the Board of the Parent Company	Parent Company	0%	23%	40%	2026
Board Independence	% independent members of the Board of the Parent Company	Parent Company	0%	31%	33%	2026
Committees	# Board-level Committees	Parent Company	0	2	3[18]	2026
ESG awareness of the Board of Directors	% meetings per year of the Board of Directors dealing with ESG issues	Parent Company	0%	20%	20%	2024-2026

In the EPR 2025 process, Engineering introduced ESG goals in a structured way to strengthen the integration of sustainability into corporate performance. For people managers, there is a mandatory ESG Goal, which requires them to contribute to the reduction of their carbon footprint by favoring the train over the plane in domestic travel, with a target of 80% of train travel.

The decarbonization plan

Within the Group's strategic sustainability plan, one of the key goals is the commitment to reduce its impact on climate change. In 2023, the project was therefore launched aimed at formalizing the commitment to the Science-Based Targets initiative (SBTi) for the reduction of the Group's greenhouse gas emissions by 2030, with an ambition in line with the objectives of the Paris Agreement. The targets were validated by SBTi in July 2024:

- Reduction of absolute Scope 1 & 2 (market-based) emissions by 42% by 2030 compared to 2022 ;
- Reduction of absolute Scope 3 emissions associated with business travel, employee commuting, and fuel and energy-related activities by 25% by 2030 compared to 2022;
- Coverage of 62% of Scope 3 emissions associated with the purchase of goods and services with suppliers who have set targets to reduce their emissions in alignment with the SBTi ambition by 2029.

The achievement of the 2030 targets is supported at Group level by a decarbonisation roadmap aimed at defining concrete actions to reduce emissions from material emission sources. This roadmap includes the three-year mobility plan (2024-2026), which defines some targets aimed at influencing direct Scope 1 emissions related to the car fleet and indirect Scope 3 emissions related to commuting and business travel.

[18] 1) Sustainability Committee, 2) Control and Risk Committee, 3) Committee of Independent Directors for transactions with related parties. With regard to appointments and remuneration, the Group refers to its shareholders.
[19] The scope of the target includes land-related emissions and removals from bioenergy feedstocks.

Sustainability governance

Sustainability governance is exercised at the highest levels of the company and guides the Group's strategic, organizational, and technological decisions in an increasingly integrated manner.

The Board of Directors defines the guidelines, validates the Strategic Sustainability Plan, approves the Sustainability Report, oversees the overall economic, environmental and social impacts of the Group and receives periodic updates through the Control, Risk and Sustainability Committee (CCRS) on ESG objectives, risks and performance.

The Board of Directors also verifies the effectiveness of the processes aimed at identifying and managing the company's impacts on the economy, the environment and people, on the occasion of the moments in which the competent internal structures share relevant updates on sustainability.

The Board-level Control, Risk and Sustainability Committee, composed of the majority of members who meet the independence requirements established by the Company's Board of Directors, has the task of making proposals and advising the Board of Directors and, in particular, has the task of supporting, with adequate preliminary activities, the assessments and decisions of the Board of Directors relating to the internal control and risk management system and the issue of sustainability. Among other activities, the Committee:

- examines the Sustainability Report drawn up annually by the Engineering Group;
- provides opinions on sustainability objectives on an annual and multi-year basis;
- monitors national and international initiatives and best practices in sustainability;
- expresses opinions on specific aspects relating to the identification of the main corporate risks, including sustainability risks;
- periodically reports to the Board of Directors on the activities carried out, as well as on the adequacy of the internal control and risk management system.

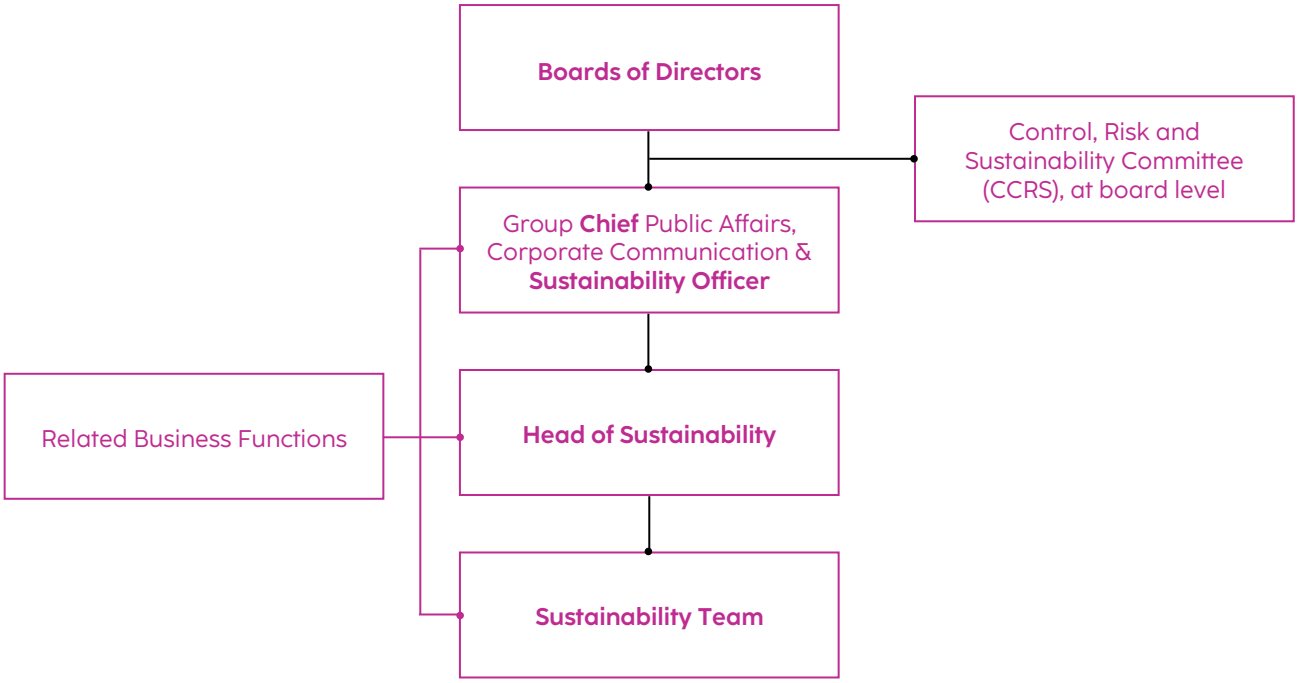
The Group Chief Public Affairs, Corporate Communication & Sustainability Officer, in coordination with the Chief Executive Officer, is responsible for the implementation of the Company's ESG policies and the management of sustainability impacts. Communications on impacts by the Chief Sustainability Officer to the Board of Directors do not take place on a regular basis, but are made when deemed necessary or following meetings with the Control, Risk and Sustainability Committee.

The Head of Sustainability leads the Sustainability team, identifies and proposes targets to the Chief Sustainability Officer, coordinates dialogue with the various corporate functions related to ESG issues and oversees, with the Chief Sustainability Officer, the dialogue with the CCRS and the Board of Directors.

The Sustainability Team develops operational activities related to sustainability, from the preparation of the Sustainability Report to supporting the Business Units in the sustainability assessments requested by Customers (questionnaires, demonstration of possession of ESG requirements during accreditation and participation in tenders).

In addition, other corporate functions contribute to the oversight of sustainability issues, with the identification of reference figures who manage sustainability aspects in their area of expertise.

Sustainability governance



In 2025, Engineering continued the development of its Risk Control and Management System, systematically integrating ESG risks and strengthening coordination with second-level controls. This expansion strengthens the company's risk management, making the work of drawing up the Corporate Risk Profile even more structured.

During 2025, no reports of significant problems relating to the impacts of operations on the Group's sustainability were received.

Sustainable procurement

SUPPLIER QUALIFICATION PROCESS AND ESG MONITORING

The Group's supply chain is predominantly composed of companies that provide personnel specialized in professional services in the IT field. The Group's purchases include the supply of products and services (i) for internal use (e.g. strategic and administrative consultancy, various services to people, hardware and software, connectivity, corporate travel, rental cars, office buildings), (ii) for the provision of outsourced services (e.g. IT consultancy) and (iii) for the resale of technological solutions to customers (e.g. hardware/software and cloud databases and solutions).

In 2025, the Engineering Group began a profound transformation of the supplier qualification process, introducing a new classification of suppliers and digitizing the entire accreditation flow through the TimeFlow platform, which definitively replaced the PAGE portal, with the aim of strengthening governance, transparency, and the quality of our relationship with the supply chain. Over 1,200 suppliers were involved in the migration process, with the obligation to update credentials and compliance documentation.

The new procedure allows for integrated management of census, accreditation and qualification, ensuring greater efficiency, security, transparency and accuracy of the data thanks also to the use of artificial intelligence. The new process is not limited to administrative control, but becomes a real governance system: suppliers must adhere to the Code of Ethics, the Organisational Model in compliance with Legislative Decree 231/2001 and the Group's compliance policies, making a concrete commitment to integrity, legality and social responsibility. The qualification is conducted on the basis of structured criteria – financial solidity, IT security and data protection, sustainability and ethics, quality of the relationship – and is accompanied by a new classification that distinguishes occasional, pre-accredited, accredited, qualified and registered suppliers.

In particular, 100% of suppliers accredited through TimeFlow declare that they have read the Code of Ethics.

In 2025, Engineering strengthened ESG safeguards along its supply chain, integrating environmental, social and governance criteria into the accreditation, monitoring and engagement processes of suppliers. During the accreditation phase, membership of the Open-es platform, which allows the structured disclosure of ESG information, is required, and data is collected on social aspects (Codes of Ethics, UNI/PdR 125:2022 certifications, legality ratings) and governance (financial solidity, IT security, termination risks).

Monitoring with respect to environmental issues focuses on the so-called Top Suppliers, i.e. those with orders exceeding 500,000 euros, which in 2025 represent 64% of the Group's total expenditure.

Strategic suppliers are involved in sustainability paths, with disclosure obligations through the Open-es platform and specific questionnaires for sensitive categories, such as facility services, which investigate working conditions, accident prevention and respect for human rights. Periodic checks on solidity and safety are planned, with the possibility of suspension or inclusion in the "black list" in the event of deterioration of the score.

From this perspective, the supply chain is considered an integral part of the Group's value creation ecosystem.

The partnership with Open-es for the sustainability assessment of the supply chain

Open-es is a platform created in order to create a system and a connection between organizations and business realities, to outline a common path of measurement, improvement and growth in the field of sustainability and to encourage collaboration on these issues. It is a community open to all companies engaged in the challenge of the energy transition, which sees the participation of almost 40,000 companies in over 110 countries around the world. The goal of Open-es is to create an inclusive and collaborative ecosystem of companies attentive to their environmental, social and economic impact.

Since 2021, Engineering has been using the Open-es platform, undergoing ESG assessment as a supplier and sharing its relevant projects with the network of member companies. In 2023, the relationship evolved into a partnership to become a Value Chain Leader. In this context, the company is the leader of its supply chain, involving it not only in the response to the ESG questionnaire, but in a progressive and ever-increasing awareness of sustainability performance. 2025 continued in the direction of an ever-increasing engagement of the supplier base towards the Open-es platform, thus being able to count on a continuous measurement and monitoring system.

The questionnaire is divided into classes:

- Fundamentals
- Maturity
- Master

Each class (and the consequent evaluation) is developed with respect to three dimensions: Social, Environment and Governance:

1) SOCIAL

- Diversity and inclusion
- Employment
- Human rights
- Health and safety

2) ENVIRONMENT

- Climate change and energy efficiency
- Biodiversity and ecosystems
- Water and marine water resources
- Use of resources and circular economy
- Pollution

3) GOVERNANCE

- Relevant sustainability issues
- Strategy and business model
- Impacts, risks and opportunities
- Ethics and integrity
- Value chain management

Group procurement's sustainability objectives and supplier engagement

The process of involving suppliers on ESG issues took place through engagement campaigns, individual meetings and workshops dedicated to the preparation of decarbonisation plans aligned with SBTi standards. The results show significant progress: 70% of Top Suppliers have joined Open-es or have set decarbonisation targets, compared to 48% in 2024, and around 20% of orders are now covered by suppliers with a decarbonisation plan in line with SBTi requirements, up from 16% in the previous year.

On the social front, an initial systematic analysis of the supply chain's exposure to the risks of human rights violations has been launched, based on the product category, the country where the supplier has its registered office and the value of the order. The analysis showed an overall medium-low level of exposure, with only 1.5% of the order and 7 suppliers classified as high risk. For these cases, targeted SA8000 documentary audits have been introduced, 4[20] of which have already been completed in 2025, with the aim of reaching 20 checks, also extending them to suppliers classified in the medium risk range, by 2026.

Supplier audits in the field of human rights	2025	2024	2023
% of suppliers classified as high-risk human rights audited	57%	0%	0%

In 2025, two awareness-raising workshops were held on decarbonisation issues, involving around 25 suppliers (equal to 20% of the Top Providers' orders) and reaching the year's target. In 2026, capacity building activities on strategic suppliers on issues such as AI and ESG will continue, including 2 webinars and meetings with selected suppliers.

Finally, to allow for continuous updating of the Group Procurement team, at the end of 2025 73% of buyers participated in sustainability training sessions, including specialist training courses provided by Open-es.

	2025	2024	2023
% Top Suppliers responding to the Open-es questionnaire and/or with SBTi targets	70%	48%	40%
% of suppliers (based on GHG emissions related to goods and services purchased) with emission reduction targets aligned to the SBTi framework	17.9%	16.1%	12.4%
% of buyers trained on sustainability	73%	77%	0%

[20] Of the 7 suppliers that emerged as high risk, 4 fall within the scope of management of the centralized Procurement department and 3 are managed by the BE Group. At the time of publication of this Report, human rights audits are required for suppliers managed by the Centralized Procurement Department.

The integration of ESG aspects into supply choices: Tenders 2025 two examples

FACILITY MANAGEMENT

At the end of 2024, Engineering launched an important process of rationalization of Facility Management services, with the aim of reducing the fragmentation of suppliers and ensuring more efficient and sustainable management. The initial situation was characterized by a plurality of operators – over thirty between cleaning, maintenance and surveillance – which made governance complex and the quality of services uneven. To address this critical issue, three Request for Proposals (RFPs) were launched, respectively for cleaning, plant maintenance and security/reception services, with evaluation criteria that integrated economic, technical and sustainability aspects.

The outcome of the tenders led to the selection of three main suppliers. This choice has made it possible to consolidate the number of partners, reduce overall costs and introduce multi-year contracts that guarantee continuity and synergies over time. The new structure has generated significant savings while strengthening regulatory compliance (SA8000, Health & Safety) and alignment with the Group's ESG commitments.

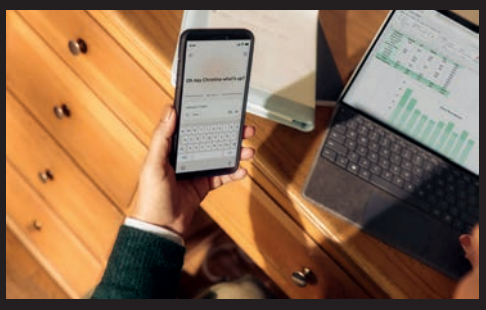
From a social point of view, the project has enhanced the role of Social Cooperatives, in particular through the application of Article 14 of Legislative Decree 276/03, promoting the employment inclusion of fragile people and ensuring compliance with employment obligations.

PC PURCHASE

In 2025, Engineering redefined its personal computer procurement strategy, with the aim of combining economic efficiency and sustainability. Through a tender process and a review of the allocation rules, the company selected the new supplier and introduced extensive use of refurbished PCs, reducing the overall expense and generating savings of more than 2 million euros.

The choice of the new supplier was guided not only by economic and qualitative criteria, but also by ESG parameters: 15% reduction in the carbon footprint of PCs compared to previous models, use of recycled materials. The evaluation integrated elements of governance (transparency of the tender process, clear KPIs), environmental (reduction of emissions and reuse of technological resources) and social (alignment with platforms such as Open-es and SBTi, which favor reporting and shared responsibility).

At the same time, the company has introduced new PC allocation rules, overcoming the practice of automatic replacement at the end of depreciation and favoring the reuse of refurbished devices. This approach has made it possible to breathe new life into more than 1,200 PCs already in stock, reducing the need for new purchases and contributing to the circularity of resources.




03
Engineering
people

Engineering puts the value of people first, focusing on their well-being and professional growth. This is achieved through a strategy that includes training courses, job rotation programs, specific investments for the attraction and retention of talent, as well as a corporate welfare program.

Highlights

Total Employees
13,864
(of which 4,560 women)

Employees hired during the year
1,352
(of which 422 women)

Employees who have signed the smart working agreement[21]
97%

Hours of training per capita[22]
21
hours/employee

The company firmly believes in the value of a dynamic and flexible working environment, which promotes well-being and encourages everyone's creativity and autonomy, making it easier for all employees to integrate and grow.

Engineering's dedication to the management and protection of its employees is also manifested through policies attentive to health and safety at work and adherence to international principles and standards that confirm the company's commitment to operating responsibly and ethically.

The 2022-2025 strategy for people management

Engineering's evolution path has reached a mature phase, marked by the completion of the transformation started in recent years and the start of a new cycle of strategic development. A more agile, integrated, value-oriented operating model has been consolidated and career paths have been redefined, creating the basis for an organization capable of distinguishing itself in its ability to attract, enhance and grow people.

Today, the People Strategy represents a distinctive element for Engineering: a lever that guides the organization's choices, orienting them towards an identity that is increasingly recognizable and consistent with business priorities. The evolution of culture is underway in an intentional way, in order to read market transformations, anticipate new needs and translate corporate ambitions into shared behaviors.

Engineering has obtained the Top Employer Italia certification for the second consecutive year, confirming its excellence in HR policies and commitment to an inclusive and well-being-oriented work environment. The recognition is the result of innovative practices in areas such as People Strategy, Talent Acquisition, Learning & Development, Diversity, Equity & Inclusion and Wellbeing.

[21] The figure refers to the following companies of the Engineering Group in Italy: Engineering Ingegneria Informatica S.p.A., Cybertech S.r.l., Digitelematica S.r.l., Engineering D.HUB S.p.A., Ind. eXcellence (IT), Livebox S.r.l., Municipia S.p.A., Napoli Obiettivo Valore S.r.l, Nexen S.p.A., Nexera S.p.A., Pragma Management System S.r.l.
[22] The figure refers to the global scope of the Engineering Group, excluding Parma Valore Comune S.c.a.r.l..

The 2022-2025 People Strategy continued to support the strategic business plan, representing the set of ambitions, priority objectives and initiatives to achieve the company's Purpose. It is based on three key pillars, with the following objectives renewed in early 2025:

- **Organization & Performance:** To foster the strategic development of future-proof skills and simplify the organization, while completing the matrix organizational model.
- **Great People:** attract and grow a highly engaged and competent population, empowering each Manager and accelerating future leadership development.
- **Winning Culture:** integrating the company's distinctive identity and offering a unique and people-centric work environment, to become an increasingly attractive and engaging company.

As part of the first pillar "Organization & Performance", the strengthening of the operating model continued in 2025, with the aim not only of consolidating the matrix organization, but also of ensuring more effective and integrated governance. The evolution of the Project and Service Management framework, which has redefined the governance of projects and the enhancement of the skills that are most needed today, is also part of this direction. The role of Project Managers, Service Managers and Customer Portfolio Managers has been strengthened as reference figures in the end-to-end management of activities, giving them greater autonomy, responsibility and recognition. This evolution allows for a more robust overall view, higher quality delivery and a more direct impact on customer satisfaction. At the same time, the structuring of dedicated growth paths and a specific community for these roles has been launched that favors the exchange of experiences, collaboration and the continuous development of skills. This is a strategic step that contributes to making the operating model more integrated, mature and value-oriented, in line with the priorities of the business. The process of "corporatization" of products is also part of this perspective, aimed at separating and adequately managing the differences that the "products" require with respect to "System integration". Each "product" will refer to a specific company: all those involved in Engineering "products" (Neta, Healthcare, Retail Platform, Regulatory, Nexen and Be Digitech Solutions) will merge in 2026 into existing companies and two that will be specifically established, starting from two Business Units.

In the context of the "Great People" pillar, with a view to talent enhancement and retention, Engineering continues to invest in career management and skills development, in order to support clear, inclusive and growth-oriented career paths. In the second half of the year, a Leadership Development process was launched that will end at the beginning of 2026 and involves the entire management population. The goal is to enhance the key skills of a leader: to lead effectively in complex, ambiguous and uncertain contexts, and to become role models capable of inspiring innovation, collaboration and development, both within the team and in the entire organization.

As for the last pillar, "Winning Culture", the arrival of the new CEO in 2025 marked a significant milestone for the organization. The change has been supported by strengthening the listening and engagement tools in a targeted manner. The channels through which feedback, ideas and perceptions are shared have been expanded and improved, encouraging a constant and transparent dialogue with management. This path also included the strengthening of the Wellbeing strategy and the revision of the Diversity, Equity and Inclusion strategy, creating an integrated system

of attention to people and the quality of the work experience. Active and systematic monitoring of all listening channels continued, offering diversified ways to allow everyone to express themselves freely. This approach has helped to keep the score of our Engagement Survey stable, confirming the effectiveness of the initiatives introduced.

On the engagement front, Espresso to Grow was introduced, a new format "in the time of a coffee break": 30-minute live sessions dedicated to deepening tools and practices useful for the continuous growth of people, promoting a culture of participation and widespread development.

To build an increasingly inclusive work environment, in which every person feels valued, the focus has been on well-being at 360 degrees. A concrete and integrated approach to people's well-being has been consolidated by articulating the Wellbeing strategy on 4 pillars: Physical Well-being, Mental Well-being, Social Well-being and Financial Well-being. The new My Wellbeing portal, available on the company Intranet, offers customised content and information on initiatives from each pillar.

This year, attention was paid to mental well-being through the ENG-Care program, expanding initiatives for psychological well-being and work-life balance. The aim is to help normalise self-care: not as a privilege, but as an essential element for a balanced and fulfilling working life.

In 2025, the implementation of the strategic plan dedicated to Diversity, Equity & Inclusion, integrated with the ESG plan and the People Strategy, continued. The plan has evolved its scope of action by focusing on five key areas: making female leadership visible and valued, promoting a multigenerational work environment, supporting an increasingly multicultural organization, strengthening digital accessibility and positioning the Group as an authoritative voice on DEI issues also externally.

Together with the evolved strategy, DEI is applied as a lens on all policies and procedures, making it an integral part of the company's cultural DNA, in line with business priorities. The objectives to increase the presence of women in leadership positions and reduce the gender pay gap were reiterated, two objectives that have seen positive results this year and which remain targets for 2026.

The result of the change of approach was expressed in the growth in the number of Promoters and in the eNPS (Employee Net Promoter Score) of the Diversity & Inclusion driver in the Global People Survey "My Voice", showing that the company culture continues to be more and more a work environment in which all people can express their full potential and feel accepted, valued and included.

Enhancement, inclusion and attraction of people

Investing in people translates into concrete activities, including:

- the adoption of a performance evaluation system oriented towards the growth of each team member and in line with specific and shared objectives;
- the offer of training courses for all employees, with the aim of developing technical skills and specific soft skills;
- constant communication through events and meetings of management with employees at all levels.

Engagement

Engineering fosters a corporate culture based on listening, inclusion, and diversity to create a motivating and respectful environment. The company is constantly working to align people's perception with the corporate culture, ensuring that Purpose is perceived as authentic and deeply rooted in our behaviors.

The Group offers each individual the opportunity to express their feedback in various ways, digital and in person, with options also anonymous, to improve engagement and satisfaction with the work experience. This approach allows you to understand people's needs and points of view, ensuring coordinated management of response and follow-up actions. Examples of listening channels are the annual Global People Survey "My Voice", the DEI Communities and the Suggestion Box on the company intranet.

The Global People Survey "MyVoice", introduced for the first time in 2023 and revived in 2024, had its third edition in 2025 involving the entire Group[23]. The Global People Survey is a comprehensive and in-depth survey that gives all Engineering people a private space to share thoughts, ideas and feedback on various aspects of business life.

The goal is to help the organization analyze and act on the results, to create a more engaging and fulfilling work environment, establishing a respectful and transparent flow of communication between managers and teams, a work environment in which everyone's voice is heard to allow each person to contribute to the success of the organization.

The following are the main findings from the last round held in September 2025:

Global People Survey 2025

ENG GROUP PERIMETER

+ **10,650** RESPONDENTS

81% PARTICIPATION RATE

+74,000 COMMENTS

Engaging people from the start, listening to them, and sharing progress is essential to turning any resistance into collaboration and maximizing engagement. For this reason, recurring Global Town Halls of about an hour have been organized, during which all Engineering people connect online to listen to the results and news directly from the CEO. Afterwards, each Business Unit Leader conducts All Hands meetings to reinforce key messages and deepen the topics covered.

To ensure clear and engaging communication at all levels of the organization, management was trained on waterfall communication. In addition, to ensure accurate transmission and prevent distortions, several networks of Ambassadors have been created: real points of capillary conjunction between the company population and management, encouraging dialogue and continuous alignment on company news.

Valuing diversity and including

The importance attributed to Diversity, Equity and Inclusion (DEI) by the Group has increasingly established itself as a distinctive feature of the corporate culture, considering these values indispensable for the company's policy model. The Group believes that a variety of perspectives, cultural backgrounds, experiences and approaches are an asset to its business and work environment. In 2025, this commitment continued to be continued with the Global DEI Committee, chaired by the CEO, which continues to guide strategies and monitor progress on a quarterly basis.

An important result in this area was the renewal of the Certification for gender equality (UNI/PdR 125:2022) for four Group companies (Engineering Ingegneria Informatica S.p.A., Engineering D.HUB S.p.A., Cybertech S.r.l., and Municipia S.p.A.). During 2025, the same four companies renewed SA8000:2014, a recognition for their commitment to respecting and protecting human rights in all areas of activity, in order to maintain an ethical, safe and fair working environment.

In 2025, the dissemination of the two policies introduced in 2024 continued, aimed at strengthening the inclusion and protection of equal opportunities within our organization and preventing all forms of violence and harassment in the workplace.

- The first Policy relates to the Group's commitment to Diversity, Equity and Inclusion[24] through the adoption of corporate, organisational and management mechanisms. In particular, the aim is to overcome cultural stereotypes and remove factors that hinder labour inclusion. The Group undertakes to operate impartially and not to tolerate any form of direct or indirect discrimination in relation to gender, age, sexual orientation, disability, state of health, ethnic origin, nationality, public opinion, social

[23] The scope to which this initiative was launched includes the people of the following Legal Entities in Italy: Engineering Ingegneria Informatica S.p.A., Atlantic, Be Digitech Solutions S.p.A., Be Management Consulting, Cybertech S.r.l., Digitelematica S.r.l., Engineering D.HUB S.p.A., Engineering Sardegna, EngX S.r.l,, Extra Red S.r.l. Livebox S.r.l., Industries eXcellence, Municipia S.p.A, Napoli Obiettivo Valore S.r.l., Pragma Management System S.r.l., Nexera S.p.A., Nexen S.p.A., Quantum Leap, Iquii S.r.l., Synapsy, and the Countries: Engineering Albania Shpk, Engineering International Belgium S.A., Engineering Software Lab D.o.o., Engineering Ingegneria Informatica Spain S.L Engineering Do Brasil S.A, Engi Da Argentina S.A., Eng Mexico Informatica S. de R.L., Engineering IndX Germany, Engineering IndX USA, Industries Excellence S.p.A., Industries Excellence Bv, Industries eXcellence LLP, Industries eXcellence Ltd, Industries Excellence Sasu, Movilitas.Cloud BV, Movilitas Cloud Kft.

[24] The company is committed to actively respecting and disseminating the principles set out in current legislation and international standards, including: the 2030 Agenda for Sustainable Development, the Sustainable Development Goals (SDGS), the principles of the Global Compact and the United Nations Women's Empowerment Principles, the Universal Declaration of Human Rights and the United Nations Conventions on Women's Rights, the elimination of all forms of racial discrimination, the rights of children and people with disabilities. The Company also undertakes to follow the ILO Convention No. 190 of 2019 on violence and harassment.

category and religious belief. It also wants to promote the protection of psychophysical, moral and cultural integrity through working conditions that respect individual dignity and behavioral rules. The policy is applied to all HR processes, including selection and hiring, professional development, training, performance evaluation, parenting and care support, work-life balance, as well as compensation policies. Engineering guarantees the concrete application of the DEI policy through a system of monitoring of indicators, taking into account that the latter guide in the definition of objectives and targets. In compliance with the founding principles of the Code of Ethics, the DEI policy is communicated to all employees, including through specific training sessions according to their areas of operation, roles and responsibilities, and is made available on the company intranet and on the institutional website to all stakeholders, including collaborators, suppliers and partners.

- The second is the Anti-Discrimination and Anti-Harassment in the workplace policy which defines, in line with the provisions of the Code of Ethics and the Human Rights Policy, the general and essential principles of reference and the behaviors to ensure a work environment free from violence and harassment of any form or type. The policy takes into account the indications contained in various references and external sources[25].

To promote greater awareness on the issue, aspects related to equal opportunities and discrimination in the workplace were explored within the Global People Survey, with specific questions investigating people's perception of the possibility of suffering discrimination and the organization's ability to respond appropriately to any episodes. The guidelines document to promote gender language that is inclusive and respectful has also continued to be disseminated, with the aim of promoting fairer and more conscious communication within the company. The document provides practical guidance on how to avoid stereotypes, use neutral or inclusive terms, and adopt language that values diversity. The Company undertakes to apply these guidelines within the documents produced and in corporate communications.

Also in 2025, the company has defined specific KPIs related to the presence of women within the organization and has introduced a dashboard developed for the Workday HR system, which allows the constant monitoring of metrics on the diversity of the workforce by gender, age and disability (where declared). At the end of 2025, 33% of women in the company were reached in Italy. Another fundamental aspect of the company's commitment concerns the increase in the presence of women in leadership roles in Italy: in 2025 20.8% was reached, an increase compared to 2024; the goal is to reach 21.1% by the end of 2026. The partnership with the ELIS Consortium also continued, actively participating in the multi-year project "Include to Grow" aimed at supporting the return to the world of work of women mothers with employment difficulties and promoting an increasingly inclusive and sustainable work environment.

In terms of the inclusion of people with disabilities belonging to protected categories, Engineering has developed recruitment and insertion programs that promote their integration and professional growth, at the same time encouraging opportunities for exchange with other team members and offering tools, services and working methods that allow them to carry out activities in full autonomy. Compared to the past, Engineering has adopted a new approach to hiring people belonging to protected categories, increasingly favoring their inclusion in business roles rather than in those of staff and support. In 2025, out of a total of 25 people hired belonging to protected categories, 96% were placed in business roles. In addition, over the last few years, work has been done on a project that has made it possible to make the Academies more accessible, thus ensuring a valuable experience also for people with disabilities who have participated in the courses and have then been successfully included.

[25] International Labour Organization Convention No. 190 on the Elimination of Violence and Harassment in the World of Work, adopted in Geneva on 21 June 2019; Recommendation No. 207 on the elimination of violence and harassment in the world of work; Law No. 4 of 15 January 2021 ratifying and implementing the International Labour Organization Convention No. 190 on the Elimination of Violence and Harassment in the Workplace; Legislative Decree 196/2003 and subsequent amendments, and Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation or GDPR); Legislative Decree 198/2006 and subsequent amendments (Equal Opportunities Code); Legislative Decree no. 81/2008 and subsequent amendments (Consolidated Health and Safety Act); INAIL Guidelines – "Recognizing to prevent the phenomena of harassment and violence in the workplace" (2021); UN Global Compact and UN Women, Women's Empowerment Principles (and Gender-Based Violence and Harassment at Work Policy Template).

Engineering also strongly focuses on the inclusion of young talents to enhance age diversity and promote exchange between generations. In 2025, 694 people under the age of 30 were hired in the Group (51% of the people hired), reaching more than 2,300 employees in this age group. This important result was also made possible thanks to the launch of training and placement courses dedicated to young talents, called Academy Programs, designed to provide the key skills necessary for an effective entry into the world of work. In the two-year period 2024-2025, 17 editions were activated, involving more than 200 participants. The Academy Programs highlight the company's commitment to offering free training opportunities that lead to job placement, with a post-Academy hiring rate of 68% in 2025.

In 2025, the mandatory training course launched in 2024, consisting of 5 modules dedicated to Diversity, Equity & Inclusion issues, also continued. The path continues to represent a fundamental tool to strengthen awareness on these issues and promote the development of an inclusive mentality within the organization.[26]

For people belonging to Senior Leadership, dedicated training sessions were organized in the two-year period 2024-2025, with a focus on the management of inclusive leadership and with the aim of strengthening the skills necessary to promote a fair and respectful work environment, capable of enhancing diversity and inclusion at all levels of the organization. About 150 people took part in this route.

All apprentices follow a compulsory and transversal training course, which includes courses on various topics to enrich technical and behavioural skills.

The research on Generation Z, launched in 2024 and aimed at all people under 30 at Engineering[27], has provided valuable insights into their expectations and how best to promote their integration into the work context. In 2025, this path continued, launching initiatives aimed at strengthening intergenerational collaboration and improving the experience of young professionals within the Group. Among these initiatives, a training course dedicated to apprentice tutors has been launched to promote better intergenerational communication, in line with our DEI strategy.

[26] The training course involved the following companies: Engineering Ingegneria Informatica S.p.A., Cybertech S.r.l., Digitelematica S.r.l., Engineering D.HUB S.p.A., Engineering Sardegna (merged into Engineering Ingegneria Informatica S.p.A.), FDL Servizi (merged into Engineering Ingegneria Informatica), Livebox S.r.l., Municipia S.p.A., Napoli Obiettivo Valore S.r.l., Nexen S.p.A., Nexera S.p.A., Pragma Management System S.r.l., Webresults (merged into Engineering Ingegneria Informatica S.p.A.).
[27] The initiative was aimed at all Engineering Group companies in Italy excluding the Be Shaping The Future Group.

In 2025, we continued the journey with our Employee Resource Groups (DEI Communities), voluntary groups of employees who promote positive change through the sharing of experiences and building relationships on issues such as gender equality, people with disabilities, LGBTQIA+ representation, multigenerationality, multiethnicity and multiculturalism. Participation in these Communities continues to increase, and in 2025 about 400 people will be part of them. The Communities have been actively involved in communication, awareness-raising and experience gathering activities.

In 2025, a pilot project was launched aimed at promoting well-being and inclusiveness through the installation of free sanitary napkin dispensers at the Bologna, Brescia, Padua and Rome offices. The initiative, developed in collaboration with the DEI Community dedicated to gender equality, offers sustainable and plastic-free products, helping to remove stigmas related to menstrual health and ensure concrete support for daily needs. The project is part of the path towards increasingly sustainable procurement that is attentive to the care of people.

In 2025, several awareness-raising webinars were also organized on the occasion of significant days, addressing topics proposed by our DEI Communities. These meetings actively involved our people with an increase in participation compared to 2024, for a total of over 750 colleagues, offering a space for reflection and discussion on fundamental issues for building an inclusive, safe and discrimination-free work environment. The webinars covered topics such as gender equality and actions to promote it inside and outside the workplace. In addition, on the occasion of the International Day for the Elimination of Violence against Women, the issue of financial violence, how to recognize and deal with it, was addressed. On the occasion of the International Day for the Elimination of Racial Discrimination, a webinar was organized on the theme of diversity of origin and in December the theme of disability on the occasion of the International Day of Persons with Disabilities.

In 2025, as part of the Espresso to Grow Together format, three meetings were organized in collaboration with our DEI Communities, addressing the issues of female and male prevention, with a total participation of over 1,750 people.

In the three-year period 2023-2025, there were no cases of discrimination in the company population.

Valore D: together to shape a better future

Since 2021, Eng has been a member of Valore D, the first association of companies in Italy committed for over a decade to combating gender inequality and spreading a culture of inclusion in organizations and on a national scale. Membership in Valore D involves participation in proposed activities, such as training courses, research on DEI issues and moments of discussion between companies. In 2025, the collaboration was strengthened with a focus on multiculturalism. The Group has actively contributed to several initiatives, including national research on multiculturalism and multiethnicity, bringing the value of the Group's experience and including DEI Communities as an example of recognized best practice. A video-pill dedicated to inclusive leadership and the role of DEI Communities has also been created, made available on the Valore D platform and on our institutional channels. The collaboration has also extended through the participation in moments of discussion dedicated to interculturality for the member companies, as well as the presence as guests in the "Cultural Weaves" panel of Valore D at Elle Active!, confirming the commitment to dialogue with the business community on the issues of cultural diversity and inclusion.

On the proposal of the DEI Community EquaVoce, in 2025 the Group also joined Inspiring Girls, the project dedicated to supporting girls' ambitions and offering them the opportunity to engage with positive female models, different in professions, paths and experiences. Some Engineering colleagues participated as Role Models, sharing their professional stories to inspire female students to believe in their potential and imagine their future without the limits imposed by gender stereotypes.

Attracting talent to face new challenges

Engineering focuses on the constant search for the best talents on the market because what it makes available to its customers is first and foremost its wealth of skills and experience of its people. Recruiting, selection and placement are also crucial activities to align skills and availability with the Group's growth and development ambitions.

In this context, Engineering has launched a series of initiatives aimed at strengthening its presence and attractiveness in the labor market, with a significant increase in employer branding events. During 2025, the activities dedicated to communicating and promoting the corporate image mainly involved social platforms such as LinkedIn, Instagram, X, Facebook and YouTube. Social profiles have been further differentiated in 2025: the corporate Instagram profile @LifeAtEngineering is, for example, focused on the corporate life story of Engineering people and the events in which the Group participates and has almost 7,000 followers, of which 51.1% are between the ages of 18 and 34.

In 2025, the activity aimed at strengthening brand awareness among new graduates, the priority target of recruitment strategies, continued. In line with the People Strategy, a plan led by the Development, Culture & Inclusion Department was launched, in collaboration with the Marketing and Talent Acquisition Departments. The plan, preceded by an in-depth analysis of international best practices and an internal gap analysis, aimed to consolidate the perception of the company as an attractive employer, enhancing the excellence of the business and the richness of our Employee Value Proposition (EVP). These elements are essential to dialogue with GenZ and promote sustainable growth of human resources. Among the most significant initiatives:

- Graphic restyling of HR communication and enrichment of the Careers section of the company website and LinkedIn profile, with content dedicated to the selection process and corporate life;
- Launch of a social communication plan with interviews with testimonials and practical advice for job search;
- Partnering with Indeed to expand brand visibility on platforms such as Indeed and Glassdoor;
- Introduction of Employer Branding Champions: high-profile colleagues from all business divisions who actively promote EVP inside and outside the company;
- Strengthening of relationships with key universities (Polytechnic University of Turin, Polytechnic University of Milan, Sapienza and Bocconi) for a more targeted presence in moments of meeting with their student population.

During the year, 52 events were also organized, with a 30% increase in contacts and a greater participation of company testimonials (48 people compared to 39 in 2024).

As part of the Group's initiatives aimed at inclusion and support of differences as factors of innovation, creativity and development, we participated in 17 DEI events during the two-year period 2024-2025, focused both on women's careers in IT professions and on the inclusion of people with disabilities. In particular, participation is noteworthy in:

- **Empower Next Gen:** continuation in 2025 of the training project dedicated to over 200 female students from 11 high schools (in Brescia, Rome, Rovigo, Cosenza, Benevento, Bologna, Milan, Seregno and Vicenza) between both editions. The initiative is conducted with the collaboration of Codemotion and involves the active

participation of 6 young Data Scientist colleagues as Role Models who, during the 8 weeks of interactive workshops, shared their personal journey as women professionals in the STEM field. The project is accompanied by a massive communication campaign, both on social media and in national newspapers, which ends with a final event.

- **Virtual Job Meeting:** starting from this year, the partnership with Virtual Job Meeting has been strengthened, actively participating in events dedicated to the inclusion and enhancement of talents.
  - **Virtual Job Meeting:** STEM Girls - the largest online job orientation event dedicated to women with STEM backgrounds. The initiative, free and accessible, creates concrete opportunities for professionals and companies to meet.
  - **Virtual Job Meeting:** Inclusion Job Day - online event dedicated to candidates with disabilities and belonging to protected categories: high school graduates, undergraduates, graduates and young professionals. Free access and digital mode promote the inclusion and enhancement of everyone's skills.
- **Synergie & Inclusion:** for the second year in a row we participated in this in-person event, which took place in 2025 in Naples, dedicated to meeting with male and female candidates, with a focus on protected categories and people who, due to socio-economic, cultural or personal circumstances, are in a position of vulnerability and risk of social exclusion.

Transparent performance evaluation

The Talent & Career Management Policy, issued in 2024, continues to be applied in 2025, guiding career management, through the adoption of organizational and management methods based on the principles of equal opportunities for professional development. The policy describes the tools and processes that Engineering has adopted to achieve its commitment to promoting the growth and development of people in the professional role and to supporting their career path.

In this context, performance management processes play a central role. The Employee Performance Review (EPR) is one of the main processes of Engineering's People Strategy, focused on the link between performance objectives (WHAT), behaviors (HOW) and the Strategic Narrative. As stated in the Talent & Career Management Policy, the Employee Performance Review is an important process because:

- Supports skills development through performance monitoring and continuous feedback;
- It values individual contribution and recognises the results achieved through the adoption of an objective approach and homogeneous evaluation criteria for people with diversity, to ensure that all people feel accepted, valued and able to reach their full potential;
- Align the behaviors of each individual with the company strategy to promote individual and team success, making each person the owner of his or her own contribution.

The performance evaluation cycle follows the calendar year, divided into three main phases:

- Goal Setting: at the beginning of the year, performance objectives are defined and assigned, paying particular attention to the "culture of goal setting" to ensure a clear and objective assessment of their achievement.
- Mid-Year Review: An update of the progress of the objectives is expected in the middle of the year. The responsible person and the employee meet to assess progress and agree on any support actions.
- Final Review: at the end of the year, the final evaluation is carried out, based on the estimate of the level of achievement of the performance objectives defined at the beginning of the year.

2025 was the year of consolidation of the EPR process at Workday, which began in 2024, which maintained:

- the assignment of People Management objectives to the People Manager population
- the possibility for Managers to cascading goals by linking them to the Strategic Narrative to ensure greater strategic alignment
- the connection of development objectives to Engineering's 4 Behaviours
- the Behavioural Rating, which accounts for 40% of the final rating
- Performance Rating which accounts for the remaining 60% and is determined by the results obtained.

To support all people and managers, 6 online training meetings dedicated to the managerial population were conducted during 2025, two for each phase of the process: from the definition of objectives (Goal Setting), to the management of the mid-year feedback session (Mid-Year Review) up to the final evaluation (Final Review). To these were added 2 further meetings to deepen the feedback return step during the final phase of the process. Each series of meetings involved more than 950 responsible people for a total of 16 hours of training.

In 2025, 95%[28] of the entire Engineering Group was involved in the 2025 performance evaluation process. In the Final Review phase, 99% completion of the evaluations given by the Managers was achieved, recording an increase of +7 percentage points compared to 2024 and confirming a growing empowerment of people.

People's remuneration

Engineering is committed to paying employees a salary that complies with the National Collective Bargaining Agreement for Workers (CCNL) in Italy and the Company Supplementary Agreements and to conducting evaluations to ensure that employees receive a level of remuneration that allows them to maintain an adequate standard of living, responding to their basic needs (so-called "Collective Bar"). Living Wage). The minimum living wage calculations, in line with the methodology of the international organization IDH, The Sustainable Trade Initiative, consider the most common household composition in the geographical area analyzed and are based on the cost of living for (i) a predefined food basket derived from the FAO database that distinguishes 50 food groups with national food consumption patterns in per capita units, (ii) for housing and (iii) for transport, with a margin for unexpected expenses. This analysis was conducted on almost all Italian companies, which involves over 11,000 employees, having covered the same perimeter as the previous year. The cases identified, for a share of less than 0.2% of the population, were the subject of targeted actions to adapt them to the benchmarks applied.

The salary policy is merit-oriented, with periodic salary evaluations to ensure fair remuneration and be competitive on the market in terms of talent attraction. For salary reviews, the company uses various tools to adjust salaries in a targeted manner and uses role-specific benchmarks as a reference. In addition, each employee has clear visibility into the components of their compensation package, including performance-related incentives and benefits awarded.

[28] The figure refers to the following Legal Entities: Engineering Ingegneria Informatica S.p.A., Livebox S.r.l., Municipia S.p.A, Nexen S.p.A., Engineering D.HUB S.p.A., Cybertech S.r.l., Digitelematica S.r.l., Pragma Management System S.r.l., Napoli Obiettivo Valore S.r.l., Nexera S.p.A., Engineering Sardegna, Atlantic, Be Digitech Solutions S.p.A., EngX S.r.l,, Extra Red S.r.l, Engineering International Belgium S.A, Engineering Ingegneria Informatica Spain S.L., Engineering Do Brasil S.A, Engi Da Argentina S.A., Eng Mexico Informatica S. de R.L., Engineering Software Lab D.o.o., Engineering Albania Shpk, Engineering IndX Germany, Engineering IndX USA, Industries Excellence Bv, Industries eXcellence LLP, Industries Excellence Ltd, Industries Excellence Sasu, Movilitas.Cloud BV, Movilitas Cloud Kft.

In addition to the benefits already provided by the CCNL, Engineering integrates the salary offer with an ever-expanding welfare package. Among the novelties, there are increases in performance bonuses and improvements in policies relating to medical visits, leaves and time-off, including optional ones. The renewal of the supplementary contract on 6 December 2023 marked an important step forward in this direction, introducing significant innovations in the welfare system and wage policies, including, for example, the opportunity to request the conversion of the company performance bonus into welfare goods and services, incentivized by a company-side increase bonus. To take advantage of the initiatives proposed by the plan, each person has a platform through which it is also possible to propose the stipulation of agreements with new businesses, bringing them to the attention of the provider.

As far as foreign companies are concerned, starting from 2023 the Group has begun to centralize its attention on aspects such as Job Architecture and positioning benchmarks with respect to the remuneration package and benefits offered. These initiatives reflect Engineering's ambition to align its policies globally.

Social and cultural promotion of employees and their families

Education has a fundamental social importance for the Group, an important value to be shared with the entire company population. For this reason, for years Engineering has been focusing on the social and cultural promotion of employees and their families, allocating specific resources to the most deserving individuals to support and incentivize second-level school training and university education, according to principles of solidarity and respect for the income situation of the family unit.

In 2025, 75 scholarships were awarded, including 25 scholarships for high school diplomas, 25 scholarships for three-year degrees, 20 scholarships for master's degrees and 5 scholarships for innovative master's degrees. For the academic year 2024/2025, with disbursement in 2026, 5 more scholarships are planned, for a total of € 109,500 to be disbursed.

In 2025, the possibility of accessing and using the services offered by the Go Fluent e-learning platform, specialized in distance language training, for the study and updating of foreign languages, was confirmed for employees of Italian companies and their families, and also extended to all employees of Group companies. Developed in collaboration with the "Academy Engineering" and in line with the activities

carried out by the Joint Committee on Training, the initiative aims to promote basic knowledge of English and other foreign languages (18 languages available) through over 13,000 educational resources (videos, articles, business how-tos and web classrooms), proposed according to the user's level of competence.

In April 2025, the "Let's grow the future" protocol was signed, an agreement between the Ministry of Labour and ten large Italian companies, including Engineering, which make social responsibility a point of strategic attention and impetus for the country system. The project, of an experimental nature for the year 2025, stems from the awareness that a correct work-life balance is essential to give parents the opportunity to work with serenity. The goal is to allow people to access the network of nursery schools of the signatory companies, to facilitate work-life balance and create a network of value through a virtuous mechanism of collaboration between companies. For 2025, 11 nurseries have been made available, with verified quality standards, present in 5 cities and with 67 places available for all companies participating in "Let's grow the future". The goal, starting from 2026, is to expand the number of inter-company nurseries to offer a more extensive service.

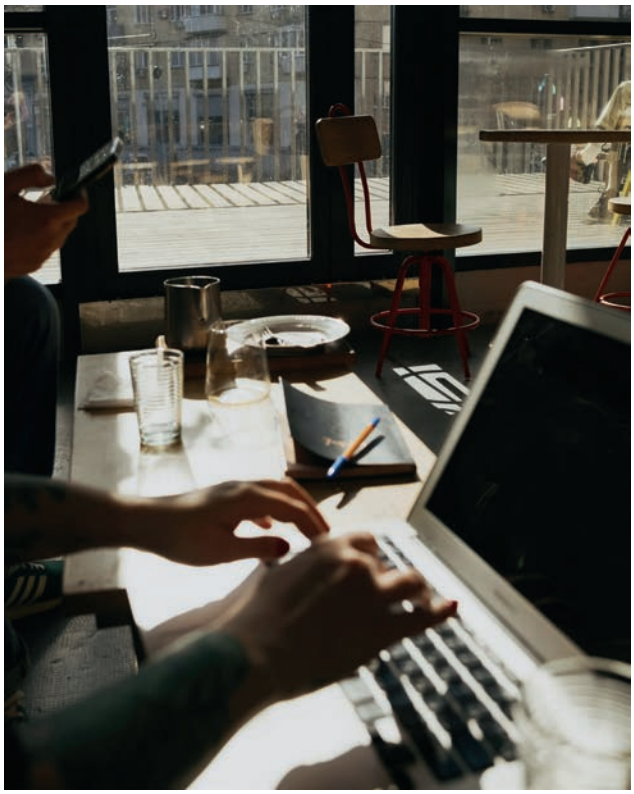
The Engineering Academy

2025 was a year of strong transformation for Engineering training. Enabled by the introduction of the Workday platform in Italy for HR processes, during 2025 the entire training journey made available to the Engineering Group has been totally innovated, moving towards a training model in which the person is at the center of his or her continuous learning path: the main feature of the new training offer is in fact the possibility, on the part of everyone, to build the personal learning path by accessing, freely and at any time, a very rich and always available training offer. In this scenario, the Academy's new Learning Paths present integrated and coherent training content, in which classroom activities (virtual or face-to-face) are flanked by new formats such as papers, microlearning produced by teachers, podcasts, exam prep and the entire Linkedin Learning Catalog, one of the most prestigious platforms on the world market, which provides tens of thousands of training courses on technologies, methodologies and soft skills. This important change, although activated during the year, has also had important impacts in 2025 on the percentage of dissemination of training activities on the company population: 7,581 people trained in Italy.

In 2025, great attention was also paid to vertical paths of specialization and acceleration of key technical, relational and leadership skills: two new Acceleration Programs were launched, aimed at future managers of the Group. These are selective and high-level training courses, characterized by a highly innovative and interactive teaching methodology thanks to the use of new immersive learning technologies, such as virtual reality simulators and neurodevices, which accompany participants to develop their leadership and accountability, critical thinking, problem solving, networking and the main levers of people management.

Over the course of 2025, 1,671 new certifications were acquired, in line with the previous year, focused on the main technological innovation vendors on the market (AWS, Azure, SAP, Red Hat, Salesforce, etc.) and on the most widely used international project governance standards (Project & Service Management, IT Governance, Business Analysis, Agile Methodologies, etc.).

In 2025, a total of 7,581 different employees participated in training activities in Italy, about 70% of the company population in Italy.



Balancing private and professional life

The commitment to respond to the needs of its employees is manifested not only in the value that is given to individual skills, but also through a working environment that promotes a healthy work-life balance aimed at promoting people's well-being, motivation and productivity.

This is implemented, in compliance with the provisions of the legislation and the national employment contract applied to companies present in the Italian perimeter, also through different forms of flexible work, including:

- Teleworking, which allows people with severe disabilities to work five days a week from their homes;
- Smart working, which gives the possibility to carry out part of one's work remotely, from home or from another suitable place, to improve work-life balance.

In this context, as far as flexible work is concerned, in Italy Engineering has adopted a policy of openness towards smart working, renewing the existing directives and allowing remote working up to 150 days a year[29], with the possibility of extensions at the request of the worker falling within the parenting and caregiving category. The rate of adherence to this way of working is close to 98% of eligible personnel, exceeding the coverage target of more than 95% declared in the previous Sustainability Report. Engineering is committed to maintaining the level of coverage above 95% for 2026 as well. The company has also invested in the renovation of office spaces, making them more welcoming and functional, with outdoor areas and areas designed to stimulate collaboration.

Also with regard to the companies present in Italy, on 6 December 2023 the agreement was signed to renew the Engineering Group's Supplementary Contract for the three-year period 2024-2026, which takes several steps forward in relation to the system of trade union relations and above all in the field of company bargaining, making significant improvements in the regulatory and wage areas. The main points of the agreement concern (i) the scope of application of the agreement, (ii) the Performance Bonus, (iii) the introduction of various tools and institutions to support the family, parenting and care givers, (iv) the Commissions and (v) continuous training.

As for the Performance Bonus, the disbursement is expected in July 2026 through a single solution. The possibility of converting the Performance Bonus into welfare goods and services is confirmed, with an additional incentive of 15% recognized by the Company on the converted amount, and the possibility of converting the Performance Bonus into "free time permits" is introduced.

The salary for optional parental leave is supplemented up to 80% for the duration of one month in addition to what is provided for by current regulations, while compulsory paternity leave is extended by a further 5 days in addition to what is provided for by current regulations (total 15 days). Paid leave for child illness is introduced, equal to 8 hours per year for children up to 14 years of age, extending the possibility of using these leaves also by so-called affective parents. Paid leave for therapies, diagnostics and specialist medical examinations at private facilities has been increased to 24 hours, extending the possibility of using these leaves also for medical examinations of children up to 18 years of age and parents over seventy-five years of age. Also in this case, the permits were also recognized to the so-called parents affective.

New commissions composed of trade union and company representatives are established and the existing commissions are strengthened. In detail, there are the joint commissions on equal opportunities, inclusion and diversity, classification, professional training and the participation advisory committee.

Finally, the subjective right to training is strengthened with the addition of 8 hours compared to the 24 provided for by the current CCNL, becoming a total of 32 hours.

[29] The figure refers to the following companies of the Engineering Group in Italy: Engineering Ingegneria Informatica S.p.A., Cybertech S.r.l., Digitelematica S.r.l., Engineering D.HUB S.p.A., Livebox S.r.l., Municipia S.p.A., Nexen S.p.A., Nexera S.p.A., Pragma Management System S.r.l.

Occupational health and safety

Engineering is constantly committed to improving the processes and corporate culture aimed at ensuring health and safety at work for its employees and suppliers, as part of its sustainability strategy, adopting an approach oriented towards prevention, continuous improvement and full regulatory compliance pursuant to Legislative Decree 81/08 and subsequent amendments.

In addition to the mandatory requirements, the Company has voluntarily adopted a Health and Safety Management System compliant with the standards of the UNI ISO 45001:2018 standard, certifying five Italian companies of the group and with a progressive extension plan planned for the three-year period 2026-2029, increasingly increasing the percentage of the company population covered by the System and strengthening the oversight of HSE Governance at Group level.

In September 2025, the Integrated Policy on Health, Safety and Environment aspects was updated, through which the Top Management undertakes to take an active role in the promotion and guidance of all activities towards the objectives of continuous improvement, active participation of workers also through the key figure of the Workers' Safety Representatives (RLS), reduction of risk factors, regulatory compliance and full transparency towards stakeholders.

Within the framework of the principles of prevention and protection, Engineering regularly conducts the risk assessment process through the Risk Assessment Document (DVR), which is periodically updated according to organisational changes and the results of the analyses. The DVR is the result of a multidisciplinary process that involves all HSE functions, Employer, Head of the Prevention and Protection Service (RSPP), Competent Doctors, Prevention and Protection Service Officers (ASPP), RLS and specialized consultants, ensuring an extensive assessment of risk factors, including ergonomic and psychosocial aspects. Organisational updates and the evolution of working models have led, in 2025, to the updating of documentation and the start of further related activities scheduled for 2026.

During the year 2025, the HSE Department also expanded its approach to employee Health and Safety issues, integrating its activities with Wellbeing issues aimed at people, structured on the four pillars of well-being (physical, mental, financial and social). Within this new vision, a series of projects aimed at the population are included, including the ENG-Care psychological support project, carried out through specialist partnerships that also involves occupational medicine, to support employees through structured listening and psychological counseling paths.

Based on the evidence that emerged, for 2026 the expansion of the online services available to employees and the launch of focus groups in the most exposed organizational areas are planned, as well as the global re-evaluation of the WRS - Work-related stress.

The approach to prevention has also been extended to Travel Risk Management operations, through the introduction of a structured approach for the assessment of risks associated with business trips and the adoption of preventive and protective measures for the different phases of travel and business trips.

The Company is also working on the progressive optimisation and digitalisation of HSE processes, including the replacement of applications and the introduction of tools to support planning, document traceability and training management, by inserting HSE processes and activities on the platforms of the Group and/or other Departments. This last step remains a fundamental step for the progressive integration of Health and Safety services to support business functions and, more generally, towards employees.

In the context of the Occupational Health and Safety Management System, training programmes are offered annually for each worker referred to in Legislative Decree 81/08 and related State-Regions Agreements, including related updates, and for the managers in charge of emergency management, Supervisors, Managers, Prevention and Protection Officers - ASPPs and Workers' Safety Representatives -RLS.

In October 2025, a "Campaign for Emergency Teams" was launched with the aim of expanding the number of internal emergency management personnel in order to ensure greater coverage in the offices by first aid and firefighting personnel. The campaign has been extended to all Legal Entities and all Italian offices, collecting the voluntary adhesion of about 500 total candidates in the area. The provision of specific training courses for emergency management began in the last quarter of 2025 and will continue in 2026.

By 2026, Engineering has set itself the goal of training at least 15% of employees in Italy in emergency management[30].

At Engineering, ensuring health and safety at work also translates into the ability to listen to its people. To this end, both direct and indirect contact and communication methods are offered to express doubts or report situations potentially relevant to safety. The methods of interaction include the prior consultation and periodic involvement of the Workers' Safety Representatives and the Unitary Trade Union Representation, but not only.

For the year 2026, the launch of the dedicated HSE page on the Engage "MyWellbeing" portal is planned, a portal where employees can easily consult documentation of relevant HSE and emergency management interest, such as emergency and evacuation plans, floor plans, useful contacts in case of emergency, etc. Another relevant method of communication is carried out through the meetings called "Espresso To Grow", which represent a rapid and immediate channel to reach the population and where training pills related to the aspects of female and male health/prevention and on the behaviors to be maintained for a correct management of fire and first aid emergencies have been planned during the year.

In 2025, more than 33,000 hours[31] of health and safety training were provided globally, equivalent to 2.4 hours of average annual training per employee on these topics.

[30] Excluding the Be Group
[31] The data are collected at the global Group level, with the exception of the companies C. Consulting S.p.A. and Parma Valore Comune S.c.a.r.l..


04
Data protection and information security

Data protection

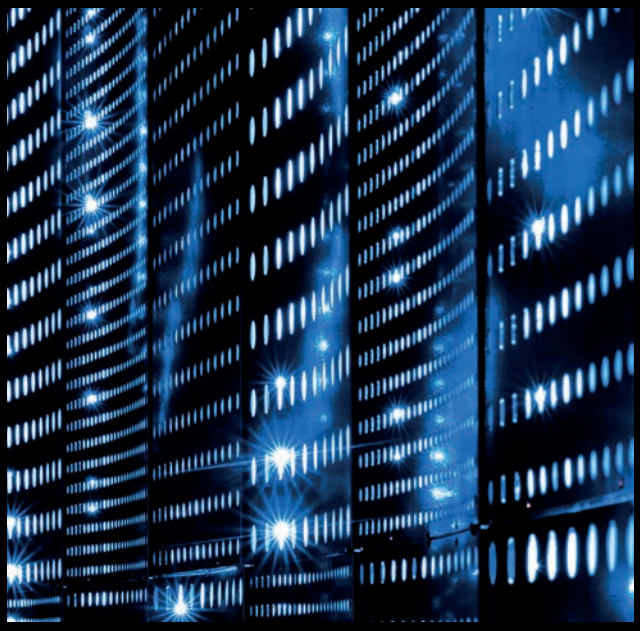
In 2025, the consolidation of the Engineering Group's compliance and data protection posture continued, with an integrated approach that took into account, among other things, the interaction between the GDPR and the new European regulations recently issued, such as, by way of example, the AI Act, NIS2 (Network and Information Security Directive 2) and DORA (Digital Operational Resilience Act).

With specific reference to internal regulatory instruments, during 2025 Engineering issued and/or updated organizational and compliance models, including certain company policies, procedures and instructions for compliance with regulatory changes and in line with industry best practices, with a view to improving the efficiency of internal processes.

By way of example,

- the Policy AI Governance Strategy has been published, which transfers the contents of the AI Act into business processes, also taking into account the commitment made with the signing of the AI Pact by Engineering. The Policy provides that Engineering's AI governance framework is oriented towards ensuring safety, fairness and respect for human rights and is aimed at providing the rules for relating correctly with artificial intelligence systems with a view to protecting rights.

- the NIS Organisational Model was adopted, which defines the Group's governance framework and the related rules necessary to ensure the widespread application and constant updating of the technical, operational and organisational measures required by the NIS2 Standard[32], in compliance with the principles of adequacy and proportionality and in synergy with the other applicable sector regulations.



The "Operating Instructions for System Administrator Management" have also been updated, which define the management policy and illustrate the steps to be followed in the context of activities concerning system administrators.

During the year, monitoring activities were also carried out to monitor compliance with privacy legislation; among these, by way of example, a specific audit was carried out in the Security area in order to assess the management of personal data and activities with privacy impacts. The business lines and staff functions were also supported with day-to-day consultancy activities, such as, by way of example, in the context of

[32] NIS2 Directive - Network and Information Security - (EU 2022/2555) transposed in Italy with Legislative Decree 138/2024.

carrying out assessments on the balancing of interests and in impact assessments on the processing deemed to be at greatest risk for the rights and freedoms of the data subjects.

In 2025, the company also confirmed its commitment to education and awareness on data protection issues, providing awareness and training activities also with reference to the related topic of artificial intelligence. In particular, training activities were carried out in different ways, such as, by way of example:

- General privacy course available on the e-learning platform
- Artificial intelligence Literacy: Board induction + Literacy through corporate e-learning platform
- job-specific training for specific business areas/functions in webclassroom and/or face-to-face mode

The training activity on the main privacy issues also involved Engineering's foreign subsidiaries based in Serbia, Poland, Germany, Austria and Albania. At the end of 2025, 89% of employees in Italy had benefited from training sessions in the field of privacy.

Privacy Training	2025	2024	2023
% of mployees who have benefited from training sessions as of 31/12	89%	64%	57%

With reference to the imposition of sanctions by personal data protection authorities, no penalties were applied in the reporting period.

Corporate cybersecurity

Engineering knows the crucial importance that IT security plays in Digital Transformation and is aware that the protection of IT systems is essential to ensure the full operation of public bodies and companies, as well as the continuity of their business. The Cyber Strategy constantly monitors the evolution of industry regulations in order to ensure alignment with regulations in coordination with the relevant corporate structures.

Thanks to the most modern infrastructures and the most advanced technologies, the integrated network of the three data centers ensures the highest standards of security, reliability and efficiency for customers who entrust their data. Data centers store and manage, as agreed with customers, a large volume of sensitive and critical data thanks to managed housing, colocation, hosting services up to the complete outsourcing of the customer's IT infrastructure, while offering Private Cloud services for hybrid and scalable IT management. The data centers in Pont Saint-Martin, Vicenza and Turin are connected by fiber and offer Business Continuity and Disaster Recovery solutions to ensure customers' operational resilience. The entire perimeter of IT infrastructure services includes the management of about 22,000 servers, more than 1,200 Wide Area Network lines, 18,000 network devices, a data storage space of over 10 peta-bytes, desktop management services on 250,000 customer workstations, in maintenance and management with over 2 million tickets managed per year relating to user reports. Engineering guarantees centralized management of IT environments thanks to a hybrid and multi-cloud platform for operations on the main

hyperscalers and on private cloud platforms. To ensure the security of its assets, advanced cybersecurity solutions and practices have been implemented managed and monitored by the Security Operation Center (SOC) service, which allows Engineering to offer its customers advanced detection and response services to Cyber threats, as well as real-time monitoring of any incidents and their management. The main cybersecurity functions and activities are coordinated by the Group Information Security Office (GISO), which supervises the operational processes. The IT Engineering improvement plan continued in 2025.

In 2025, the Vicenza data center continued its commitment to excellence in environmental performance and reliability standards. Following the start in 2022 of the re-certification process according to the ANSI/TIA-942-B standard[33], Engineering obtained Rating 4 certification for the plant in July 2023 in all four areas considered by the standard: mechanical, electrical, physical security and telecommunications and in July 2025 it achieved further progress with the achievement of Rating 4 of ANSI/TIA-942-C. In addition to this certification, which will be in force until 2028, Engineering has also obtained certification from the Uptime Institute to TIER IV in previous reporting years, both for the initial design phase and for the final on-site implementation and post-verification phase. This highlights how Engineering possesses the highest standards of data center reliability.

During 2025, the reference environment was strongly characterized by technological, geopolitical and regulatory innovations that required the alignment of the Cyber Security Strategy with the changed context and the redefinition of a plan divided into 4 pillars:

1. Continuous strengthening of the foundations in the field of Cyber Security;

2. Cyber Security as a business enabler;

3. Alignment with regulations;

4. Be prepared to face “unexpected” and adverse events.

To make the cyber strategy functional to coordinate the adoption of policies among the Group companies, the cybersecurity governance oversight has been strengthened with the designation of sector Information Security Managers by business unit and for the Group Companies and their

[33] The ANSI/TIA 942 standard establishes the requirements for data centers by considering their constituent elements (including network architecture, electrical installation, storage, system redundancy, network security, DB, protection against physical hazards, energy management, etc.) and describes four rating levels to assess the reliability of data centers. TIA (Telecommunications Industry Association) is the main association that represents the ICT industry and takes care of the development of standards in the sector and is accredited by ANSI (American National Standards Institute) as a “Standards Developing Organization” (SDO). ANSI/TIA-942 defines four levels into which data centers can be classified:

- Rated-1/Tier-1 Basic Site Infrastructure: A data center with individual components and a single deployment path that serves IT equipment. It has limited protection against physical events.
- Rated-2/Tier-2 Redundant Capacity Component Site Infrastructure: A data center with redundant components and a single deployment path serving computing equipment. It has higher event protection than the previous level.
- Rated-3/Tier-3 Concurrently Maintainable Site Infrastructure: A data center with redundant components and multiple independent deployment paths to serve IT equipment. Typically, only one deployment location serves the computer equipment at any given time. The site is maintainable without interrupting its operation, which means that every single capacity component, including the elements that are part of the deployment path, can be removed/replaced/revised on a scheduled basis without disrupting ICT capabilities for the end user. It has protection against most physical events.
- Rated-4/Tier-4 Fault Tolerant Site Infrastructure: A data center with redundant capacity components and multiple independent deployment paths that serve computing equipment. The data center allows for simultaneous maintenance and a failure in any part of the installation without causing downtime. It has protection against almost all physical events. (source: Data Center Certification – ANSI TIA 942 - RINA Italy).

involvement in activities pertaining to their reference perimeters and participation in the Information Security Manager Community (ISM) to share experiences and promote the awareness. These professionals are chosen for their knowledge of business processes, security expertise, compliance and familiarity with the operations of the relevant organizational area.

Cyber Security Governance works to achieve objectives in line with specific Key Risk Indicators and Key Performance Indicators, including security ratings developed by BitSight and SecurityScorecard.

Governance solutions also include the acquisition and maintenance of internationally recognized security standards and certificates. In particular:

- Data Security Management Systems comply with ISO 27001:2022 certification standards (Information Security Management Systems), extended to ISO 27017 and ISO 27018 guidelines;

- The subsidiary Engineering D.HUB S.p.A. it has ISO 20000-1:2018 certification for the provision of outsourced ICT services and its ISO 27001 certification is integrated with the ISO 27017, ISO 27018 and ISO 20035 guidelines, which allow companies that provide services in Infrastructure-as-a-Service (IaaS), Platform-as-a-Service (PaaS) and Software-as-a-Service (SaaS), or that are Cloud Service Providers, to guarantee their customers greater protection of the data processed. In particular, Engineering D.HUB S.p.A. it has been accredited by the ACN-the National Cybersecurity Agency, both as a CSP-Cloud Service Provider and as a provider of IaaS and PaaS services. In 2021 Engineering D.HUB S.p.A. also obtained ISO 22301 certification in the field of business continuity.

The adoption of an ISO 27001 certified Information Security Management System (ISMS) defines the group's approach to addressing material impacts, risks and opportunities related to cybersecurity.

As part of the continuous strengthening of cybersecurity, projects aimed at strengthening the Group's IT security have also been launched and expanded. These activities are guided by a constant analysis of the risks and information deriving from Cyber Intelligence in the field of OSINT (Open Source Intelligence - public news relating to phenomena related to cyber risks) and CLOSINT (information from sources not in the public domain).

A program is being defined for the evaluation of the security posture and the effectiveness of the actions undertaken through the collection and synthesis of data relating to security processes, ongoing projects and their progress/adoption.

The strategy adopted included a two-layer approach to security, particularly in the areas of greatest risk, highlighting a significant corporate investment to strengthen both the technologies in use and their awareness. This has made it possible to proactively block threats, thanks also to the contribution of advanced intelligence services. Constant attention to cyber risk, monitored through relevant sources, represents a critical capability for the business, both for Engineering and for its customers.

To ensure the security of IT systems and support the business, the Group has adopted a series of procedures and technologies aimed on the one hand at reducing the attack surface and on the other hand at eliminating vulnerabilities in IT systems, in particular:

- Attack Surface Reduction: introduction of a database of all application resources and its integration with the Vulnerability Assessment, Threat Intelligence and Continuous Assessment solutions used in vulnerability management processes. Currently, the "scores" highlight the excellence of security levels.

- Continuous Vulnerability Assessment: the Engineering Group has extended the integration of vulnerability assessment tools with business processes, to automatically identify and remove vulnerabilities on the perimeter. The information that the Group receives from public-private partnerships and from the analyses

of leading companies in the Cyber Intelligence sector contributes to the process. e dalle analisi di aziende leader nel settore della Cyber Intelligence;

- Extension of the Penetration Test (Red Team) program on infrastructure assets and applications to identify any vulnerabilities and implement a "remediation plan". Red Team's activities are carried out using the expertise of the Cybertech center of excellence and leading third parties.
- Cyber monitoring third parties: consolidation of the monitoring process of critical third parties through Third Party Risk Assessment and Cyber Intelligence services.
- Information Protection: activation of the solution for the protection of information and documents that allows you to apply levels of protection based on the assigned classification.

Further implementation activities of the cybersecurity strategy included interventions on data and access protection, infrastructure and communications protection and a further strengthening of Cybersecurity Governance and Business Continuity.

The evaluation of the effectiveness of these activities is a factor for further refinements of the plan of continuous technological and organizational updating for the improvement of the level of security of Engineering's IT systems.

In 2025, Engineering further substantiated its commitment to strengthening IT security measures, through the update of the security management system and related policies and guidelines in order to align them with the company's security strategy and the new security features introduced. Finally, in 2025 Engineering continued the implementation of the general training plan, which included:

- a course on Engineering's Business Continuity Management System, delivered to all staff after hiring;
- a mandatory cybersecurity course for all staff after hiring;
- specific cybersecurity-themed interventions in onboarding courses for new hires;
- continuous training activities carried out through periodic assignment of short courses based on cybersecurity scenarios and phishing exercises, followed by reinforcement courses for those who fail the exercises;
- continued information and awareness-raising activities, through the publication of regular releases on emerging threats and best practices for maintaining a safe workplace.

At the end of 2025, 92% of employees in Italy had benefited from cybersecurity training sessions.

Cybersecurity training	2025	2024	2023
% of employees who have benefited from training sessions as of 31/12	92%	92%	65%

In addition, in 2025, 56,524 alerts and 1,383 user reports were collected and analyzed, which were investigated and dealt with by issuing 10,553 tickets.

Information Security Incidents	2025	2024	2023
Alerts collected and analysed	56,524	51,262	36,000
User Reports	1,383	2,683	4,400
Tickets issued	10,553	15,424	Not available

05 Commitment to the environment

In the current context, in which environmental protection represents one of the most complex global challenges, an overall rethinking of operational strategies in all sectors of the economy, including the one in which Engineering operates, becomes a priority.

Highlights

Total energy consumption
133,297 GJ
(-7% compared to 2024)

Greenhouse gas emissions
(Scope 1 + Scope 2 Market-Based)
5,629 tCO2e
(-7% compared to 2024)

Data center PUE
1.47 Pont Saint-Martin; 1.47 Vicenza; 1.89 Turin

Total electricity consumption from renewable sources
92%

Emission Monitoring Certification
ISO 14064-1:2018
(renewed in December 2025)

The strategic lines of action adopted by the company include the efficiency of energy consumption in data centers and offices, the improvement of the company fleet and responsible waste management.

In this scenario, the Group is committed to allocating adequate human and financial resources to the full implementation and dissemination of its environmental policy, as well as to the achievement of the objectives and programs necessary to apply it. It shows the activities that may have a greater impact on the environment, continuously monitored to identify possible improvement actions. The data representing the Group's environmental performance in Italy are collected, processed and then subjected to a risk and opportunity analysis that generates concrete measures, to be implemented more or less quickly depending on the degree of importance assigned.

In order to structure policies, procedures, and assign roles and responsibilities, an environmental management system has long been implemented, certified according to the international standard ISO 14001, which covers the Italian offices in Rome, Pont Saint-Martin, Vicenza, Naples, Palermo, Milan (headquarters in via Ugo Bassi) and Naples Torre Saverio. This standard aims at the promotion and continuous improvement of environmental aspects in the company and encourages legislative compliance, environmental communication and stakeholder involvement, contributing significantly to environmental sustainability.

The fight against climate change in processes

Climate change poses a serious threat to humans, ecosystems and biodiversity. A slow response at the global level could have major negative consequences, both on companies and on consumers and the community more generally. The role of companies is therefore fundamental, as they are called upon to quickly adopt decarbonization plans or to intensify those already planned, while adopting measures for adaptation to climate change.

In this context, the Group's Italian companies have obtained ISO 14064-1:2018 certification for the monitoring of greenhouse gas emissions for the fourth year[34]. This certification, in addition to providing international guidelines for the quantification of companies' greenhouse gas emissions, is useful for verifying the approaches used for their reporting and calculation methods.

Engineering has also decided to embark on a sustainability path aimed at mitigating its environmental impacts with a specific focus on the fight against climate change.

Alignment of the carbon footprint calculation methodology with the SBTi framework

During 2023, a process was carried out to align the Group's emissions calculation methodology to align the inventory with the requirements of the GHG Protocol and the SBTi, in order to define the correct baseline for setting the reduction targets for 2030. This update saw the extension of the calculation of the Group's carbon footprint through:

- the inclusion of the entire global perimeter of the Group's companies and the offices in which it operates. To ensure the completeness of the data, punctual consumption data were considered, when available, and estimates were made for companies and offices where Engineering is not the owner of the utilities, and therefore the punctual data was not available. These estimates were based on proxies, such as consumption per headcount;
- the inclusion of all Scope 3 categories applicable to the Group, i.e. Category 1. Purchase of goods and services, 3. Fuel and energy activities, 4. Upstream transport, 5 Waste generation, 6. Business trips and 7. Commuting of employees.

The first calculation exercise with this methodology was carried out with reference to 2022, which was chosen as the base year for the definition of the 2030 emission reduction targets subsequently validated by SBTi and for the decarbonisation plan approved at Group level.

Especially with regard to the scope of emissions linked to the value chain, the Engineering Group is committed to constantly refining the coverage, granularity and consistency of the data collected, which is reflected in a constantly improving emission profile.

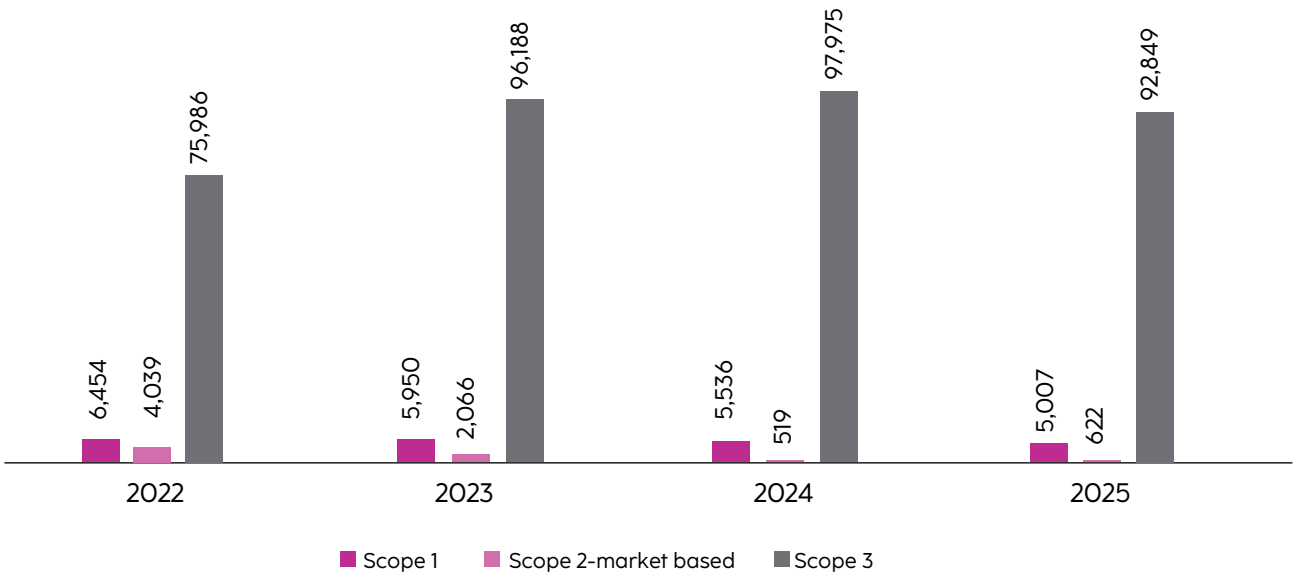
[34] Engineering Ingegneria Informatica S.p.A., Municipia S.p.A, Engineering D.HUB S.p.A., Nexen S.p.A., Livebox S.r.l., Cybertech.

The results of the carbon footprint

Greenhouse gas (GHG) emissions are produced by the Group directly from operating processes (Scope 1) and indirectly both through the procurement of electricity from third parties (Scope 2) and along the value chain (Scope 3).

Scope 1 emissions consider all direct emission sources of the Engineering Group and mainly include emissions from the use of company machines by employees, methane gas emissions associated with office heating, emissions from diesel used for emergency generators in data centers and emissions from refrigerant gas leaks for data center cooling. Scope 2 emissions reflect the impact of electricity supply for offices and datacenters and are quantified using location-based and market-based methodologies: the definition of the group's reduction targets and the decarbonization strategy take market-based emissions as a reference, as they track Engineering's efforts to increase the share of energy sourced from renewable sources. Scope 3 emissions represent about 90% of total emissions for the Engineering Group, i.e. the most material emission source: in particular, the most significant Scope 3 category is the purchase of goods and services, followed by commuting and business travel.

Total 2025 GHG emissions of the Group (tCO_2e)



Scope 1 and 2 emissions decreased in 2025 by 7% compared to the previous year, mainly thanks to lower consumption of the car fleet due to the decrease in cars in circulation, the increase in electric/hybrid cars and the efficiency measures of space and consumption carried out during the year.

Scope 3 emissions are slightly down compared to 2024 (-5%), as a result of the reduction in the Group's procurement spending, the increase in hybrid and electric cars in the car fleet and various initiatives implemented in 2025 for business travel. The emission category linked to the purchase of goods and services accounts for 78% of Scope 3 emissions and these emissions are down compared to 2024 due to a reduction in expenses to suppliers. Business travel categories have seen a reduction in emissions thanks to internal initiatives to raise awareness among colleagues of the preferential use of the train over the plane, where possible, in the event of travel. At the same time, there was a reduction in commuting-related emissions for fewer employees who reported using their cars for commuting compared to the previous year.

Energy efficency

Given the nature of Engineering's services, the environmental impact for which the company is responsible is mainly due to the activity of the data centers (Pont Saint-Martin, Turin and Vicenza) and the more than 80 offices of the Group. Therefore, this impact derives from urban users that determine the consumption of electricity for summer and winter lighting and air conditioning and natural gas for office heating, to which are added the consumption of electricity for the management and storage of a huge amount of data at the Group's data centers and the charging of electric and plug-in hybrid cars at the offices.

From 2025 Engineering uses a dedicated platform, also through the use of AI systems, for monitoring the consumption of electricity, gas and water. The platform allows you to monitor energy and environmental consumption in an integrated way, automatically collecting data from the different supplies. The adoption of this platform makes it possible to improve operational control, facilitate the analysis of consumption trends and promptly identify any anomalies or inefficiencies, in support of sustainability and cost reduction strategies.

With particular reference to the consumption produced at its offices, Engineering has embarked on a path towards the environmental efficiency of offices, through a careful energy optimization strategy. One of the main measures adopted from July 2023 provided for the closure of Engineering's offices in Italy every Friday (while still guaranteeing access to limited sections of the buildings for operational needs) as well as the application of precise rules relating to the switching on and off of air conditioning and lighting systems. These rules will continue to be applied and, where the systems allow it (presence of building automation systems), a punctual setting and control of the environmental set points, in terms of temperature and relative humidity, will be implemented, aimed at minimizing energy consumption, always in compliance with regulatory requirements.

Furthermore, among the initiatives aimed at increasing energy efficiency, the Group has decided to launch an electricity monitoring system through the use of Building Management System (BMS) systems, for the control of summer and winter lighting and air conditioning. The planning and study activity was carried out during 2023 and the implementation is underway from 2024 for the Rome, Milan, Vicenza, Turin and Pont Saint-Martin offices, ensuring accurate monitoring of energy consumption. In addition, during 2023 a re-lamping action was carried out, i.e. the replacement of the interior lighting with LED lamps. This operation has led to significant results in terms of reducing the energy consumption of the headquarters.

In 2025, the efficiency plan in the real estate sector continued, which, between the reduction of space and releases to properties to use "served" or shared offices, affected almost all the offices in Italy, with an effect in the reduction of energy consumption that will be appreciable in the coming years.

The Rome and Milan offices, which house about 40% of the Group's employees, and the Milan office, have obtained LEED certification (Gold, developed by the U.S. Green Building Council), which rewards buildings that offer excellent performance in terms of energy and water savings, materials and resources used, design and choice of site, reduction of CO_2 emissions and improvement of the internal ecological quality.

Starting from May and October 2024, the photovoltaic systems present at the Rome Piazzale Agricoltura and Milan Via Ugo Bassi sites were activated, respectively, which, when fully operational, allow for self-production of about 95 MWh/year, with a consequent reduction in the overall electricity consumption of the two sites estimated at between 2 and 3% per year.

Also in 2025, almost total coverage of electricity consumption in Italy (data centers and offices) was guaranteed with Guarantee of Origin certificates.

The new HSE integrated policy was also issued in July 2024, which was last updated in September 2025. All direct and indirect environmental aspects related to the company's operating processes have been assessed, of which the main direct aspects/impacts whose significance is monitored annually are: (i) GHG emissions, (ii) emissions into the atmosphere other than greenhouse gases, (iii) waste production and (iv) consumption of non-renewable resources. With reference to these aspects, and more generally to environmental protection, the Governance of the Engineering Group undertakes to:

- limit polluting emissions into the atmosphere by monitoring all possible contamination of gaseous or climate-changing substances through the implementation of certified management systems and commitments relating to the sustainability of mobility. The Group engages in mobility management projects by increasing the percentage of low-emission cars on the car list and limiting emissions from business travel, employee commuting and fuel and energy-related activities;
- reduce and optimize the consumption of renewable and non-renewable resources also through Sustainable Procurement processes, monitoring the ESG performance of suppliers thanks to the partnership with Open-es;
- reduce the production of waste (especially WEEE) and increase recycling activities;
- adopt technological processes that offer lower environmental impacts, also through the inclusion of the product Life Cycle Analysis already in the design phase (LCA);
- manage water resources in a rational way through a conscious use of urban consumption and full attention to all the constraints that protect natural water resources;
- devote the utmost attention to the ordinary preventive maintenance of all plants / machinery / equipment, thus allowing them to be kept at maximum efficiency, and optimize extraordinary maintenance interventions by reducing their impact on the external ecosystem.

Data center, energy sustainability models

The Group's data centers manage the IT technology infrastructure essential for all offices to be able to carry out their activities remotely, thus ensuring the quality of the services offered to customers. The priorities in the careful and responsible management of the environmental impact of data centers are the disposal of electronic waste and the efficiency of energy consumption useful for powering IT equipment, cooling systems, ventilation systems and electrical distribution. This attention is manifested in the constant commitment and investments aimed at achieving levels of excellence in terms of environmental sustainability.

The efficiency project of Pont Saint-Martin

The Pont Saint-Martin data center, in Valle d'Aosta, represents a model of Green Data Center as it has been equipped since 2011 with a hydronic cooling system that works by exploiting the water present in the underlying aquifer, characterized by a constant temperature of about 12°C. This circular system uses groundwater to cool servers and air condition or heat offices, returning it to the environment without waste. In 2021, a project was launched to increase the capacity of the facility through the drilling of two additional wells (and the complete technological renewal of the plant) and the increase in the withdrawal capacity of the water used for cooling. Thanks to this investment, the refrigeration units used for cooling water have been turned off and energy consumption has decreased, allowing significant savings in the purchase of electricity. The remaining electricity consumption derives 100% from renewable sources. In 2023, the project to compartmentalize the thermodynamic flows inside the bunker continued, which allows heat and cold to be kept separate, bringing advantages deriving from the reduction of temperatures in the areas dedicated to the servers and, consequently, from the lower need for energy for cooling. Confirming its excellent level of efficiency, the Pont Saint-Martin data center has progressively reduced its PUE (Power Usage Effectiveness), the parameter that measures energy sustainability. The value of the PUE is also confirmed for 2025 at a value of 1.47.

A further benefit in environmental terms is represented by the recovery of a portion of the heat contained in the water of the return circuit, which is used for heating the offices. This, in fact, in 2023 led to the complete shutdown of the gas heating

system, resulting in zero methane consumption during the year.

In addition, with its 22 self-contained, fire-resistant reinforced concrete bunkers equipped with independent systems, it ensures business continuity even in critical situations.

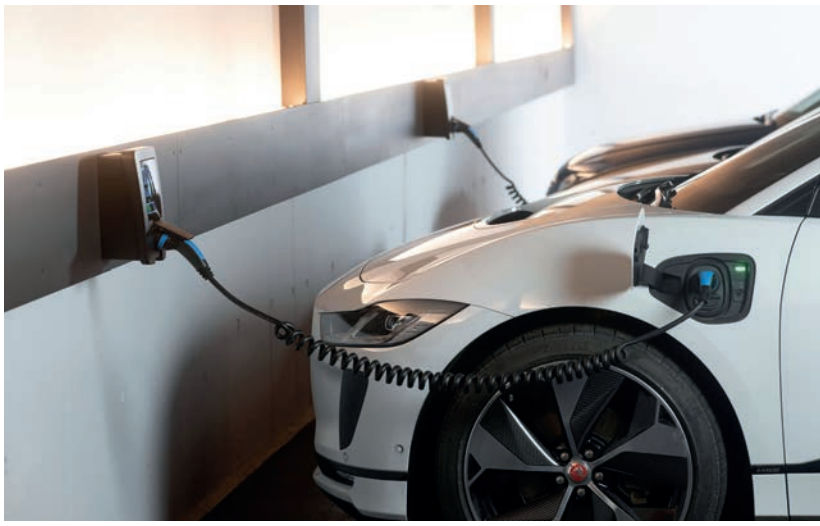
Vicenza: the Free Cooling system

In 2023, a major replacement of the air-water refrigeration units with a high-efficiency Free Cooling system was completed. This initiative has totally eliminated water consumption and significantly reduced electricity consumption compared to the water-based systems previously used. The completion of this project is a significant milestone for the environmental sustainability of the data center.

Also in 2025, the Vicenza data center maintained a high level of energy efficiency thanks to the optimization of the set points of the air conditioning systems and efficiency activities, recording a PUE of 1.47. At the same time, it has preserved considerable plant reliability, thanks to solutions with low environmental impact and structural measures, such as the separation of the internal rooms from the outside by means of insulating corridors. This architecture makes it possible to detect and isolate any damage to the center's systems, while supporting and maintaining all IT loads and "business critical" systems of the customers hosted on the site.

Greater efficiency in the Turin data center

During 2025, the Turin data center benefited from the installation of a new UPS-Uninterruptible Power Supply, a new generation uninterruptible power supply with 95% efficiency. Also in 2025, the optimization of the set points of the air conditioning systems took place. These actions have made it possible to reduce overall consumption, improve the stability of the infrastructure and ensure more precise control of environmental conditions.



Sustainable mobility

Engineering continues on its path of improvement in the field of sustainable mobility with initiatives aimed at managing the car fleet with less and less emissions. In 2023, the process of revising the policy governing the methods of use of the vehicles and the types of cars available (car list) was launched. In 2025, the car list of benefit cars in Italy with lower emissions continued to be updated; at the end of the year, 90% of the cars on the car list had emissions < 60gCO_2/km, exceeding the year's target and leading to a progressive change in the mix of cars on the road with an increase in electric and plug-in cars. In 2025, the plan to install charging stations to support the fleet also continued, reaching a total of 37 installations of charging stations, in addition to the 9 installed in 2024. Thanks to the target relating to the reduction of car fleet consumption and the conversion to electric vehicles, a reduction in NOx and SO_2 emissions of 15% is also expected by 2030.

The actions implemented in 2025 led to the achievement of the Mission Fleet Award 2025 for the strategic approach oriented towards sustainability, responsible management of resources and the promotion of green and shared mobility models.

In order to encourage the use of sustainable means of transport in home-work travel, the first pilot project was launched in Bologna in 2025 aimed at encouraging the use of bicycles for home-work journeys through the assignment of bike-sharing vouchers to employees. The initiative has found wide adherence, thus providing the possibility of making an additional purchase of vouchers. Finally, to support the use of green vehicles for business trips, the goal is in place for employees in Italy to maintain at least 80% of business trips on national routes by train instead of by plane. By the end of 2025, 83% of domestic journeys were made by train, exceeding the year's target.

Waste management and circular economy initiatives

Engineering is actively committed to responsible waste management, aiming to reduce waste and environmental impacts along the entire value chain. Through circular economy initiatives and conscious choices, the company promotes the reuse and recovery of materials, contributing to a more sustainable future.

With particular reference to waste management, the Group is committed to containing waste and the resulting negative impacts. To mitigate this impact, the Group prioritises goods and services with better characteristics in terms of materials, consumption and durability in purchasing decisions.
To minimize the impact on the environment, it is confirmed that all the waste produced is entrusted to specialized and certified companies for the correct recovery of materials. Through a process of industrial symbiosis, illustrated in the company policy, the "waste" can be reused in other production sectors. In 2025, more than 142.9 tons of waste were disposed of, 97% of which was destined for recycling.

In 2025, a project to reduce plastic consumption was also launched, made possible by the installation of filtered drinking water sources in 90% of offices in Italy.

Of fundamental importance, moreover, is Engineering's commitment to the promotion and effective management of Waste Electrical and Electronic Equipment (WEEE). At the heart of the project is the proposal not only to limit the production of waste, but above all to put it back into a production cycle through the regeneration of the material or the recovery of components or raw materials.

Two operational modes of intervention have been studied:

- the free transfer of obsolete PCs to employees;
- the disassembly of WEEE up to the extraction of the raw material.

In 2025, around 200 laptops were sold to employees. From an operational point of view, all the company offices in Italy are considered and those where there is reusable hardware are selected. The locations are then categorized according to the types of intervention that can be carried out and some equipment is reconditioned, while others are reduced to raw material.

The Technological Infrastructure Services (SIT) office is dedicated to the recovery of damaged PCs through the replacement of components, highlighting how sustainability can translate into tangible economic benefits and circular economy initiatives. Periodic checks were also carried out on the WEEE plants in various locations, with the aim of

monitoring the effectiveness of the interventions carried out. The project is constantly monitored and new initiatives are always underway to improve the efficiency and impact of WEEE management policies.

With the collaboration of a company specialized in the disposal and recovery of raw materials, a process of emptying Engineering's warehouses of electrical and electronic equipment is underway. The disposal plan has been completed for the Turin, Brescia, Milan and Pont Saint Martin sites. In 2026, the plan will involve the offices of Bologna, Genoa, Lancenigo di Villorba, Lomazzo, Osimo, Padua, Palermo, Rome, Treviolo, Vicenza.

Water consumption management

Engineering recognizes that global water scarcity can have significant impacts on socioeconomic systems and, for this reason, considers water as a resource to be safeguarded.

The prevailing water withdrawal is related to the cooling operations of the Pont Saint-Martin data center. The water for this data center is taken from the groundwater and corresponds to 100% of the Group's groundwater withdrawals. The water used for cooling is then recirculated, thus allowing 100% of the water withdrawn to be made available again. The Vicenza data center no longer consumes water thanks to the implementation of a free cooling system.

Offices consume third-party water. In 2024, the monitoring of water consumption has begun, which will allow for increasingly relevant information over time. Actual water data will be collected when, for example, accurate data can be obtained from building owners/managers. In recent years, actions have been carried out to improve the efficiency of water consumption in offices, for example an activity has been undertaken to replace the taps of the toilets, installing devices equipped with photocells in order to minimize water consumption. In 2025, through a dedicated platform, the process of monitoring the water consumption of the sites has begun, where accurate data can be obtained from the owners/managers of the buildings.


06
Reporting
and data

Performance tables

PERSONNEL DATA

GRI 2-7; 2-8; GRI 2-30; GRI 401-1; GRI 404-1; GRI 405-1; GRI 405-2

Number of employees by type of contract and gender as at 31/12	2025				2024				2023			
	Men	Women	Unav.*	Total	Men	Women	Unav.**	Total	Men	Women	Unav.***	Total
ITALY												
Permanent contract	7,807	3,961	-	11,768	7,928	3,931	-	11,859	8,378	4,013	-	12,391
Fixed-term contract	13	9	-	22	4	6	-	10	34	17	-	51
Total Italy	**7,820**	**3,970**	**-**	**11,790**	**7,932**	**3,937**	**-**	**11,869**	**8,412**	**4,030**	**-**	**12,442**
ABROAD												
Permanent contract	1,443	581	20	2,044	1,395	553	22	1,970	1,383	518	16	1,917
Fixed-term contract	21	9	-	30	23	18	-	41	20	9	-	29
Unavailable	-	-	-	-	3	1	-	4	1	1	22	24
Total Abroad	**1,464**	**590**	**20**	**2,074**	**1,421**	**572**	**22**	**2,015**	**1,404**	**528**	**38**	**1,970**
GRAND TOTAL	**9,284**	**4,560**	**20**	**13,864**	**9,353**	**4,509**	**22**	**13,884**	**9,816**	**4,558**	**38**	**14,412**

*For 2025, it was not possible to reconstruct the breakdown by gender for some employees of the companies IT-Soft USA Inc., Industries Excellence BV, Movilitas Cloud BV, Industries Excellence GmbH, Industries Excellence Ltd, Industries Excellence India LLP.
**For 2024, it was not possible to reconstruct the detail by gender for some employees of the companies Movilitas Cloud Bv, Movilitas Consulting Gmbh, Movilitas Cloud Bv, IT-Soft USA Inc.
***For 2023, for employees of the companies Crispy Bacon Shpk, Payments and Business Advisors S.L. (Paystrat), Be Shaping The Future A.g. and Industries Excellence Sasu, it was not possible to reconstruct the detail by type and type of contract.

Number of employees by type of employment and gender as at 31/12	2025				2024				2023			
	Men	Women	Unav.*	Total	Men	Women	Unav.**	Total	Men	Women	Unav.***	Total
ITALY												
Full-time	7,766	3,569	-	11,335	7,877	3,505	-	11,382	8,347	3,559	-	11,906
Part-time	54	401	-	455	55	432	-	487	65	471	-	536
Total Italy	**7,820**	**3,970**	**-**	**11,790**	**7,932**	**3,937**	**-**	**11,869**	**8,412**	**4,030**	**-**	**12,442**
ABROAD												
Full-time	1,437	556	20	2,013	1,394	539	22	1,955	1,379	497	16	1,892
Part-time	27	34	-	61	27	33	-	60	25	31	-	56
Unavailable	-	-	-	-	-	-	-	-	-	-	22	22
Total Abroad	**1,464**	**590**	**20**	**2,074**	**1,421**	**572**	**22**	**2,015**	**1,404**	**528**	**38**	**1,970**
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***For 2023, for employees of the companies Crispy Bacon Shpk, Payments and Business Advisors S.L. (Paystrat), Be Shaping The Future A.g. and Industries Excellence Sasu, it was not possible to reconstruct the details by gender and type of employment.

Information on other workers **Italy**	Unit of Measurement	2025*	2024*	2023**
Workers at 31 December				
Total number of trainees	n.	13	27	18
Total number of temporary workers	n.	295	237	224
Seconded workers from companies outside the Group, who work for a Group company	n.	198	151	145
TOTAL	**n.**	**506**	**415**	**387**

* For the years 2025 and 2024, the reporting scope includes all Italian companies, including the Be Group in Italy.
** For the year 2023, the reporting scope excludes the following companies: Be Group, Extra Red S.r.l., Industries Excellence S.p.A., FDL Servizi, net of the number of trainees which also includes the companies Be Shaping the Future Management Consulting S.p.A., Be Shaping the Future Be Digitech Solutions S.p.a and Iquii S.r.l.

Employees covered by a national collective bargaining agreement *	Unit of Measurement	2025	2024	2023
Workers at 31 December				
Number of employees covered by a national collective bargaining agreement	n.	12,568	12,694	13,470
Total number of employees	n.	13,864	13,884	14,412
Percentage of employees covered by a collective bargaining agreement	**%**	**90.7%**	**91.4%**	**93.50%**

* The number and percentage of employees covered by a collective bargaining agreement coincides with the number and percentage of employees covered by formally elected workers' representatives. In particular, in Italy, collective bargaining deals with the following issues: (i) establishment, types, place of performance and changes to the employment relationship, (ii) classification of personnel and particular types of workers, (iii) working hours, (iv) remuneration, (v) health and safety, (vi) absences, permits and protections, (vii) termination of the employment relationship.

Total workforce as at 31/12 by geographical area and gender	2025				2024				2023			
	Men	Women	Unav.*	Total	Men	Women	Unav.**	Total	Men	Women	Unav.***	Total
ITALY												
Northern Italy	3,422	1,785	-	5,207	3,500	1,781	-	5,281	3,800	1,865	-	5,665
Central Italy	3,033	1,604	-	4,637	3,017	1,572	-	4,589	3,194	1,584	-	4,778
Southern Italy and Islands	1,365	581	-	1,946	1,415	584	-	1,999	1,418	581	-	1,999
EUROPE												
Albania	155	102	-	257	77	71	-	148	-	-	18	18
Austria	15	7	-	22	15	7	-	22	31	10	-	41
Belgium	11	11	3	25	9	10	5	24	17	14	-	31
France	9	2	-	11	10	4	-	14	-	-	16	16
Germany	198	62	5	265	206	65	8	279	214	69	-	283
Great Britain	53	21	2	76	43	23	2	68	64	28	-	92
Greece	-	-	-	-	-	-	-	-	-	-	-	-
Luxembourg	4	1	-	5	-	-	-	-	-	-	-	-
Poland	6	18	-	24	6	20	-	26	14	19	-	33
Czech Republic	-	-	-	-	-	-	-	0	-	-	-	-
Romania	37	48	-	85	29	53	-	82	35	48	-	83
Serbia	179	66	-	245	198	79	-	277	187	74	-	261
Spain	12	4	-	16	11	4	-	15	13	3	3	19
Switzerland	9	3	-	12	11	4	-	15	30	5	1	36
Ukraine	18	10	-	28	17	10	-	27	12	10	-	22
Hungary	2	-	-	2	4	-	-	4	4	-	-	4
AMERICA												
Argentina	4	-	-	4	6	1	-	7	7	1	-	8
Brazil	541	184	-	725	594	172	-	766	591	198	-	789
Mexico	16	3	-	19	16	2	-	18	15	4	-	19
USA	134	24	2	160	130	25	7	162	132	25	-	157
ASIA												
India	61	24	8	93	39	22	-	61	38	20	-	58
GRAND TOTAL	**9,284**	**4,560**	**20**	**13,864**	**9,353**	**4,509**	**22**	**13,884**	**9,816**	**4,558**	**38**	**14,412**

* For 2025, some employees of IT-Soft USA Inc., Industries Excellence BV, Movilitas Cloud BV, Industries Excellence GmbH, Industries Excellence Ltd, Industries Excellence India LLP could not reconstruct the breakdown by gender.
** For 2024, it was not possible to reconstruct the detail by gender for some employees of the companies Movilitas Belgium BV, Movilitas Consulting Gmbh, Movilitas Cloud BV, IT-Soft USA Inc.
*** For 2023, it was not possible to reconstruct the breakdown by gender for employees of the companies Crispy Bacon Shpk, Payments and Business Advisors S.L. (Paystrat), Be Shaping The Future A.g. and Industries Excellence Sasu.

Number of employees by age group and gender as at 31/12	2025				2024				2023			
	Men	Women	Unav.*	Total	Men	Women	Unav.**	Total	Men	Women	Unav.***	Total
Number of employees												
Age < 30 years	1,555	748	-	2,303	1,644	770	3	2,417	1,848	718	3	2,569
Age 30 – 50 years	4,834	2,437	17	7,288	4,999	2,491	14	7,504	5,227	2,639	12	7,878
Age > 50 years	2,895	1,375	3	4,273	2,695	1,242	5	3,942	2,741	1,201	1	3,943
Age not available	-	-	-	-	15	6	-	21	-	-	22	22
Percentage of employees												
Age < 30 years	11%	5%	-	17%	12%	6%	0%	17%	13%	5%	0%	18%
Age 30 – 50 years	35%	18%	0%	53%	36%	18%	0%	54%	36%	18%	0%	55%
Age > 50 years	21%	10%	0%	31%	19%	9%	0%	28%	19%	8%	0%	27%
Age not available	-	-	-	-	0%	0%	-	-	-	-	0%	0%
GRAND TOTAL	**67%**	**33%**	**0%**	**100%**	**67%**	**32%**	**0%**	**100%**	**68%**	**32%**	**0%**	**100%**

* For 2025, some employees of IT-Soft USA Inc., Industries Excellence BV, Movilitas Cloud BV, Industries Excellence GmbH, Industries Excellence Ltd, Industries Excellence India LLP could not reconstruct the breakdown by gender.
** For 2024, it was not possible to reconstruct the detail by gender for some employees of the companies Movilitas Belgium BV, Movilitas Consulting Gmbh, Movilitas Cloud BV, IT-Soft USA Inc. For some employees of the companies Be Shaping The Future Performance, Transf., Digital Gmbh it was not possible to reconstruct the detail by age.
*** For 2023, it was not possible to reconstruct the details by gender and age for employees of the companies Crispy Bacon Shpk, Payments and Business Advisors S.L. (Paystrat), Be Shaping The Future A.g. and Industries Excellence Sasu.

Number of employees by employee category and gender as at 31/12	2025				2024				2023			
	Men	Women	Unav.*	Total	Men	Women	Unav.**	Total	Men	Women	Unav.***	Total
Number of employees												
Executives	422	108	-	530	386	98	-	484	473	109	-	582
Middle managers	1,789	647	-	2,436	1,852	658	2	2,512	2,009	680	2	2,691
Employees	7,069	3,804	20	10,893	7,111	3,752	20	10,883	7,311	3,762	14	11,087
Blue-collars	4	1	-	5	4	1	-	5	4	1	-	5
Employee category not available	-	-	-	-	-	-	-	-	19	6	22	47
Percentage of employees												
Executives	3%	1%	-	4%	3%	1%	-	3%	3%	1%	-	4%
Middle managers	13%	5%	-	18%	13%	5%	0%	18%	14%	5%	0%	19%
Employees	51%	27%	0%	79%	51%	27%	0%	78%	51%	26%	0%	77%
Blue-collars	0%	0%	-	0%	0%	0%	-	0%	0%	0%	-	0%
Employee category not available	-	-	-	-	-	-	-	-	0%	0%	0%	0%
GRAND TOTAL	**67%**	**33%**	**-**	**100%**	**67%**	**32%**	**-**	**100%**	**68%**	**32%**	**-**	**100%**

* For 2025, some employees of IT-Soft USA Inc., Industries Excellence BV, Movilitas Cloud BV, Industries Excellence GmbH, Industries Excellence Ltd, Industries Excellence India LLP could not reconstruct the breakdown by gender.
** For 2024, it was not possible to reconstruct the detail by gender for some employees of the companies Movilitas Belgium BV, Movilitas Consulting Gmbh, Movilitas Cloud BV, IT-Soft USA Inc. For some employees of the companies Be Shaping The Future Performance, Transf., Digital Gmbh it was not possible to reconstruct the detail by classification.
*** For 2023 for the employees of the companies Crispy Bacon Shpk, Payments and Business Advisors S.L. (Paystrat), Be Shaping The Future A.g. and Industries Excellence Sasu, it was not possible to reconstruct the detail by gender and classification.

Number of employees by employee category and age group as at 31/12	2025				2024				2023			
	< 30 years	30 – 50 years	> 50 years	Unav.	< 30 years	30 – 50 years	> 50 years	Unav.*	< 30 years	30 – 50 years	> 50 years	Unav.**
Number of employees												
Executives	10	254	266	-	-	234	250	-	-	263	319	-
Middle managers	11	996	1,429	-	13	1,140	1,359	-	22	1,284	1,385	-
Employees	2,282	6,037	2,574	-	2,404	6,129	2,329	21	2,541	6,314	2,232	-
Blue-collars	-	1	4	-	-	1	4	-	-	1	4	-
Employee category not available	-	-	-	-	-	-	-	-	6	16	3	22
Percentage of employees												
Executives	-	2%	2%	-	-	2%	2%	-	-	2%	2%	-
Middle managers	-	7%	10%	-	-	8%	10%	-	-	9%	10%	-
Employees	16%	44%	19%	-	17%	44%	17%	0%	18%	44%	15%	-
Blue-collars	-	0%	0%	-	-	0%	0%	-	-	0%	0%	-
Employee category not available	-	-	-	-	-	-	-	-	0%	0%	0%	0%
GRAND TOTAL	**17%**	**53%**	**31%**	**-**	**17%**	**54%**	**28%**	**-**	**18%**	**55%**	**27%**	**-**

*For 2024, it was not possible to reconstruct the detail by age for some employees of the companies Be Shaping The Future Performance, Transf., Digital Gmbh.
**For 2023, it was not possible to reconstruct the details by age and classification for employees of the companies Crispy Bacon Shpk, Payments and Business Advisors S.L. (Paystrat), Be Shaping The Future A.g. and Industries Excellence Sasu.

Number of employees belonging to protected categories by employee category as at 31/12*	2025	2024	2023
Number of employees			
Executives	12	10	9
Middle managers	71	90	91
Employees	518	581	591
Blue-collars	2	3	2
Employee category not available	0	-	-
Total	**603**	**684**	**693**
Percentage of employees			
Executives	0%	0%	0%
Middle managers	1%	1%	1%
Employees	4%	4%	4%
Blue-collars	0%	0%	0%
Employee category not available	0%	0%	0%
GRAND TOTAL	**4%**	**5%**	**5%**

*Please note that IT-Soft USA Inc. recognizes the following categories of employees as protected categories, in addition to disabled personnel: people of color, people ≥40 years of age, people of indigenous origin, women on maternity leave, people in immigration status and people with military history.

Consistency of the Board of Directors of the Parent Company by age group and gender as at 31/12	2025			2024			2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Number									
Age < 30 years	-	-	-	-	-	-	-	-	-
Age 30 – 50 years	2	1	3	2	1	3	1	1	2
Age > 50 years	8	2	10	8	2	10	9	2	11
Total	**10**	**3**	**13**	**10**	**3**	**13**	**10**	**3**	**13**
Percentage									
Age < 30 years	-	-	-	-	-	-	-	-	-
Age 30 – 50 years	15%	8%	23%	15%	8%	23%	8%	8%	15%
Age > 50 years	62%	15%	77%	62%	15%	77%	69%	15%	85%
TOTAL	**77%**	**23%**	**100%**	**77%**	**23%**	**100%**	**77%**	**23%**	**100%**

Hirings	2025*				2024**				2023***			
	Men	Women	Unav.	Total	Men	Women	Unav.	Total	Men	Women	Unav.	Total
ITALY												
Number												
Age < 30 years	304	194	-	498	317	198	-	515	766	367	-	1,133
Age 30 - 50 years	211	82	-	293	219	106	-	325	947	465	-	1,412
Age > 50 years	33	9	-	42	18	8	-	26	168	73	-	241
Total	**548**	**285**	**-**	**833**	**554**	**312**	**-**	**866**	**1,881**	**905**	**-**	**2,786**
Rate												
Age < 30 years	3%	2%	-	4%	3%	2%	-	4%	6%	3%	-	9%
Age 30 - 50 years	2%	1%	-	2%	2%	1%	-	3%	8%	4%	-	11%
Age > 50 years	0%	0%	-	0%	0%	0%	-	0%	1%	1%	-	2%
TOTAL	**5%**	**2%**	**-**	**7%**	**5%**	**3%**	**-**	**7%**	**15%**	**7%**	**-**	**22%**
ABROAD												
Number												
Age < 30 years	123	70	3	196	153	90	8	251	141	67	-	208
Age 30 - 50 years	197	62	20	279	164	53	6	223	321	170	1	492
Age > 50 years	37	5	2	44	26	5	1	32	105	30	-	135
Not available	-	-	-	-	10	6	-	16	-	-	22	22
TOTAL	**357**	**137**	**25**	**519**	**353**	**154**	**15**	**522**	**567**	**267**	**23***	**857**
Rate												
Age < 30 years	6%	3%	0%	9%	8%	4%	0%	12%	7%	3%	-	11%
Age 30 - 50 years	9%	3%	1%	13%	8%	3%	0%	11%	16%	9%	0%	25%
Age > 50 years	2%	0%	0%	2%	1%	0%	0%	2%	5%	2%	-	7%
Not available	-	-	-	0%	0%	0%	-	1%	-	-	1%	1%
TOTAL	**17%**	**7%**	**1%**	**25%**	**18%**	**8%**	**1%**	**26%**	**29%**	**14%**	**1%**	**44%**

* For 2025, employees of IT-Soft USA Inc. and Industries Excellence India LLP are partially missing gender data.
** For 2024, employees of Engineering Software Lab D.o.o., BW are partially missing gender data, and Be Shaping The Future Performance, Transf., Digital Gmbh is partially missing age data.
*** For 2023, for employees of the companies Crispy Bacon Shpk, Payments and Business Advisors S.L. (Paystrat), Be Shaping The Future A.g. and Industries Excellence Sasu, it was only possible to reconstruct the overall figure relating to the total number of employees hired, but not the detailed figure with the specification of gender and age group.
The age of new hires is calculated as of the end of the month in which they were hired, not as of December 31 of the reference year.

Terminations	2025				2024*				2023**			
	Men	Women	Unav.	Total	Men	Women	Unav.	Total	Men	Women	Unav.	Total
ITALY												
Number												
Age < 30 years	179	90	-	269	272	98	-	370	275	99	-	374
Age 30 - 50 years	377	131	-	508	436	201	-	637	435	180	-	615
Age > 50 years	103	32	-	135	319	105	-	424	112	46	-	158
TOTAL	**659**	**253**	**-**	**912**	**1,027**	**404**	**-**	**1,431**	**822**	**325**	**-**	**1,147**
Rate												
Age < 30 years	2%	1%	-	2%	2%	1%	-	3%	2%	1%	-	3%
Age 30 - 50 years	3%	1%	-	4%	4%	2%	-	5%	3%	1%	-	5%
Age > 50 years	1%	0%	-	1%	3%	1%	-	4%	1%	0%	-	1%
TOTAL	**6%**	**2%**	**-**	**8%**	**9%**	**3%**	**-**	**12%**	**7%**	**3%**	**-**	**9%**
ABROAD												
Number												
Age < 30 years	94	42	1	137	78	22	11	111	83	33	1	117
Age 30 - 50 years	199	72	5	276	189	87	28	304	182	101	-	283
Age > 50 years	37	4	2	43	67	10	3	80	39	10	-	49
Not available	-	-	-	-	-	1	-	1	-	-	-	-
TOTAL	**330**	**118**	**8**	**456**	**334**	**120**	**42**	**496**	**304**	**144**	**1***	**449**
Rate												
Age < 30 years	5%	2%	0%	7%	4%	1%	1%	6%	4%	2%	0%	6%
Age 30 - 50 years	10%	3%	0%	13%	9%	4%	1%	15%	9%	5%	-	14%
Age > 50 years	2%	0%	0%	2%	3%	0%	0%	4%	2%	1%	-	2%
Not available	-	-	-	-	-	0%	-	0%	-	-	-	0%
TOTAL	**16%**	**6%**	**-**	**22%**	**17%**	**6%**	**2%**	**25%**	**15%**	**7%**	**0%**	**23%**

*For 2024, for the employees of the companies Movilitas India LLP, Movilitas Consulting Gmbh, Movilitas France SAS, Movilitas Consulting Uk Ltd, IT-Soft USA Inc., Engineering Software Lab D.o.o., BW Digitronik A.g., it was possible to reconstruct the overall figure for the total number of terminated employees by age group, but not the detailed data by gender. Due to a discontinuation of Be Shaping The Future Performance, Transf., Digital Gmbh, it was not possible to reconstruct the detail by age group.
**For 2023, for employees of the companies Crispy Bacon Shpk, Payments and Business Advisors S.L. (Paystrat), Be Shaping The Future A.g. and Industries Excellence Sasu, it was only possible to reconstruct the overall figure relating to the total number of terminated employees, but not the detailed data with the specification of gender and age group.
For the calculation of the rates, the denominator of the ratio was the total number of employees as at 31.12 of the respective years and geographical areas.
The age of employees who have left the company is calculated as of the end of the month in which they left, not as of December 31 of the reference year.

Average annual training hours per capita	2025*	2024**	2023***
By employee category			
Executives	19.1	10.4	9.1
Middle managers	17.2	13.4	17.9
Employees	20.8	18.5	21.4
Blue-collars	2.8	-	1
Employee category not available****	Not available.	Not available.	Not available.
TOTAL	**21.1**	**20.1**	**23.2**
By gender			
Women	22.2	18.3	23.1
Men	19.8	16.7	23.2
Gender not available*****	Not available.	Not available.	Not available.
Total	**21.1**	**20.1**	**23.2**

The data are the result of the ratio between the total number of hours of training provided to employees and, depending on the reference KPI, the total number of employees, the total number of male and female employees, the total number of employees belonging to a specific professional category

* The figures refer to the global scope of the Engineering Group, excluding Parma Valore Comune S.c.a.r.l.. From 2025, the calculation also includes Health and Safety training, in addition to mandatory and non-compulsory training.
** The data refer exclusively to the Italian perimeter of the Engineering Group, excluding Be Management Consulting S.p.A., Crispy Bacon S.r.l., Industries Excellence S.p.A., Synapsy S.r.l., Quantum Leap S.r.l., Parma Valore Comune S.c.a.r.l., Extra Red S.r.l., C Consulting S.p.A., Atlantic Technologies S.p.A.. The 2024 figure has been recalculated from what was previously published to include compulsory training in addition to non-compulsory training.
***The data refer exclusively to the Italian perimeter of the Engineering Group, excluding the Be Group, Napoli Obiettivo Valore S.r.l., Parma Valore Comune S.c.a.r.l., Extra Red S.r.l., C Consulting S.p.A., Atlantic Technologies S.p.A..
****For some training participants, it was not possible to associate the professional category, for a total of around 14,400 hours of training in 2025, 27,100 hours in 2024 and 33,000 hours in 2023.
*****For some training participants, it was not possible to associate gender, totalling around 7,900 hours of training in 2025, 27,000 hours in 2024 and 500 hours in 2023.

Ratio of basic salary to women's pay compared to men*	2025**	2024***	2023****
Basic salary			
Executives	97.4%	95.1%	96.4%
Middle managers	95.6%	95.2%	94.5%
Employees	94.9%	94.5%	94.3%
Total remuneration			
Executives	91.5%	89.4%	92.0%
Middle managers	95.1%	94.8%	94.0%
Employees	94.9%	94.5%	94.4%

* The calculation of the average basic salary was considered only the RAL of employees (for part-time workers in relation to the percentage of part-time), while the RAL and MBO were considered for the calculation of the average total salary. For the category of blue-collar workers, it was not possible to calculate the ratio due to the absence of female employees in the perimeter.
** The data entered concern the companies of the Engineering Italia group that fall within the scope of the internal systems currently in use and are as follows: Be Shaping The Future Management Consulting S.p.A., Be Shaping Digitech Solution, Quantum Leap S.r.l., Synapsy, Atlantic Technologies S.p.A, C Consulting S.p.A., Cybertech S.r.l., Digitelematica S.r.l., Engineering D.HUB S.p.A., Eng. Ing. Informatica, Livebox S.r.l., Municipia S.p.A., Napoli Obiettivo Valore S.r.l., Nexen S.p.A., Nexera S.p.A., Pragma Management System S.r.l.. For
*** The data entered concern the companies of the Engineering Italia group that fall within the scope of the internal systems currently in use and are as follows: Be Shaping The Future Management Consulting S.p.A., Be Shaping Digitech Solution, Iquii S.r.l., Quantum Leap S.r.l., Synapsy, Atlantic Technologies S.p.A., C Consulting S.p.A., Cybertech S.r.l., Digitelematica S.r.l., Engineering D.HUB S.p.A., Eng. Ing. Informatica, Livebox S.r.l., Municipia S.p.A., Napoli Obiettivo Valore S.r.l., Nexen S.p.A., Nexera S.p.A., Pragma Management System S.r.l..
**** The data entered concern the companies of the Engineering Italia group, excluding the Be Group, which fall within the scope of the internal systems currently in use and are as follows: C Consulting S.p.A., Cybertech S.r.l., Digitelematica S.r.l., Engineering D.HUB S.p.A., Engineering Ingegneria Informatica S.p.A., Engineering Sardegna, FDL Servizi, Livebox S.r.l., Municipia S.p.A., Napoli Obiettivo Valore S.r.l. Nexen S.p.A. , Nexera S.p.A., Pragma Management System S.r.l., WebResults.

HEALTH AND SAFETY

GRI 403-8; 403-9

Employees covered by an occupational health and safety management system	Unit of Measurement	2025	2024	2023
Number and percentage of all employees	n.	13,864	13,884	14,412
covered by such a system	%	100%	100%	100%
Number and percentage of all employees				
covered by such a system who have been	n.	11,490	11,638	9,248
internally audited	%	82.9%	83.8%	64.2%
Number and percentage of all employees				
ccovered by such a system who have been audited	n.	8,988	9,942	9,507
or certified by independent third parties	%	64.8%	71.6%	66.00%
Total number of employees	**n.**	**13,864**	**13,884**	**14,412**

Accidents at work from 1 January to 31 December	Units of Measurement	2025*	2024**	2023***
Hours worked	n.	23,118,805	22,594,871	22,911,319
Total number of recordable occupational accidents, including fatalities	n.	9	7	12
Total number of accidents at work with serious consequences	n.	-	-	-
of which number of deaths	n.	-	-	-
Rate of recordable occupational accidents	No. of accidents / 1,000,000 hours worked	0.39	0.31	0.52
Rate of accidents at work with serious consequences	No. of accidents / 1,000,000 hours worked	-	-	-
Death rate	No. of deaths / 1,000,000 hours worked	-	-	-

In addition, in 2025 there were 0 cases of occupational diseases.
* In 2025, data are collected at global Group level, excluding the companies C. Consulting S.p.A. and Parma Valore Comune S.c.a.r.l..
** In 2024, data are collected at global Group level, excluding Extra Red S.r.l., C. Consulting S.p.A., Industries Excellence S.p.A., Nexera S.p.A. and ENG
*** In 2023, data are collected at the global Group level, excluding the companies Crispy Bacon Shpk, Atlantic Technologies S.p.A., Extra Red S.r.l., C. Consulting S.p.A., FDL Servizi Srl, Industries Excellence S.p.A. and Nexera S.p.A; therefore, the values are not comparable with those of the previous two years. It should be noted that, however, the increase in the number of accidents in 2023, compared to those recorded in 2022, is linked to an improvement in the internal data collection process.

ENVIRONMENTAL DATA

WATER

Water withdrawal and discharges*	2025	2024	2023
Groundwater withdrawals** (million m³)	0.95	1.26	0.87
Industrial wastewater discharges from cooling (million m³)	0.95	1.26	0.87

* The water withdrawn and discharged for data center cooling accounts for more than 90% of total water use, including water resources for civil use. Between the years 2024 and 2025 there was a failure of some meters, therefore the data are partial. For 2024 they refer to the months from January to August, while for 2025 they refer to the months from May to December.
** The water is taken only for cooling the Pont Saint-Martin data center and is not subjected to any industrial process other than temperature variation; The increase in flow provided for by the hydronic pump expansion project has no significant impact on the environment and has already received permission from the local authorities. The water return temperature in the Lys stream complies with the provisions of the concession specification of the Valle d'Aosta Region.

ENERGY CONSUMPTION

GRI 302-1

Data Center Electricity Consumption	2025			2024			2023		
	GWh	GJ	PUE	GWh	GJ	PUE	GWh	GJ	PUE
Pont-Saint-Martin	6.21	22,342	1.47	6.29	22,643	1.47	6.66	23,975	1.47
Turin	0.73	2,612	1.89	1.16	4,174	2.49	1.34	4,842	1.84
Vicenza	2.22	8,010	1.47	2.30	8,279	1.50	2.72	9,774	1.56

Total Energy Consumption (GJ)*	2025	2024***	2023
Offices			
Electricity	18,019	19,246	23,427
Natural gas	3,794	6,161	3,824
LPG	-	-	212
Other fossil fuels**	241	-	360
Data center			
Electricity	35,293	39,965	43,378
Diesel	-	-	514
Car fleet			
Diesel	35,173	49,704	65,467
Gasoline	39,538	27,883	21,676
Methane	19	-	1
Electricity	1,220	873	143
Total	**133,297**	**143,832**	**159,003**
of which from renewable sources (GJ)	49,341	56,953	50,256
of which from renewable sources (%)	37%	40%	32%

* Energy consumption and the consequent calculation of emissions are partly the result of an estimate based on the number of employees for the sites for which it was not possible to find the precise data.
** In 2023, consumption is related to 8,500 liters of fuel oil and 8,100 liters of LPG, while in 2025 it is 6,345 liters of diesel.
***The data for the year 2024 have been updated compared to those published in the 2024 Sustainability Report, following a refinement of the data collection processes.

GREENHOUSE GAS EMISSIONS

GRI 305-1; 305-2; 305-3

Emission category – tCO_2e		2025	2024****	2023
Scope 1		**5,007**	**5,536**	**5,950**
Scope 2*	**Location-based methodology**	**3,912**	**5,249**	**5,206**
	Market-based methodology	**622**	**519**	**2,066**
Scope 3	**Total Scope 3**	**92,849**	**97,975**	**96,188**
	Cat. 1 - Purchase of goods and services	72,077	76,409	75,299
	Cat. 3 - Fuel and energy activities	2,271	2,651	2,792
	Cat. 4 - Upstream transport	808	419	1,069
	Cat. 5 - Waste production	171	178	146
	Cat. 6 - Business travel	2,459	3,167	3,557
	Cat. 7 - Employee commuting**	15,063	15,151	13,324
Total emissions (Location-based)		**101,768**	**108,760**	**107,343**
Total emissions (Market-based)		**98,478**	**104,030**	**104,203**
Biogenic emissions***		281	317	315

* The location-based methodology considers the emission intensity of the emissions of the network of the geographies where energy consumption takes place (i.e. an average emission factor of the country is applied). The market-based methodology considers the emissions of the type of electricity that the company has chosen to purchase: emissions are obtained by setting the share of electricity purchased from renewable sources certified by Guarantee of Origin to zero emissions and multiplying the share of electricity purchased from non-renewable sources by the emission factor that refers to the national residual mix.
** Scope 3 category 7 also includes emissions associated with Group locations without an office (i.e. employees work 100% of the time from home). These emissions represent 1,027, 239 and 130 tCO2e respectively for 2025, 2024 and 2023 and are not included in the baseline of the targets presented to SBTi as they are excluded.
*** Biogenic emissions are CO2 emissions from the combustion of biofuels. In Engineering's emission profile, they are associated with the average share of biofuels contained in the fuel mix consumed by the vehicle fleet. Biogenic emissions are included in the Scope 1 and Scope 2 baseline submitted to SBTi.
**** The data for the year 2024 have been updated compared to those published in the 2024 Sustainability Report, following a refinement of the data collection processes.

EMISSIONS OF POLLUTANTS INTO THE ATMOSPHERE

GRI 305-7

Emissions of pollutants into the atmosphere (kg)	2025		2024		2023	
	NO_x	SO_2	NO_x	SO_2	NO_x	SO_2
Car fleet						
Diesel	7,567	11	10,693	16	13,739	21
Gasoline	1,691	9	1,100	6	1,056	5
Methane	0.3	-	-	-	-	-
Total	**9,258**	**20**	**11,793**	**22**	**14,795**	**26**

WASTE

GRI 306-3

Waste disposed (t)	2025*				2024**				2023***			
	In landfils	Recycled	Fuel to produce energy	Total	In landfils	Recycled	Fuel to produce energy	Total	In landfils	Recycled	Fuel to produce energy	Total
Non-hazardous												
Used Toner Cartridges - EER 080318	-	0.3	-	0.3	-	-	-	0.0	-	1	-	1
Paper & Cardboard Packaging - EER 150101	0.0	6.5	-	6.6	0.0	13.8	-	13.8	-	13.3	-	13.3
Plastic Packaging - EER 150102	0.1	5.0	-	5.2	0.3	5.6	-	5.9	-	7.3	-	7.3
Metal Packaging - EER 150104	-	-	-	-	-	0.2	-	0.2	-	-	-	0
Mixed packaging (e.g. wooden crates) - EER 150106	-	43.1	-	43.1	0.1	33.7	-	33.7	0.1	22.6	5.2	28
Glass Packaging - EER 150107	-	0.2	-	0.2	-	0.3	-	0.3	-	0.2	-	0.2
Decommissioned Equipment - EER 160214	-	20.9	-	20.9	2.6	0.1	-	2.7	-	1.3	-	1.3
Components Removed from End-of-Life Equipment - EER 160216	-	1.3	-	1.3	0.2	-	-	0.2	-	-	-	-
Inorganic waste - EER 160304	1.2	4.8	-	6.0	1.7	1.4	-	3.1	0.5	1.4	0.2	2.1
Alkaline batteries (except 16 06 03) - EER 160604	-	0.0	-	0.0	-	-	-	-	-	-	-	-
Other Batteries & Accumulators - EER 160605	-	0.1	-	0.1	-	-	-	-	-	-	-	-
Wood - EER 170201	-	-	-	-	0	0.6	-	0.6	-	4.3	-	4.3
Glass - EER 170202	-	0.2	-	0.2	-	0.1		0.1	0	0	0	4.3
Iron & Steel - EER 170405	-	8.0	-	8.0	-	0.4	-	0.4	-	2.4	-	2.44
Insulating Materials - EER 170604	-	-	-	-	0	0	-	0.0	-	-	-	--
Gypsum-based building materials - EER 170802	-	-	-	-	-	-	-	0.0	0.2	-	-	0.2
Mixed construction and demolition waste - EER 170904	-	4.0	-	4.0	0.2	-	-	0.2	-	2.4	-	2.4
Medicinal products other than those referred to in heading 18 01 08 - EER 180109	-	0.1	-	0.1	-	-	-	-	-	-	-	-
Paper & Cardboard - EER 200101	-	11.4	-	11.4	-	12.0	-	12.0	-	13.5	-	13.5
Plastic - EER 200139	-	1.8	-	1.8	0.0	7.7	-	7.7	-	7.8	-	7.8
Disused electrical and electronic equipment - EER 200136	0.0	0.3	-	0.3	0.5	0.3	-	0.9	0	3.1	-	3.1
Mixed Municipal Waste - EER 200301	0.7	19.3	-	20.0	13.4	0.1	-	13.5	-	8.3	1	9.3
Septic tank sludge - EER 200304	-	-	-	-	-	-	-	0.0	18.5	-	-	18.5
Bulky waste - EER 200307	0.0	0.2	-	0.2	0.0	12.3	-	12.3	-	-	-	-
Unusable Materials for Consumption or Processing - EER 020304	0.0	1.1	-	1.1	1.2	0.4	-	1.6	1.6	-	-	1.6
Total non-hazardous	**2.1**	**128.6**	**-**	**130.7**	**20.3**	**88.9**	**-**	**109.2**	**20.9**	**89**	**6.4**	**116.3**

Waste disposed (t)	2025*				2024**				2023***			
	In landfils	Recycled	Fuel to produce energy	Total	In landfils	Recycled	Fuel to produce energy	Total	In landfils	Recycled	Fuel to produce energy	Total
Dangerous												
Waste paints and varnishes, containing organic solvents or other hazardous substances - EER 080111	0.1	-	-	0.1	-	-	-	-	-	-	-	-
Mineral Oil Scrap for Engines, Gears and Lubrication, Nonchlorinated - EER 130205	-	0.1	-	0.1	-	-	-	-	-	-	-	-
Other solvents and solvent mixtures- EER 140603	1.5	-	-	1.5	-	-	-	-	-	-	-	-
Decommissioned equipment containing hazardous components - EER 160213	-	10.0	-	10.0	0.4	-	-	0.4	-	0.4	-	0.4
Bio-waste containing hazardous substances - EER 160305	0.2	-	-	0.2	-	-	-	-	-	-	-	-
Lead-acid batteries - EER 160601	-	0.0	-	0.0	-	-	-	0.0	-	23.1	-	23.1
Other insulating materials containing or consisting of hazardous substances - EER 170603	0.2	-	-	0.2	-	-	-	0.0	-	-	-	-
Fluorescent tubes and other wastes containing mercury - EER 200121	-	0.2	-	0.2	-	-	-	-	-	-	-	-
Decommissioned electrical and electronic equipment - EER 200135	0.0	-	-	0.0	0.4	-	-	0.4	0	-	-	0
Total dangerous	**2.0**	**10.3**	**-**	**1.2**	**0.8**	**0.0**	**-**	**0.8**	**0**	**23.5**	**-**	**23.5**
Total	**4.1**	**138.8**	**-**	**142.9**	**21.1**	**88.9**	**-**	**110.0**	**20.9**	**112.5**	**6.4**	**139.7**

In 2025, 97% of waste was reused or recycled, so not sent to landfill.

* The scope of the 2025 data excludes the following companies:
  - In Italy: C. Consulting S.p.A, Industries Excellence S.p.A, Digitelematica S.r.l., Atlantic Technologies S.p.A.
  - Abroad: Crispy Bacon Shpk, Be Shaping the Future Gmbh, Be Shaping the Future Management Consulting SL, Firstwaters Gmbh (Austria and Germany), Be Ukraine Think, Solve, Execute Llc, Be Shaping The Future A.g., Engineering Do Brasil S.A., Industries Excellence Sasu, Industries Excellence Gmbh, Engineering International Belgium S.a., Movilitas Cloud BV, Industries Excellence Bv, Engineering Software Lab D.o.o., Eng Mexico Informatica S. de R.L., Industries Excellence India Llp, Movilitas Cloud Kft, Engineering Ingegneria Informatica Spain S.L., IT-Soft USA Inc, Engineering Albania Shpk.

** The scope of the 2024 figures excludes the following companies:
  - In Italy: C. Consulting S.p.A, Industries Excellence S.p.A, Digitelematica S.r.l., Atlantic Technologies S.p.A.
  - Abroad: Engineering Software Lab D.o.o., Engineering Ingegneria Informatica S.p.A., Engineering Ingegneria Informatica Spain S.L., Be Shaping the Future Management Consulting SL, IT-Soft USA Inc, Industries Excellence India Llp, Movilitas Cloud Kft, Movilitas Cloud BV, Industries Excellence Ltd, Industries Excellence Gmbh, Naxxos Bv, Industries Excellence Bv, Industries Excellence Sasu, Eng Mexico Informatica S. de R.L., Engineering Do Brasil S.A., Be Ukraine Think, Solve, Execute Llc, Be Shaping The Future A.g., Be Shaping the Future Gmbh, Firstwaters Gmbh, Be Shaping The Future - Performance, Transformation, Digital Gmbh, Crispy Bacon Shpk,

The scope of the 2023 data excludes the following companies:
  - In Italy: C. Consulting S.p.A, Industries Excellence S.p.A, Digitelematica S.r.l., FDL Servizi Srl, Atlantic Technologies S.p.A.
  - Abroad: Engineering Software Lab D.o.o., Engineering Ingegneria Informatica S.p.A, Engineering Ingegneria Informatica Spain S.L., IT-Soft USA Inc, Movilitas Cloud Kft, Movilitas Cloud BV, Industries Excellence Ltd, Industries Excellence Gmbh, Naxxos Bv, Industries Excellence Bv, Industries Excellence Sasu, Atlantic Technologies Europe Ltd, Be Think Solve Execute Ro S.r.l., Be Ukraine Think, Solve, Execute Llc, Be Shaping the Future A.g., Be Shaping the Future Gmbh, Firstwaters Gmbh – Germany, Be Shaping the Future Management Consulting AG, Be Shaping The Future - Performance, Transformation, Digital Gmbh, Crispy Bacon Shpk.

Methodological note

This document represents the thirteenth edition of the Engineering Group's Sustainability Report (hereinafter also the "Report"). In particular, from the 2023 financial year, the Financial Statements refer to Engineering Ingegneria Informatica S.p.A. and its Italian and foreign subsidiaries, in line with the scope of consolidation of the Group's Consolidated Financial Statements, excluding companies in the process of liquidation and inactive as of 31.12.2025[35]. It is also specified that the companies ENGX s.r.l, Be Shaping The Future Digital Solutions S.p.A., Smart Land Sud Ovest Milano S.r.l., Smart Land Area Saviglianese S.r.l., Smart Land CM Calore Salernitano S.r.l., Smart Land Saronnese S.r.l., In Valmalenco S.B. S.r.l., Il Cittadino Al Centro - Cosenza S.r.l, Alfahealth S.p.A., Neta S.p.A., ENG Hellas Single Member P.C., Be Shaping The Future Czech Republic S.R.O., Paystrat Solutions S.L. (Pyngo), Naxxos Bv do not have employees, therefore, although they are included in the reporting scope, they do not make a quantitative contribution to the KPIs. Any specifications and exceptions to the reporting scope are punctually reported in the relevant sections.

The Report has been prepared in order to describe the results achieved by the Engineering Group in the economic, social and environmental fields, describing the Group's commitment to creating value not only for itself, but also for its stakeholders. The Report has been prepared in accordance with the "Global Reporting Initiative Sustainability Reporting Standards", defined in 2021 by the GRI – Global Reporting Initiative according to the "in accordance" reporting option, as indicated in the GRI Content Index.

The reporting frequency is on an annual basis and the contents of this document refer to the 2025 financial year, for the period between 1 January and 31 December, in line with the period reported in the 2025 Consolidated Financial Statements, with some anticipations for the first half of 2026, mainly with regard to some particularly important initiatives. Where available, data and information relating to previous years are reported for comparative purposes only in order to allow an assessment of the performance of the Group's activities over a longer period of time.

The contents of this document reflect the principle of materiality or relevance. The selection of the topics underlying this Report is the result of the materiality analysis carried out according to the indications of the GRI Sustainability Reporting Standard, the main international methodological reference adopted. The results of the materiality analysis and the topics relevant to Engineering are described in section "The impacts and material issues for Engineering". The Engineering Group's 2025 Sustainability Report reports on the positive and negative impacts that affect the company, i.e. actual impacts, but also those that could affect it, in this case we are talking about potential impacts, along its value chain.

The collection of sustainability information and data is based on a defined flow, which involves the corporate functions involved in the preparation of the Sustainability Report through a specially prepared IT system. In order to provide a correct representation of the activities reported and to ensure the reliability of the data, the use of estimates which, where present, are based on the best available methodologies and appropriately reported, has been limited as much as possible.

The document has been submitted to a compliance assessment ("limited assurance engagement" according to the criteria indicated by the ISAE 3000 Revised standard) by Deloitte & Touche S.p.A., which is expressed in a separate report. The audit was carried out in accordance with the procedures set out in the "Report of the Independent Auditors", included in this document.

Contacts

For any information relating to the Sustainability Report, please contact the Sustainability Team of the Public Affairs, Corporate Communication & Sustainability Department of Engineering Ingegneria Informatica S.p.A:

sustainability@eng.it

[35] The companies in liquidation/ceased are: Engineering Its Gmbh, Atlantic Technologies Europe Ltd, BW Digitronik A.g., Sicilia e-Servizi Venture S.c.a.r.l.

GRI Content index

Statement of Use	The Engineering Group has submitted a report in accordance with the GRI Standards for the period from 01.01.2025 to 31.12.2025.
Used GRI 1	GRI 1: Fundamental principles 2021
Relevant GRI Industry Standards	None

GRI Standard	Information		References, links and notes	Page	Omissions		
					Requirement	Reason	Explanationon
General information							
	The organisation and its reporting practices						
GRI 2: General Information 2021	**2-1**	Organizational Details	The profile The Group companies Methodological note	12 13 103			
	2-2	Entities included in the organization's sustainability reporting	The profile Methodological note	12 103			
	2-3	Reporting period, frequency and point of contact	Methodological note	103			
	2-4	Reviewing Information	Methodological note	103			
	2-5	External Assurance	External Assurance	111			
	Activities and workers						
	2-6	Activities, Value Chain and Other Business Relationships	The profile Creating value for Engineering	12 14			
	2-7	Employees	Performance Tables	91			
	2-8	Non-employees[1]	Performance Tables	91			
	Governance						
	2-9	Structure and composition of governance	Ownership structure and governance Sustainability governance	18 53	vi. underrepre-sented social groups; ethnic, religious, LGBTQ+ minorities, people with disabilities, etc. vii. relevant skills in relation to the impacts of the organization; e.g., specific expertise in the following areas, e.g. Climate, DEI, Cybersecurity, etc.	vi. It is not mapped information because mapping - in the absence of a compelling purpose and legal basis, since it is particular personal data, - could be in contrast with the principles of data and purpose minimization referred to in the GDPR. vii. A skill matrix on the skills of administrators has never been prepared.	

[1] The reporting scope refers to the Engineering Group in Italy.

GRI Standard	Information		References, links and notes	Page	Omissions		
					Requirement	Reason	Explanationon
General information							
		Governance					
GRI 2: General Information 2021	**2-10**	Appointment and selection of the highest governing body	Ownership structure and governance	18			
	2-11	Chairman of the highest governing body	Ownership structure and governance	18			
	2-12	Role of the highest governance body in controlling impact management	Ownership structure and governance	18			
	2-13	Delegation of responsibility for the management of impacts	Ownership structure and governance Sustainability Governance	18 53			
	2-14	Role of the highest governance body in sustainability reporting	Sustainability Governance	53			
	2-15	Conflicts of interest	Ownership structure and governance	18			
	2-16	Communication of critical issues	Sustainability Governance	53			
	2-17	Collective knowledge of the highest governing body	Ownership structure and governance	18			
	2-18	Performance evaluation of the highest governance body	Ownership structure and governance	18			
	2-19	Rules on remuneration	Ownership structure and governance	18			
	2-20	Compensation Determination Procedure	Ownership structure and governance	18			
	2-21	Annual Total Compensation Report	-		a, b, c	Confi-dentiality constraints	The information was evaluated as confidential
		Strategy, policies and practices					
	2-22	Sustainable Development Strategy Statement	Letter to stakeholders	5			
	2-23	Policy Commitment	Ownership structure and governance	18			
	2-24	Integration of policy commitments	Ownership structure and governance	18			
	2-25	Processes to remedy negative impacts	Sustainability Governance	53			

GRI Standard	Information		References, links and notes	Page	Omissions		
					Requirement	Reason	Explanationon
General information							
	Strategy, policies and practices						
GRI 2: General Information 2021	**2-27**	Mechanisms for Requesting Clarification and Raising Concerns	The structure for monitoring legality Engineering Albania SHPK, non-EU company directly subject to the application of the GDPR,downstream of an inspection launched in 2025, was sanctioned in 2026 for an amount equal to 3.3 million ALL (~35,000 euro), minimum penalty edict, by Privacy Authority Albanian with reference specific to the dictates of the Albanian local legislation.	22			
	2-28	Compliance with Laws and Regulations	The structure for monitoring legality	22			
		Membership	Creating Value for Engineering	14			
	Stakeholder engagement						
	2-29	Stakeholder Engagement Approach	Engineering's stakeholders	5			
	2-30	Collective agreements	Performance Tables	91			
Material topics							
GRI 3 Material Topics 2021	**3-1**	Material Theme Determination Process	The impacts and material topics for Engineering	39			
	3-2	List of Material Themes	The impacts and material topics for Engineering	39			
GRI 3 Material Topics 2021	**Corruption and Extortion**						
	3-3	Management of material topics	The impacts and material topics for Engineering	39			
GRI 205 Anticorruption	**205-3**	Confirmed incidents of corruption and measures taken	The structure for monitoring legality	22			

GRI Standard	Information	References, links and notes	Page	Omissions		
				Requirement	Reason	Explanationon
Material topics						
	Energy and GHG Emissions					
GRI 3 Material Topics 2021	**3-3** Management of material topics	The impacts and material topics for Engineering	39			
GRI 302 Energy 2016	**302-1** Energy Consumption Within the Organization	Energy Efficiency Performance Tables	85			
GRI 305 Emissions 2016	**305-1** Direct greenhouse gas (GHG) emissions (Scope 1)	The fight against climate change in processes Performance tables Source of emission factors: • UK government source from Department of Environment, Food and Rural Affairs (DEFRA): GHG reporting conversion factors 2025	83 91			
	305-2 Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2)	The fight against climate change in processes Performance tables Sources of emission factors: • International Energy Agency: World Energy Outlook 2023 • Association of Issuing Bodies: European Residual Mix • Green-e: 2023 Green-e verification report (2022 Data)	83 91			
	305-3 Other indirect greenhouse gas (GHG) emissions (Scope 3)	The fight against climate change in processes Performance tables Sources of emission factors: • International Energy Agency: World Energy Outlook 2023 • US Environmental Protection Agency: Environmental-Extended Input-Output Supply Chain GHG emission factors • UK government source from Department of Environment, Food and Rural Affairs: GHG reporting conversion factors 2023	83 91			
	305-7 Nitrogen oxides (NOx), sulphur oxides (SOx) and other relevant emissions to air	Performance tables Source of emission factors: ISPRA, Database of average emission factors of road transport in Italy (reference year 2024)	91			

GRI Standard	Information	References, links and notes	Page	Omissions		
				Requirement	Reason	Explanationon
Material topics						
GRI 3 Material Topics 2021	**Waste**					
	Management of material topics	The impacts and material topics for Engineering	39			
GRI 306 Waste 2020	Waste Generation and Significant Waste-Related Impacts	Waste management and circular economy initiatives	88			
	Waste Generation and Significant Waste-Related Impacts	Waste management and circular economy initiatives	88			
	Waste generated	Performance Tables	91			
GRI 3 Material Topics 2021	**Workforce conditions**					
	3-3 Management of material topics	The impacts and material topics for Engineering	39			
GRI 401 Employment 2016	**401-1** New Employee Hiring and Employee Turnover	Enhancement, inclusion and attraction of human resources Performance tables	62 91			
GRI 403 Health and Safety at work 2018	**403-1** Occupational Health and Safety Management System	Occupational health and safety	73			
	403-2 Hazard Identification, Risk Assessment, and Accident Investigation	Occupational health and safety	73			
	403-3 Occupational Health Services	Occupational health and safety	73			
	403-4 Worker Participation and Consultation on Occupational Health and Safety Programmes and Communication	Occupational health and safety	73			
	403-5 Training of workers on health and safety at work	Occupational health and safety	73			
	403-6 Promotion of workers' health	Occupational health and safety	73			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational health and safety	73			
	403-8 Workers covered by an occupational health and safety management system	Occupational health and safety Performance Tables	73 91			
	403-9 Accidents at work	Occupational health and safety Performance Tables	73 91	b.	Unavailability of data	Data is currently unavailable

GRI Standard	Information	References, links and notes	Page	Omissions		
				Requirement	Reason	Explanationon
Material topics						
GRI 404 Training and Education 2016	**Workforce conditions**					
	404-1 Average annual training hours per employee[2]	The Engineering Academy Performance Tables	71 91			
GRI 404 Training and Education 2016	**404-2** Employee Upskilling and Transition Assistance Programs	Enhancement, inclusion and attraction of human resources The Engineering Academy *404-2b: There are no transition assistance programs in place*	62 71			
GRI 3 Material Topics 2021	**Equal Opportunities & DEI**					
	3-3 Management of material topics	The impacts and material topics for Engineering	39			
GRI 405 Diversity and Equal Opportunities 2016	**405-1** Diversity in governance bodies and among employees	Ownership structure and Governance Enhancement, inclusion and attraction of human resources Performance tables	18 62 91			
	405-2 Ratio of basic salary and remuneration of women to men[3]	Performance Tables	91			
GRI 406 Non discrimination 2016	**406** Incidents of discrimination and corrective measures taken	Enhancement, inclusion and attraction of human resources	62			
GRI 3 Material Topics 2021	**Privacy e Cybersecurity**					
	3-3 Management of material topics	The impacts and material topics for Engineering	39			
GRI 418 Customer Privacy 2016	**418-1** Justified complaints regarding breaches of customer privacy and loss of their data	Data Protection	76			

[2]* The figures refer to the global scope of the Engineering Group, excluding Parma Valore Comune S.c.a.r.l.. In fact, as of 31.12.2025, this company was not yet integrated into the centralized systems of the Engineering Group.
[3] The reporting scope refers to the Engineering Group in Italy and excludes the following companies: Crispy Bacon S.r.L., Extra Red S.r.l., Industries Excellence S.p.A. and Parma Valore Comune s.c.a.r.l., These companies, in fact, as of 31.12.2025 were not yet integrated within the centralized systems of the Engineering Group.

Material topics not linked to GRI standards			References, links and notes	Page
Water				
GRI 3 Material Topic 2021	**3-3**	Management of material topics	The impacts and material topics for Engineering Water consumption management	39 89
Cultural and social initiatives of the communities				
GRI 3 Material Topic 2021	**3-3**	Management of material topics	The impacts and material topics for Engineering Initiatives in support of the community	39 38
End-user health and well-being				
GRI 3 Material Topic 2021	**3-3**	Management of material topics	The impacts and material topics for Engineering Technology that enables sustainability	39 32
Responsible marketing and product accessibility				
GRI 3 Material Topic 2021	**3-3**	Management of material topics	The impacts and material topics for Engineering Privacy and information security	39 75
Corporate culture				
GRI 3 Material Topic 2021	**3-3**	Management of material topics	The impacts and material topics for Engineering Sustainability for Engineering	39 28
Data governance				
GRI 3 Material Topic 2021	**3-3**	Management of material topics	The impacts and material topics for Engineering Data protection and information security	39 76

External assurance

GRI 2-5

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INDEPENDENT AUDITOR'S REPORT ON SUSTAINABILITY REPORT

To the Board of Directors of Engineering Ingegneria Informatica S.p.A.

We have carried out a limited assurance engagement on the Sustainability Report of Engineering Ingegneria Informatica Group (hereinafter "Engineering Group" or "Group") as of December 31, 2025.

Responsibility of the Directors for the Sustainability Report

The Directors of Engineering Ingegneria Informatica S.p.A. are responsible for the preparation of the Sustainability Report in accordance with the "*Global Reporting Initiative Sustainability Reporting Standards*" established by GRI – *Global Reporting Initiative* ("GRI Standards"), as stated in the paragraph "Methodological Note" of the Sustainability Report.

The Directors are also responsible for such internal control as they determine is necessary to enable the preparation of Sustainability Report that is free from material misstatement, whether due to fraud or error.

The Directors are also responsible for the definition of Group objectives in relation to the sustainability performance for the identification of the stakeholders and the significant aspects to report.

Auditor's Independence and quality control

We have complied with the independence and other ethical requirements of the *International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code)* issued by the *International Ethics Standards Board for Accountants*, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our auditing firm applies *International Standard on Quality Management 1* which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Deloitte.

Auditor's responsibility

Our responsibility is to express our conclusion based on the procedures performed about the compliance of the Sustainability Report with the GRI Standards. We conducted our work in accordance with the criteria established in the "*International Standard on Assurance Engagements ISAE 3000 (Revised) – Assurance Engagements Other than Audits or Reviews of Historical Financial Information*" (hereinafter also "ISAE 3000 Revised"), issued by the International Auditing and Assurance Standards Board (IAASB) for limited assurance engagements. This standard requires that we plan and perform the review to obtain limited assurance whether the Sustainability Report is free from material misstatement. Therefore, the procedures performed are less in extent than for a reasonable assurance engagement conducted in accordance with ISAE 3000 revised and, therefore, do not enable us to obtain assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement.

The procedures performed on the Sustainability Report are based on our professional judgement and included inquiries, primarily with Engineering Ingegneria Informatica S.p.A. personnel responsible for the preparation of information included in the Sustainability Report, analysis of documents, recalculations, comparisons, and other procedures aimed to obtain evidence as appropriate.

Specifically, we carried out the following procedures:

1) analysis of the process relating to the definition of material aspects with reference to the methods of analysis and understanding of the context, identification, evaluation and prioritization of actual and potential impacts and to the internal validation of the process results;
2) understanding of the processes underlying the origination, recording and management of qualitative and quantitative material information included in the Sustainability Report.

In particular, we carried out interviews and discussions with the management of Engineering Ingegneria Informatica S.p.A. and we carried out limited documentary verifications, in order to gather information about the processes and procedures, which support the collection, aggregation, elaboration and transmittal of non-financial data and information to the department responsible for the preparation of the Sustainability Report.

In addition, for material information, taking into consideration the Group's activities and characteristics:

- at the parent company level Engineering Ingegneria Informatica S.p.A.:

  a) with regards to qualitative information included in the Sustainability Report we carried out interviews and gathered supporting documentation in order to verify its consistency with the available evidence;
  b) with regards to quantitative information, we carried out both analytical procedures and limited verifications in order to ensure, on a sample basis, the correct aggregation of data.

Deloitte.

- For the companies Municipia S.p.A. and Engineering D.HUB S.p.A., which we selected on the basis of their activities, their contribution to the performance indicators at consolidated level and their location, we have obtained evidence on a sample basis about the correct application of the procedures and calculation methods used for the indicators.

Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the Sustainability Report of Engineering Ingegneria Informatica S.p.A. and its subsidiaries as of December 31, 2025 is not prepared, in all material aspects, in accordance with GRI Standards, as stated in the paragraph "Methodological note" of the Sustainability Report.

DELOITTE & TOUCHE S.p.A.

Signed by
Francesco Vanacore
Partner

Rome, Italy
May 28, 2026

This report has been translated into the English language solely for the convenience of international readers. Accordingly, only the original text in Italian language is authoritative.

By the Sustainability Team of the Public Affairs, Corporate Communication & Sustainability Department of the
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The preparation of this Sustainability Report was made possible thanks to the contribution of over 60 colleagues of the Group, who participated both in the creation of the qualitative content and in the collection and analysis of quantitative evidence.

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