SUSTAINABILITY REPORT 2025

CONSOLIDATED SUSTAINABILITY REPORTING 2025

Techbau
Engineering & Construction

METHODOLOGICAL NOTE

Techbau renews the commitment undertaken last year and publishes its Sustainability Report for the second consecutive year.

The second year of reporting was marked by significant developments in the geopolitical and institutional landscape at both European and international level. In 2025 the European Union introduced a series of simplifications to sustainability regulations, lowering the thresholds and criteria for mandatory ESG reporting on the basis of the recommendations set out in the report on the future of European competitiveness. On the basis of these simplifications, Techbau falls below the thresholds identified by the European Commission and is therefore not subject to the more stringent obligations set out in the CSRD – Corporate Sustainability Reporting Directive.

The renewed commitment to sustainability reporting demonstrates that, for Techbau, sustainability is not merely a matter of compliance, but also an essential value to be communicated and promoted clearly and transparently to all its stakeholders. For this reason, the Company has chosen to disclose information on its operations, leveraging the credibility that distinguishes it by reporting its sustainability performance in compliance with the ESRS – European Sustainability Reporting Standards.

Sustainability has always been central to Techbau's corporate policies, setting it apart for its innovative approach aimed at reducing environmental impact, promoting respect for human rights, and enhancing the value of people and communities across its value chain.

ANDREA MARCHIORI

TIZIANO CORTELLA

LETTER TO STAKEHOLDERS

Dear Stakeholders,

The year 2025 was one of considerable satisfaction for us, marked by the achievement of significant milestones, including a 36% increase in production value compared to 2024 and robust growth in our workforce, which as at 30 June 2025 comprised over 240 people—an increase of 33% compared with the previous year.

With a continuously expanding and increasingly diversified project portfolio, in 2025 we have once again consolidated our position as a partner of choice for investors and international operators, contributing to the development of assets that are strategic to the country and supporting the energy transition.

The year 2025 also marked our second year of sustainability reporting. We firmly believe that this is a pivotal moment to communicate our values and objectives in this area clearly, through transparent and authentic communication.

To this end, we have integrated sustainability ever more deeply into our operations, striving to maximise the implementation of green protocols across all our projects, with over 90% of interventions now certified according to LEED and BREEAM standards.

Since 2024, we have also joined the companies participating in the UN Global Compact and, in June 2025, we reported our sustainability performance to the organisation, reaffirming our commitment and objectives for the year ahead.

In our action plan, the greatest attention is certainly dedicated to the theme of health and safety, which is and must always be the guiding light in all our activities. Strategic emphasis is also placed on sustainability, both in the sourcing of cutting-edge materials and in ensuring that construction processes and technologies are as low-impact as possible.

This is achieved without losing sight of social considerations: we believe that work is, above all, a journey towards personal fulfilment and self-realisation. For this reason, it is essential to foster a healthy and constructive working environment in which rights and social equality form the foundation of collaboration, underpinning the solid foundations on which Techbau is built.

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GENERAL INFORMATION

WHO WE ARE

Techbau S.p.A. is a general contractor and real estate developer operating in the construction sector nationwide, positioning itself as a single point of contact for the development of projects across various fields of civil engineering and infrastructure. Thanks to significant growth, in 2025 Techbau secured first place for the fourth consecutive year in terms of revenue in the private construction sector, according to the Guamari rankings.

Since 2024, the Company has participated in the United Nations Global Compact programme—the world's foremost initiative on corporate social responsibility (CSR)—and is committed to integrating the United Nations' ten fundamental principles within its organisation. Techbau's commitment to sustainability was further recognised in 2024 with its inclusion in the Top 100 ESG Integrated Finance and Top 75 Innovation for Sustainability rankings at the prestigious Sustainability Awards.

Techbau is dedicated to designing buildings that reduce environmental impact, with a strong focus on both environmental and social sustainability. This approach is demonstrated by the attainment of internationally recognised environmental certifications.

OUR VISION

THE COMPANY

Techbau S.p.A. is a general contractor and real estate developer operating in the residential, tertiary, logistics, commercial, industrial, data centre and renewable energy sectors.

Founded in 2010, over the years Techbau has undergone an evolution that has allowed it to extend its expertise and employ an ever-increasing number of highly skilled professionals.

Techbau's growth has been so significant as to secure, for the fourth consecutive year, first place for revenue in the construction sector in the Guamari rankings. Techbau has established itself nationally, particularly for the construction of buildings for logistics, industrial use, data centres, and student housing, alongside its proven experience in residential, office, retail park, and hotel projects.

The Company has two administrative and management offices, located in Castelletto Sopra Ticino (NO) and in Rome respectively.

We are the **leading company** in the Italian **private construction sector**

View more

GUAMARI

During 2025, Techbau established a new operational base in Bologna, supporting the technical offices dedicated to the design and construction coordination of biogas and biomethane plants. At these offices, administrative and technical-management activities related to project design and management are carried out. Operational activities are carried out at temporary construction sites, where engineering, project management and control, as well as the supervision of subcontractors' activities, are performed.

In 2021, Techbau S.p.A. underwent a corporate reorganisation due to the acquisition by a real estate fund, BentallGreenOak IV TB LUX S.A.R.L. (BGO), which acquired 50% of the share capital. Thanks also to the innovative drive given by the entry of an international fund into the company, Techbau has seen significant growth with the expansion of its commercial horizons.

In 2022, Techbau Green Energy S.r.l., a subsidiary controlled by Techbau S.p.A., was established with the aim of developing projects in the field of renewable energies. Techbau Green Energy S.r.l. has an autonomous organisational structure for the commercial and technical management of contracts relating to the construction of renewable energy generation plants, while administrative, accounting and management activities are carried out by the relevant departments of Techbau S.p.A. at its Castelletto Sopra Ticino headquarters. Techbau Green Energy's activities focus on the management of photovoltaic installations, including the administration of produced energy and maintenance of the plant. The aforementioned companies constitute the Techbau Group.

OUR HISTORY

2010
Founding of Techbau S.p.A.

2021
Corporate reorganisation and acquisition of 50% by BGO

2022
Establishment of Techbau Green Energy S.r.l.

2025
New structure and appointment of the Board of Techbau Green Energy S.r.l.

OUR VISION

OUR COMMITMENT

Techbau bases its work on passion and innovation, on respect for people's rights and dignity, and on the continuous development of skills. The Company is attentive to the needs and expectations of its stakeholders, engaging in ongoing dialogue based on fairness, trust and responsibility.

Techbau participates in the United Nations Global Compact, the world's leading initiative on corporate social responsibility, whose primary objective is to promote the integration of the ten fundamental principles of the United Nations within organisations.

The Company's commitment to sustainability was further evidenced by its inclusion in 2024 in the Top 100 ESG Integrated Finance and Top 75 Innovation for Sustainability rankings at the prestigious Sustainability Awards. This recognition, conceived by Kon Group and promoted jointly with ELITE and Azimut, identified Techbau as a company that has distinguished itself through its commitment to sustainable development, successfully integrating sustainability, innovation and finance into its corporate strategy.

Being recognised among the leading Italian companies for ESG performance and for the integration of sustainability and finance is a source of pride, as well as a stimulus to continue working towards an increasingly sustainable future.

In 2024, the Company received the Visionari d'Impresa (Business Visionaries) Award, promoted by Scienze Imprenditoriali in partnership with the Istituto di Ricerca Economico-Scientifica I-AER. This recognition is conferred following a rigorous analysis of the national entrepreneurial landscape, aimed at identifying excellence and best performance among Italian micro, small, medium, and large enterprises.

This recognition underscores Techbau's determination to promote innovation and responsibility, values that guide every project and contribute to the creation of value for all stakeholders.

Alongside its corporate sustainability performance, the sustainability performance of buildings represents a core focus for the Company, which has been a Gold Member of the U.S. Green Building Council (USGBC) since 2011. The latter is among the largest non-profit organisations dedicated to promoting the sustainability of the built environment. Being a member of the USGBC means supporting the transformation of how buildings are designed, constructed, and managed to create prosperous, healthy, equitable, and resilient places that promote human and environmental wellbeing.

WE SUPPORT

UN GLOBAL COMPACT

United Nations Global Compact

Sustainability® Award Top100

Sustainability Award Top 100

Premio Visionari d'impresa WINNER 2024

Business Visionaries Award

U.S. GREEN BUILDING COUNCIL

U.S. Green Building Council

OUR VISION

THE PILLARS OF VALUE

ESRS 2 BP-1

Our values define who we are and what we believe in, shaping our commitment and guiding our behaviour. Techbau bases its work on passion and innovation, on respect for people's rights and dignity, and on the continuous development of skills. Techbau is attentive to the needs and expectations of its stakeholders, engaging in an ongoing dialogue based on fairness, trust, and responsibility.

The seven pillars of value steer the Group's trajectory towards sustainable development, a mission that enables the Company to distinguish itself and progress beyond conventional standards.

Integrity

- Daily activities are conducted with responsibility, fairness, integrity and good faith, in compliance with the code of ethics and both internal and external regulations. We are committed to preventing corruption and fostering a culture of legality.

Trust

- The Company pays close attention to the needs and expectations of its stakeholders and is committed to ongoing dialogue with its counterparts, providing clear, comprehensive and accurate information, in the awareness that sharing objectives and results is essential to maximising value and mitigating business risks.

Protection of human rights

- Techbau operates with respect for the dignity of individuals and human rights, and requires the same commitment from all its partners. An inclusive working environment is maintained, valuing uniqueness and diversity as fundamental resources for people's development.

Teamwork

- The Company's employees work with passion, guided by a strong team spirit and a commitment to recognising and developing each individual's skills. Collaboration is recognised as a fundamental pillar in building robust and lasting relationships, through which individuals can express their potential and achieve corporate objectives. Techbau is committed to fostering a culture of inclusivity and gender equality, not only within the organisation but also across its entire value chain.

Innovation

- Innovation underpins both personal and corporate growth, and the Company is committed to acquiring cutting-edge technological skills in order to develop innovative ideas and enhance day-to-day activities, thereby contributing to societal progress in terms of greater safety and reduced environmental impact.

Sustainability

- Our aspiration is to shape a sustainable future, safeguarding our planet today and for generations to come. We adhere to the most renowned international sustainability protocols, including LEED, BREEAM, WELL, and ILFI ZERO CARBON. We are committed to supporting the efficient and sustainable use of resources, by analysing our environmental impacts through Life Cycle Assessment (LCA).
- These values enable the Company to become increasingly aware of its needs, giving due consideration to internal expectations and external requirements, driving its values towards long-term objectives and delivering on its mission through strategic corporate plans and the ESG Action Plan.

Excellence

- The efficiency and integration of our activities are consistently ensured, thereby minimising risks and creating opportunities across the entire value chain. Our objective is to deliver to our customers products that meet the highest standards, achieved through our strong focus on quality.

OUR VISION

WE ARE WELL

The Company's vision and mission are evidenced through its activities and their design, with a strong focus on stakeholder expectations, organisational wellbeing, and the wider context.

In collaboration with the architecture and urban planning firm Piùarch, Techbau has worked synergistically on the design of the Castelletto Sopra Ticino headquarters, a property situated directly on the shores of Lake Maggiore. Perfectly integrated into its natural surroundings, the building appears to float on water, nestled among the trees and elevated above ground level; it is constructed on an exposed concrete 'pile-supported' structure, comprising bespoke elements prefabricated off site.

This design approach arises from a commitment to respecting the landscape context, without altering its natural morphology.

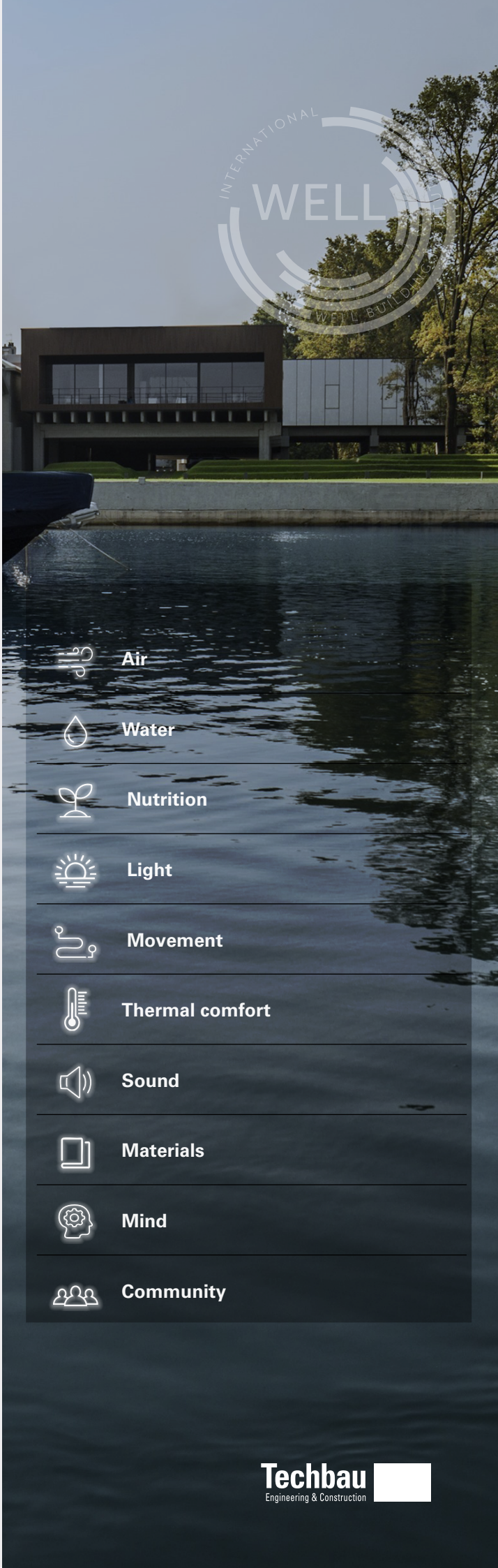
The mirrored glass façades allow seamless integration with the natural lakeside environment. The offices are designed with great distribution flexibility, with a careful balance in the use of natural and artificial light both at workstations and in common areas.

The integration and enhancement of artworks within spaces constitutes a further key factor distinguishing an extraordinary and exemplary building.

The project received the coveted WELL Building Standard® certification with a Platinum level, achieving a score of 86/100. Techbau is the eighth building in Italy to receive this recognition, and the first developed by a company operating within the private construction sector.

The WELL system is based on ten holistic principles in the evaluation of a building, placing people's health and wellbeing at the centre of design and corporate policies. The ten core WELL principles are: Air, Water, Nourishment, Light, Movement, Thermal Comfort, Sound, Materials, Mind, and Community. For each of these, Techbau measures and monitors its performance. WELL Performance Verification is carried out by a WELL Performance Testing Agent, an independent and impartial party who conducts on-site visits and performance tests.

The adoption of this protocol demonstrates the care and attention the Company devotes to the wellbeing of those within its spaces. Accordingly, Techbau provides internal training to personnel certified as WELL AP – Accredited Professionals.



Techbau
Engineering & Construction

OUR VALUES

IMPLEMENTATION OF THE GUIDING PRINCIPLES

ESRS 2 MDR-P

Within the Company, individuals responsible for Management Systems (SG-ISO) have been appointed and entrusted with ensuring the effective implementation of corporate policies, guaranteeing their proper application and promoting them through effective awareness-raising tools.

In the implementation of corporate policies and the development of internal standards, the expectations of the market and the needs of key stakeholders are taken into account. It is the Management System Managers who, based on requirements and expectations as well as the organisational context, identify the material topics and values on which to base the core principles of their policies.

The policies drafted by the System Managers are shared with the heads of area or department, who make up Top Management, in order to validate the guiding principles and submit them to Senior Management for approval.

Corporate policies are defined by the Board of Directors and subsequently published on the website, to be communicated both internally within the organisation and externally.

The policies are communicated internally by the designated managers to all employees and collaborators, with the aim of raising awareness of, and embedding within the organisation, the Company's principles and values, which are then reflected externally through their conduct.

Externally, communication is conducted via the corporate website and social media channels, as well as through the provision of detailed documentation during pre-qualification and tendering phases when presenting the Company to potential customers and investors. These policies are also shared with suppliers, who are required to comply with Techbau's standards to establish long-term relationships and promote mutual development.

Driven first and foremost by a commitment to innovation and continuous improvement, Techbau monitors market trends in order to respond to evolving demands and to keep its systems consistently aligned with emerging industry practices. The interests of customers and investors, together with relationships with industry suppliers, are carefully considered and serve as a driver for the adoption of new standards and the development of policies to align guiding principles with the new organisational context.

The policies defined by Techbau apply to the entire workforce and all legal entities of the Group, with the exception of Techbau Green Energy, which adopts and communicates its own policies.

Health and Safety Policy

Quality Policy

Environmental Policy

Sustainability Policy

Personal Data Protection and Information Security Policy

Anti-Corruption Policy

Sustainable Procurement policy

Building Information Modelling (BIM) policy

Gender Equality Policy

OUR VALUES

OUR POLICIES

ESRS 2 MDR-P

HEALTH AND SAFETY POLICY, safeguarding the health and safety of workers represents a fundamental value for the Company and a non-negotiable requirement for the performance of all activities, in line with the principles of social responsibility and the sustainable development goals (SDGs). Through this policy, the Company undertakes to prioritise the wellbeing and safety of its workers in all decision-making processes. The applicable reference standard is ISO45001:2018.

QUALITY POLICY is based on the ultimate objective of delivering products of excellence. The quality management system represents a robust framework and forms the foundation for achieving increasingly ambitious objectives. The reference standard is ISO 9001:2015.

ENVIRONMENTAL POLICY has been updated and expanded, further strengthening the Company's commitment to the protection and enhancement of the environment, including during on-site operational activities. Through this policy, the Company confirms its commitment to implementing projects in accordance with best available practices in order to mitigate impacts on environmental matrices, in line with the reference standard ISO 14001:2015.

SUSTAINABILITY POLICY, reflects what Techbau has long internalised in its business and details the Company's mission and vision towards a more sustainable future. It was drafted with the aim of disseminating its commitments towards measurable sustainable objectives both in construction activities and in the Company's social wellbeing. To this end, the principles set out in European sustainability regulations (CSRD, EU Green Deal), as well as those established by the United Nations Global Compact, of which Techbau is a member, have been duly observed.

PRIVACY AND INFORMATION SECURITY POLICY, was developed following an appropriate analysis of the risks associated with the processing of personal data and the confidentiality of information. In order to safeguard the integrity of its information assets and the individuals who interact with the Company, the policy formalises Techbau's commitment to protecting the privacy of its employees and external parties, as well as to preventing any attempt at unauthorised access to or misappropriation of information, including through cyber-attacks, by actively implementing all necessary cybersecurity controls and measures. The reference standard is ISO27001:2022.

ANTI-BRIBERY AND CORRUPTION POLICY, was developed following an appropriate assessment of the risks related to the aspects of the organisation's governance. Given the significance of this issue for the Company's reputation and integrity, the policy formalises Techbau's commitment to repudiating and combating any form of involvement in unlawful activities, including attempts at corruption by operators, collaborators or internal personnel with decision-making powers. The reference standard is ISO 37001:2016.

SUSTAINABLE PROCUREMENT POLICY, demonstrates that Techbau's commitment to sustainability extends beyond the scope of its own activities, involving the entire supply chain and services provided by third parties. At the core of the commitments set out in the policy is the objective of promoting a resilient and sustainable value chain, in line with the principles established by European regulations on environmental and social sustainability. To this end, the policy draws inspiration from ISO 20400:2017 and the principles of the United Nations Global Compact.

BUILDING INFORMATION MODELLING (BIM) POLICY, was developed by Techbau with the aim of strategically managing the application of the BIM methodology and digital information management, in order to support the Company in achieving increasingly ambitious objectives and to contribute to the delivery of a high-quality product. The reference standard is UNI/PdR 74:2019.

Compared to the reference year of the previous sustainability report, Techbau recognised the need to implement a gender equality management system. This led to the adoption of a policy, approved by the Board and now communicated to all stakeholders.

GENDER EQUALITY POLICY, builds on the fundamental principles of equality, impartiality and the prevention of all forms of discrimination. Through this policy, Techbau reinforces these values and demonstrates its commitment to raising awareness of gender equality, as well as to promoting equal opportunities for all and inclusion at every level of the organisation. The reference standard is UNI/PdR 125:2022.

OUR ORGANISATIONAL STRUCTURE

Andrea Marchiori

Chief Executive Officer **(CEO)**

Role	Managing Director
Executive member	Yes
Member since	2022

Tiziano Cortella

Chief Financial Officer **(CFO)**

Role	Executive Director
Executive member	Yes
Member since	2022

Francesco Ostuni

BGO Managing Partner

Role	Chairman
Executive member	No
Member since	2022

Giovanni Maria Sardagna Von Neuburg Ferrari

BGO Managing Director

Role	Director
Executive member	No
Member since	2024

EXECUTIVE BODY

ESRS 2 GOV-1

In 2021, Techbau S.p.A. underwent a corporate reorganisation following the entry of the real estate investment fund Bentall GreenOak Europe IV TB Lux Sarl (BGO) as the principal partner of AM Holding S.r.l.. As a result of this reorganisation, the Company appointed a new Board of Directors, marked by the establishment of a new executive body.

The Executive Body, as constituted, comprises four members, two of whom are executive members and two non-executive members, i.e. individuals who do not hold internal management responsibilities within the Company but act as external members responsible for corporate oversight and management.

The Board of Directors, composed of professionals with well-established experience in the sector, has guided the definition of Techbau's identity since its inception. The executive members have integrated the principles of sustainability into the Company's business model, establishing sustainability as a distinctive and strategic component of its market value proposition.

BGO is a global leader in investment management and the provision of real estate services.

Leveraging more than 100 years of experience in the real estate sector, BGO supports investors and stakeholders in creating value from the built environment, operating across the world's leading real estate markets.

Combining hands-on experience with sophisticated analysis, rigorous research and a market-leading commitment to sustainability in the global real estate sector, buildings and communities underpin BGO's future development.

BGO

OUR ORGANISATIONAL STRUCTURE

The executive members are distinguished by expertise and capabilities, making the Executive Body a multidisciplinary entity seamlessly integrated within the Company's operations. The Executive Body is characterised, on the one hand, by advanced technical competencies in engineering and architecture and, on the other, by high-level expertise in economic, financial and cost control management. One of the executive members is appointed as Employer and legal representative of the Company for matters relating to health and safety, pursuant to and for the purposes of Italian Legislative Decree 81/08, as amended from time to time.

Non-executive members bring recognised experience in financial, managerial and advisory roles within the real estate and asset management sectors, contributing their analytical and strategic capabilities to the Executive Body and providing an external perspective to be integrated into the business model. These differences generate significant added value in defining the Company's growth path and in setting medium- and long-term strategic objectives, through the development of multi-year industrial and financial strategic plans.

Driven by the Company's senior leadership, dedicated sustainability roles have been identified within the organisation to support Top Management through their specific expertise. These roles represent key levers in shaping the sustainability strategic vision defined by the Executive Body.

STATUTORY AUDITORS' BOARD

ESRS 2 GOV-1

As a company limited by shares, Techbau S.p.A. is required to appoint statutory auditors forming the corporate control and oversight body, namely the Statutory Auditors' Board. The Statutory Auditors' Board is composed of five members, two of whom serve as alternate statutory auditors. Each individual member of the Board is vested with inspection and oversight powers in relation to the conduct of the Company's directors. The Board is currently composed of four men members and one woman member, all of whom are external to the Company.

The statutory auditors carry out their oversight activities through the acquisition of information from the directors and from the functions responsible for internal control, as well as from the Supervisory Body and the entity entrusted with statutory auditing. Oversight activities are performed through attendance at meetings of the corporate bodies and through inspection and control procedures, as well as through the analysis of information flows received from the Company's organisational structures. The Statutory Auditors' Board has the power to:

- Request information from the directors on the performance of management or on specific transactions; the directors may refuse to provide such information only where it is confidential;
- Exchange information with the members of the statutory auditors' boards of the Company's subsidiaries;
- Convene the Shareholders' Meeting in the event of a lack of cooperation by the directors or in the event of particularly serious misconduct on their part, and, where appropriate, report such directors to the competent court for serious breaches of their duties.

ORGANISATION, MANAGEMENT AND CONTROL MODEL

ESRS 2 GOV-1

Techbau has adopted an Organisational and Management Model pursuant to Legislative Decree No. 231/2001 (the 'Model 231'), with the aim of safeguarding the Company against the risk of committing the offences contemplated under the aforementioned decree. To this end, the Model 231 identifies sensitive areas and defines specific organisational, management and control protocols.

The Supervisory Body is a central component of the Model 231 and, more generally, of the Company's compliance framework. The Supervisory Body is a collegial body composed of two external and one internal members and currently comprises two men and one woman appointees. Autonomy, independence, professionalism and continuity of action are the key characteristics of the Supervisory Body. Within the Supervisory Body, specific expertise in sustainability matters is also present, further strengthening the strategic role performed by the body.

In addition, in accordance with the principles of transparency and fairness, the Company has adopted a Code of Ethics, which forms an integral part of the Model 231 and sets out the values and principles underpinning the Company's activities. The Model 231 is reviewed and updated on an ongoing basis, where necessary, both as a result of internal organisational changes and in response to new external factors identified by management in the ordinary course of business. This continuous updating process is essential to ensure effective and ongoing protection for Techbau and the Group companies against potential new offences.

OUR ORGANISATIONAL STRUCTURE

New predicate offences are assessed through an appropriate risk analysis carried out by Techbau's Compliance Officer function and, once identified, are submitted to and discussed with the Supervisory Body as part of its verification and control activities, together with the related assessment and, where appropriate, their integration into the Model. On the basis of this assessment, the Supervisory Body may recommend that the Company adopt specific measures and updates to standards and policies for the prevention of offences.

The Model 231, as adopted by the various companies within the Techbau Group, provides for the appointment of a specifically designated Supervisory Body. In the case of subsidiaries, the Supervisory Body is structured as a single-member body. The Supervisory Bodies of the subsidiaries cooperate with that of Techbau and update the Model 231 in coordination with Techbau's Supervisory Body, thereby ensuring comprehensive, end-to-end oversight of the effective operation of the organisation.

COMPANY	SINGLE-MEMBER SUPERVISORY BODY	MEMBERS
TECHBAU S.P.A.	No	2 MEN, 1 WOMAN
FABRICA X S.R.L.	Yes	1 WOMAN
TECHBAU GREEN ENERGY S.R.L.	Yes	1 MAN
RUBATTINO 87 S.R.L.	Yes	1 WOMAN
AURELIA GARDEN S.P.A.	Yes	1 MAN
CORTE DEI PRINCIPI S.R.L.	Yes	1 MAN
VIA BOMBAY N.1 S.R.L.	Yes	1 MAN
LOGI-TECH S.R.L.	Yes	1 MAN

THE SUSTAINABILITY INFORMATION PROCESS

ESRS 2 GOV-1, GOV-2

The members of the Board of Directors are integral to the definition of the Company's sustainability strategy, establishing objectives and time horizons for their achievement based on their strategic vision and the analysis of impacts, risks and opportunities. Based on their oversight activities, the supervisory bodies may also identify opportunities for improvement in relation to sustainability, thereby supporting the Company in identifying priority actions to be pursued.

The analysis of sustainability-related impacts, risks and opportunities is the result of a collaborative assessment carried out by various internal functions.

In particular, through internal meetings of Top Management, namely the Company's executives, and of the figures responsible for managing business processes, including sustainability, the relevant impacts, risks and opportunities are identified. This ensures that sustainability considerations are integrated into each of the Company's business processes.

The information contained within the analysis is disclosed to the governance bodies, management and control functions, which identify strategic actions and may take decisions regarding potential significant changes. Once the necessary actions and strategic changes have been defined, the internal sustainability functions draw up an action plan.

Interim Top Management meetings relating to the monitoring of the sustainability action plan are held on a regular basis, with increased frequency during the preparation phase of the Sustainability Report. During these meetings, interim results and company-level KPIs derived from the data collected are analysed.

For the purposes of this Report, Top Management refers to the body composed of the heads of the functional units considered strategic for the Company's business model and for ESG matters. These units have been identified as follows: Technical Management (2M), Procurement (1M), Investment & Development (1M), Project Engineering (1M), Architectural & Permitting (1M), QHSE (1M), Sustainability, Digitalisation & Compliace (1W), Human Resources (1W), and Administration, Finance & Control (1W, 1M). Top Management is composed of 11 individuals, of whom 27% are women.

Periodic performance reports are communicated to the Executive Body as evidence of ongoing monitoring and of progress towards the achievement of objectives aligned with the Company's strategy. The documentation is presented to the Board of Directors and formally approved on that occasion.

As part of the presentation of the Sustainability Report, the short-term objectives achieved and progress made against medium- to long-term objectives are illustrated.

During the reporting year, the administrative, management and supervisory bodies addressed the following impacts, risks and opportunities (IROs): Climate change mitigation; information security and data privacy; anti-corruption; health and safety; compliance with procedures and process audits.

OUR ORGANISATIONAL STRUCTURE

SUSTAINABILITY MANAGEMENT

ESRS 2 GOV-4, GOV-5

To ensure the reliability and credibility of its sustainability reporting, the Group internally oversees the entire process. The reporting system is governed by specific procedures and instructions, integrated, where applicable, into the Integrated Management System documentation, thereby ensuring consistency and transparency in the communication of ESG performance.

Through internal audits, the quality management system verifies the correct application of internal procedures and identifies any instances of non-compliance. The same type of control is also carried out by external auditors for the renewal and maintenance of ISO 9001 certification.

In addition, specific management systems are in place to oversee certain sustainability-related topics, including anti-corruption, information security, environment, health and safety, and gender equality. The existence of dedicated management systems for these areas ensures the presence of additional roles and processes of oversight, alongside monitoring and reporting activities related to sustainability.

The persons responsible for the various processes carry out risk and opportunity assessments for each area, with the aim of identifying improvement actions to be undertaken and of analysing the necessary financial and internal human resources. Across each management area—environmental, social, health and safety, anti-corruption, and information security—internal audits and verifications are conducted to ensure the correct application and implementation of the established management models.

Through the annual management review, Senior Management is informed of the outcomes of the risk analysis, the findings of internal audits, the improvement actions undertaken and any critical issues identified.

During the reporting year, Techbau further reinforced its internal controls and oversight measures through a comprehensive update of its Integrated Management System. The objective of this update was to integrate, as far as possible, emerging sustainability-related requirements and expectations into the Company's business processes.

In this context, the enterprise-wide assessment of risks and opportunities incorporates sustainability aspects, considering all factors relevant to the organisation's business model.

FOSTERING A CULTURE OF SUSTAINABILITY

ESRS 2 GOV-3, ESRS E1 GOV-3

Expertise in sustainability topics is increasingly required within the Company's operations; accordingly, Techbau promotes the communication and dissemination of ESG-related topics both through official channels and within internal meetings, led by professionals with expertise in environmental, technical-scientific, economic and social matters.

Techbau fosters the participation of its Top and Mid Management in key meetings and conferences addressing subjects with a significant impact on the core business and closely related to sustainability. Techbau also engages experienced collaborators and consultants specialising in areas of particular relevance and innovation that extend beyond the expertise already available within the Company.

In addition, all personnel are provided with access to targeted training on cross-cutting topics aimed at developing valuable competencies, including soft skills.

Techbau firmly believes that its commitment to reducing negative impacts should be embedded within the culture of the entire organisation; this impetus originates first and foremost from the Board, with the aim of ensuring that positive impacts outweigh and offset the Company's most significant negative impacts. At present, there is no incentive or reward mechanism in place based on sustainability performance.

OUR ORGANISATIONAL STRUCTURE

OUR DEPARTMENTS

The organisational structure is designed to ensure a high level of professional specialisation, with clear identification of roles and responsibilities, and is characterised by activities carried out by cross-functional teams working in close coordination with one another. The organisational structure of the Company consists of corporate services carried out in-house, as well as a multitude of operational structures that operate on the construction sites. Each Functional Unit (conventionally identified by its English designation) is responsible, within its specific remit, for the following:

OFFICE MANAGEMENT: Management of corporate offices and of marketing, communication and secretarial services.

LEGAL: Provision of legal support, compliance checks, and management of contractual matters with customers and suppliers.

SUSTAINABILITY, DIGITALISATION AND COMPLIANCE: Planning, monitoring and evaluation of corporate performance in relation to the sustainability and digitalisation objectives set by senior management.

ARCHITECTURAL AND PERMITTING: Responsibility for planning and zoning reviews, preparation of masterplans and test fits, analysis of external design activities, and management of relationships with public authorities, institutions and customers.

INVESTMENT AND DEVELOPMENT: Management of the development of new real estate projects, customer and investor contracts, and negotiation of preliminary sale agreements.

TECHNICAL MANAGEMENT: Responsibility for directing, monitoring and assessing the performance of Engineering, Proposal, Project Management, Construction and Facility activities.

PROCUREMENT: Management of procurement activities and evaluation of suppliers and subcontractors. Preparation and transmission of contracts.

ADMINISTRATION, FINANCE AND CONTROL: Registration and issuance of invoices. Preparation of actual and forecast reports. Management of corporate taxation and of relationships with banks and credit institutions.

QHSE: Planning, monitoring and evaluation of the Company's management systems in relation to quality, health, safety and the environment. Management of relationships with certification bodies and support to the employer in the implementation of activities and risk prevention procedures, in compliance with applicable regulations and risk management procedures. The Company's Head of the Prevention and Protection Service is responsible for the QHSE department.

PLANNING: Management of scheduling activities, on-site operations and support to Project Managers in planning activities.

PROJECT MANAGEMENT: Management of relationships with customers, institutions and authorities during the execution phase. Coordination of subcontractors' activities in compliance with project schedules and monitoring of project financial performance.

ENGINEERING: Definition and coordination of integrated design activities and preparation of technical specifications for procurement. Technical supervision and support on site to ensure the application of all design controls and the achievement of environmental building certifications.

PROPOSAL: Assessment of tender requests and preparation of technical specifications and bills of quantities. Management of relationships with customers during the commercial tendering and quotation phase.

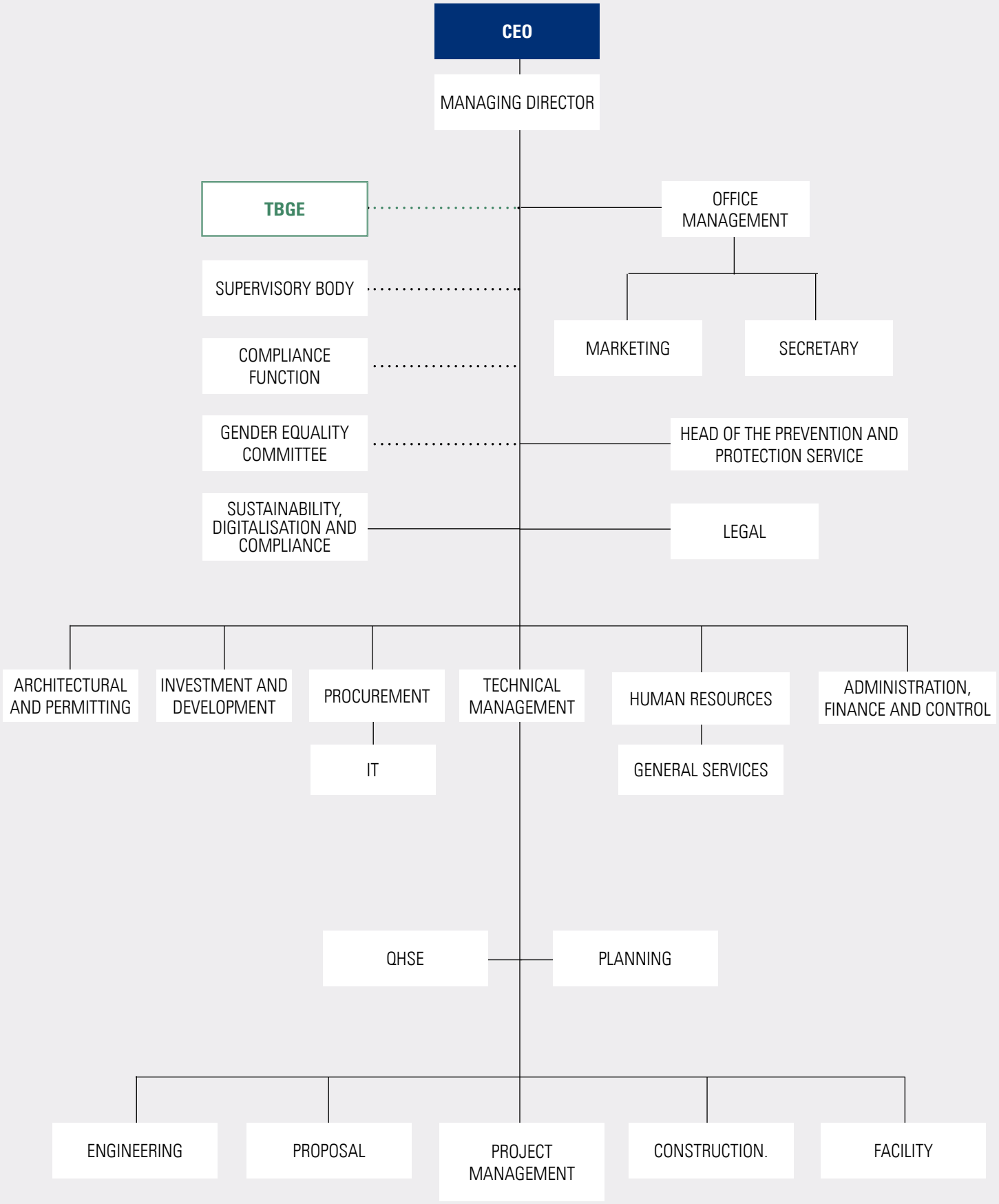
CONSTRUCTION: Supervision of activities carried out by subcontractors and management of all operational matters relating to the construction site. The role responsible for site management is the Site Manager, who implements and monitors measures relating to quality, health, safety and the environment.

FACILITY: Planning and management of routine and extraordinary maintenance activities, interfacing with customers and external consultants.

HUMAN RESOURCES: Management of employment relationships, contracts, recruitment interviews and periodic performance appraisals. Preparation of employee training plans and alignment with the terms and conditions set out in national collective bargaining agreements.

IT AND GENERAL SERVICES: Management of the Company's IT infrastructure, support for corporate IT solutions and procurement of IT assets. Management of corporate assets and utilities, including the Company fleet.

FUNCTIONAL ORGANISATION CHART



OUR BUSINESS MODEL

OUR MISSION

ESRS 2 SBM-1

Our mission is to create cutting-edge buildings designed to integrate innovative solutions and to transform existing assets by regenerating the residential and commercial contexts in which they are located. To this end, Techbau focuses on engineering and architectural design in order to deliver the construction of buildings conceived to minimise negative impacts, while maintaining a strong focus on environmental and social sustainability.

Our concept of excellence is driven by close attention to the surrounding environment, as well as by customer satisfaction, through actions aimed at minimising environmental impacts and taking into account climate change mitigation and adaptation measures, while ensuring residential comfort and climate resilience.

Each project combines innovation, energy efficiency and sustainability, making a tangible contribution to a more sustainable future, supported by the achievement of internationally recognised environmental certifications.

MARKETS AND RELATIONSHIPS

ESRS 2 SBM-1

Techbau operates within a B2B commercial context. Techbau's projects are carried out for large commercial groups, Italian and international investment funds, and multinational companies.

The markets currently served through the solutions offered include: the residential construction market; industrial construction, including data centres; large-scale organised distribution; logistics hubs; social housing and student residences; and the energy market, for the development of renewable energy plants.

Techbau also undertakes, on its own initiative, the development of residential buildings for companies within the Techbau Group (subsidiaries in which Techbau holds a majority interest), which act as the client or contracting authority in their contractual relationship with Techbau S.p.A.

PRODUCTS AND SERVICES

ESRS 2 SBM-1

Techbau is among the leading general contractors at national level in Italy. The Company's presence currently extends across Italy, with a comprehensive portfolio of solutions in private, industrial and strategic construction, enabling it to meet a broad range of market needs.

Techbau operates throughout Italy, with 63% of projects located in Northern Italy, 21% in Central Italy and 16% in Southern Italy.

Techprojects

OUR PRODUCTS

- DATA CENTERS
- LOGISTICS HUBS
- INDUSTRIAL BUILDINGS
- STUDENT ACCOMMODATION BUILDINGS
- SOLAR PHOTOVOLTAIC ENERGY PLANTS
- BIOGAS AND BIOMETHANE PLANTS
- HYDROGEN PLANTS
- RESIDENTIAL BUILDINGS

OUR PRESENCE IN ITALY

OUR BUSINESS MODEL

GROWTH BY SECTOR AND STRATEGIC PROJECTS

MDR-A

During the 2025 financial year, significant transactions were recorded in the logistics sector, including the disposal to a leading institutional investor of a portfolio exceeding 300,000 sq m, comprising assets located in Alessandria, Osio Sotto, Castel Guglielmo and Nogarole. In parallel, three new logistics hubs are nearing completion in San Pietro Mosezzo (NO), Ferentino (FR) and Valsamoggia (BO), further confirming the strategy of growth and consolidation within the sector. During the year, five additional projects were certified, totalling 203,000 sq m, bringing the overall number of developments certified to 46, for a total in excess of 2 million sq m.

Techbau also expanded its presence in the purpose-built student accommodation market, through the sale of the Novate Milanese student residence, comprising 960 bed spaces, and the launch of two new projects:

- Bologna, a university campus with 598 rooms;
- Rome, a new multifunctional building intended for student accommodation and hospitality, with a total of 387 bed spaces.

Techbau Green Energy has continued to develop and manage photovoltaic plants. At present, the Company has 23.46 MWp completed and operational, 24.17 MWp completed and awaiting grid connection, and 14.08 MWp currently under construction, confirming its commitment to the delivery of sustainable and high energy-efficiency solutions. In July, the sale of 49.9% of the Company's share capital to Eurizon/Equiter, leading institutional investors in the sector, was also completed.

Continuing its commitment to renewable energy, Techbau has consolidated its presence in the sector through the construction, on behalf of leading institutional investors, of biogas plants and the development of ten biomethane projects in Central and Southern Italy.

Development in the residential sector continued with two projects in Rome:

- Aurelia Gardens, comprising eight free-market residential buildings (169 apartments) and two social housing buildings (48 units);
- Via Bombay, a redevelopment project involving a disused office building converted into 77 apartments.

During 2025, Techbau further strengthened its presence in the strategic data centre segment, with five projects under construction totalling 96.8 MW IT load, as well as the signing of two new contracts for an additional 51 MW.

In the industrial construction sector, Techbau's commitment was reflected in significant projects for leading manufacturing companies, with four active construction sites across the national territory. In 2025, the construction of the Maranello (MO) plant was completed, while works are currently under way in Cernusco sul Naviglio (MI) on a gigafactory dedicated to electrolysis systems and fuel cells. These projects are complemented by the launch of an Industrial Campus in Ghemme (NO).

Techbau's development path and strategic vision are based on a diversified model integrating logistics, renewable energy, data centres, purpose-built student accommodation, and industrial construction. The strength of the results achieved confirms the Company's ability to combine design innovation, sustainability and construction quality, while anticipating the needs of rapidly evolving markets.

With a constantly expanding project portfolio of strategic relevance, Techbau positions itself as a partner of choice for international investors and operators, contributing to the development of key assets for the country and supporting the energy transition.

OUR BUSINESS MODEL

BUSINESS PERFORMANCE

ESRS 2 BP-1

On the basis of the information also reported in the Notes to the Financial Statements, the subsidiaries were consolidated using the full consolidation method, by aggregating the balance sheet items of the parent company with those of the consolidated entities in respect of assets and liabilities, together with costs and revenues, and by separately disclosing, where applicable, the portion of net equity and profit (or loss) attributable to non-controlling interests.

The consolidation techniques adopted were as follows:

- the amounts of assets and liabilities, as well as costs and revenues, arising from transactions between the consolidated companies and the parent company, were eliminated on a reciprocal basis;
- the carrying amount of consolidated equity investments was eliminated against the corresponding portion of the investees' equity; any net difference (positive or negative) between the carrying amount of the investment and the total amount of the investees' equity, as determined at the date of first-time consolidation, was recognised in a specific liability reserve entitled 'Consolidation reserve' or, in the case of a positive difference, allocated to specific asset items, with the underlying rationale provided in each case;
- profits and losses arising from transactions between consolidated entities and relating to assets still held, i.e. not yet realised vis-à-vis third parties, were appropriately eliminated;
- the portion of equity and of profit or loss attributable to non-controlling interests was recognised in a separate item of equity. In the Income Statement, the portion of the result attributable to minority shareholders has been separately indicated.

The Consolidated Sustainability Report for FY2025 (2024/2025 period) follows the consolidation applied in the Financial Statements for the same reporting period. With regard to the methodology adopted for the reporting of quantitative datapoints and metrics, the following applies:

- Data are aggregated at Techbau S.p.A. parent company level.
- Techbau S.p.A. is legally identified as the contracting entity of the subsidiaries and, within the value chain, is classified among upstream stakeholders, i.e. entities positioned at the upstream stage of the value chain.
- The subsidiaries are classified, in relation to Techbau S.p.A., as downstream stakeholders, i.e. entities positioned downstream in the value chain.

It should also be noted that the subsidiaries have a specific legal structure, as they are established as special purpose vehicles (SPVs), whose sole purpose is to obtain financing or carry out other financial activities obtained from banks or other intermediaries (lending institutions) for the execution of a project through specialised intermediaries, such as Techbau S.p.A., with the sole exclusion of Techbau Green Energy.

The data and metrics presented within the reporting shall therefore be considered as 'integrated' data, inherently encompassing the activities of the subsidiaries. The metrics presented in the document have not been validated by an external body other than the statutory audit firm. For the calculation of overall emissions intensities, the economic figure derived from the financial analysis relating to the Value of Production was used, rather than the revenue for the reporting period.

In fact, for reporting purposes, the Value of Production was used, as it measures total economic output in a given financial year, including sales revenue, changes in inventories, capitalised internal works and other operating income. It does not coincide with revenue, as it also takes into account production not yet sold and/or work in progress.

€96.1 million

EBITDA

+84.6%

EBITDA FY2025/FY2024

€715.3 million

VALUE OF PRODUCTION

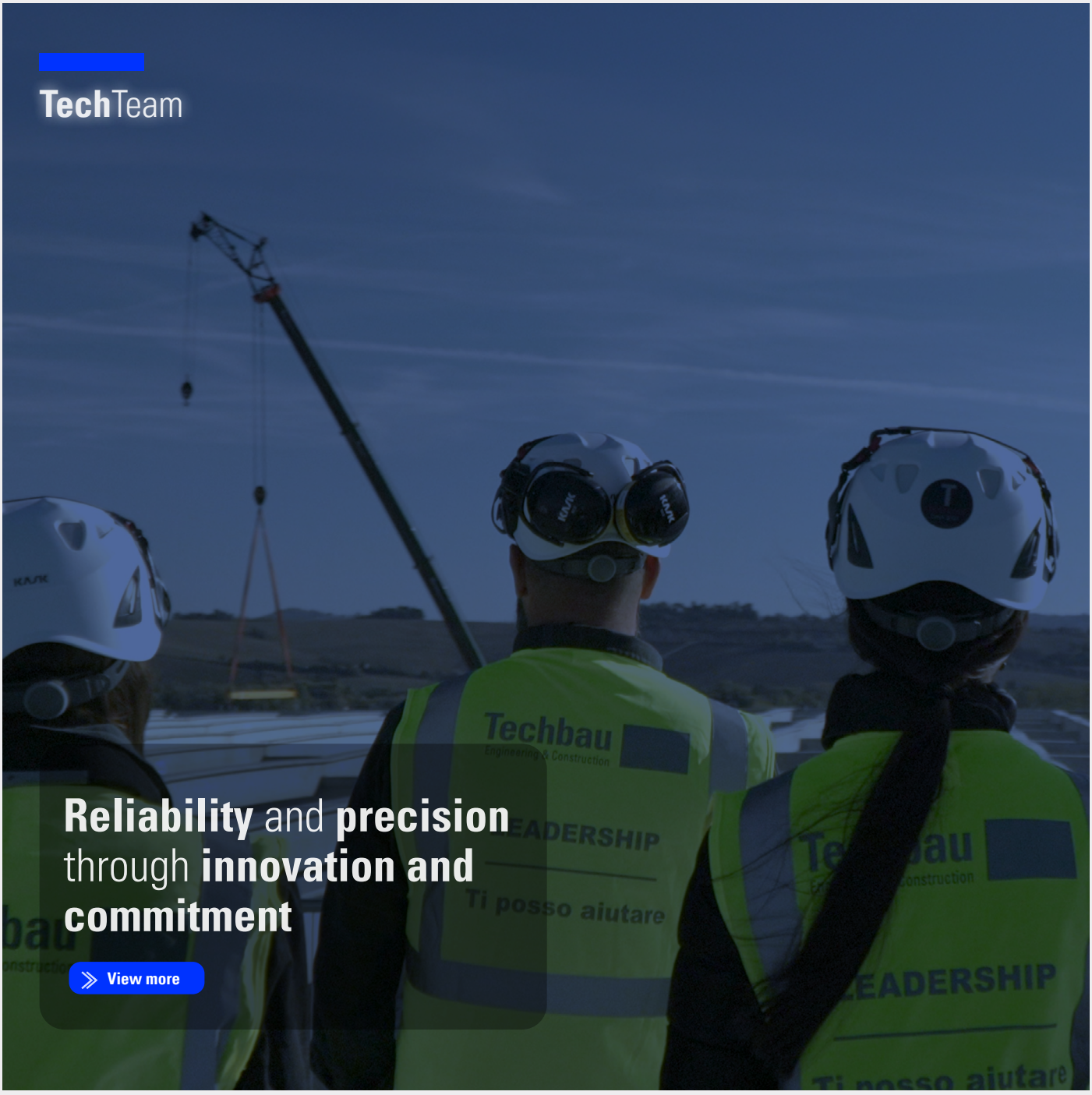
13.43%

EBITDA / VALUE OF PRODUCTION

OUR BUSINESS MODEL

THE TEAM

Techbau offers a dedicated team of engineers, architects, and highly specialised technicians to manage the design, development, and delivery phases of its projects. Techbau's proven organisational capabilities are particularly evident during the complex construction phase, during which the project team's primary objective is to deliver to the customer the best possible product in terms of functionality, quality, adherence to budget and compliance with delivery timelines.



OUR SERVICES

GENERAL CONTRACTOR

ESRS 2 SBM-1

Techbau is among the leading general contractors at national level in Italy. The markets currently served through the solutions offered include industrial construction, data centres, logistics hubs, the energy market for the development of renewable energy plants, as well as the residential construction and purpose-built student accommodation (PBSA) sectors.

Services	Description
Project management	• Definition of a detailed work plan, establishing project phases, execution timelines and required resources. • Coordination among the various professionals and subcontractors involved in the project. • Monitoring of work progress, ensuring compliance with the project schedule and quality requirements. • Management of the project budget, controlling costs and preventing overruns.
Management of Subcontractors	• Selection and contracting of specialised subcontractors for the various project phases. • Supervision of subcontractors' work, ensuring compliance with technical specifications and safety standards. • Management of payments to subcontractors in accordance with contractual terms.
Design and Planning	• Collaboration with architects and engineers to translate customer requirements into detailed design drawings and technical specifications. • Review of projects to identify potential issues and propose solutions to improve efficiency and reduce costs. • Ensuring compliance with occupational health and safety regulations. • Regular inspections to ensure compliance with building regulations and quality standards. • Preparation of the documentation required to ensure project traceability and compliance (permits, certifications, safety reports, etc.).
Project Delivery	• Execution of final testing and commissioning to verify that all components of the project are completed and fully operational. • Handover of the project to the customer and provision of all required documentation (operating manuals, warranty certificates, etc.). • Post-handover support, responding to any questions or issues that may arise for the customer.

OUR SERVICES

DEVELOPER

ESRS 2 SBM-1

Techbau supports its customers from the very earliest stages of site research, classification and preliminary due diligence, drawing on a continuously updated database. Techbau acts as the promoter and direct developer of each project, managing all phases in-house, from site selection and design through construction and handover, and extending to post-sale management.

Services	Description
Land Sourcing and Acquisition 	• Assessment of development opportunities through analysis of market trends, supply and demand, and economic growth rates. • Identification of land or properties with development potential based on criteria such as location, size, accessibility and local regulations. • Negotiation for the acquisition of land or properties, management of negotiations and completion of the acquisition process.
Planning and Design 	• Project development and definition of the intended use and key characteristics. • Dedicated team of architects, engineers, urban planners and other consultants for the preparation of tailored feasibility studies for customers. • Obtaining building permits and the necessary authorisations in compliance with planning and building regulations.
Project and Construction Financing 	• Preparation of a detailed financial plan including the project budget, construction cost estimates, operating costs and revenue projections. • Securing financing through bank loans, private investors, real estate investment funds or other sources of capital. • Monitoring of costs and management of cash flows throughout the entire project life cycle. • Execution of works, ensuring ongoing monitoring of the budget and implementation schedule, in compliance with the required quality standards.
Leasing and Sales 	• Development of a marketing strategy to promote the project, which may include advertising, promotional events, open days and digital marketing activities. • Sale or leasing of units, working with real estate agents and leveraging contact networks to reach potential customers. • Preparation of promotional materials, such as brochures, websites, 3D models and presentation videos, to attract investors and buyers. • Handover of units to customers, providing all necessary documentation (operating manuals, warranty certificates, etc.). • Sale of real estate assets to institutional and non-institutional operators, identifying the most appropriate contractual structure. • Post-sale support for customers, responding to any questions or issues and ensuring customer satisfaction.

OUR SERVICES

FACILITY MANAGEMENT

ESRS 2 SBM-1

The lifecycle support pathway for the asset is a comprehensive process aimed at maintaining buildings in full operational efficiency, while also enabling the full realisation of their value and generating additional value.

Services	Description
Building Maintenance 	• Planning and execution of maintenance activities to prevent faults and extend the useful life of systems and equipment. • Management and resolution of faults and issues through repair or replacement of damaged components.
Energy Management and Day-to-Day Operations 	• Monitoring and optimisation of energy use to reduce operating costs and environmental impacts, through the implementation of sustainable solutions such as LED lighting and high-efficiency HVAC systems. • Implementation and management of waste recycling and disposal programmes, ensuring compliance with environmental regulations. • Adoption of sustainable management practices, including the use of environmentally friendly materials and the reduction of resource consumption. • Optimisation of the use of internal spaces through planning of office layouts, meeting rooms and common areas. • Implementation and management of technological systems, such as the Building Management System (BMS), to monitor and control building operations.
Financial Management 	• Management of budgets for facility management activities, monitoring costs and ensuring that expenditure remains within approved limits. • Negotiation and management of contracts with service providers and subcontractors, ensuring compliance with contractual terms and cost control. • Analysis of operating costs and identification of opportunities for cost savings and efficiency improvements.
Data and Information Systems Management 	• Use of facilities management software (CAFM, CMMS) to monitor and manage operational activities, maintenance and space management. • Collection and analysis of operational data to identify trends, improve efficiency and support strategic decision-making. • Periodic reporting on facility performance, operating costs and progress of improvement initiatives.

PROJECTS
DATA CENTRES

View more

Techbau
Engineering & Construction

OUR PROJECTS

DATA CENTRES

Italy is currently experiencing a significant increase in the development and implementation of data centres, driven by technological, economic and strategic factors. This growth responds to the rising demand for digital infrastructure required to support the continuously evolving needs of businesses, public services and citizens in the digital era. The main factors contributing to this phenomenon include:

- Digital transformation
- Strategic geographical location
- Government initiatives and investments
- Growing demand for cloud services
- Sustainability objectives

Techbau was among the first Italian general contractors to enter the data centre market. This early entry enabled the Company to secure long-term contracts with leading international players in the sector, such as Equinix, consolidating its market presence and gaining recognition as a pioneer in a rapidly expanding industry.

Data centres now represent one of the Company's key asset classes, with Techbau proactively aligning its organisational structure to anticipate market requirements and maintain a competitive advantage.

A key driver of growth has been the multidisciplinary organisational structure of the Data Centre team, which enables coordination across all operational phases of complex projects. In recent months, the Company has placed strong emphasis on innovation and staff training, introducing sustainable design methodologies and participating in courses and workshops focused on emerging technologies.

These initiatives have strengthened internal capabilities and enhanced the Company's ability to respond to the needs of customers that are increasingly oriented towards sustainability.

Beyond technical expertise, Techbau has developed an active role within the data centre community, promoting innovation and contributing to the dissemination of best practices. In recent years, the Company has participated in significant initiatives:

Data Centre Nation: participation as a sponsor at the Milan editions in 2024 and 2025, events that brought together operators, suppliers and sector stakeholders to discuss topics such as real estate, operations, sustainability and artificial intelligence.

IDA Italian Datacentre Association: active member of the association, with regular updates on technological and regulatory developments at national level.

Data Centre Learning Lab: Techbau acts as promoter and speaker of this programme of excellence, designed to offer professional opportunities to young graduates interested in the development and management of data centres in Italy. The programme, organised in collaboration with IDA – Italian Datacenter Association and REC – Real Estate Center of Politecnico di Milano, with contributions from IPN – Italian PropTech Network and CISE, provides a total of 600 hours of training: 120 hours of classroom lectures and 480 hours of practical, company-based activities.

OUR ACCOMPLISHED PROJECTS

ML7 DATA CENTRE: Developed for Equinix, the facility covers **14,000 sqm** and delivers an IT power capacity of **19.2 MW**. With Tier IV certification, it stands out for reliability, security and technological innovation.

SETTIMO MILANESE DATA CENTRE: Developed for Vantage, the facility extends over **26,000 sqm** and provides an IT power capacity of **32 MW**, delivering top-tier performance. With Tier IV certification, it stands out for reliability, security and technological innovation.

PROJECTS
LOGISTICS HUBS

View more

Techbau
Engineering & Construction

OUR PROJECTS

LOGISTICS HUBS

Logistics continues to be a strategic asset for Techbau also in FY2025. The Company operates in this segment through its dual role: as a general contractor, delivering tailor-made buildings to accommodate third-party projects, and as a developer, developing properties both on a built-to-suit and a speculative basis to create new market opportunities.

Although the logistics market is less buoyant than it was a few years ago, Techbau remains active with numerous developments across Northern and Central Italy.

Among the most recent assets are:

- The Jesi logistics hub, consisting of a robotised warehouse covering 232,500 sq m across four levels. The facility is equipped with 70 loading bays and was developed for Amazon; the project is described in greater detail in the 'IN FOCUS – Ecosystems and Biodiversity' section.
- The Castrezzato logistics hub, comprising a divisible warehouse with 85 loading bays, covering 80,000 sq m, plus an additional 6,000 sq m allocated to offices and staff facilities.
- The San Pietro Mosezzo logistics hub, which, with a total area of 100,000 sq m, represents one of the most attractive assets in terms of location. This asset is further described in the 'IN FOCUS – Ecosystems and Biodiversity' section.
- The Valsamoggia hub, designed to accommodate up to six independent logistics units, each with associated office and service blocks.
- The Ferentino logistics hub, south of Rome, where a single-tenant facility of approximately 50,000 sq m is currently under development.

What distinguishes Techbau in this sector is its ability to establish strong partnerships, while ensuring continuity in its operational activities.

For Techbau, the sustainable evolution of the construction sector is a shared responsibility and also a significant growth opportunity. Sustainability has therefore become a cornerstone of the Company's strategy, and all projects are certified in accordance with the highest international environmental standards.

OUR ACCOMPLISHED PROJECTS

JESI (AN) LOGISTICS HUB A0L1: Development of a logistics hub comprising a multi-storey warehouse of 232,500 sq m distributed over four levels, designed for robotised storage. The facility is equipped with 70 loading bays. The building is **BREEAM EXCELLENT** certified.

SAN PIETRO MOSEZZO (NO) LOGISTICS HUB: Development of a logistics hub consisting of two buildings: Building A (60,000 sq m, including approximately **1,500 sq m** of office space and 51 loading bays) and Building B (100,000 sq m, including approximately 7,500 sq m of office space and 85 loading bays). The development is **LEED Platinum certified.**

VALSAMOGGIA (BO) LOGISTICS HUB: Design of a logistics hub totalling 90,000 sq m, comprising two buildings subdivided for two tenants. **The building is LEED Platinum** certified.

PROJECTS
STUDENT LIVING

View more

Techbau
Engineering & Construction

OUR PROJECTS

STUDENT LIVING

Across Italy, a significant demand–supply gap persists in the availability of purpose-built student accommodation (PBSA) suitable for non-resident students. This imbalance has contributed to the progressive saturation of the private rental market, resulting in substantial challenges in terms of availability and affordability, with rental costs often exceeding the financial capacity of individual students.

This context has highlighted the need for the development of dedicated PBSA assets designed to meet the following key requirements:

- **Strategic Geographical Location:** proximity to university campuses, accessibility to public transport, and connection to local infrastructure and services;
- **Safety:** monitored environments and controlled access;
- **Comfort and quality of life:** spaces designed to support study, social interaction, and access to essential services;
- **Community:** provision of spaces for communal activities, events, and group work;
- **Accessibility:** facilities fully accessible to individuals with disabilities;
- **Sustainability and Environmental Impact:** addressing the key requirements of energy efficiency and waste management.

Techbau has established itself as a key player in the development of modern and sustainable PBSA assets in major Italian cities hosting universities with strong international appeal, including Milan, Rome, Bologna and Florence. This positioning has been achieved through significant partnerships and large-scale projects for leading operators, such as Campus X. The Company's role extends beyond that of a general contractor to encompass integrated development and sustainable design, including the achievement of recognised environmental certifications (e.g. BREEAM) and the adoption of high architectural standards.

Real estate developments in the purpose-built student accommodation (PBSA) sector begin with a careful assessment of the metropolitan areas of greatest interest, based on an evaluation of the services and amenities that the surrounding urban context can offer to future residents. Dialogue with PBSA operators is essential from the earliest design phase, with the aim of delivering spaces aligned with the needs and expectations of end users.

OUR ACCOMPLISHED PROJECTS

CX MILAN NOM, NOVATE MILANESE: The Novate Milanese campus (928 residential units, 1,075 bed spaces) was developed for Campus X and comprises purpose-built student accommodation (PBSA), hotel short-stay facilities, and shared areas and integrated services, both indoor and outdoor. The project is **BREEAM Excellent certified.**

CX BOLOGNA, BOLOGNA NAVILE: The Bologna campus (439 rooms, 630 bed spaces), developed on a site with a total area of 5,715 sq m, comprises 21,346 sq m of gross floor area, including 14,549 sq m of residential units, 2,268 sq m of shared areas and services, and 4,528 sq m of basement space allocated to car parking, bike storage and technical rooms. The project will be **BREEAM EXCELLENT certified.**

CAMPUS SAN PIETRO – ROME: The complex will comprise 296 student rooms and 111 hotel rooms, for a total of 407 bed spaces, together with an underground car park providing 308 parking spaces, thereby creating a hybrid environment designed to respond to the diverse needs of the market. The project will be **BREEAM EXCELLENT certified.**

PROJECTS

PHOTOVOLTAIC PLANTS

View more

Techbau
Engineering & Construction

OUR PROJECTS

PHOTOVOLTAIC PLANTS

Solar photovoltaic energy plants (hereinafter referred to as 'photovoltaic plants' or simply 'plants') are among the solutions delivered by Techbau as part of the completion of private construction projects. For several years, Techbau's in-house dedicated team of engineers and skilled technicians has designed and overseen the installation of photovoltaic solar energy systems.

Photovoltaic plants may be installed either as ground-mounted systems or as rooftop installations, particularly on commercial and industrial buildings. In the latter case, the systems are integrated into the building structure to generate electricity for on-site consumption by the tenant or end user, or alternatively for export to the national grid.

Techbau currently manages a portfolio of operational photovoltaic plants and a steadily expanding development pipeline extending from northern Italy to increasingly southern regions of the country. These areas are characterised by favourable geographical conditions for harnessing solar energy as a renewable energy source.

The following are among the recently installed projects and plants:

- Passo Corese logistics hub (Province of Rieti): This development involved the construction of six buildings for large-scale organised retail (GDO) in Central Italy. Each building has been equipped with a photovoltaic solar energy system with nominal capacities ranging from a minimum of 980 kWp up to 4.8 MWp, for a total installed capacity exceeding 12 MWp.

- Campogalliano logistics hub (Province of Modena): the development of the logistics hub enabled the installation of four photovoltaic systems with a total installed capacity of 2.8 MWp. Three systems are grid-connected and generate electricity for self-consumption, while one system is dedicated to full export to the national electricity grid.

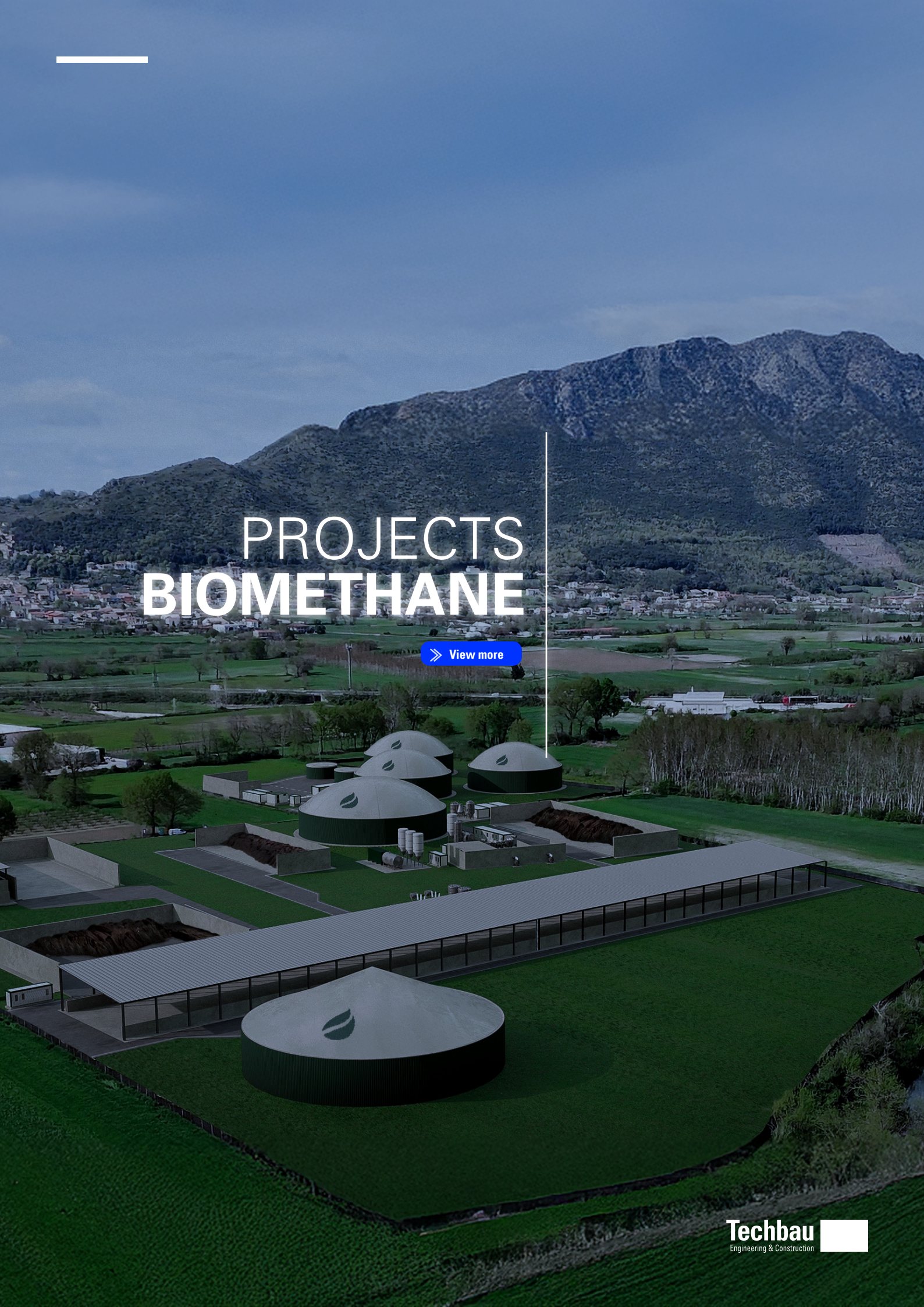
- Logistics centre in the Turin metropolitan area: Two photovoltaic systems were designed and installed, both dedicated to full export to the electricity grid, with a total nominal capacity of 4.2 MWp.

The energy supply process and system management, including monitoring and maintenance of the installed systems, are overseen by Techbau Green Energy, which is responsible for maintaining the entrusted installations at maximum efficiency and productivity levels.

OUR ACCOMPLISHED PROJECTS

SAN PIETRO MOSEZZO (NO): A rooftop photovoltaic solar energy system. The project involved the construction of a logistics hub and the installation of the related system on a roof area of approximately 70,000 sq m. The system has a total installed capacity of 9 MWp.

PASSO CORESE (RI): Rooftop photovoltaic solar energy systems installed as part of the development of a logistics hub. The systems installed on the building roofs deliver a total installed capacity exceeding 12 MWp, of which 6 MWp is designated for full export to the national electricity grid.


PROJECTS
BIOMETHANE
View more
Techbau
Engineering & Construction

OUR PROJECTS

BIOMETHANE PLANTS

ESRS 2 SBM-2

During the 2025 financial year, the business model was broadened and further extended into the energy sector, including the development of renewable energy facilities across Italy. This included not only photovoltaic solar energy, but also renewable energy derived from biomass for the production of biogas and biomethane.

For these sectors, Techbau allocated considerable productive and human resources, expanding its operations in Southern Italy and widening its scope as a general contractor.

Techbau's extensive experience in civil engineering and plant construction, combined with a high degree of diversification in construction typologies, has enabled the Company to establish itself within this production context with a central role in the management of detailed design and construction of biogas and biomethane generation plants, through to grid connection and commissioning.

The project involves the treatment of residual agricultural biomass, consisting of approximately 60% cattle and poultry manure and olive pomace residues from oil processing, through an integrated anaerobic and aerobic process. This process enables the production of biomethane, which is directly injected into the Italian gas transmission and distribution network, as well as biogenic CO_2 and organic fertilisers.

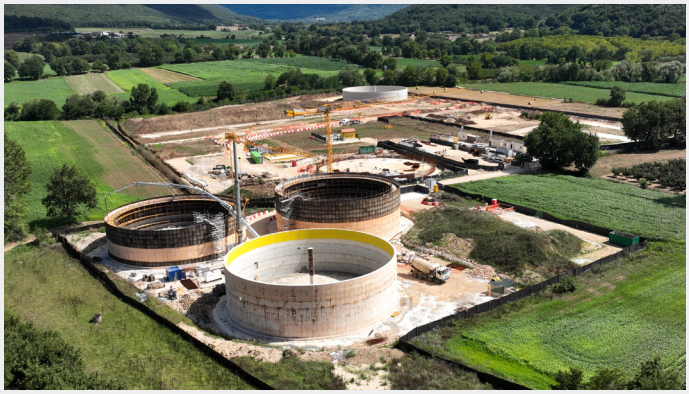
The construction of the plants included in the investment portfolio will contribute to the achievement of national energy security objectives, as identified at national level and incorporated within the National Recovery and Resilience Plan (NRRP).

The initiative undertaken by Techbau, acting as a primary contractor, also delivers added value to areas characterised by a high concentration of livestock farming activities, supporting the dairy and agricultural sectors.

Once operational, the plants will be capable of processing agricultural and livestock waste, removing it from farming areas and slurry storage facilities. This will contribute to a reduction in nitrate pollution of surface and groundwater in agricultural soils, thereby mitigating the negative environmental impacts associated with livestock farming and supporting compliance with the Nitrates Directive (Directive 91/676/EEC).

From the process of reusing agricultural waste and effluents, biogas and biomethane can be produced for energy purposes, as well as bio-fertilisers that can be reintroduced into the production cycle of the agricultural sector. Furthermore, the biomethane and CO_2 produced are diverted from being released into the environment, thereby reducing CO_2 emissions into the atmosphere. Overall, this new business model helps to support local communities, promote more sustainable and environmentally responsible agriculture, and foster the development of a circular economy.

OUR ACCOMPLISHED PROJECTS



All new plants benefit from capital grants under the National Recovery and Resilience Plan (NRRP). The plants will be developed in Velletri (Rome), Pontinia and Terracina (Latina), Sessa Aurunca (two plants), Pignataro Maggiore (two plants), Pietravairano, and Dragoni (all in the Province of Caserta).


PROJECTS
RESIDENTIAL
View more
Techbau
Engineering & Construction

OUR PROJECTS

REAL ESTATE AND RESIDENTIAL DEVELOPMENT

The residential division represents a key component of the Group's sustainable growth pathway, with initiatives focused on two of the most advanced and complex real estate markets in Italy: Rome and Milan. In these rapidly evolving urban contexts, Techbau develops projects that go beyond the construction of new housing, actively contributing to urban regeneration and the enhancement of the existing urban fabric, guided by a long-term vision oriented towards collective wellbeing and coherence with local territorial dynamics.

Techbau acts as promoter and direct developer of each initiative, managing every phase internally—from site selection and design through to construction and delivery, and including post-sale management. The development model is based on a structured, flexible and results-oriented organisation, enabling the Company to successfully address even highly complex urban environments.For Techbau, the development of high-performance buildings is a strategic priority, pursued through an approach focused on environmental and social sustainability. Each project is conceived to generate long-term value, with particular attention to energy efficiency, responsible resource use, accessibility, and innovation. Buildings are designed in accordance with the most advanced environmental standards, integrating smart solutions, sustainable materials, and systems aimed at energy and water efficiency.

The Group's commitment is demonstrated through compliance with leading international certification schemes, in particular LEED®, which attest to the quality of both design and construction choices. Sustainability is not merely a stated value, but a concrete operational principle that guides every phase of the process, with the objective of delivering durable buildings, well integrated into their surroundings and capable of providing comfort and wellbeing to their occupants.

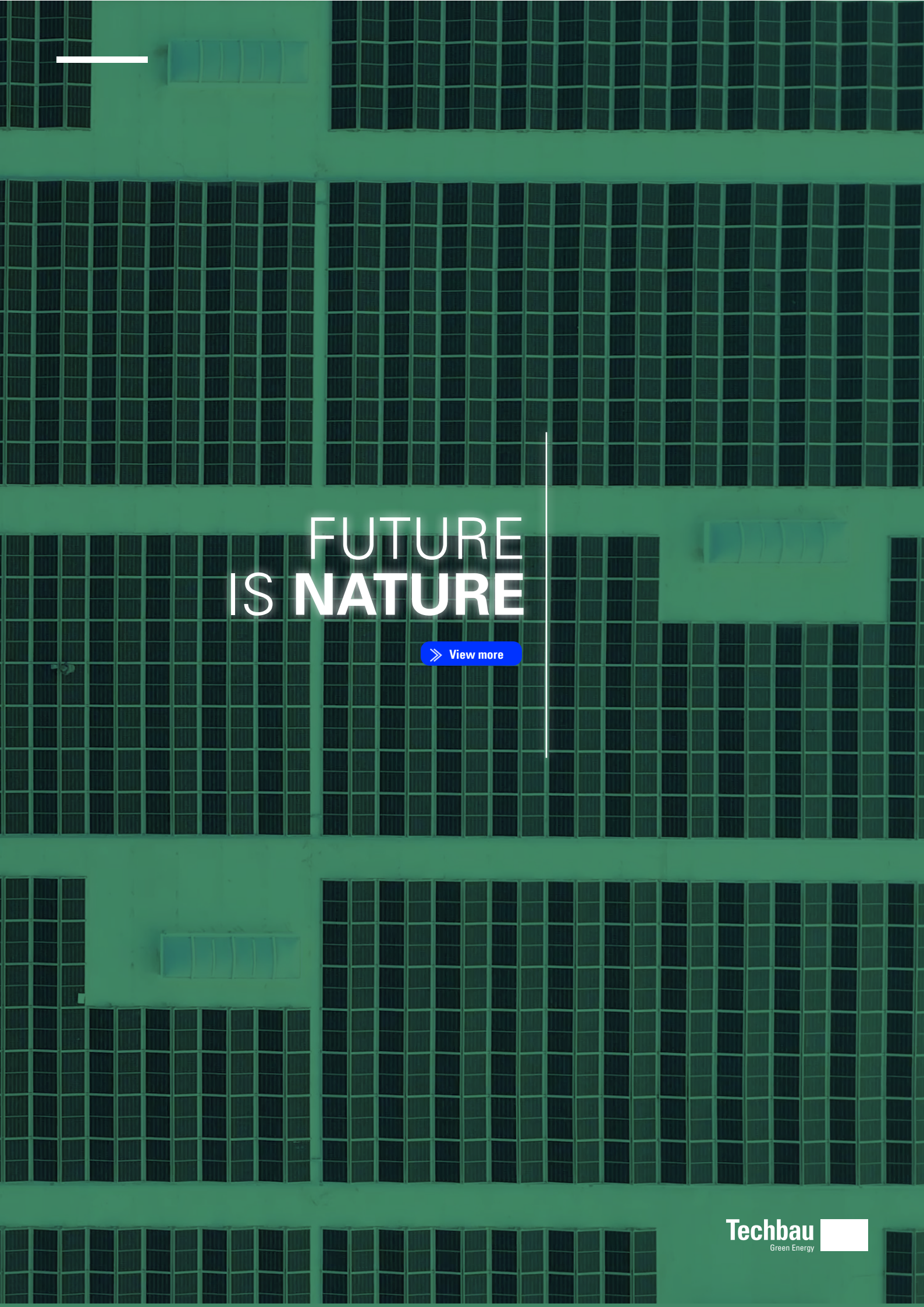
Techbau promotes a new model of living, in which architecture, spaces and services are harmoniously integrated to enhance quality of life. Techbau residences are distinguished by contemporary, essential design, responsive to both urban and landscape contexts, and place particular value on outdoor spaces: terraces, loggias and gardens are thoughtfully designed to promote outdoor living, social interaction and engagement with nature. Greenery is not considered merely an aesthetic feature, but rather as an essential component of our environmental and climate strategy, dedicated to ensuring comfort, liveability and sustainability. Techbau also delivers residential complexes, fostering living contexts aligned with social housing principles. Social housing represents a form of social residential development designed to address what, in certain urban and peri-urban areas, is referred to as a housing emergency, by providing accessible and sustainable housing solutions.

OUR ACCOMPLISHED PROJECTS

AURELIA NEW LIVING – ROME: Development of a new residential complex comprising 10 independent buildings, with a total of 230 residential units, 169 garages, 75 parking spaces and 90 storage units. The site encompasses a total area of 20,500 sq m, of which approximately 7,500 sq m is dedicated to green spaces, both private and communal.

BOMBAY NEW LIVING – ROME : Redevelopment of an existing building, delivering improved energy efficiency and seismic resilience, with a change of use from commercial to residential. The project delivers a total of 77 residential units, 63 garages, 21 parking spaces and 85 storage units.

CORTE DEI PRINCIPI – MILAN: Development of a new residential complex through the construction of two buildings forming two internal courtyards, extending the axes of the existing built environment and redefining a key element of urban fabric regeneration. The project comprises 62 residential units, 48 garages and 50 storage units.


FUTURE
IS NATURE
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Techbau
Green Energy

TECHBAU GREEN ENERGY

TECHBAU GREEN ENERGY

Techbau Green Energy aims to transform the growing demand for renewable energy into an opportunity, from both an environmental and an economic perspective. Flexibility, expertise, market insight and innovative technologies—combined with strong technical capabilities and professional integrity—make Techbau Green Energy a distinctive partner in the energy sector.

Building on the experience and know-how of Techbau S.p.A., a leading company in the construction sector, Techbau Green Energy has established itself as a specialist in the development of green energy projects. Its activities focus in particular on the development, construction and operation of photovoltaic systems, both ground-mounted and rooftop, while also extending to the management of Power Purchase Agreements (PPAs) for the energy produced.

At Techbau Green Energy, sustainability underpins every project, with energy efficiency, renewable resources, and carbon emissions reduction as core priorities.

OUR PRESENCE IN ITALY

115.7
MWp

45
Photovoltaic Plants

GREEN ENERGY BUSINESS MODEL

TBGE SERVICES

ESRS 2 SBM-1

Among the products offered by Techbau Green Energy (hereinafter also 'TBGE'), which form part of its business model, is the development of photovoltaic solar energy generation systems.

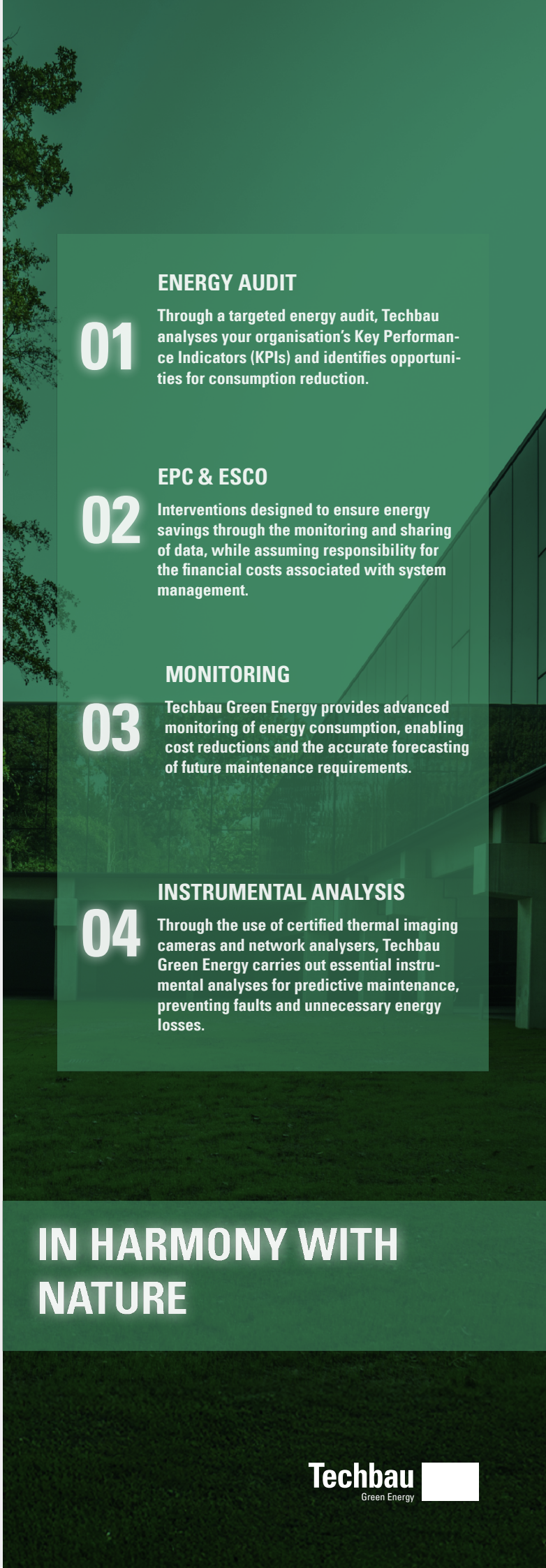
The photovoltaic solar energy plants are developed under the economic and financial initiative of the subsidiary Techbau Green Energy S.r.l., which manages them efficiently and oversees the production and sale of the energy generated, forming the core of its business model.

Photovoltaic systems can be ground-mounted or installed on roofs, or integrated into the roofing of buildings. More frequently, they are installed on industrial-type buildings constructed by Techbau or by third parties, and integrated into the building structure in order to generate photovoltaic solar electricity. The energy produced may be consumed directly by the tenant, as end user, or exported to the grid.

Based on an analysis of the current situation, TBGE develops a proposal for the implementation of a new photovoltaic system, adapting it to the existing structure or enhancing it through appropriate improvements, while ensuring optimal installation conditions.

The process is followed by energy supply and system management, through the monitoring and maintenance of the installed system, ensuring that it is maintained at a level of maximum efficiency and productivity. TBGE entrusts the installation and execution of the works, from installation through to testing and commissioning, to Techbau S.p.A., while retaining oversight of the activities.

At Techbau, a dedicated team is in place for the design of installations, operating across the Construction and Project Engineering departments and equipped with the technical capabilities and expertise required to oversee activities from the preparation of authorisation procedures through to testing and commissioning. These aspects are supervised and coordinated by the specialised technicians of Techbau Green Energy.



01

ENERGY AUDIT

Through a targeted energy audit, Techbau analyses your organisation's Key Performance Indicators (KPIs) and identifies opportunities for consumption reduction.

02

EPC & ESCO

Interventions designed to ensure energy savings through the monitoring and sharing of data, while assuming responsibility for the financial costs associated with system management.

03

MONITORING

Techbau Green Energy provides advanced monitoring of energy consumption, enabling cost reductions and the accurate forecasting of future maintenance requirements.

04

INSTRUMENTAL ANALYSIS

Through the use of certified thermal imaging cameras and network analysers, Techbau Green Energy carries out essential instrumental analyses for predictive maintenance, preventing faults and unnecessary energy losses.

IN HARMONY WITH NATURE

Techbau Green Energy

TECHBAU GREEN ENERGY VALUES

GREEN DNA

The Techbau Green Energy team is made up of professionals with a high level of expertise in the energy sector, in-depth knowledge of the market and innovative technologies, combined with strong technical skills and professional ethics. These qualities define its DNA and enable the Company to position itself as a specialist in the development of green projects.

Particular attention is devoted to the development and management of rooftop and ground-mounted photovoltaic systems, with activities extended to the management of Power Purchase Agreements (PPAs) for the energy generated. Techbau Green Energy's work represents a key sustainability lever for the entire Group, making a significant contribution to the definition and achievement of decarbonisation objectives.

EXTENSION OF TECHBAU VALUES

ESRS 2 MDR-P

Techbau Green Energy has implemented an extensive Integrated Management System (IMS), achieved by extending Techbau standards to its specific activities and applying continuous improvement actions comprehensively and collaboratively.

As part of this extension, TBGE Management has developed its own corporate policies and Code of Ethics, which are aligned with and reflect the guiding principles defined by the Parent Company. Like Techbau, Techbau Green Energy also makes available the policies relevant to its organisational context.

TECHBAU GREEN ENERGY POLICIES

ESRS 2 MDR-P

Quality policy: to ensure and continuously monitor customer satisfaction; to adopt an approach focused on the prevention of issues; and to bring together skills, energy and staff motivation around a quality management system that also delivers tangible professional benefits. TBGE's Quality Management System provides the foundation for achieving increasingly ambitious objectives. The reference standard is ISO 9001:2015.

Health, Safety, and Environmental Policy: to ensure a healthy and safe working environment for all employees, customers, suppliers and visitors, with the objective of achieving a zero-incident target and reducing social and environmental impacts. The reference standards are ISO 45001:2018 and ISO 14001:2015.

Privacy and Information Security Policy: firmly committed to the reliable and secure management of information in order to ensure business continuity for the company, as well as for its employees and commercial partners, while safeguarding confidentiality across all its activities. The applicable standard is ISO 27001:2022.

Health and Safety Policy

Quality Policy

Environmental Policy

Personal Data Protection and Information Security Policy

RENEWABLE ENERGY

PHOTOVOLTAIC PLANTS

The total number of photovoltaic plants in the Techbau portfolio and under the management of Techbau Green Energy for the reporting year represents an aggregate installed capacity of 115.67 MWp, divided as follows:

59.68 MWp

Installed and in the process of commissioning or connection to the electricity grid

20.77 MWp

Photovoltaic plants under construction

19.07 MWp

Photovoltaic plants sold to third parties by Techbau

11.21 MWp

Photovoltaic systems in operation and under direct management

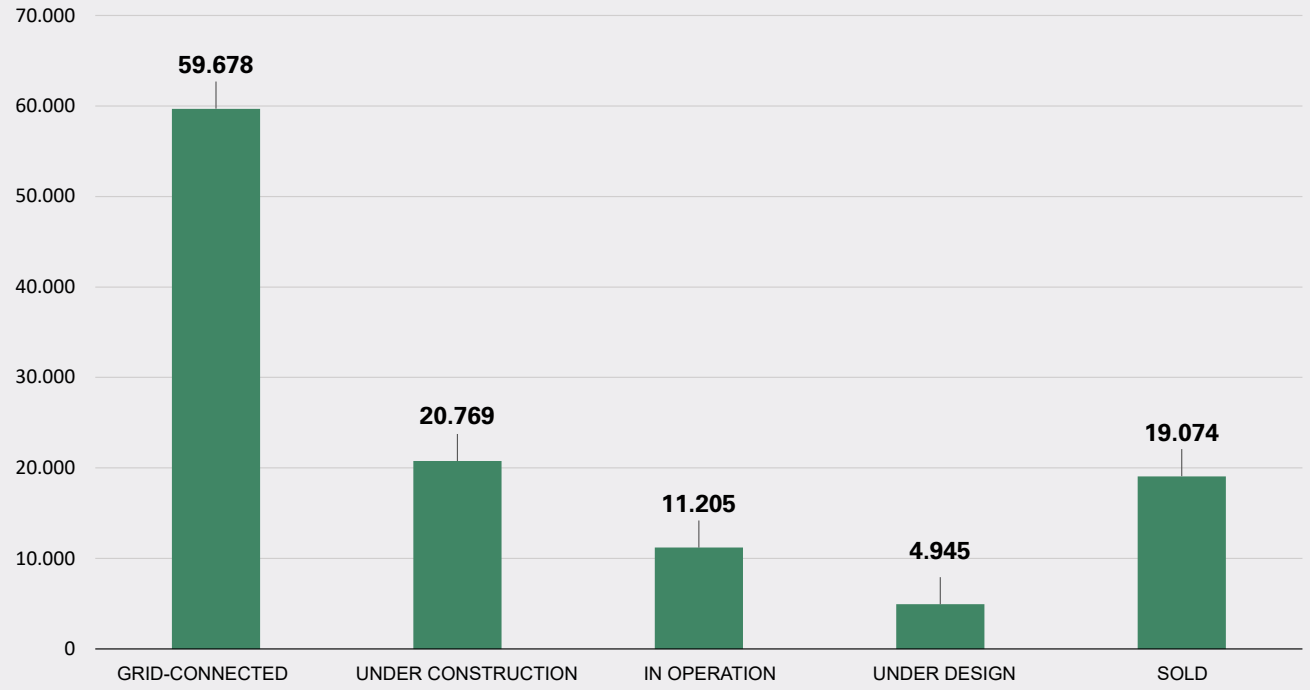
4.95 MWp

Photovoltaic systems at the design stage

+76% MWh

Potential increase in electricity generation from photovoltaic installations

PHOTOVOLTAIC SYSTEMS BY NOMINAL INSTALLED CAPACITY DEVELOPED BY TECHBAU (KWe)

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sustainable
future
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Techbau
Engineering & Construction

OUR SUSTAINABILITY STRATEGY

OUR SUSTAINABILITY STRATEGY

ESRS 2 BP-1

In preparing the sustainability reporting document, Techbau has chosen to apply the same scope of consolidation as that used for the financial statements, in order to ensure consistency of information and enable future integration of the two reports.

Moreover, to undertake the double materiality assessment and to evaluate the impacts, risks and opportunities (IROs) in a robust, transparent and replicable manner, a specific analysis methodology was adopted in accordance with the EFRAG guidelines on the ESRS standards. Techbau has also resolved to commence reporting principal qualitative information pertaining to its value chain, both upstream and downstream.

OUR SUSTAINABILITY STRATEGY

THE STAKEHOLDERS

ESRS 2 SBM-2

Techbau's mission and values are communicated and conveyed to its stakeholders, in particular employees, subcontractors and customers, through various channels, with the aim of fostering open and constructive dialogue and of leveraging internal expertise and increasingly innovative technical capabilities. Techbau is committed to disseminating its values and strategic mission towards:

- the actors along the supply chain, upstream of its operations, with a focus on first-tier suppliers.
- the actors along the downstream value chain of its activities, with a focus on investors, end-customers and institutional entities.

Techbau is at the centre of a network of actors who participate, benefit from, or more generally, significantly influence the Company's activities. Meeting their needs therefore becomes a strategic priority, actively contributing to the organisation's success and the achievement of its objectives.

The development and maintenance of relationships founded on trust and cooperation with stakeholders represent a primary interest for Techbau, in order to ensure the mutual satisfaction of all parties involved. In this regard, Techbau ensures communication channels with all stakeholders, aimed at identifying and minimising potential impacts that require appropriate prevention and mitigation responses.

In the business development phases, the sharing of solutions and operational methods with stakeholders characterises Techbau's daily activities. From the very earliest stages of identifying a business opportunity, Techbau makes available its specialists across various disciplines to investors and real estate solution developers, in order to facilitate feasibility studies and identify solutions that can ensure the sustainability of works and minimise operational risks.

Clients, their representatives, authorities, and local communities receive periodic reports that allow them to monitor the progress of projects and the effectiveness of the solutions shared in various discussion forums. Techbau remains committed to hearing and responding to their needs and requirements.

OUR SUSTAINABILITY STRATEGY

THE VALUE CHAIN

ESRS 2 SBM-1

When considering the value chain, upstream of the construction phase lies the core stage of Techbau's integrated flow, namely the procurement of construction materials, which in turn entails the extraction of raw materials and the manufacture of such materials by the industrial manufacturing sector.

Following along the flow, there is the logistics phase that governs all processes related to the transportation of materials and products to the temporary construction sites and the mobilisation of all the workforce to the construction sites.

The building construction phase comprises all activities and services necessary for operational execution, including the use of machinery and heavy equipment for construction works, site utilities, security and monitoring services, as well as transportation of the entire workforce involved.

At the downstream end of the value chain, we find activities related to the management of processing waste and refuse that need to be disposed of or valorised, as well as the processes of completion, testing, and delivery of the property. This phase also encompasses maintenance and the final use of the properties by customers and tenants, extending to the end-of-life management of the constructed asset.

For the operational phase of the property, consideration is given to the useful life of the building and all activities to be undertaken within it, which establish contextual conditions over which Techbau does not exercise direct control, such as the consumption of natural and energy resources.

Additionally, the end-of-life of the property arises along the timeline. This phase involves the generation of waste materials which, if not identified at the design stage with characteristics suitable for reuse or recycling, in line with the best available technologies at the time of design, contribute to a negative environmental impact. At present, Techbau applies the best available techniques, adopts internationally recognised environmental protocols, and utilises certified materials in order to minimise the effects arising from the end-of-life stage of the building.

For each process linked to various factors of the value chain, key players are identified that enable the achievement of all project, commercial, and economic-financial objectives pursued by the project team.

These players have specific needs, requests, and interests that are expressed at every stage of the value process, and for which Techbau pays attention and applies the appropriate analyses to identify its impacts, risks, and opportunities. Based on the Corporate Sustainability Reporting Directive, organisations are required to consider their impacts across the entire value chain.

The collection of this information is a complex process, requiring appropriate sensitivity and maturity, in relation to aspects of sustainability that concern all stakeholders involved throughout the value chain. Aware of the potential challenges that this activity brings with it, Techbau has decided to guide its strategic stakeholders in this process. The objective is to actively involve stakeholders in the Company's reporting processes, sharing methodologies and lessons learned in order to ensure the use of reliable and traceable data, capable of providing a robust foundation for reducing impacts across the value chain.

INBOUND FLOW

The upstream stages of the value chain consist primarily of the procurement of construction products. Each construction product is derived from the transformation of raw materials, which have been extracted, transported, and subsequently processed by the manufacturing industry to obtain the final construction product. These stages, before the delivery and utilisation of materials, can generate significant environmental impacts (including pollution of surrounding environmental matrices) and social impacts (such as the exploitation of local labour and repercussions on the local community).

For this reason, Techbau recognises the fundamental importance of its internal supply chain management process. Through both its internal and external policies, Techbau promotes sustainable procurement.

The core materials used in construction works include cement, concrete, reinforcing steel and structural steel, aluminium, rock wool and polyurethane insulation materials, asphalt, and geotextile membranes. In addition, with regard to environmental impacts and effects on climate change, the most significant materials identified include concrete, steel and plastic materials (PVC, HDPE).

OUR SUSTAINABILITY STRATEGY

Concrete currently has a low rate of recycling, in contrast to steel, which can contain up to 100% recycled content.

In the case of steel, recycling results in the elimination of the emissions associated with the extraction of natural resources, with consequent benefits not only in terms of atmospheric emissions but also in reducing the depletion of resources and natural habitats, which in many cases are associated with extraction areas. Cast-in-place and precast concrete account for about 50% on average of emissions per project; about 55% for data centres, about 50% for residential, and about 40% for logistics.

Currently, there are many producers and suppliers of concrete materials who are moving towards the generation of recycled concrete or concrete with a lower environmental impact. Nonetheless, significant challenges persist both at the production stage and in terms of on-site application.

With regard to construction requirements, it has been observed that recycled concrete requires longer curing times to achieve the necessary strength, while, at the production level, the recycling process entails higher energy consumption due to the need to crush waste aggregates that are generally characterised by high hardness.

From here arises the constant need to innovate and seek increasingly high-performing technological solutions to reduce environmental impact. In addition to construction materials as essential inputs for the execution of works, the availability and capacity of skilled labour and external construction companies are also required.

As a General Contractor, Techbau outsources construction activities to third-party companies specialised in the various areas of work, including excavation and backfilling, earthworks and the handling of excavated soils and rocks, concrete casting and foundation works, the installation of technological systems and hydraulic works, among others.

From the earliest stages, Techbau acts as both General Contractor and designer, defining the preliminary and detailed design, on the basis of which—through bills of quantities, the corresponding material quantities and the defined project timelines—the material procurement flows are established, from production sites to temporary construction sites, together with the engagement of the specific workforce required for the activities to be carried out at each stage of the project's execution. To ensure that workflows are coordinated and the process is conducted in a correct, efficient, and effective manner, Techbau relies on internal teams and specialised technical departments.

OUTBOUND FLOW

The outputs resulting from Techbau's operations, namely the final products, are represented by the delivery of buildings complete with all ancillary works, thereby enabling the future user to receive a 'turnkey' product that is fully operational from the first day of use.

Not only a product ready for use, but also one possessing intrinsic durability and efficiency, ensured through the application of international protocols followed during the design and construction of the project, which enable the reduction of environmental impacts both during the construction phases and throughout the building's use phase.

Implementing international protocols for the environmental certification of buildings delivers energy and water savings during the use phase, with consequent emissions reductions, while also requiring greater care in site selection and in evaluating the site's potential and specific features.

This results in reduced land take, enhanced occupant comfort, the application of circular economy and product recyclability principles, the selection of materials with a low carbon footprint, the use of Life Cycle Assessment (LCA) and Carbon Footprint analyses, compensatory and regenerative landscape design, and increased attention to quality and safety.

It is also essential to consider that the application of green protocols allows for the reduction of risks present in the real estate portfolio of owners and investors.

Specific instruments, such as CRREM analysis, employed by Techbau in the design phase, serve to define—based on prevailing legislation and the building's energy consumption—when the building will become 'stranded', i.e. non-compliant with existing legislative requirements regarding energy performance, and when refurbishment operations will no longer be economically viable.

Environmental certifications for buildings postpone the attainment of a 'stranded' condition, thereby ensuring sustained optimal performance over time.

THE VALUE CHAIN

1 Production of construction materials

Raw material extraction

Transformation of materials into construction products

Transport of raw materials to manufacturing sites

2 Construction

Workforce travel	Electricity and diesel for construction site activities	Use of work equipment
Transport of personnel to and from construction sites	Use of grid electricity for construction site activities	Fuel consumption for permitted work activities
Mileage between workplace and private residence	Use of diesel for electrical generators on site	Use of electric or biofuel-powered vehicles
Distance of the construction site from the place of origin of subcontracting companies		

Construction and installation process

Transport of products to the construction site

3 Use, maintenance and refurbishment

Operational energy and water consumption

Maintenance, repairs, replacements and refurbishment

4 End of life

Transport of construction site waste to the disposal facility

Deconstruction

Waste treatment

Final disposal

5 Potential benefits beyond system boundaries

Heat recovery and reuse

Reuse of materials

Techbau
Engineering & Construction

DOUBLE MATERIALITY

DOUBLE MATERIALITY ASSESSMENT

ESRS 2 IRO-1

As a preliminary step to the double materiality assessment, an internal due diligence activity was carried out, leading to the initial identification of direct and indirect impacts, both actual and potential, arising from the Company's activities. On this basis, risks and opportunities were assessed, taking into account the likelihood of the occurrence of specific impacts from both a physical and an economic-financial perspective.

The double materiality assessment was conducted by involving, first and foremost, Techbau's employees. They are the primary stakeholders who contribute to the achievement of the results set out in the Company's operational plan and the delivery of its core business activities, while also being directly and/or indirectly impacted by the Company's decisions.

Secondly, the assessment was directed towards the Company's key suppliers of materials and services. Their involvement took place through informal peer-to-peer discussions and direct engagement with collaborators and suppliers, which occurs on a day-to-day basis.

As part of the double materiality assessment, specific IROs were analysed and identified along the value chain.

These IROs are closely linked to Techbau's business model and the strategies implemented by the Company, and their effects may guide and inform future actions and decisions aimed at improvement and at reducing the impacts arising from its operations.

The outcomes of the analysis considered by the Company to address current and future needs primarily concern improvements in working conditions for the direct and indirect workforce - essential for managing risks and capturing growth opportunities - and, secondly, climate change mitigation, focusing on lower-impact products and renewable energy generation.

METHODOLOGY

ESRS 2 IRO-1, BP-2

In order to carry out the double materiality assessment and to evaluate IROs in a substantive, transparent and replicable manner, a specific analysis methodology was adopted, with reference to the EFRAG guidelines and the ESRS standards. No consultations with stakeholders or external experts were conducted for the definition of impacts.

The analysis methodology includes the assessment of each impact in relation to its impact materiality, and of each risk and opportunity in relation to financial materiality. In assessing the materiality of impacts, two main factors are taken into account: the severity and the likelihood of the impact. Severity is determined on the basis of three indicators:

- Scale, which determines the magnitude of the impact;
- Scope, which defines the area or extent of the impact and the degree of involvement of assets and/or people;
- Irremediability, which determines the extent to which an impact can be remedied and the Company's ability to address potential harm.

Each impact was analysed and classified on the basis of its intrinsic characteristics, namely:

✓ **Actual**	! **Potential**
+ **Positive**	- **Negative**
► **Direct**	↔ **Indirect**

Each indicator has been assigned a minimum and maximum value in order to determine its severity. The arithmetic mean of the values obtained for each impact made it possible to derive a preliminary impact materiality score.

A value was also assigned to likelihood, again on a minimum–maximum scale, in order to define a lower or higher probability of occurrence.

Likelihood is applied only where the impact is classified as Potential.

Final impact materiality is determined by multiplying the preliminary impact materiality score by the likelihood. Where the impact is classified as Actual, final impact materiality corresponds to the preliminary impact materiality score.

DOUBLE MATERIALITY

To assess financial materiality, two factors were taken into account: the financial effect and the likelihood of the risk or opportunity. The financial effect is determined by two indicators:

- Continuity of resource use determines the extent to which Techbau requires time, tools and resources to ensure operational continuity;
- Dependence on relationships, which determines the extent to which Techbau relies on external factors in order to address change.

SOURCE	NATURE OF THE FINANCIAL EFFECT
Internal factors	Increase in direct and indirect costs
External factors	Credit risk
Actions undertaken	Reduction in revenue

Each risk or opportunity was analysed and classified on the basis of its source and financial impact.

A minimum and a maximum value were assigned to each indicator in order to determine its magnitude. The arithmetic mean of the values obtained for each risk or opportunity made it possible to determine the financial magnitude. A value was also assigned to likelihood, again on a minimum–maximum scale, in order to define a lower or higher probability of occurrence.

Financial materiality is determined by multiplying the magnitude by the likelihood. The IROs were further categorised on the basis of: Time horizon, Level of geographical disaggregation, Value chain phase

The materiality of impacts and financial materiality are aggregated on the basis of the ESRS aspects analysed at Topic, Sub-topic, and Sub-sub-topic level, where deemed representative for the analysis. The outcome for each ESRS aspect is determined by the higher value of the two cumulative data points.

The IROs were analysed with reference to their time horizon, geographical scope and position within the process, in order to determine responsibility and prioritisation at Company level. Techbau takes into account the time horizons of its actions and strategies. For this reason, the Company defines and communicates the timelines for achieving its reporting objectives, broken down into short-, medium- and long-term horizons, defined as follows:

Short term: the period corresponding to the financial year that serves as the reference period for sustainability and financial reporting; it also includes the year following the reporting period for particularly material topics for which it is not possible to obtain representative results within the reporting year alone.

Medium term: the period starting from the three years following the reference period for sustainability reporting.

Long term: the period starting from five years after the reference period for sustainability reporting, which may extend beyond this timeframe in the case of particularly material topics for which the time required to achieve representative results exceeds five years.

Impacts were analysed by identifying the time scale of the effects that may arise from them. For this reason, impacts were also identified and defined across the short, medium and long term and according to their degree of materiality.

With regard to geographical disaggregation, the analysis considered the geography reflecting the Company's business model, namely its representative offices and operational units within Italy, extending to a global scale for higher-level IROs. From a process perspective, the analysis considered the phases that make up Techbau's value chain.

TAKE ACTION
Take action and deliver concrete measures

UNDERSTAND
Identify and understand needs

ANALYSE
Assessment of capabilities, resources and results

PLAN
Organise the team and plan actions

PRIORITISE
Define priorities and plan accordingly

DOUBLE MATERIALITY

DOUBLE MATERIALITY MATRIX

ESRS 2 IRO-1, IRO-2

Based on the values obtained, the materiality of the assessed area is determined. Techbau applies its management system by adopting a virtuous cycle comprising the following phases: Understand, Analyse, Plan, Prioritise and Take action.

This approach is applied across all contexts and activities to bring Techbau's vision and mission to life and to create value. This philosophy is not limited to Techbau's internal processes, but rather defines the pathway through which the Company engages with governance and interacts with all stakeholders involved in its activities, including customers, end users, local communities, suppliers, regulatory bodies and institutions.

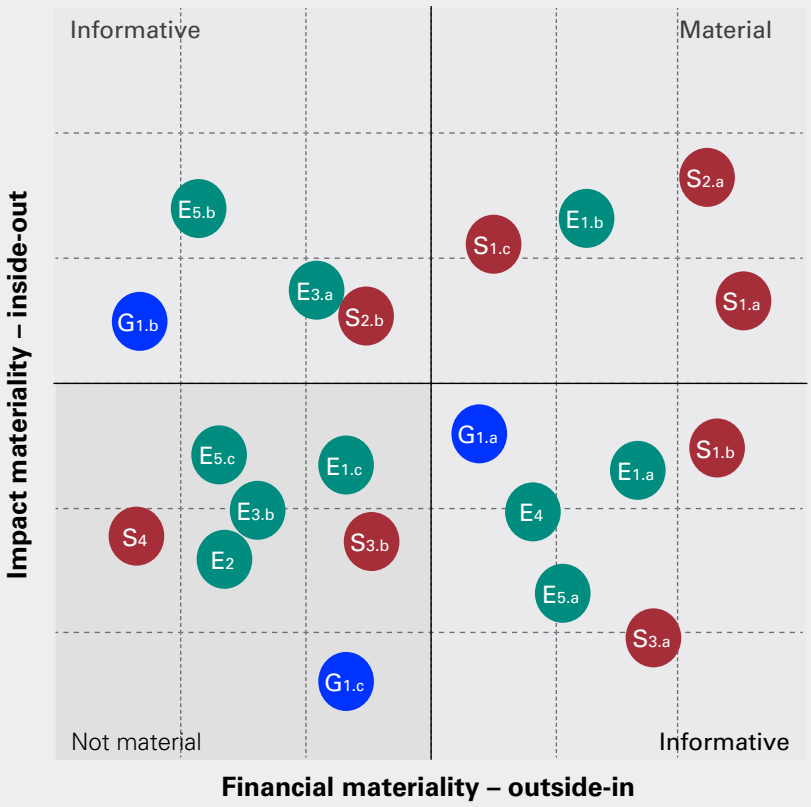
To this end, Techbau actively engages in dialogue to provide clarity regarding its business strategy and to gather critical information concerning external perceptions and expectations. Techbau believes that only through bi-directional dialogue, which may evolve into multi-directional engagement, can it achieve tangible objectives based on the analysis of actual impacts and risks arising from its operating context.

Direct and indirect impacts, arising from positive or negative externalities and from dependencies on other resources, may be linked to risks and opportunities; for this reason, Techbau considers them to be material and therefore prioritises them.

Through more targeted internal due diligence processes, mitigation actions for impacts are identified, or projects are implemented to ensure continuity or create value from the identified opportunities.

The negative impacts identified through the double materiality assessment, both direct and indirect, primarily affect people in relation to activities carried out at operational construction sites and may result in significant and/or catastrophic effects if not properly managed and mitigated through appropriate corrective actions, thereby giving rise to material risks for Techbau.

GRAPHICAL REPRESENTATION OF THE DOUBLE MATERIALITY MATRIX



ENVIRONMENT	
E1.a	Climate change adaptation
E1.b	Climate change mitigation
E3.a	Water and marine resources
E4	Factors of direct impact on biodiversity loss
E5.a	Resource inflows, including resource use
E5.b	Waste

HUMAN CAPITAL	
S1.a	Working conditions
S1.b	Equal treatment and opportunities for all
S1.c	Equal treatment and opportunities for all
S2.a	Working conditions
S2.b	Equal treatment and opportunity for all
S3.a	Economic, social and cultural rights of communities

BUSINESS ETHICS	
G1.a	Management of supplier relationships, including payment
G1.b	Active and passive corruption

DOUBLE MATERIALITY

ESRS 2 BP-2

This also applies to the environment in which Techbau operates directly or from which it procures resources, with significant effects on the availability and depletion of natural resources; direct environmental impacts arise primarily from land take associated with building construction and, where environmentally compatible design approaches are not adopted and the surrounding environment is not adequately respected, this may lead to negative effects, including biodiversity loss and the creation of heat islands.

Other impacts examined and deemed material, of an informative nature, concern business conduct and risks associated with corrupt practices, as well as the risk of entering into commercial relationships that conflict with ethical principles, transparency, and good conduct.

According to the adopted methodology, certain topics and sub-topics recorded values below the thresholds defined for the double materiality assessment and have therefore been identified as non-material for the Company at present, from both an 'inside-out' and 'outside-in' perspective.

The following topics have been assessed as non-material and, as such, are not covered in this report: Energy, Pollution, Water and marine resources, Local communities, and End users.

These topics fall below the materiality thresholds and, although Techbau already applies measures and good practices to mitigate the associated risks and impacts, no priority actions are planned in the short term; however, they are monitored, analysed and addressed within the Company's continuous improvement plans.

For a summary of all topics analysed and the related outcomes, see Appendix 2 to this document.

Material	Material and of high priority for the Company and its stakeholders, with actions planned for the short to medium term
Informative	Material and of medium to low priority for the Company, with actions envisaged in the medium to long term.

ESRS	TOPIC	SUB-TOPIC	SUB-SUB-TOPIC	MATERIALITY
ESRS E1	Climate change	Climate change adaptation		●
ESRS E1	Climate change	Climate change mitigation		○
ESRS E3	Water and marine resources	Water and marine resources	Water consumption	●
ESRS E4	Biodiversity and ecosystems	Factors of direct impact on biodiversity loss	Land-use change	●
ESRS E5	Circular economy	Resource inflows, including resource use		●
ESRS E5	Circular economy	Waste		●
ESRS S1	Own Workforce	Working conditions	Health and safety	○
ESRS S1	Own Workforce	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	●
ESRS S1	Own Workforce	Equal treatment and opportunity for all	Training and skills development	○
ESRS S2	Workers in the value chain	Working conditions	Health and safety	○
ESRS S2	Workers in the value chain	Equal treatment and opportunities for all	Training and skills development	●
ESRS S3	Affected communities	Economic, social and cultural rights of communities	Impacts related to the territory	●
ESRS G1	Business conduct	Management of supplier relationships, including payment		●
ESRS G1	Business conduct	Active and passive corruption	Prevention and training	●

RISK AND OPPORTUNITY ASSESSMENT

RISK MANAGEMENT

ESRS 2 GOV4, GOV5

Risk management and risk assessment are structured through a hierarchical and integrated framework that takes into account the various business processes of the Company.

In particular, the higher levels of the governance structure encompass the most material risks and opportunities for the Company, primarily arising from external factors relevant to the business model. Accordingly, various risk and opportunity management systems can be identified within the governance structure.

Strategic risk and opportunity management is implemented by the executive organisational structure. The risk assessments carried out at executive level inherently reflect the business strategies and the definition of the business model and processes at a given point in time.

These assessments are conducted within meetings of the Board of Directors, comprising executive members and non-executive members who are not part of the Board. Meetings may be convened specifically to assess business matters and the strategy to be adopted in particular circumstances, or in the event of changes to the internal governance structure and business processes, in order to define new roles and responsibilities essential for the implementation of the actions set out in the identified risk and opportunity management plans.

Risk assessments relating to strategies submitted to the Board of Directors concern financial transactions, investments and M&A activities, as well as changes to the business model aimed at growth and development in terms of technological innovation.

In its risk management activities, Techbau takes into consideration the following main areas of focus:

- Creating value for the organisation;
- Being an integral part of the overall organisational process, in a systematic and structured manner;
- Explicitly addressing uncertainty, based on the best available information;
- Taking human factors into account, including potential errors, in order to ensure transparency and inclusiveness;
- Being subject to continuous monitoring and improvement, following an evolutionary approach.

OPERATIONAL RISK MANAGEMENT

ESRS 2 SBM-3, IRO-1

The management of risks and opportunities within the Operations function is carried out by the top management organisational structure, comprising the technical management and the heads of departments responsible for defining the business processes underpinning operational management.

Risk and opportunity management at operational level is based on the assessment of activities, operational performance and the management of economic, technological and project team resources, with the aim of achieving the objectives set out in the strategic and business model.

Strategic objectives are defined primarily on the basis of the assessment of operational activities and internal and external factors that guide the strategic vision towards new approaches to operational execution and technological improvement. Targets are set by management and functional heads in order to ensure their integration into the strategic plan; these same parties also ensure performance monitoring and the identification of improvement opportunities. Where relevant, the direct involvement of employees is encouraged and considered a key strength.

Top management identifies potential critical issues and opportunities for improvement, assessing the actions and resources required to achieve objectives in the short, medium and long term.

Risks and opportunities are assessed through internal coordination meetings involving the competent and responsible functions for the matters under review. Where necessary, assessments are also carried out with the support of external consultants with expertise in the relevant areas.

SUSTAINABILITY RISK MANAGEMENT

ESRS 2 SBM-3, IRO-1

The management of risks and opportunities relating to Environmental, Social, Governance and Compliance matters is carried out starting from an analysis of the business model as a whole and of any changes thereto, in order to assess the impacts, risks and opportunities for the Company in relation to its sustainability objectives.

The analysis of impacts, risks and opportunities (hereinafter referred to as IROs) is conducted through specific due diligence processes. For each topic identified as material from a sustainability perspective, risk analyses are carried out in accordance with the assessment requirements set out in the international standards and frameworks applied by the organisation.

RISK AND OPPORTUNITY ASSESSMENT

To this end, assessments are carried out by the functions responsible for each management system and/or specific business process and are integrated within a broader enterprise risk management framework, applying the COSO – ERM (Enterprise Risk Management) methodology.

The measures related to operational activities are submitted for approval to the executive body composed of the CEO and CFO. Once approved, these measures are implemented across the organisational structure with the support of the various business processes, enabling their application by each project team and, consequently, their extension across the entire organisation.

The risk management process, implemented through project-level due diligence, makes it possible to identify opportunities for improvement not only at project level but also at corporate level, by aggregating risks and opportunities for improvement.

The system currently in place for the due diligence process is based on the following risk control guidelines:

- Workplace health and safety and respect for human rights
- Information security and the protection of personal data
- Anti-corruption and business ethics
- Environmental protection and social wellbeing

Through risk understanding and the assessment of the actions to be implemented, improvement plans are defined, identifying priority measures.

MATERIALITY	RISKS	RESPONSE
STRATEGIC	» Failure to anticipate or adapt the business model and policies within a continuously evolving market » Lack of alignment with market demands and the provision of solutions not consistent with stakeholders' expectations » Products and services that do not deliver value in the relevant geographical and economic context	» Assessment of geopolitical and macroeconomic risks » Analysis of impacts and stakeholder perceptions » Peer benchmarking
REPUTATIONAL	» Consequence of inadequate risk management resulting in reputational damage » Divergence between external stakeholders' perception of the Company and the image the Company intends to convey » Relationships that may adversely affect corporate reputation	» Review of external feedback » External factor review » Questionnaires and stakeholder engagement activities
OPERATIONAL	» Discrepancies between actual and expected performance outcomes » Customer dissatisfaction due to products not meeting customer quality requirements » Lack of specific training for personnel » Failure in procurement and consequent delays in product delivery » Workplace incidents that may cause serious injuries or fatalities » Catastrophic physical events	» Root cause analysis » Training and skills assessment » Questionnaires and stakeholder engagement activities » H&S risk assessment pursuant to Italian Legislative Decree 81/08 » Supply chain risk assessment » Assessment of physical risks and integrated climate risk scenario analysis within environmental due diligence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ENVIRONMENT

ENVIRONMENT

The consolidated sustainability report, developed in compliance with the European Sustainability Reporting Standards (ESRS), details the measures undertaken by Techbau throughout its operations in relation to sustainability, and sets out its future action plans to achieve the ambitious objectives established by the European Union (EU).

Sustainability has always been a central pillar of Techbau's policies, with the Company consistently adopting innovative approaches to minimise its environmental impact within its operations and working to mitigate indirect impacts across its value chain. In this document, Techbau presents its data and KPIs, which inform its actions and give rise to new initiatives, with the objective of collectively shaping a more sustainable future.

CLIMATE CHANGE

IROs RELATED TO CLIMATE CHANGE

ESRS E1 IRO1, ESRS E1-2

Through the analysis of impacts, risks and opportunities (IROs) associated with climate change and energy, Techbau has identified climate change mitigation as a material sub-topic, while climate change adaptation was asessed as informative.

In particular, Techbau can operate across its value chain with a potential positive effect on the reduction of emissions associated with both the upstream phase – namely the extraction of raw materials and the production of construction materials – and the downstream phase, i.e. emissions associated to the use of building. From the perspective of climate adaptation, Techbau can actively contribute to the development of a resilient building stock, capable of responding to extreme events caused by climate change. The 'Energy' sub-theme, however, was deemed 'not material' following the analysis and according to the adopted methodology.

TOWARDS A SUSTAINABLE FUTURE

ESRS E1, E1 IRO 1

The construction sector is responsible for 39% of all global carbon dioxide emissions, as indicated in the report by the Global Alliance for Buildings and Construction presented at COP25 in Madrid. The construction sector is one of the main contributors to emissions worldwide, accounting for over a third of energy consumption and global emissions. Of these, approximately 3 Gt of CO_2e are direct emissions; a further 9.8 Gt of CO_2e are indirect emissions resulting from the consumption of electricity and heat, and 3.5 Gt of CO_2e are attributable to materials.

Nevertheless, it has been demonstrated that the construction sector can effectively contribute to accelerating decarbonisation through the development of low CO_2 alternative solutions. Techbau formally adheres to the United Nations Global Compact, participation in which requires the Chief Executive Officer to sign and undertake a commitment to act proactively towards the achievement of the Sustainable Development Goals (SDGs), with particular focus on environmental protection and combating climate change.

Through this endorsement and the publication of the Sustainability Policy, Techbau is committed to contributing towards the achievement of the objectives of the Paris Agreement on climate change, under which the EU has pledged to reduce its emissions by at least 55% by 2030 compared to 1990 levels, and to achieve climate neutrality by 2050. Since 2016, Techbau S.p.A. has been certified to ISO 14001 for its environmental management system, which it continues to maintain satisfactorily.

The environmental management system covers all operational and administrative sites managed by the Company, which currently includes an administrative site in the Province of Novara, a further site with management offices in Rome, and temporary construction sites and various active maintenance contracts across Italy.

The environmental management system is applied to administrative offices as well as temporary construction sites, where, in addition to regulatory and technical requirements in the field of construction, the Company follows specific international environmental standards for the creation of high-performance buildings, namely the LEED, BREEAM, and ILFY Zero Carbon protocols. The latter prescribe very stringent directives also in relation to the correct use of natural resources, the optimal management of on-site environmental aspects, and the reduction of impacts throughout the entire execution process. Since its early years of operation, Techbau has invested in environmental sustainability, recruiting qualified personnel with expertise in energy efficiency and advanced construction technologies.

Given the market trend and having tested the characteristics and validity of the LEED protocol, Techbau decided to take a step further and in 2011 became an active member of the U.S. Green Building Council, achieving the Gold level. Shortly thereafter, the parallel use of BREEAM certification, an alternative to LEED for certain projects, was added.

The years of experience gained and approximately 1,600,000 m^2 already concretely certified allow us to approach the market with deep confidence in achieving sustainability goals. Over time, there has been an increase in both quantity (almost all projects are now certified) and quality level (up to PLATINUM for LEED and up to EXCELLENT for BREEAM).

Not only energy savings, therefore, but also water savings, emission reductions, attention to site selection and its potential and peculiarities, reduction of land consumption, greater comfort for occupants, maximisation of the concepts of recycling and recyclability, choice of materials, Life Cycle Assessment, Carbon Footprint analysis, study of green spaces for compensatory and redevelopment purposes, alongside greater focus on quality and safety. Recently, Techbau obtained the ILFI Zero Carbon certification for three of its projects, totalling 100,000 square meters. Zero Carbon is the first certification aligned with the concept of ZEB (Zero Emission Building) as required by the Energy Performance of Buildings Directive (EPBD). Techbau intends to expand the application of this protocol and achieve increasingly higher percentages of certified buildings, a trend widely demonstrated by data from recent years.

ENVIRONMENTAL CERTIFICATIONS:

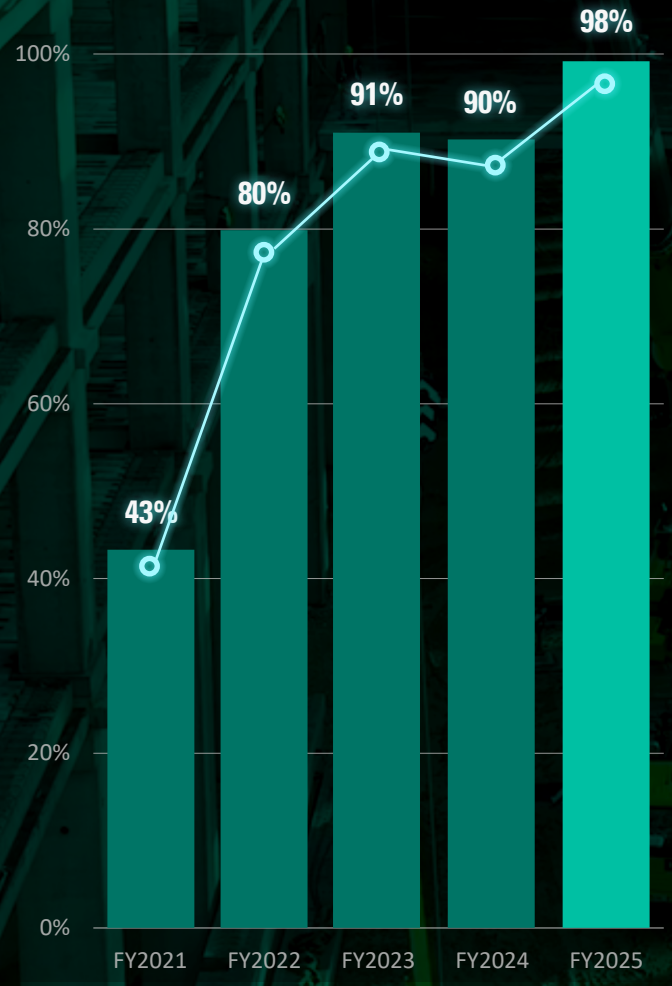
CERTIFICATION SCHEMES APPLIED

BREEAM®

ZERO CARBON CERTIFICATION

LEED

PERCENTAGE OF CERTIFIED BUILDINGS



> 2,000,000 m²

of certified buildings

+600,000 m²

In the certification phase

Techbau
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CLIMATE CHANGE

OUR COMMITMENT

ESRS E1 SMB-3, MDR-A, MDR-T

Our future objective is to align our economic activities with the EU Taxonomy, as established by Regulation (EU) 2020/852.

Techbau has formulated its Sustainability Policy with the purpose of defining an action plan aimed at mitigating and reducing the impacts related to climate change arising from its operations. In line with this, within its Sustainability Policy, Techbau underscores its mission and vision for a sustainable future. Specifically, the Company recognises the necessity of actively engaging in climate change mitigation by contributing to the regeneration of disused areas, limiting land take, advancing the energy transition focused on reducing carbon dioxide emissions, and generating energy from renewable sources.

Techbau has not conducted a climate change resilience analysis; however, it has defined an action plan which provides for the following actions:

MAXIMISE THE NUMBER OF BUILDINGS UNDER DEVELOPMENT CERTIFIED LEED PLATINUM, BREEAM EXCELLENT AND ZERO CARBON

This objective, measured by the number of certified buildings, enables Techbau to reduce the GHG emissions associated with its construction activities. In this regard, the application of green protocols helps to mitigate risks within the real estate portfolios of owners and investors. Specific tools like the CRREM analysis, already carried out by Techbau, are used to determine – based on current legislation and the building's energy consumption – when an asset will become 'stranded', i.e. no longer compliant with applicable energy performance regulations, and when renovation measures will no longer be economically viable.

Green certifications delay the building's achievement of a 'stranded' situation.

The CREEM analysis provides a simple yet effective verification tool for the positioning of a building with respect to the goals set for 2050, indicating when it will be necessary to intervene to avoid a devaluation of the property or the much-feared Carbon Tax.

The CRREM analysis is recognised by the SBTi as complementary to its own activities and has been incorporated into the Buildings Target-Setting Criteria and Tool published in August 2024. Specifically, the pathway identified by the SBTi and CRREM aims to reduce 'in-use operational emissions'. Techbau actively promotes the implementation of these standards, even when not contractually required, considering them an integral part of its commercial offering and a demonstration of its commitment to sustainability.

From a regulatory perspective, both ETS 2 and the new EPBD represent key levers for achieving this objective. In this regard, they raise awareness among customers and suppliers of emissione-related issues by establishing stringent standards, and they provide for the extension of the carbon credit market to the residential sector.

INVESTING IN ZERO CARBON AND APPLYING WLCA TO ALL BUILDINGS FOR THE CALCULATION OF EMISSIONS ASSOCIATED WITH EACH INDIVIDUAL CONSTRUCTION PROJECT

The calculation of carbon emissions applied to the building life cycle (Whole Life Carbon Assessment) is a fundamental instrument, recognised as such by the SBTi, as it accounts for emissions across the entire life cycle, thereby promoting a holistic approach. The SBTi recognises this tool as the basis for defining embodied emissions, which are themselves fundamental for the calculation of scope 3 emissions. This objective aims to create an inventory of emissions associated with buildings, categorised in accordance with the definitions established in the '1.5°C Pathways for the Global Buildings Sector's Embodied Emissions', in order to determine Techbau's market positioning and to set measurable and achievable targets.

The application of WLCA to draft an inventory of operational and embodied emissions, categorised by type of intervention and by building, with the aim of producing a complete and reliable scope 3 emissions inventory, represents an ambitious objective, considering that the latest statistics published by Deloitte indicate that only 15% of companies report scope 3 emissions, and not in a comprehensive manner.

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

The Science Based Target Initiative (SBTi) provides companies with a clear and actionable pathway for aligning emissions reductions with the objectives of the Paris Agreement.

View more

CLIMATE CHANGE

The new EPBD (Energy Performance of Buildings Directive), in synergy with the CPRD (Construction Product Regulation Directive), are key drivers in enabling this commitment, as it will become mandatory to include the calculation of the Global Warming Potential (GWP) for the building life cycle within energy performance certificates. Furthermore, manufacturers will be required to indicate, within the technical data sheets of construction products, the emissions associated with their product, thereby enhancing the quality of data utilised for Life Cycle Assessment (LCA), by providing a comprehensive and product-specific Life Cycle Inventory (LCI).

TECHBAU COMMITS NOT TO INSTALL FOSSIL FUEL-DEPENDENT SYSTEMS IN ITS PROJECTS

In line with SBTi guidance, Techbau sets out its commitment on this matter, recognising that it is essential to eliminate dependence on fossil fuels within the construction sector.

GENERATING RENEWABLE ENERGY

The push towards transitioning to energy generation from renewable sources is becoming increasingly strong. This shift is crucial not only for environmental decarbonisation but also for energy security, especially in the Italian territory, which is inherently suitable for generating energy from solar, wind, hydroelectric, and biomass sources. Techbau positions itself within this context of strong sector growth and a nationwide impetus for the deployment of building-integrated or stand-alone photovoltaic systems. To this end, Techbau monitors renewable energy generated by the installations developed and managed by Techbau Green Energy, while also tracking installed capacity (MW) not yet in operation.

USING 100% RENEWABLE ENERGY IN OUR CONSTRUCTION SITES

With the objective of reducing its emissions, Techbau is committed to sourcing 100% renewable energy for its construction sites. We have also observed increasing interest from our customers regarding this issue, and we believe that an immediate commitment to the use of clean energy can represent added value and serve as a distinctive element in the market.

CREEM drives action

The CRREM Analysis enables improved understanding of building performance in terms of energy and carbon, based on scientifically recognised and accredited benchmarks. CREEM also supports the real estate sector in developing an action plan to achieve climate objectives and safeguard asset value.

Assess risks

Enables transparent assessment of climate transition risks in the real estate sector.

Set targets

Set targets aligned with the Paris Agreement for individual assets and portfolios

Define action plans

Models decarbonisation-related costs and optimises intervention timelines.

Facilitate dialogue

Creates a common language for all stakeholders on carbon-related issues.

View more

CLIMATE CHANGE

THE DECARBONISATION PATHWAY

ESRS E1 IRO-1, E1-1, E1-3, E1-4

The reduction of emissions is a lengthy and highly complex process that Techbau regards as fundamental in its decarbonisation pathway of growth and improvement. Techbau has implemented a series of initiatives, detailed in this chapter, which are preparatory to the development of a decarbonisation plan to be finalised in the short term.

As a key indicator to identify the expected improvement in the company's emissions impact, the following KPIs have been selected for this sustainability reporting:

- kg CO_2e/m^2 of total constructed area per year or t CO_2e/m^2 of total constructed area per year.
- kg CO_2e / production value or t CO_2e / production value

Techbau anticipates a gradual improvement in its performance, correlating with the increasingly streamlined collection of data, which must be ever more reliable in order to be validated and to facilitate the establishment of formal reduction targets.

The reduction targets have not yet been formalised nor validated by an independent third-party body; however, at present, Techbau internally calculates emission reductions over time using the tool released by the Science Based Targets initiative, SBT Corporate Near-Term Tool version 2.4.

For the calculation, the financial year 2022/2023 was used as the reference year (baseline year) and 2030 as the target year.

The approach adopted is the 'Cross-sector Absolute Contraction' method, using the IPCC 1.5°C climate scenario, as established by the Paris Agreement.

The financial year 2022/2023 was selected as the base year, as it represented the first reporting period and was the year in which Scope 1 and 2 emissions were recalibrated in line with the GHG Protocol calculation methodology. Moreover, during this year, verification of the Company's internal and external factors, as well as the related impacts of its activities, was conducted as part of a preliminary materiality assessment. Scope 2 is determined using the market-based methodology.

With regard to Scope 3 emissions, however, the base year will be revalidated, as the categories included in the calculation have changed and, in the latest reporting period, an additional emissions category was incorporated, resulting in a variation in the aggregated Scope 3 emissions data.

Consequently, these latter figures are not readily comparable with data from previous years.

As part of its growth strategy and the alignment of its economic activities with the principles of sustainable development, Techbau has planned, for the relevant financial year, the launch of several projects and internal research and development initiatives, specifically seven cross-functional projects, each with its own thematic area and focus. Techbau has also invested in the training of its personnel in the area of sustainability, funding specific research and training programmes on this subject.

Among these areas is a cross-functional project focused on 'Carbon Neutrality – Target Zero Emission Building', involving a group of internal resources drawn from different departments within the technical and sustainability functions.

In particular, for this transversal project, technical support from external consultants specialised in the relevant field was also engaged in order to achieve the objectives by aligning expectations and anticipated outcomes with the techniques and practices adopted at both national and EU regulatory levels.

With the support of specialised consultants, including in EU Taxonomy matters, Techbau has included in its Action Plan a pathway to align its economic activities with the requirements of the European Taxonomy, as well as the implementation of processes to facilitate Life Cycle Assessment (LCA) analysis and the reporting of product- and building-related emission categories, which are additional to the calculation of Scope 3 emissions.

The study to identify activities aligned with the EU Taxonomy is currently underway and, for the next financial year, the Group has set the objective of reporting these activities in accordance with the provisions of the delegated acts of the European Taxonomy.

CLIMATE CHANGE

ENERGY CONSUMPTION

ESRS E1-5

The Company's total energy consumption is divided into energy consumption related to office activities at its administrative and management sites, and energy consumption related to operational activities at construction sites, including the operation of site offices and the energy supply systems required for construction works.

At the headquarters, employees of Techbau S.p.A. operate alongside those engaged with all SPVs and Techbau Green Energy S.r.l., the latter benefitting from a dedicated office within the Castelletto Sopra Ticino headquarters.

At the Castelletto Sopra Ticino site, office activities are carried out. The site hosts the General Management and the technical offices of both Techbau S.p.A. and Techbau Green Energy S.r.l. The office area occupied by Techbau S.p.A. is leased, and the external areas are shared with the neighbouring company CM Nautica S.r.l.

Electricity consumption at the site is primarily attributable to the operation of technical systems providing heating and cooling to the premises. These systems include the polyvalent heat pump, air handling units (AHU), pumps for the water circuit, and electricity supply columns for electric vehicles.

The site is equipped with a low-enthalpy geothermal system, which utilises the temperature of the adjacent lake water to provide heating and cooling to indoor spaces through a heat pump system.

The installed system consists of two circuits operating with R-410A refrigerant gas, each containing 12.8 kg; in 2024, a new system charged with 14.5 kg of R-32 was installed to replace equipment previously charged with R-410A. The refrigerant gases have a Global Warming Potential (GWP) of 2,088 and 675 respectively; the quantities of CO_2 equivalent are 20,880 kg and 9,787.5 kg respectively, resulting in a total of 30,667.5 kg. No refrigerant gas leaks were recorded during the reporting period.

A photovoltaic plant with a nominal capacity of approximately 50 kWp has been installed on the roof of the office building at the Castelletto Sopra Ticino site.

The system is managed by Techbau Green Energy, which monitors electricity generation, the on-site self-consumption by the building, as well as the electricity fed into the national grid. During the reporting period, the renewable electricity generated by the plant amounted to 52,687.00 kWh, which is equivalent to the volume consumed.

At site level, avoided CO⊠ emissions of 16 tCO⊠e have been recorded, attributable to the self-consumption of photovoltaic solar energy.

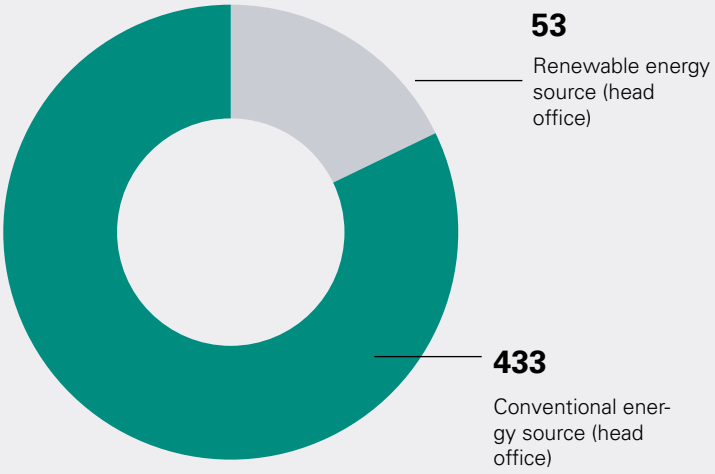
The Rome site is situated in a historic building at Via Emanuele Gianturco 6, Rome. The office area is owned by Techbau S.p.A. At the site, only office and representative functions are undertaken for personnel based in central Italy. Only electricity purchased from the grid, derived from the national energy mix, is consumed in the site. There are no other activities or energy sources.

The total electricity consumption for the reporting period, relating to the two main office headquarters, is 433,176 kWh in terms of electricity purchased from the national grid. Refer to appendix 5, 'ESRS metrics and data', for the complete table. For data not available for the final month of reporting (June 2025), estimates have been made based on monthly consumption during the same period in the previous year and on the basis of monthly consumption in the preceding six-month period.

On the basis of the national energy mix, the percentage of nuclear energy is approximately 2.5%, derived from the average value according to the national energy mix (approximately 10,829 kWh), as determined from the data provided in the electricity invoices. There is no direct use of nuclear energy in its operations.

ELECTRICITY RESOURCES (MWh)

ESRS E1-5, AR34



CLIMATE CHANGE

For the local units, namely the temporary construction sites, energy consumption is characterised by electricity from the grid to power the construction site offices, with contingency backup provided by diesel oil-powered uninterruptible power supply units to compensate for any blackouts or voltage drops.

Diesel oil generators are utilised for systems and equipment on the construction site if the required electrical power is insufficient.

In 2024, the process of collecting data on diesel oil consumption at construction sites commenced. The volume of diesel oil recorded for construction site activities is 631,886.4 litres. Compared to last year's figure, the total value is derived from the monthly data reported by the contract team.

As a result, the data collected for FY2025 differs from that of FY2024, as the latter was obtained from the total expenditure incurred by the Company for the direct purchase of diesel oil used on construction sites, and was derived using the national average annual cost of diesel oil (as reported in the annual publication by MASE).

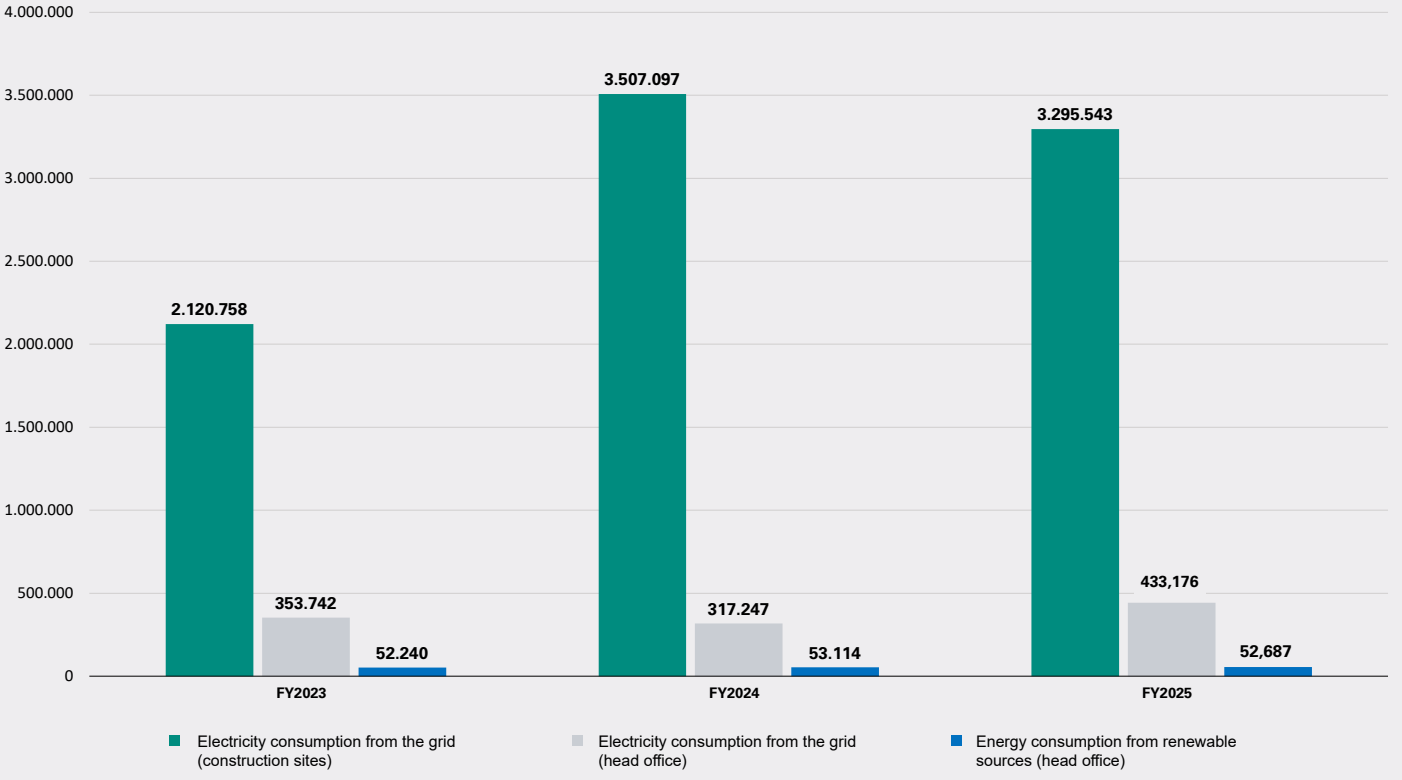
Currently, the data encompasses not only diesel oil purchased directly by the Company for on-site use but also the consumption recorded by subcontractors who use diesel oil to refuel their own construction site vehicles and motorised equipment.

With respect to electricity consumption on construction sites during the reporting period, this amounted to 3,295,543 kWh, of which approximately 2.5% (average value based on the national energy mix) was attributable to nuclear-generated electricity (approximately 82,388 kWh).

The total energy consumption, considering all scopes and activities resulting in direct emissions from traditional energy sources, amounts to 3,880 MWh.

Approximately 88% of the electricity consumed at construction sites was offset with 100% renewable electricity certified by Guarantee of Origin, of which 59% was generated by production plants constructed by Techbau itself and managed by Techbau Green Energy.

ELECTRICITY CONSUMPTION (kWh)



CLIMATE CHANGE

THE COMPANY FLEET

The Company has a fleet of vehicles on financial lease for instrumental and business use by employees who travel across the country from the main office to reach construction sites; the total number of vehicles as at June 2025 is 225.

The number of vehicles in the current fleet increased by 35% compared to the previous period, driven by the growth of the Company's workforce, in particular staff frequently travelling for work and those engaged in the supervision of operational construction sites.

The consumption of SsPb-type petrol for the reporting period was 173,171 litres (5,373 GJ), while diesel consumption amounted to 225,597 litres (8,069 GJ). In comparison to the previous period, consumption increased by 52% for SsPb petrol and by 9% for diesel. This is attributable to a considerable increase in the number of company vehicles utilised by personnel travelling from the headquarters to temporary construction sites, which, at present, are situated in rural areas accessible almost exclusively by car. Moreover, access to these sites requires extended journeys, rendering the utilisation of electric vehicles challenging.

During the reporting period, the Company increased the proportion of electric and hybrid vehicles in its fleet. The fleet is relatively new, with the majority of vehicles compliant with Euro 6 or higher standards.

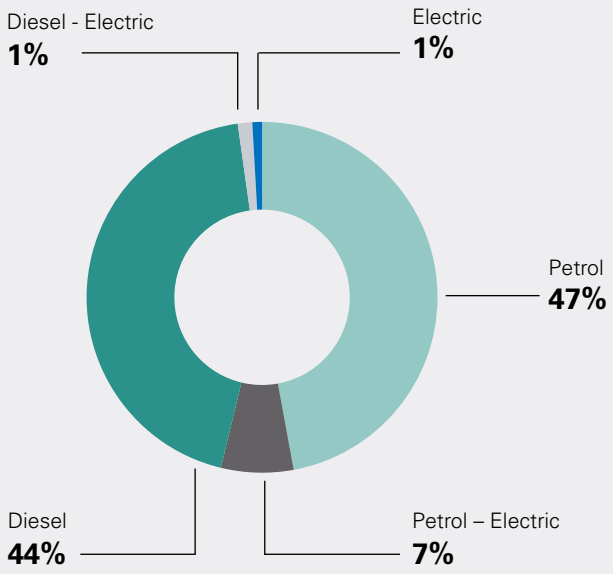
Business travel is also undertaken by public rail transport, predominantly utilising high-speed railway lines connecting major regional cities and strategic locations that provide access to nearby temporary construction sites.

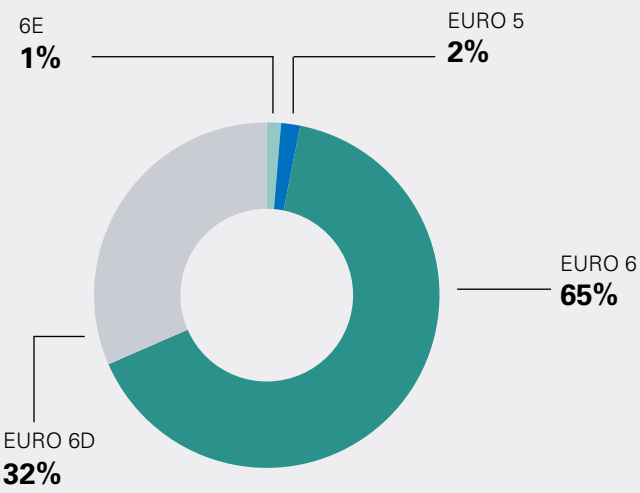
Rail travel recorded a slight increase of 6% compared to the previous year. Air travel represents another mode of transport, used less frequently and primarily by top management or for long-distance business travel. These account for only 18% of the total business trips recorded during the year.

Nevertheless, the number of kilometres travelled by air in the period 2024/2025 increased by 63%; international business travel, particularly to the United States, contributed to a greater number of kilometres travelled during the year compared to the previous year.

BUSINESS TRAVEL BY CATEGORY

TYPE OF COMPANY VEHICLES





CLIMATE CHANGE

GREENHOUSE GAS (GHG) EMISSIONS

Techbau has adopted the 'operational control approach' for the calculation of greenhouse gas emissions, which, as stipulated by the GHG Protocol, records emissions from facilities, sites, or operations over which the Company exercises operational control, defined as the authority to introduce and implement its own corporate policies within the organisation. Accordingly, the calculation of carbon dioxide equivalent (CO⊠e) emissions is based on the operational boundary of Techbau S.p.A., as the parent company, encompassing all SPVs and Techbau Green Energy S.r.l. over which 100% operational control is exercised.

For the 2024/2025 reporting period, reference was also made to the sector-specific protocol 'Construction CO⊠e Measurement Protocol, May 2012 – Version 1.0', published by the *European Network of Construction Companies for Research and Development* (ENCORD).

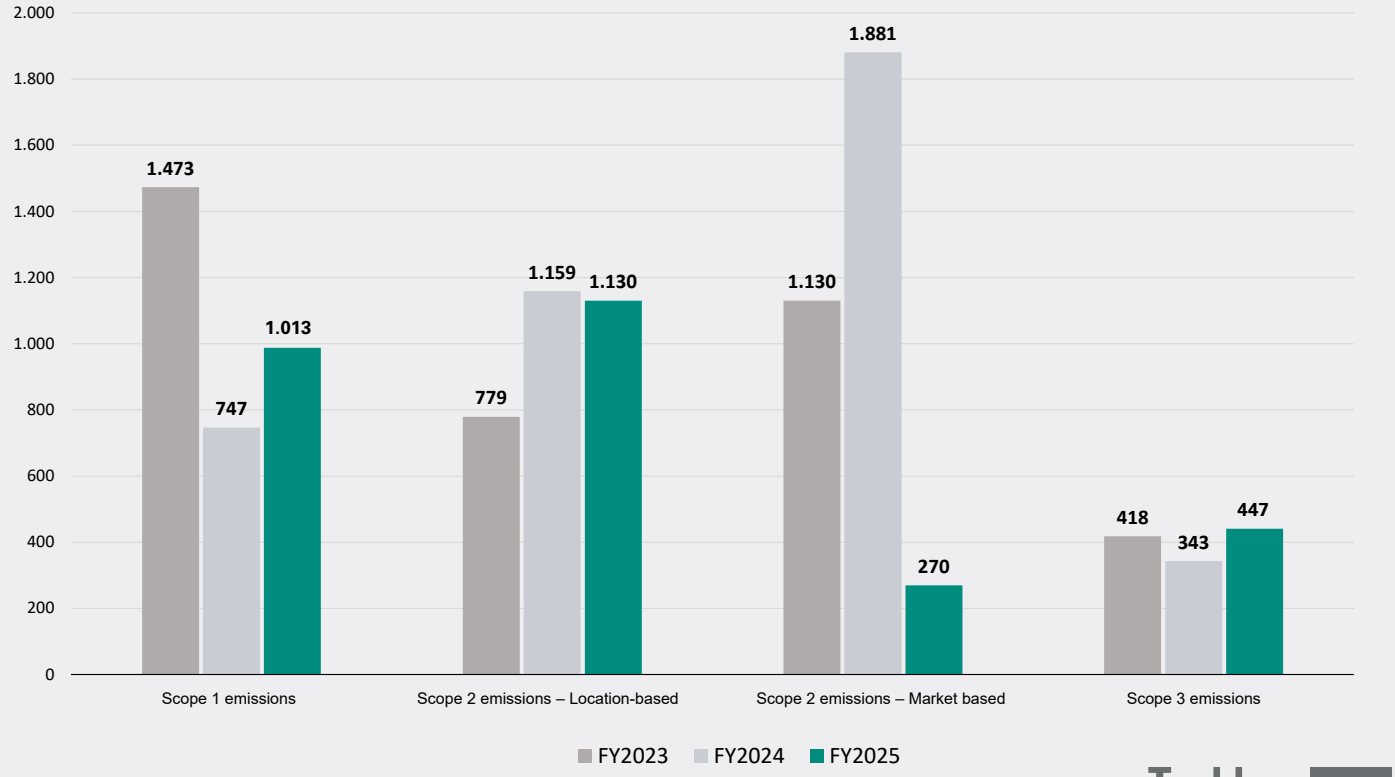
Currently, Techbau utilises the GHG Protocol as its standard for calculating emissions, as it is one of the most widely recognised standards globally and is conventionally accepted for emissions calculation at the corporate level. However, the Company is evaluating the implementation of a management system in accordance with ISO 14046:2016 in the medium to long term. For the FY2025 sustainability reporting, Scope 3 emissions have been calculated for the second consecutive year.

In order to ensure consistency and uniformity in GHG emissions reporting, Techbau has adopted a dedicated procedure involving the compilation of a GHG emissions inventory. This approach enables validation of the reporting boundary year-on-year and ensures the application of a consistent analysis methodology and data collection process. The GHG emissions inventory also considers the supply chain, which has remained unchanged since the first reporting year, as have the key stakeholders prioritised for analysis.

For the calculation of emissions, the emission factors published nationally by ISPRA (the Italian Institute for Environmental Protection and Research) are used, based on the coefficients employed for the CO2 emissions inventory within the national UNFCCC inventory (average of the values for the years 2021–2023). These coefficients are primarily utilised for the calculation of Scope 1 and Scope 2 emissions. For certain categories within Scope 3, emission factors from the UK Government GHG Conversion Factors for Company Reporting have been employed. The calculation of GHG emissions has yielded a total of:

- **2,591** tCO2eq for Scope 1, 2, 3 Location-Based
- **1,731** tCO2eq for Scope 1, 2, 3 Market-Based

GHG EMISSIONS (tCO2eq)



GHG EMISSIONS

ESRS E1- 6

CLIMATE CHANGE METRICS

GHG emissions indicators per economic value

0.42 %

Emissions intensity per VoP (Value of Production) **[Location-based]**

0.28 %

Emissions intensity per VoP (Value of Production) **[Market-based]**

Emissions indicators GHG per physical value

0.16 %

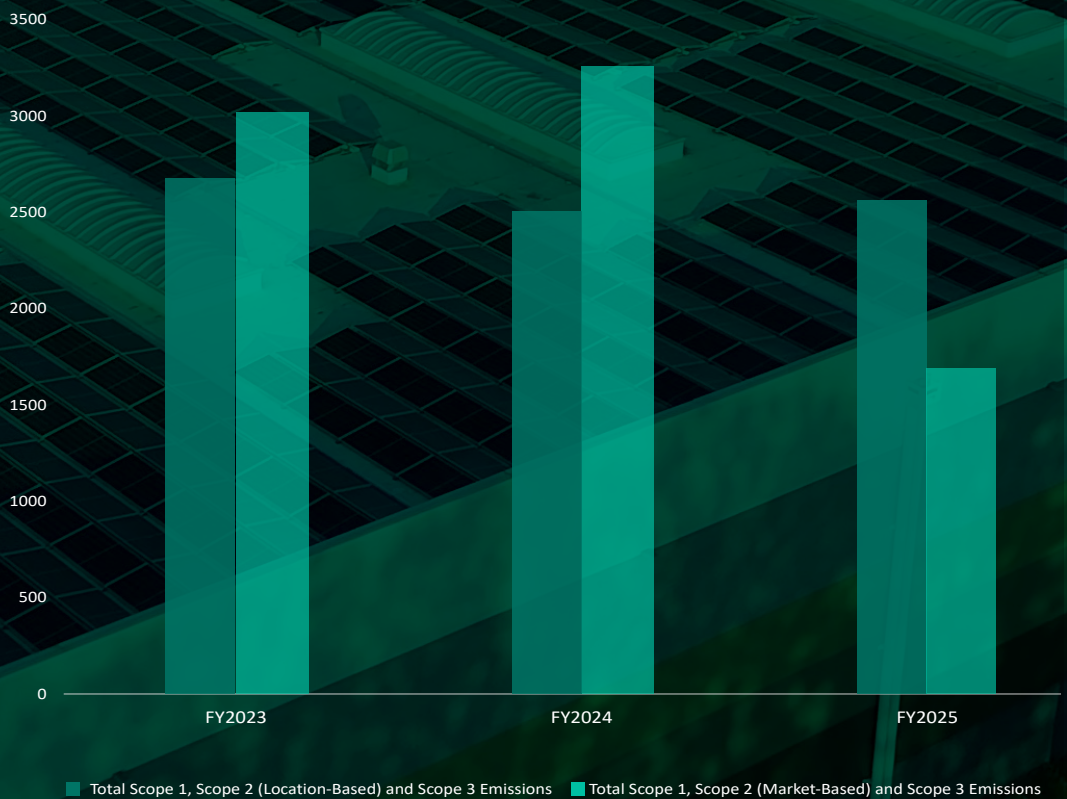
Emissions intensity per square metre constructed **[Location-based]**

0.10 %

Emissions intensity per square metre constructed **[Market-based]**

TOTAL SCOPE 1, SCOPE 2, SCOPE 3

FY2024 / FY2025



+ 3 %

[Location-based]

- 47 %

[Market-based]

Techbau
Engineering & Construction

CLIMATE CHANGE

GREENHOUSE GAS (GHG) EMISSIONS

ESRS E1-6

For the categories included in the calculation of Scope 3 emissions, the reporting boundaries have been defined as indicated in the GHG Inventory, without estimates being applied to the calculations performed and as detailed below:

- Business travel: trips undertaken by air and by train were accounted for by measuring the kilometre distance between each point of departure and destination; the total kilometres were multiplied by the relevant emission factor based on the type of vehicle utilised; for flights, a distinction was made between domestic, international, and short-haul routes. The emission factors applied refer to greenhouse gases, specifically CO2, CH4, N2O, and their respective GWPs, which, when aggregated, provide the kilogrammes or tonnes of CO2 equivalent.

- Fuel: actual consumption data (refuelling) of diesel oil and petrol by the company vehicle fleet were taken into account. The total consumption was multiplied by the greenhouse gas emission factors ('Well to Tank emission factors') and summed to obtain the tonnes of CO2 equivalent.

- Production offcuts and waste: waste data were collected for each category, classified by EWC code and differentiated between hazardous and non-hazardous, with identification of whether destined for recovery or for landfill disposal, to determine the corresponding emission factor; for waste destined for recovery, an average emission factor of 15.6 kgCO2eq/tonne of waste produced was applied, whereas for landfill disposal, an average emission factor of 1.24 kgCO2eq/tonne was used.

Compared with the previous year, Scope 3 GHG emissions were recalculated, with further refinement of the categories to be reported. Specifically, the calculation of upstream supply chain emissions related to fuel supply (Well-to-Tank) has been introduced. Consequently, by varying the categories, a recalculation was undertaken to ensure the comparability of data between one year and the next. Techbau is committed to extending the calculation to additional Scope 3 categories in the forthcoming reporting years.

In the 2024/2025 reporting period, the cancellation of Guarantees of Origin (GO) certificates relating to the production of electricity from the photovoltaic systems of Techbau Green Energy S.r.l., 100% renewable, was also applied to cover the electricity consumed by temporary construction sites, as set out in the multi-year ESG Action Plan.

The cancellation process for Guarantees of Origin (GO) is a procedure that certifies the consumption of electricity from renewable energy sources, enabling suppliers to demonstrate the renewable origin of the electricity supplied to customers.

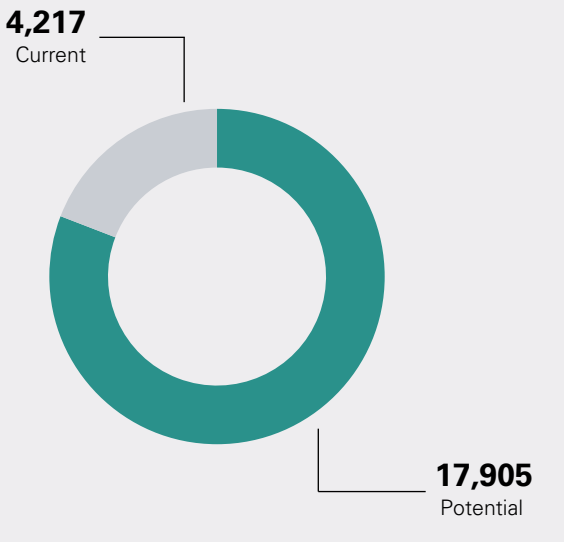
This process prevents double counting and ensures that cancelled GOs cannot be used in further transactions.

The total number of cancelled GOs was 3,137, equivalent to 3,137,000 kWh of renewable electricity: 62% derived from photovoltaic electricity and 38% from hydroelectric sources. Through this measure, Techbau is able to reduce its Scope 2 emissions resulting from the consumption of energy resources from fossil fuels. The offsetting of energy with GOs on total electricity consumption from the national grid (energy mix) was equal to 84%.

In this context, Scope 2 market-based emissions recorded a reduction of approximately -76% compared to the baseline year. The reduction in greenhouse gas emissions for the reporting year amounted to 4,217 tCO2eq, resulting from the production of renewable solar photovoltaic electricity, both for self-consumption and export to the grid.

According to forecasts, the design and commissioning of new renewable energy plants would result in a +76% increase in production, leading to a corresponding increase in avoided carbon dioxide emissions.

CO2 EMISSIONS AVOIDED THROUGH THE USE OF RENEWABLE ENERGY SOURCES
(tCO2eq)



PASSO CORESE LOGISTICS HUB

IN FOCUS | CLIMATE CHANGE

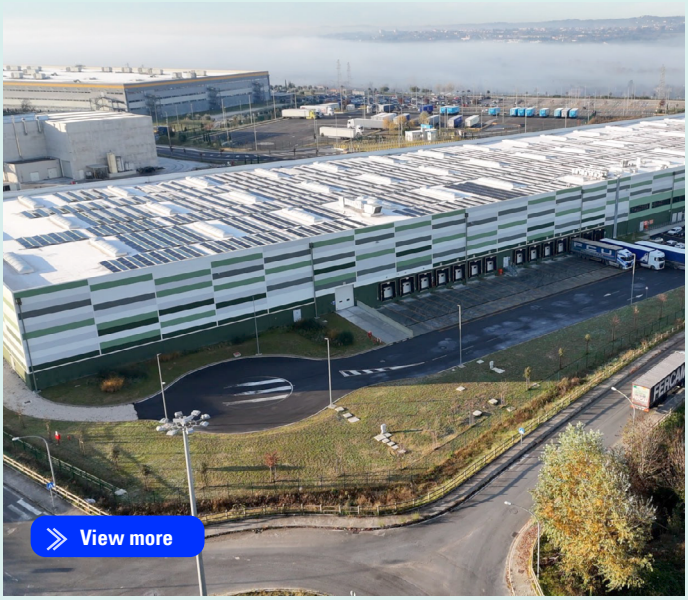
> ***The Passo Corese logistics hub organically integrates environmental, social, sporting, educational, archaeological, and zero-carbon themes.***

Techbau has undertaken a series of interventions on the outskirts of Rome, establishing the foundations for a novel concept of logistics hubs and providing the opportunity to integrate, in an organic manner, environmental, social, sporting, educational, archaeological, and zero-carbon themes.

Although newly developed, the area has retained a large proportion of permeable surfaces. The installed landscaping system consists of native plant species selected to adapt to local environmental conditions and to contribute to the hydrogeological stabilisation of the surrounding slopes. At the same time, it ensures significant CO absorption and helps reduce atmospheric pollution by improving air quality, while also mitigating the so-called 'heat island' effect, thanks in part to the choice of high-reflectance colours for the building's roof and to the materials used for the external areas. The intervention carried out is directly connected to the area's cycle-pedestrian infrastructure, which links to the Cicloturistica dei Borghi Sabini trail, thereby providing a direct connection with the local territory. The area also adjoins a newly discovered archaeological site, where a Roman kiln and olive press have been uncovered.

The entire intervention is integrated within an area of olive groves, which influenced the selection of façade colours to mitigate the visual impact of the project. The extension of the photovoltaic plant, architecturally integrated into the building's roof, enables the application of the ILFI ZeroCarbon protocol to demonstrate carbon neutrality, with regard to both the embodied carbon and the energy used by the building and the process hosted within it.

All buildings have attained LEED certification. In particular, building 20-26 has attained the Platinum level through the integration of multiple strategies related to energy efficiency, renewable energy, water conservation – including rainwater harvesting and consumption reduction – pollution reduction, also achieved through the maximisation of waste recovery and recycling, and the use of materials with a high recycled content. Specifically, building L20-26 has exceeded the current sector sustainability benchmark, as demonstrated by the following highlights.



> 55%
ENERGY SAVINGS
(-1,100,000 kWh/year)

100%
WATER SAVINGS
(-1,400 m³ outdoor)

> 6 MWp
SOLAR PHOTOVOLTAIC CAPACITY
(7,400,000 kWh/year)

> 95%
RECYCLED WASTE
(75,000 kg)

> 55%
WATER SAVINGS
(-500 m³ indoor)

> 20%
PERMEABLE AREAS
(25,000 m²)

DE NORA GIGAFACTORY

IN FOCUS | CLIMATE CHANGE

THE GIGAFACTORY OF THE FUTURE

The Gigafactory will occupy an area of approximately 40,000 sqm and lwill take the form of an innovative and sustainable building. The project is based on the redevelopment of the production site through a comprehensive refurbishment involving the demolition and reconstruction of the existing buildings, while maintaining their original industrial use. Furthermore, a significant proportion of the crushed material resulting from demolition will be stockpiled within the area for final distribution upon completion of excavation works, thereby limiting the generation of waste.

The Gigafactory project represents a cornerstone for the development of a sustainable Italian industrial sector. The highly innovative building will generate significant amounts of energy through photovoltaic systems combined with geothermal technology, while providing an optimal working environment with a very limited environmental footprint.

The reduced environmental impact will also be achieved through the adoption of measures such as the integration of vegetation areas into the urban setting (Nature Based Solutions), continual control and monitoring of energy efficiency via intelligent systems, and the promotion of green mobility.

DE NORA GIGAFACTORY

IN FOCUS | CLIMATE CHANGE

TOGETHER FOR THE GIGAFACTORY OF THE FUTURE

THE BUILDING

The project represents an opportunity for a new form of industrial architecture capable of harnessing energy from natural elements, storing and safeguarding it.

An architecture that provides new stimuli, rather than new symbols, in pursuit of a human-centred approach to living.
The façades will be clad with photocatalytic materials capable of initiating a series of photochemical reactions, leading to the decomposition of organic substances and certain inorganic substances present in the atmosphere, thereby facilitating the breakdown of atmospheric pollutants.
Considerable attention is also devoted to lighting, maximising the use of natural light and implementing dynamic control systems, consistently aimed at improving energy efficiency. Finally, for the construction phase, sustainable materials were selected, taking into consideration their end-of-life disposal characteristics, and sustainable urban drainage systems were planned.

All these elements contribute to the attainment of LEED environmental certification for sustainable buildings and position the Gigafactory as a project delivering tangible benefits to the community and the urban environment into which it is integrated, establishing a truly state-of-the-art and fully sustainable production hub.

WATER RESOURCES

IROs RELATED TO WATER RESOURCES

ESRS E3-IRO1

The impacts, risks and opportunities related to the 'Water and marine resources' topic under ESRS E3 were analysed as part of the Double Materiality Assessment. Based on the methodology applied during the analysis, the topic was assigned an 'informative' level of materiality.

With reference to the sub-topic 'Water consumption', this was assessed as material with a medium-to-low priority for the Company, for which actions are being considered over the medium to long term. The sub-topic 'water discharges' was, however, assessed as 'not material'.

The topic was classified as both 'informative' and 'potential', as the aspect was analysed with particular consideration given to the impacts and risks along the value chain in the upstream phases of the operational stage:

- Water consumption throughout the extraction and processing of raw materials, with consequent pollution of environmental matrices.
- Pollution of waste water and water bodies during material production.

Techbau does not operate in coastal areas, and activities along the value chain are, to date, not found to have any impact on marine waters.

Impacts on the water resource during the operational phase, on the construction site, and the associated risks of environmental degradation relating to the preservation of water quality and the prevention of water stress, are identified and addressed with the objective of achieving good water status and high ecological value.

During the selection of an area to be acquired for real estate development, Techbau carries out the necessary technical, environmental and socio-economic due diligence for the preliminary assessment of the area of interest.

Furthermore, at this stage, it is also verified whether the area falls within or near buffer zones protecting surface or groundwater bodies of high environmental value, and the potential impacts arising from such proximity are assessed.

In the subsequent design and authorisation site assessment phases, hydraulic and hydrogeological risks, together with the related landscape constraints, are also evaluated. Where required, analyses of all constraints affecting the area of interest are further detailed, in order to conduct the Environmental Impact Assessment and the Strategic Environmental Assessment.

Currently active construction sites and buildings under construction are not located in areas characterised by high water stress.

For this reason, Techbau currently does not implement adaptation measures related to high water stress conditions or local water resource risk, but applies all mitigation measures necessary to avoid placing additional pressure on water resources in the areas where it operates.

OUR COMMITMENT

ESRS E3-2, MDR-P; ESRS E3-1

Techbau adopts measures at its construction sites to reduce direct impacts on the water resource over which it exercises control. Techbau discloses this commitment within its 'Environmental Policy' and within the 'Sustainability Policy'.

Furthermore, Techbau presents its operational procedure for the management of environmental aspects through the Construction Site Environmental Plan, a reference document for the application of best practices to reduce water consumption, as defined in connection with the improvement plan pursuant to ISO14001:2015.

With regard to water resource management, the environmental plan sets out specific instructions that have been prepared in consideration of the guidelines and technical measures already established at national and regional levels, as well as with reference to the prevailing legislation. Techbau is committed to reducing water consumption across the value chain, particularly during the building use phase, by applying LEED requirements, specifically the 'Indoor Water Reduction' credit.

For this purpose, analyses are conducted during the design phase and the most efficient products, featuring reduced flow rates, are selected so as to minimise water consumption during the operational phase. These analyses demonstrate a reduction in water consumption compared to a baseline (without the adoption of advanced technological systems), on average, exceeding 45%.

Among the medium-term objectives is the ongoing commitment to the design of buildings with reduced impact on water resources, through solutions to limit potable water consumption and promote water reuse, in line with the technical criteria of the EU Taxonomy (Appendix E – Annex I of Delegated Regulation (EU) 2021/2139), in order to align economic activities accordingly.

WATER RESOURCES

WATER RESOURCE REPORTING

ESRS E3-3, E3-4

Water consumption at the construction site is monitored on a monthly basis, with precise data collection initiated in July 2024, as stated in the ESG Action Plan published for FY2024.

The financial year 2025 (from July 2024 to June 2025) will therefore serve as the baseline year for the reporting of water consumption, with the reduction target to be defined on the basis of the data obtained in July 2025.

Water consumption is managed both at site level and on a project-by-project basis. Monitoring and collection of consumption data on the construction site are conducted monthly through the reading of the site's water meter.

Active construction sites are, where available, connected to the municipal water supply network and, accordingly, extraction of groundwater is not required for production purposes or operational activities.

The water supply system is managed by a local authority—namely an authorised utility provider and/or a local water management consortium—which may vary from site to site depending on geographical location.

Groundwater abstraction is permitted solely in the case of dewatering activities carried out to temporarily lower the groundwater table for construction purposes related to deep foundations.

In such cases, well-point systems are employed, which involve the drainage of superficial groundwater for collection and subsequent reinjection into the aquifer at a location remote from the excavation works, thereby reintegrating it into the site's hydrological and hydrogeological cycle.

The volumes of water abstracted and subsequently reinjected are therefore not recorded among the construction site's water consumption figures, as they remain within the local water system.

Water consumption on the construction site is primarily attributable to activities involving concrete processing and casting operations.

Another use relates to the wetting of unpaved access roads at construction sites. Water consumption levels may increase depending on seasonal factors and local meteorological and climatic conditions, in order to prevent erosion and dust dispersion. During the reporting period, total consumption amounted to 117,152 cubic metres.

Water consumption data collected per contract were subsequently aggregated by construction type, indicating consumption exceeding 40,000 m^3 for the construction of industrial and commercial buildings (data centres and logistics) across 25 active construction sites, whereas for the residential category, consumption was below 15,000 m^3 for 4 active construction sites (with average values of 4,945 m^3 and 3,735 m^3, respectively).

For the active construction sites relating to biomethane and biogas plants, a total of seven sites commenced during the financial year, with water consumption amounting to 194 cubic metres over the reporting period (an average consumption of 28 cubic metres).

The analysis of areas subject to the greatest stress on the water resource was conducted by mapping the construction sites using the online WWF Risk Filter Suite v2.0 application.

Water availability refers to the physical abundance or scarcity of freshwater resources, which can have a significant impact on business operations, for example by causing disruptions to production and supply chains, increased operating costs and constraints on growth.

Water availability is calculated according to the volume of surface and groundwater resources available within a given area. The areas in which Techbau operates are situated in regions of medium to low risk.

117,152 m^3

Total water consumption

0,02%

Water intensity per VoP (Value of Production)

WATER RESOURCES

WATER RESOURCE METRICS

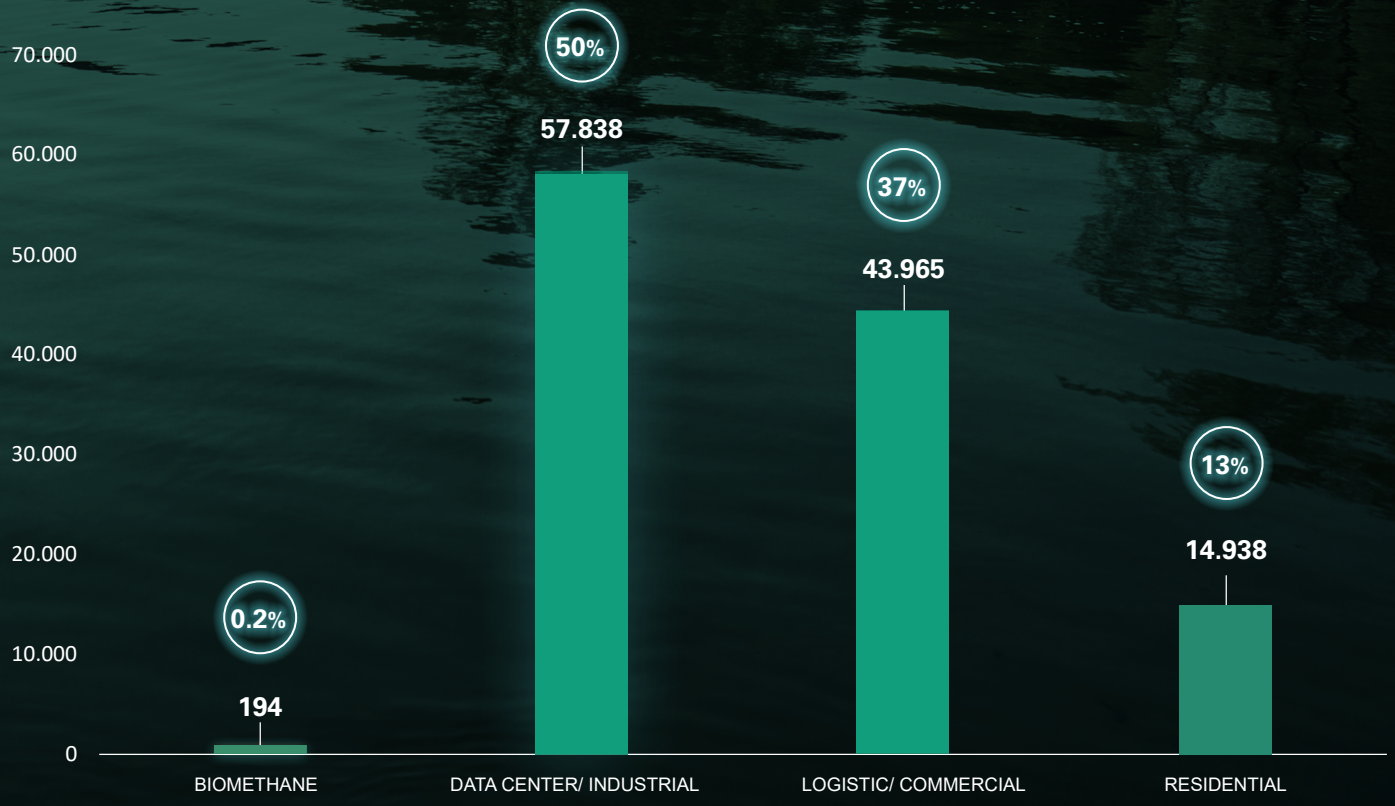
4,945 m³
Per industrial building

3,382 m³
Per commercial building

3,735 m³
Per residential building or purpose-built student accommodation (PBSA)

28 m³
Biogas and biomethane plant

WATER CONSUMPTION BY CONSTRUCTION TYPE (m³)



Techbau
Engineering & Construction

ECOSYSTEMS AND BIODIVERSITY

IROs RELATED TO BIODIVERSITY

ESRS E4-IRO1, SBM3

As part of the double materiality assessment, Techbau has evaluated the negative impacts relating to desertification and soil degradation arising both from its own activities and from those along the value chain.

In particular, the extraction of raw materials can exert a substantial impact in terms of land use and deforestation; such effects have been assessed as actual and on a global scale, primarily affecting the upstream phases along the value chain.

Another impact assessed as 'actual' and 'direct' pertains to the construction of new buildings, which may result in ecosystem degradation (flora, fauna, water resource, biodiversity) during the core phases of activity, due to acoustic and atmospheric impacts on the surrounding environment and adjacent ecosystems.

Techbau can also have a positive impact by regenerating the areas in which it operates through targeted interventions aimed at enhancing local biodiversity.

OUR COMMITMENT

ESRS E4-1, E4-3

To limit its direct impact on biodiversity, Techbau ensures that its projects place a level of focus on this issue that goes well beyond legal requirements. In some cases, such attention has enabled an increase in the ecological value of areas previously degraded by anthropogenic impacts, through the redevelopment of external areas and the creation of ecological corridors that were previously absent or fragmented, thereby creating conditions conducive to the development of new habitats. Accordingly, within its project teams, Techbau includes professionals dedicated to the design of such environments, possessing recognised and certified expertise.

A significant example of this commitment is evidenced by two exemplary initiatives: the regeneration of the Palude di Casal Beltrame and the design of the external areas of the San Pietro logistics hub, which are further detailed in the following pages.

To limit indirect impacts on biodiversity, namely those arising from activities along the value chain, Techbau is committed to assessing the most sustainable solutions in terms of environmental impact within its procurement processes. Techbau promotes and communicates this commitment through its Sustainable Procurement Policy, which forms a contractual annex with its subcontractors.

During the identification phase of the area of interest, environmental Due Diligence activities are conducted to determine the risks associated with the project and related vulnerabilities, through the analysis of environmental and landscape constraints.

These preliminary analyses enable the identification and avoidance of unintended, potentially significant ecosystem impacts within the area.

During the design phases aimed at securing the necessary permits for project realisation, specific assessments and analyses are undertaken where required, such as the landscape impact assessment. This identifies the area of interest and evaluates the degree of landscape sensitivity based on the Land Management Plans specific to each geographic area.

In addition, the project's impact on the environment is further assessed and detailed, and may be considered under the following five categories:

- Morphological and typological impact
- Contextual linguistic impact
- Visual impact
- Environmental impact
- Symbolic impact

This analysis is accompanied by a technical Landscape Report, which constitutes a key instrument for determining the appropriate mitigation measures to be adopted. During the construction site phase, the contract team, based on the environmental analysis conducted in preceding stages, implements measures to safeguard native arboreal and shrub species.

As a preliminary activity, invasive non-native arboreal and shrub species (e.g. Ailanthus altissima and Robinia pseudoacacia), including roots and stumps, are removed. For the identification of non-native species, reference is made to the 'Watch-list of Non-native Flora of Italy' (Ministry of the Environment and Protection of Land and Sea).

With respect to mature trees present within the construction site area and intended to be retained in situ, proactive measures are undertaken to protect them using suitable materials, thereby preventing damage to the roots, trunk and canopy. Furthermore, areas suitable for the placement of construction site material depots are identified at a distance from pre-existing native trees and shrubs, ensuring, where possible, a buffer zone of at least 10 metres.

ECOSYSTEMS AND BIODIVERSITY

OUR COMMITMENT

ESRS E4-1, E4-3

Such measures applied at construction sites form part of broader internal procedures and policies governing the management and oversight of on-site activities. These mainly relate to the preventive and corrective actions implemented to reduce environmental impacts at the site. Techbau also adheres to the requirements associated with the LEED Site Assessment credit, which refers to the Site Assessment procedure developed and made available by the U.S. EPA (Environmental Protection Agency). Specifically, this credit necessitates a comprehensive analysis of the following aspects: topography, hydrology, climate, vegetation, soil, human health, and wellbeing.

During the reporting period, Techbau's main action focused on fostering collaboration with third-party research organisations in the fields of environmental sustainability and terrestrial biodiversity enhancement. This resulted in collaboration with the University of Pisa, with the objective of defining indicators and monitoring measures relating to biodiversity and the heat island phenomenon.

The Project involves the Class of Science, Technology and Society in collaboration with the three-year PhD Programme in Sustainable Development and Climate Change (PhD-SDC). Techbau, in collaboration with the University of Pisa, intends to promote activities of mutual interest to support the joint development of the PNRR scholarship research topic established under Ministerial Decree No. 630/2024: 'Sustainable Design of Green Areas in Industrial and Artisanal Hubs'.

BIODIVERSITY REPORTING

ESRS E4-4

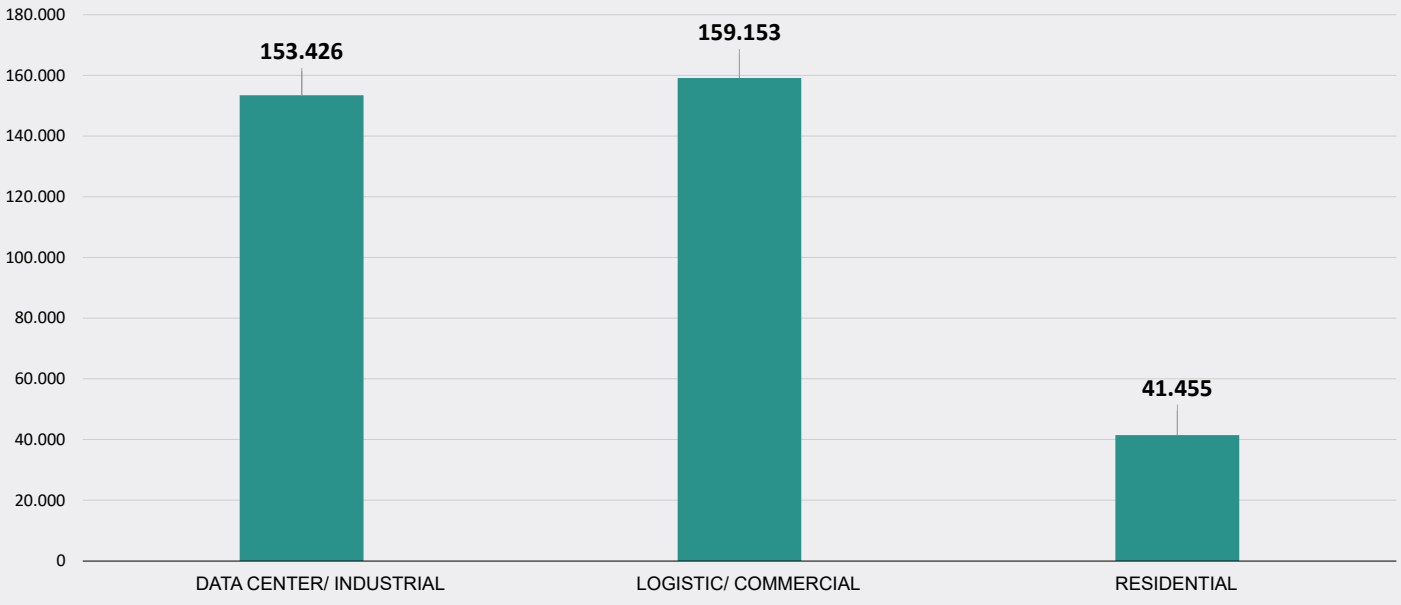
The activities undertaken by Techbau have a direct impact and effect on arboreal species and small terrestrial fauna, owing to habitat loss arising from the construction of buildings in areas subject to varying degrees of anthropisation. These may take place on brownfield land or on agricultural land. Under no circumstances is construction carried out on land of high landscape sensitivity or natural biodiversity value.

Accordingly, the ecosystems most impacted by Techbau's activities and their effects are those located within the Temperate Ecoregions, as categorised by the Ministry of the Environment and Energy Security (MASE); In particular, our projects are primarily established in the Ligurian-Po Basin and Tyrrhenian areas, specifically within the Lazio-Campania section.

To support remediation and impact mitigation, and in line with its Sustainability Policy, Techbau has set out in its ESG Action Plan an increase in the development of projects on land previously occupied by existing activities (i.e. brownfield sites). Of the 25 projects considered for reporting during the reference period, 13 were designed in pre-existing areas, with the usable area predominantly allocated to the construction of buildings for commercial and industrial purposes, specifically for logistics hubs and data centres.

Refer also to the 'IN FOCUS' section relating to regeneration projects.

BROWNFIELD DEVELOPMENT AREAS (m^2)



LOGISTICS HUB AOI1 – JESI

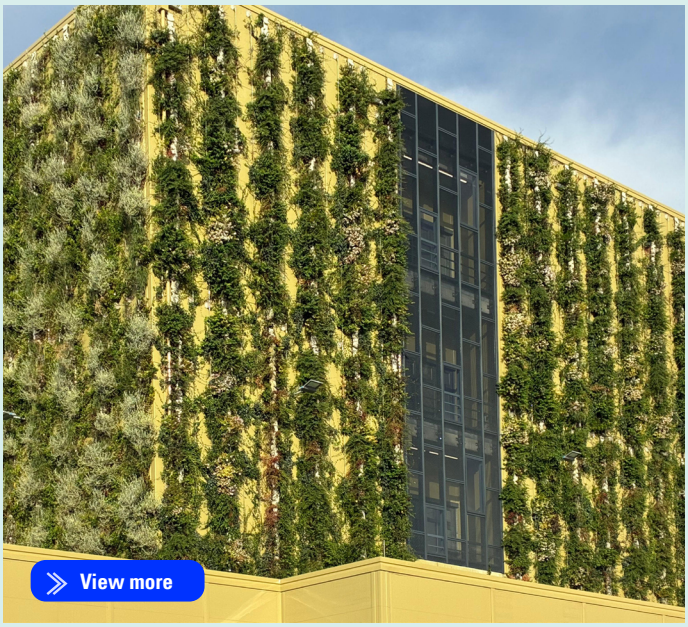
IN FOCUS | ECOSYSTEMS AND BIODIVERSITY

> ***A significant contribution to the creation of a high-value ecosystem service for both the built environment and the local community, delivered by Techbau for Amazon at its Central Italy Logistics Hub.***

3500 m²
GREEN WALLS

27 m
HEIGHT

22,000
NATIVE PLANT SPECIES



Techbau has created vertical gardens on the façades of the building, covering a total surface area of approximately 3,500 m^2, with individual green walls extending to around 1,000 m^2 at a maximum height of 27 metres.

This project therefore represents the largest logistics development incorporating vertical greenery completed to date in Europe. For this development, environmental compensation measures have enhanced the ecosystem value of an area previously degraded by anthropogenic impacts, where nesting areas for bird and rodent species, among others, are present.

The installed technological green system comprises approximately 22,000 native plant species, purposefully selected to adapt to the building's environmental conditions: the vertical garden ensures significant CO2 sequestration, thereby contributing to the reduction of atmospheric pollution, improving surrounding air quality, and mitigating the so-called 'heat island' effect.

Indeed, the plants serve as effective thermal and acoustic insulators, thereby improving indoor comfort within the building. The presence of vegetation contributes to regulating temperature, reducing energy demand for heating and cooling, and mitigating external noise, thereby creating a more comfortable environment for occupants.

Another positive aspect of this project is its contribution to biodiversity. Owing to the diversity of plant species selected, the vertical garden provides an ideal habitat for various insect, bird, and small animal species, thereby supporting a richer and more sustainable urban ecosystem.

The installation of vertical gardens not only enhances the aesthetic quality of buildings but also plays a crucial role in improving environmental quality and promoting sustainable construction practices.

REGENERATION OF THE CASABELTRAME MARSH

The interventions

In addition to the predominantly architectural and functional interventions described above, a series of environmental activities have been undertaken. The interventions in the Casalbeltrame Marsh are aimed at conserving biodiversity and protecting natural habitats. Planned actions include the eradication and relocation of the invasive turtle Trachemys scripta to recovery centres, as well as the monitoring of carp, which are overabundant in the reserve's pond, to promote the return of native species such as the Italian pike, rudd, triotto and tench. Invasive plant species have also been managed: certain alien species, such as Quercus rubra and Acer negundo, have been removed using specialist tree-climbing techniques, in accordance with regional guidelines.

Finally, in the small temporary wetlands within the reserve, accumulated organic material has been removed in order to restore the habitats' suitability for reproduction, thereby particularly supporting the presence of amphibians such as the great crested newt. These actions collectively contribute to the enhancement of the reserve's ecological balance and the conservation of its species.

REGENERATION OF THE CASABELTRAME MARSH

IN FOCUS | ECOSYSTEMS AND BIODIVERSITY

The Casalbeltrame Marsh Nature Reserve has been regenerated through extraordinary maintenance works and the management of invasive species, thereby improving the site's safety, accessibility, and biodiversity.

The Casalbeltrame Marsh Oriented Nature Reserve, managed by the Authority for the Management of the Protected Areas of the Ticino and Lake Maggiore, has been identified as a site for enhancement actions as environmental compensation, in line with the commitments undertaken with the Municipality of San Pietro Mosezzo regarding the development of an industrial area.

These measures comprise works designed to ensure full accessibility and safety of the reserve for both operational personnel and the public, as the area was initially in a state of marked dilapidation and neglect.

The Casalbeltrame Reserve is a wetland of considerable ecological value, characterised by wetlands and surrounding woodlands that provide important habitats for numerous animal and plant species.

It serves as a significant natural environment for the conservation of biodiversity, scientific research, and environmental education.

Within the marsh, there are two main wooden structures: the Guard Hut and the Observation and Ringing Hide, used for wildlife monitoring and educational activities. For both sites, architectural and functional interventions have been undertaken, alongside the installation of a new photovoltaic system with energy storage.

A new birdwatching hide has been introduced near the body of water, featuring multiple observation points and an internal support surface, for use by visitors and professionals.

SAN PIETRO LOGISTICS HUB – SOUTH AREA

IN FOCUS | ECOSYSTEMS AND BIODIVERSITY

> ***The development of the project relating to the southern area of San Pietro Mosezzo, including newly developed production areas and the associated green spaces, represents a significant example of the attention Techbau devotes to biodiversity across its interventions.***

AUTHORISATION PROCESS

The project was subject to an Environmental Impact Assessment (EIA) screening procedure. The procedure was successfully concluded with a Determination issued by the Piedmont Region (No. 137/A1607C/2022 of 4 April 2022), confirming that the project is not subject to the Environmental Impact Assessment (EIA) procedure.

The pre-construction compliance verification phase, relating to the conditions set out in the Determination confirming that the project is not subject to Environmental Impact Assessment (EIA), was successfully concluded with a Determination issued by the Piedmont Region (No. 1022/A1607C/2023 of 19 December 2023). The in-progress compliance verification phase was also successfully concluded with a Determination issued by the Piedmont Region (No. 500/A1607C/2025 of 8 July 2025). Works commenced on 24/06/2024 and are nearing completion.

GREEN AREAS AND RAINWATER MANAGEMENT

The landscape design strategy for green infrastructure in the southern sector of San Pietro Mosezzo has incorporated the creation of stratified green areas, promoting the establishment of diverse vegetation groupings with a high level of biodiversity. The planting of multiple species of varying ages has enabled the development of diverse habitats: wetland and woodland areas, single and layered rows with immediate effect, and areas of lowland forest that gradually merge into open grassland. The objective was to create naturalistic areas with significant ecological value, largely accessible and open to public use via a rural path.

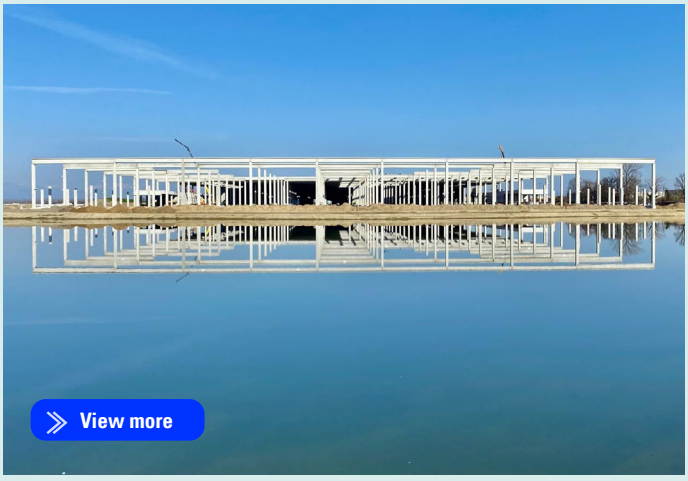
Mitigation works are distributed along the entire perimeter of the site, particularly on the northern, western, and southern sides, where the construction of a rural pathway is also planned.

The stratification also included the planting of a strip of low herbaceous and shrub species, accompanied by groups of trees, with the aim of generating new ecotonal strips. Ecotonal strips, or buffer zones, are transitional habitats between adjacent ecosystems of different types, characterised by a high number and density of species.

A significant abundance of avifauna is found within these strips. Regarding the selection of plant species, several woodland types were selected: a lowland woodland in the drier areas, with species such as field maples and hornbeams, and a hygrophilous woodland, with willows, alders and poplars. All of this is interspersed with shrub species that provide food for pollinating insects, small mammals, and birds.

Furthermore, local grassing with permanent meadow mixtures for biodiversity conservation has been implemented, utilising indigenous seed collected on site. Wet habitats, by contrast, host riparian vegetation.

The creation of aquatic environments, including ponds and small lakes, is of considerable significance for rural systems, due to their environmental effects and the natural ecosystem services they provide. From an ecological perspective, wetlands represent ecotones where terrestrial and aquatic ecosystems converge. These systems foster exceptional biodiversity, comprising a wide range of plants, insects, amphibians, reptiles, fish, birds, mammals, and an entire community of microorganisms. These wetlands can also serve as areas for public enjoyment.



SAN PIETRO LOGISTICS HUB – SOUTH AREA

The area will be populated by species typical of hygrophilous woodland communities found along watercourses and around water bodies, such as willows, alders, and poplars. In certain areas, natural water infiltration basins are terraced to allow the establishment of helophytic species at the appropriate immersion level. The following aquatic plant species are utilised: Carex acutiformis, Carex elata, Carex elongata, Carex pendula, Stachys palustris, Juncus effusus, Iris pseudacorus, Lythrum salicaria, Acorus calamus, Schoenoplectus lacustris, Phalaris arundinacea, Typha latifolia, Phragmites australis. Additionally, several floating mat islands have been created, pre-cultivated with some of the aforementioned species and ballasted to the bottom of the water bodies.

The floating islands serve as artificial habitats and aggregation points for wild birds, insects, fish, amphibians, and other forms of aquatic life. They provide protection from predators for aquatic fauna and offer shelter to migratory birds. They promote the natural restocking of water bodies and the establishment of the food chain. They reduce eutrophication and the proliferation of algae, and absorb pollutants. All landscaped green areas also play an important role in the management of rainwater, exploiting the natural gradient of the terrain and its inherent drainage capacity.

On-site management of rainwater significantly shapes the design of the green areas, which incorporate gently graded, naturalised depressions that collect and disperse rainwater through infiltration, including runoff from roof surfaces and treated water from hardstanding areas. The sequence of infiltration basins, which expand and contract while following various altitude levels, ultimately converge in the southern zone, which collects and returns to the ground any water not previously dispersed through infiltration.

The areas of land allocated as green spaces—grassed and variously planted, and fulfilling the function of rainwater attenuation—culminate in a larger infiltration basin located at the southernmost section of the site, adjacent to the Cavo Cattedrale, suitable for the near-total dispersion of rainwater.

PM10 MONITORING

To mitigate the impacts associated with construction site activities concerning dust emissions, and as required by the Authorities during the procedures for exemption from SEA and EIA, a monitoring campaign for particulate matter (PM10) was undertaken by a specialised company, with the sampling point located at the receptor nearest to the construction site area. In the event that three exceedances of the reference value had occurred—which did not occur—corrective actions would have been implemented to bring the value back within the prescribed threshold, with the relevant Authorities duly informed..

All monitoring activities were carried out in accordance with the reference methods set out in the applicable sector legislation (Legislative Decree No. 155/2010, Annex VI), and the data collected were submitted to the Regional Environmental Protection Agency (ARPA) for the necessary verification.

17,691 m²

GREEN AREA

29,825 m²

RETENTION BASINS

1000

NO. OF TREES

REGENERATION PROJECTS

IN FOCUS | ECOSYSTEMS AND BIODIVERSITY

A significant contribution to reducing the consumption of undeveloped (greenfield) land is provided by the Company's commitment to the regeneration of abandoned areas, so-called brownfields, through the construction of new buildings with different intended uses and the inclusion of green areas for public benefit.

358,850 m²

SQUARE METRES OF BROWNFIELD LAND PLOTS

222,380 m²

SQUARE METRES OF TOTAL BUILT AREA

Since its inception, Techbau has been committed to constructing buildings without interfering with the surrounding context in which the new development is located. For this reason, the Company is committed to developing its projects on previously developed areas, thereby promoting land reuse and preserving a valuable and finite resource such as undeveloped (greenfield) land.

Land take in Italy, in an area that is both highly developed and vulnerable to hydraulic and hydrogeological risk, represents a material issue for the construction market. On this matter, Techbau places significant emphasis on identifying abandoned and/or pre-existing developed areas, evaluating their potential for the design of new buildings and facilities to the benefit of local communities.
Abandoned and degraded areas are increasingly common on the outskirts of major Italian cities and secondary urban centres that are not adequately recognised or enhanced for their intrinsic landscape and cultural value. This situation also affects local communities and is detrimental to territorial development.

For this reason, Techbau considers the use of already sealed surfaces with low ecosystem value to be a value-adding approach and a foundation for genuinely sustainable development, enabling the realisation of new projects while reducing impacts on land take. The concept of land take refers to the transition from non-artificial land cover (non-consumed land) to artificial land cover (consumed land), resulting from urbanisation and infrastructure development. Accordingly, this definition applies to all new artificial developments in urban, rural and natural areas, while excluding the creation of new urban green spaces which, irrespective of their intended use and provided that no artificial surfaces are installed, do not constitute forms of land take.

The national report 'Consumo di suolo, dinamiche territoriali e servizi ecosistemici' ('Land Take, Territorial Dynamics and Ecosystem Services'), published annually by ISPRA, points to an increasingly critical scenario regarding land use, a resource that is fundamental to biodiversity, natural habitats and decarbonisation due to its capacity for carbon sequestration.

Net land take is assessed as the balance between land take and the increase in agricultural, natural and semi-natural areas resulting from restoration, demolition, de-sealing, renaturalisation or other comparable measures.

A notable example is the residential project known as BOMBAY PALACE, located in the EUR district of Rome. The project involved the redevelopment and refurbishment of a pre-existing office building.

The regeneration of this property involved preserving the existing structure, carrying out selective demolition ('strip-out') to recover and recycle reusable materials, thereby minimising environmental impact and delivering the required technical and structural upgrades associated with the change of use.

As part of this project, Techbau will construct private residential units across eight above-ground storeys, one of which will be dedicated to communal spaces. This development also includes two underground levels designated for car parks, storage units, and garages.

REGENERATION PROJECTS

IN FOCUS | ECOSYSTEMS AND BIODIVERSITY

Although land regeneration processes are complex and require considerable resource inputs and extended timescales to restore intrinsic conditions, Techbau identifies considerable opportunity and impetus to foster a new approach to the construction of sustainable buildings and infrastructure.

The principal regeneration projects executed by Techbau during the reporting period are detailed in the table below:

LOCATION	INTENDED USE	BROWNFIELD SITE AREA	BUILDING AREA
MARANELLO (MO)	INDUSTRIAL	40,000 m²	28,400 m²
ROME – VIGNACCIA (RM)	RESIDENTIAL	19,800 m²	5,400 m²
ROME – VIA CROCIFISSO (RM)	RESIDENTIAL	7,690 m²	29,335 m²
Settimo Milanese (MI)	DATA CENTRES	40,230 m²	13,550 m²
Crespellano (BO)	LOGISTICS HUB.	162,164 m²	87,950 m²
BOLOGNA (BO)	PURPOSE-BUILT STUDENT ACCOM-MODATION (PBSA)	5,575 m²	17,550 m²
Ghemme (NO)	INDUSTRIAL	19,575 m²	8,000 m²
ROMA – TRIGORIA (RM)	DATA CENTRES	20,000 m²	4,000 m²
ROME – EUR (RM)	RESIDENTIAL	3,400 m²	1,200 m²
CERNUSCO SUL NAVIGLIO (MI)	GIGAFACTORY	40,430 m²	27,100 m²

Among the various projects, particular emphasis is placed on the ongoing initiative located in the municipality of Settimo Milanese, involving the design and construction of a hub comprising three data centres (ML7–ML8–ML9) on the former Italtel site, which underwent remediation and environmental restoration prior to construction. The total area involved in the regeneration works exceeds 40,000 m², with a data centre footprint of 13,544 m². A comparison between the expected development and the area actually restored shows that the built and sealed area accounts for only one third of the total land regenerated under this project.

Moreover, the project has been implemented by integrating environmental Nature-Based Solutions (NBS) aimed at maximising permeable surfaces, adopting sustainable urban drainage systems, and incorporating vertical greenery into the building design. The project also includes the installation of infiltration trenches characterised by a layered structure composed of inert materials, such as gravel and crushed stone with different grain sizes. These trenches serve a dual purpose, reducing surface runoff and promoting phytopurification before water from paved areas is conveyed to the infiltration basins. Furthermore, the presence of herbaceous vegetation within the basins enhances animal and insect biodiversity at the local level.

CIRCULAR ECONOMY

IROs ASSOCIATED WITH THE CIRCULAR ECONOMY

ESRS E5 IRO1, E5-4

The materiality assessment identified as relevant the circular economy topics relating to waste management and resource inflows. Specifically for Techbau, a range of impacts arises from improper waste management, in addition to risks associated with the procurement of materials, which may also be influenced by geopolitical factors beyond the company's control.

Techbau can also operate in a virtuous manner by integrating circular economy principles into its processes, optimising resource inflows, and maximising reuse opportunities as well as adaptability potential.

Techbau is committed to maximising the recycling and recovery of managed waste. In pursuit of this objective, the Company utilises both internal and external resources for management and monitoring, as well as financial resources to support the costs associated with waste recovery and recycling. The management costs for the reporting year amounted to €348,253.00.

In the course of its operations, Techbau generates waste from office activities carried out at its headquarters and administrative offices, where staff are engaged in design, financial management and administrative functions. Waste arising from these activities consists exclusively of office waste and municipal waste, either sorted or unsorted.

On temporary construction sites where Techbau acts as the general contractor, Techbau manages indirectly generated waste, even when such waste arises from activities carried out by subcontractors.

Waste production in the construction site area is identified as an indirect activity under the control of Techbau.

Techbau does not, however, manage certain waste streams where the contracted works do not involve the direct generation of those waste streams; in such cases, responsibility for their management is assigned to the contractor carrying out the works.

Although not managed directly by Techbau, on construction sites the contract team, and in particular the HSE Coordinator, supervise the correct management of scraps and waste, as well as their appropriate allocation within the temporary waste storage area.

Accordingly, waste generation data are derived from the organisation's direct operations as well as from waste generated on construction sites for the relevant waste streams, which mainly include construction material offcuts, demolition materials, packaging, paper and cardboard, wood, iron and plastic.

OUR COMMITMENT

ESRS E5-1, E5-2

Techbau does not have specific policies for waste management; however, this commitment is explicitly addressed within the environmental and sustainability policies. Furthermore, the Group is committed to complying with applicable regulations and policies on on-site waste management. During the site mobilisation phase, an initial site-specific environmental analysis is carried out, as required by internal procedures and policies governing the management and control of on-site activities. The policies and procedures primarily encompass all preventive and corrective actions to be adopted in order to mitigate environmental impacts at the site. In particular, through the initial environmental analysis and the assessment of the significance of environmental impacts, the waste streams to be generated and their estimated quantities—especially in the case of demolition works—are identified prior to the site mobilisation phase.

For this purpose, specific management plans are prepared, first and foremost a Construction Waste Management Plan in accordance with the LEED v4 protocol and, where applicable, a Demolition Plan pursuant to Article 151 of Italian Legislative Decree No. 81 of 2008. The latter includes the relevant demolition programme and the sorting of demolition waste materials for subsequent disposal or recovery.

Among the categories of waste treated, the waste that is subject to the greatest variability consists of excavated earth and rocks, as significant volumes of soil may be generated as waste, depending on the quality of the soil and the previous management of the area. Should the qualitative characteristics, ascertained through analysis, satisfy the area's structural technical requirements, excavated soil and rocks are reused on site. These procedures are consistently conducted in accordance with the waste hierarchy:

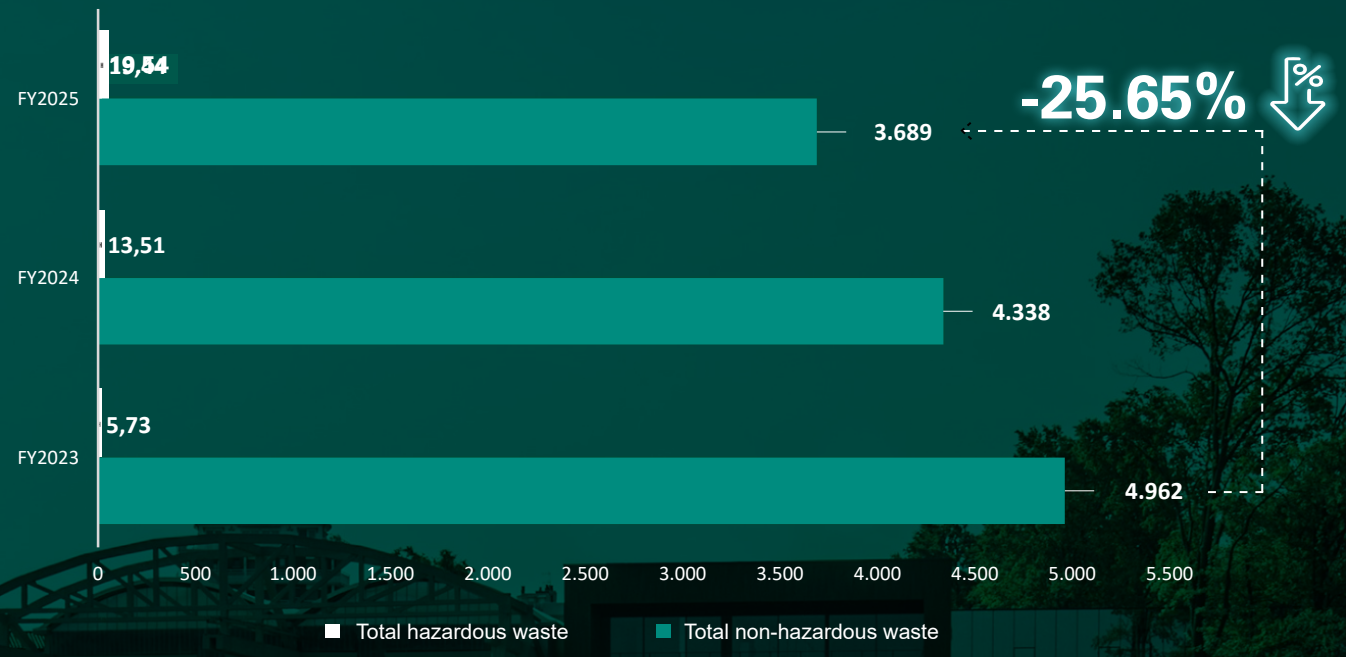
- Prevention: Avoid the generation of waste from the outset by reducing material use and promoting durable products.
- Preparation for reuse: Preparing waste for a new use, without the need for significant transformation, for example by repairing items or cleaning materials.
- Recycling: Transforming waste into new raw materials for the creation of new products.
- Recovery: Recovering energy or materials from waste, such as through heat recovery or biogas production.
- Disposal: This is considered the last resort and comprises landfill disposal or the incineration of waste that cannot otherwise be recovered.

During the design and site mobilisation phases, where feasible, the engineering team assesses and explores technological solutions aimed at optimising resource use, giving priority to prefabricated solutions wherever possible.

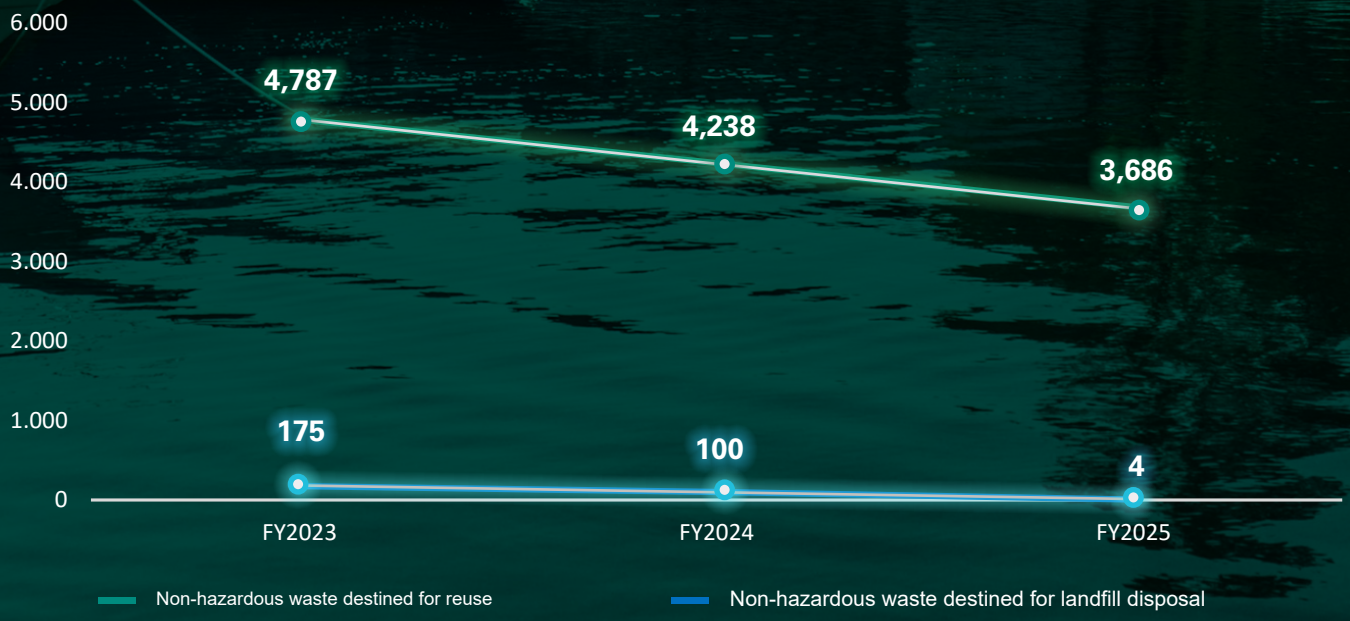
CIRCULAR ECONOMY

ESRS E5-5

TOTAL WASTE GENERATED (Tonnes)



TREND IN WASTE GENERATION OVER TIME



Techbau
Engineering & Construction

CIRCULAR ECONOMY

WASTE MANAGEMENT

ESRS E5-5

Based on the annual reporting of waste generated, as set out in the Modello Unico di Comunicazione Ambientale (MUD), Italy's annual environmental reporting form required under Law No. 70/1994 and prepared and submitted each year to the competent authorities, all waste categories are reported together with their corresponding European Waste Catalogue (EWC) codes. This enables the monitoring of waste generated and disposed of, both directly and indirectly, across the value chain.

Currently, on the basis of monitoring data, Techbau is working to define specific waste management objectives to be integrated in the short term.

The waste generated is subsequently managed by subcontracted companies. Techbau is responsible for verifying their environmental authorisations and for monitoring the receipt of the fourth copy of the waste identification form (FIR).

On a monthly basis, checks are carried out on the first copies received from the site managers, which are compared with the fourth copies received via certified email, in order to collect and monitor data related to waste generation by project.

Data relating to the generation of waste streams not managed by Techbau, as the initial producer of the waste, are currently not reported, as the fourth copies of the waste identification forms are not received and therefore fall outside the Company's scope of responsibility.

Based on the data recorded, the activities primarily generate non-hazardous waste amounting to 3,689 tonnes, thereby limiting negative environmental impacts.

The vast majority – 99% – of non-hazardous waste is directed to recovery or recycling. During the 2024/2025 reporting period, hazardous waste amounted to 19.54 tonnes, representing 0.5% of the total waste generated. No estimates were utilised in the calculation of the waste produced during the reporting period.

Techbau intends to implement, in the short to medium term, a system to report these data and integrate them into the calculation of Scope 3 emissions – waste category.

Based on the recorded data, the activities primarily generate non-hazardous waste, thus limiting negative impacts on the environment. The vast majority – 99% – of non-hazardous waste is directed to recovery or recycling. Hazardous waste accounted for 0.5% of the total waste generated during the 2024/2025 reporting period.

The proportion of waste sent for recovery has remained almost constant between reporting years, consistently exceeding 96%. Specifically, it stood at 96.4% in 2022/2023, 97.4% in 2023/2024, and 99.3% in 2024/2025.

Total waste generation is highly dependent on the specific characteristics of the projects underway during the reporting year. In 2024/2025, a 15% reduction was recorded in the total quantity of waste produced compared to the previous period, despite an increase in the number of active construction sites.

This is mainly due to the different types of construction sites managed by Techbau and the production of various quantities and types of waste.

In particular, the amount of demolition waste decreased during the reporting period, as some of the construction sites managed in the last year involved demolition activities that generated materials which, following the required analyses and authorisations, were reused within the same construction site, thereby further reducing waste generation.

CIRCULAR ECONOMY

ESRS E5-5

3,709 tonnes
TOTAL WASTE GENERATED

3,703 tonnes
WASTE SENT FOR RECOVERY

6 tonnes
WASTE SENT TO LANDFILL

99,8 %
PERCENTAGE OF WASTE SENT FOR RECOVERY / RECYCLING

0,6 %
WASTE GENERATION INTENSITY PER VoP

0,2 %
WASTE GENERATION INTENSITY PER SQM CONSTRUCTED

METRICS
OF THE CIRCULAR ECONOMY

View more

Techbau
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OUR COMMITMENT

IN FOCUS | POLLUTION

PREVENTING POLLUTION

Within its Environmental Policy, Techbau sets out its commitment to reducing impacts on environmental components and promoting a culture of environmental responsibility. Furthermore, Techbau monitors the activities of both direct and indirect employees through internal audits and site inspections, promoting the dissemination of corporate know-how and lessons learned in order to ensure continuous improvement in line with its ISO 14001-certified environmental management system.

In addition to the corporate environmental policy, which is disseminated externally and published on its website, Techbau sets out its environmental management procedure, which is communicated to personnel through its Construction Site Environmental Plan. This document serves as a reference for the implementation of best practices and the reduction of negative impacts.

All personnel must undergo prior training through appropriate training courses and be informed as to how to operate, within their scope of responsibility, in accordance with the procedures and corporate policies. The subcontractor shall ensure the continuous presence of personnel who are adequately trained and informed for the tasks to be performed and shall be fully responsible for their supervision and direction, acting at its own exclusive risk and using its own resources and appointed personnel.

Upon the entry of a new company onto the construction site, a coordination meeting (HSE Induction) is held. This meeting is intended to provide training and information to the company's employees and any personnel involved in the execution of the works, regardless of their role, on the environmental and safety risks associated with site activities, as well as to instruct them on the procedures to be followed in the event of emergencies or on-site incidents.

POLLUTION ASSOCIATED WITH OUR ACTIVITIES

As Techbau does not possess a production process within an industrial facility, there are no obligations regarding the management of emission and pollutant agents. Specifically, there are no industrial water discharges or emission points into the atmosphere, as these requirements are not applicable to the activities performed; accordingly, there are no charges or mandatory applications for specific environmental permits in this context. Emission points of limited relevance compared with core business activities arise from water discharges assimilated to domestic use from office operations, as well as from atmospheric emissions generated by air and/or water heating and cooling systems containing refrigerant gases.

All equipment is subject to periodic inspections in accordance with applicable legislation and, where necessary, refrigerant gases are replaced with low-GWP alternatives.

OUR MITIGATION INITIATIVES

To minimise the impact during operations, Techbau adopts the following mitigation measures, which are to be implemented and strictly observed by third-party contractors:

- conduct regular and periodic cleaning of roads used, whether paved or unpaved;
- clean the wheels of vehicles exiting the construction site and material supply and delivery areas before they enter public roads;
- cover dusty materials being transported with tarpaulins;
- enforce appropriate speed limits for vehicles on unpaved construction site roads (typically 10–20 km/h);
- cover piles of dusty material with tarpaulins or stabilise them through seeding;
- erect protective barriers around stockpiles and/or construction site areas;
- refrain from demolition and handling of dusty materials during periods of high winds;
- avoid leaving the engines of work vehicles running when stationary and not engaged in activities on the construction site.
- Covering of waste containers
- Concrete mixer washing tank

The activities identified as presenting the greatest risk of potential soil contamination are primarily: refuelling of fuel and lubricating oils for mechanical equipment present on site, and the storage of hazardous liquid substances.

For refuelling (diesel oil for vehicles), Techbau stipulates that this should take place off site or, where this is not possible, it must be conducted on an impermeable surface or temporary covering (to be removed upon completion of works) in order to collect any potential fluid leaks, which are to be managed in accordance with regulations.

For the refuelling of fuels and lubricants using mobile equipment, containment and the prevention of fuel spills during transit must be ensured by implementing an appropriate protocol. These measures are adopted across all active construction sites under the oversight of Techbau and implemented by subcontractor companies.

ESG ACTION PLAN

IN FOCUS | ENVIRONMENT

STRATEGIC ACTIONS AND RESOURCES

The continuous improvement action plan relating to environmental aspects aims to uphold the Company's core principles by promoting a culture based on respect for the environment, the reduction of negative impacts, and the creation of value through sustainable development, in line with decarbonisation objectives (for further details on these objectives, please refer to the section 'The Decarbonisation Pathway'). The Company has established specific targets for environmental aspects, alongside the corresponding resources necessary to achieve these objectives. These objectives are assigned differing levels of priority, guided by the materiality of the topic for the company and its stakeholders, with reference to the following perspectives: Outside-in and Inside-out. In addition, the Group is currently assessing and evaluating the implementation of new technological systems to achieve GHG emission reduction targets.

ESRS TOPIC	SDG	COMMITMENT	GOAL	PRIORITY	HUMAN RESOURCES	FINANCIAL RESOURCES
E1 Climate change adaptation	13	Increase the energy efficiency of buildings	Primary Energy Demand <10% (ZEB threshold, according to EU Taxonomy)	🟠	internal	design cost and certification charges
E1 Climate change mitigation	13	Definition and validation of science-based targets	Monitoring of Scope 1 and Scope 2 CO_2 emissions and definition of SBTi-aligned reduction targets. Calculation of Scope 3 CO emissions by broadening the value chain covered by the reporting scope.	🟠	internal / external	cost of cancelling Guarantees of Origin (GOs) on the market
	13 11	Maximise the number of buildings developed in accordance with LEED Platinum, BREEAM Excellent and ILFI Zero Carbon protocols	Calculation of GWP for new construction buildings (WLCA) in accordance with Level(s)	🔴	internal / external	design cost
	11	raw materials with lower environmental impact	Use of EPD, CAM, and low CO_2 emission products	🔴	internal / external	cost of materials
		Commuting and business travel	Encourage long-distance rail travel through loyalty programmes	🟠	internal	cost of agreement with transport company
E1 Energy	7	Generate electricity from renewable energy sources. Reduce energy consumption from fossil fuels	Operational and installed solar photovoltaic (PV) systems	🟠	internal / TBGE	design cost
			100% renewable electricity for construction sites produced by TBGE	🟠	TBGE	cost of Guarantees of Origin (GOs) – first half of the year
E3 Water and marine resources	12	Reduce water consumption for operations	Design of buildings with reduced impact on water resources, incorporating potable water consumption limitation solutions and water reuse. Alignment with the Taxonomy: Appendix E Annex I to Commission Delegated Regulation (EU) 2021/2139	🔴	internal / external	design cost
			Monitoring of water consumption and reduction and reuse of process water at construction sites	🔴	internal	construction site water management costs
E4 Biodiversity	15	Reduce land consumption	Increase the valorisation of brownfield areas	🟠	internal	initial investment costs
		Habitat valorisation	Invest in university-led projects for the valorisation of habitats and the study of ecosystem impact mitigation.	🟠	internal	initial investment costs
E5 Circular economy	12	Improve recovery and reuse	Monitor the analysis of outbound materials from construction sites and their destinations as by-products to track the life cycle	🟠	internal and external	-
			Increase the quantity of waste sent for recovery	🟢	internal and external	waste management costs

🔴 High: short-term actions 🟠 Medium: medium-term actions 🟢 Low: long-term actions


Techteam
Your energy
is our
Success
View more
Techbau
Engineering & Construction

HUMAN CAPITAL

HUMAN CAPITAL

Human capital is one of the key capitals for measuring the solidity and value of any enterprise, organisation, or entity, which adds to the other five, defined by the *International Integrated Reporting Council (IIRC) Framework,* that is: financial, manufactured, intellectual, social, and natural capital. Unlike other forms of capital, the measurement of human capital is not clearly defined in empirical analyses, as various indicators and methods are employed, and at times the estimates appear to be not very efficient for the econometric specification of human capital. However, human capital plays a crucial role in both private and social wellbeing.

Techbau considers people as the starting point and the ultimate goal of every action. For this reason, it is committed to ensuring a work environment free from any form of discrimination or harassment, based on decent working conditions, open dialogue, and the appreciation of diversity, aware that dedication and team spirit are fundamental elements to achieve operational excellence.

In this report, Techbau discloses data points relating to social responsibility and the performance that enable the Company to achieve excellence every day, thanks to the dedication of its people and to the human and social capital fostered, including through external relationships.

OWN WORKFORCE

IRO RELATED TO OWN WORKFORCE

ESRS S1 IRO1, SBM-3

The ESRS S1 topic 'Own Workforce' was analysed as part of the double materiality assessment and, based on the methodology applied during the analysis, this topic was determined to be of high material priority for the company. As such, actions with short-term objectives are being assessed and implemented. The topics for which materiality was found to exceed the threshold of non-relevance are as follows:

- 'Working conditions', with the sub-topic 'health and safety', emerged from the analysis as Material;
- "Equal treatment and opportunity for all", with the sub-topic "Training and skills development" identified as Material, and the sub-topic "Gender equality and equal pay for work of equal value" identified as Informative.

The IROs analysed and identified for the above disclosed topics were found to be both actual and potential. The ESRS S1 aspect was analysed with particular consideration of the impacts and risks relating to health and safety, individual wellbeing, and the enhancement of human capital.

The human capital plays a crucial role in both private and social wellbeing. The human capital of a company can be represented by the following main aspects:

- Skills, abilities, and experience of people and their motivations to innovate.
- Alignment and support to the governance framework and the risk management approach of an organisation and to ethical values, such as the recognition of human rights.
- Ability to understand, develop, and implement the organisation's strategy.
- Loyalty and motivations for improving processes, goods, and services, including the ability to lead, manage, and collaborate in teams.

The analysis of human capital begins with the evaluation of the direct and indirect, positive and negative impacts of the Company on its workers and collaborators.

The analysis of Techbau's impacts was conducted through internal surveys in order to collect employees' perceptions of the activities they carry out within the company and their views regarding organisational wellbeing. This has been important in identifying key risks and opportunities for improvement, with the aim of raising the level of social wellbeing among what is regarded as Techbau's human capital.

The survey tool is employed annually to evaluate ESG aspects for analysis within the context of double materiality and is used for the examination of specific focus points, for which perceptions and guidance are requested from the company population on particular aspects. Surveys are generally proposed by the relevant functions or area managers, and are subsequently reviewed by the HR function prior to publication and communication.

The results are then analysed by the relevant functions for processing, internal discussion regarding the effectiveness of the survey, and to determine detailed actions. At present, there are no significant barriers to the engagement of the company population, nor are there any cases of risk or particular vulnerability with regard to involvement in the company's internal engagement dynamics.

The impacts identified in relation to the Group's workforce, as described in Appendix 3, are systemic in nature and apply to the entire workforce. Moreover, these are linked to Techbau's operational context and do not arise from ESG-related actions.

The responses received from internal surveys have facilitated the identification of the most significant aspects for personnel. These include: employee engagement, training and development of human capital, team-building initiatives, equal treatment, the promotion of collaboration, dialogue and knowledge-sharing, as well as the quality of the working environment and work-life balance.

For the direct impacts identified through the analysis, Techbau implements and remains committed to the application of best practices designed to enhance organisational wellbeing at company level, thereby generating a positive impact on both its direct and indirect workforce. The actions currently implemented are reviewed annually to assess their effectiveness and to evaluate more effective alternatives.

Taking into account the nature of the business, the location of the offices and the activities undertaken, no significant risks of forced labour or child labour have been identified in relation to the workforce directly controlled by the Group. Furthermore, among the internal workforce categories analysed, no groups have been identified as possessing characteristics that would make them more exposed to potential negative impacts.

Within the context of the risks and opportunities assessment and for the purpose of the double materiality assessment, no significant risks or opportunities have been identified in relation to the company's own workforce.

OWN WORKFORCE

OUR PEOPLE

ESRS S1-1, S1-2

The Techbau workforce is characterised predominantly by staff employed in clerical roles as display screen equipment users and by technical employees on construction sites. Techbau personnel are highly qualified: all employees hold at least a secondary school diploma from technical-scientific institutes, and the majority of technical staff possess either a Bachelor's or Master's degree in STEM subjects – Science, Technology, Engineering, and Mathematics.

This applies to both direct employees and 'non-employees', such as self-employed individuals and professionals in the construction and architecture sectors, all of whom are duly registered with their respective professional technical associations. These individuals hold roles and responsibilities in the technical field, specifically within Architecture and Design, with qualifications as Architects or Engineers.

As at 30 June 2025, Techbau's workforce composition comprises 241 directly employed individuals and 3 self-employed workers, reflecting a growth of 33% compared to the previous period. The number of women in the workforce composition is 46, representing an increase of 10% compared to the previous year. Women constitute 19% of the company population, consistently remaining above the European average of 12% female employment in the construction sector, as published by ISTAT in 2022, the most recent data currently available.

With reference to the reported data, it is possible to provide a breakdown of workforce position by gender, age, and contract type. Data are presented as units, that is, the number of individuals, at the end of the reporting period – 30 June – and are compared with data as of 30 June for the previous reporting period. Techbau encourages the use of permanent and full-time contracts to promote economic and job stability for its employees, with 93% of its directly employed workforce engaged under these arrangements during the latest reporting period.

All employees at Techbau are covered by a national collective bargaining agreement, specifically the 'Construction industry' national collective bargaining agreement, with the exception of self-employed workers. Although they operate under self-employment contracts, independent of the national collective bargaining agreement, they are nonetheless subject to the procedures and policies applied by the company, which, through its Code of Conduct and human resources management procedure, applies the relevant articles of its own national collective bargaining agreement. Consequently, it can be stated that 99% of the company population is formally subject to collective bargaining, while the remaining 1% is subject to it in relation to activities performed on behalf of Techbau.

The employees of Techbau Green Energy are covered by, and apply, the national collective bargaining agreement for the Electrical Sector; as at 30 June 2025, there are 4 direct employees and no self-employed workers, all of whom are men.

All but one hold permanent contracts; one individual has been engaged through an internship programme with the prospect of subsequent permanent employment. Employee salaries are aligned with the provisions of the relevant national collective bargaining agreement, in particular referring to wage tables for minimum salary, seniority increments and increases, as established by collective bargaining agreements approved by trade unions and employers' associations in the respective sector, along with relevant updates linked to inflation.

+33%

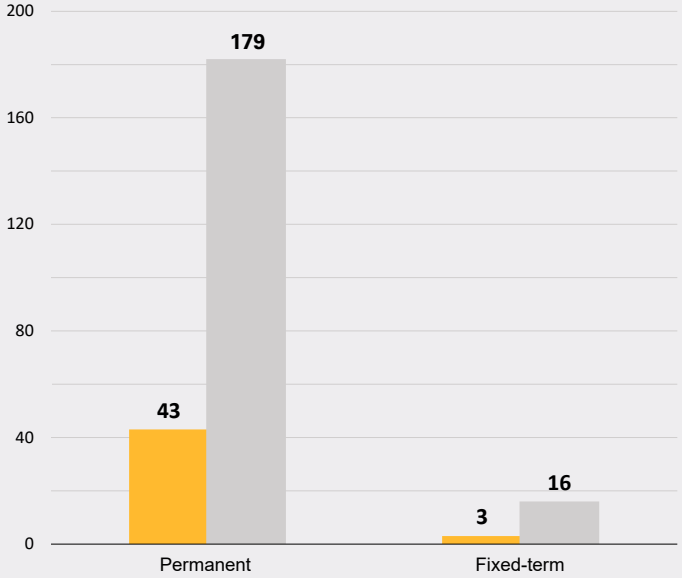
Workforce composition growth

19%

Female workforce

compared to the FY2024 period

WORKFORCE BY CONTRACT TYPE AND GENDER



OWN WORKFORCE

OUR COMMITMENT

ESRS S1-5

With regard to organisational wellbeing, as highlighted in the initial pages of this publication, Techbau's commitment has been recognised through the WELL certification of its headquarters. WELL is an innovative, voluntary tool for the assessment and certification of buildings in relation to occupants' comfort, health, and wellbeing.

Additionally, in 2025, Techbau renewed its participation in the UN Global Compact network and submitted the 'Communication on Progress – CoP', whereby participating companies report and declare their progress in the various areas of sustainability, including environmental, social, and governance domains. By completing the CoP, Techbau affirms and continues to inform stakeholders of its commitment to respecting human rights for all individuals relevant to its activities.

Techbau recognises the importance of the United Nations Guiding Principles on Business and Human Rights; however, current policies for the workforce are not yet fully aligned with these international standards. Furthermore, the Group has not adopted specific policies on forced labour and child labour with respect to its own workforce. Indeed, as also identified in the materiality assessment, the nature of the Group's operations and sites does not present significant risks in this area.

With regard to the social sphere, particular attention has been paid to SDG 5 'Gender Equality', for which the implementation of dedicated policies and practices is required. To this end, Techbau is also committed to advancing the implementation of a system based on Law 162/2021 and UNI/PdR125:2022 best practices for gender equality. The implementation of the Gender Equality Management System is included among the Company's objectives outlined in the ESG action plan, supporting the achievement of SDG 5 (Gender Equality) and alignment with the founding principles of the UN Global Compact, to which the Company formally adheres. The Company's commitment to gender equality is formalised in the Gender Equality Policy, for which the Steering Committee is responsible for implementation.

Furthermore, Techbau enacts its policies and procedures to counteract unethical labour practices that infringe upon fundamental human rights, as also set out in its Code of Ethics.

During the selection and recruitment process, the HR function applies protocols to verify the documentation of the relevant individual, in respect of both identity and valid residence and work permits, in accordance with prevailing legislation. Employees' working hours are regularly monitored on a monthly basis through a dedicated management system, ensuring an equitable workload for all, in alignment with the working hours stipulated in their employment contracts.

The specific objectives identified and included within the ESG Action Plan are as follows:

- Implementation of the Gender Equality Management System with reference to UNI/PdR 125:2022.
- Increase employee engagement through dialogue and sharing of internal knowledge and skills by means of participatory and professional team building projects.
- Improving staff turnover rates with a view to talent retention.

HUMAN CAPITAL DEVELOPMENT

ESRS S1-13

For the development of human capital and internal knowledge, which is a material topic for the company, Techbau assesses the professional and soft skills training of its workforce on the basis of specific needs identified through the dedicated internal process. Furthermore, employees may independently submit training requests to the HR function, which evaluates the training opportunities and submits them to the CFO for approval. Techbau offers a comprehensive training provision through the implementation of the LinkedIn Learning platform, which enables employees to access training plans assigned to them by the respective department heads. LinkedIn Learning also enables access to and viewing of content on a variety of subjects of interest, not only related to professional activities but also particularly in extra-workplace fields, supporting organisational wellbeing and the development of soft skills across different areas and sectors. During the reporting period, 160 licences were activated.

During the reporting period, the total number of training hours increased in absolute terms by 51% compared to the previous reporting period. This value is due to an increase in the workforce composition participating in mandatory and voluntary/specific training. Overall, a 60% increase in total training per capita on an annual basis was also recorded. Furthermore, the average number of training hours completed was equitable between women and men, at 27.8% and 27.3% respectively.

+51%

Increase in training hours *compared to the FY2024 period*

27.4 hours

Training per capita *compared to the FY2024 period*

OWN WORKFORCE

The chart presents the training hours for the four reporting years, specifying, by gender and job category (worker, employee, manager, senior manager), the corresponding level of personnel engagement in personal and professional development.

This analysis enables the Company to monitor the development of its human capital and identify new growth areas, including through the annual performance reviews.

The effectiveness of training and skills development activities is ensured through regular meetings, with milestones defined on the basis of the strategic objectives identified by each project group. Interim results are submitted to top management for their assessment and to obtain feedback regarding the topics covered. All projects are ongoing, and evaluations will continue throughout FY 2026. The final assessment of the feasibility and integration of the identified actions into business processes, through internal capitalisation, will be carried out following approval by the Technical Management and the Company's Management.

Techbau continuously seeks to progress further, looking externally to identify new stimuli and expertise that can enrich its know-how. To support this, it develops exemplary projects with universities.

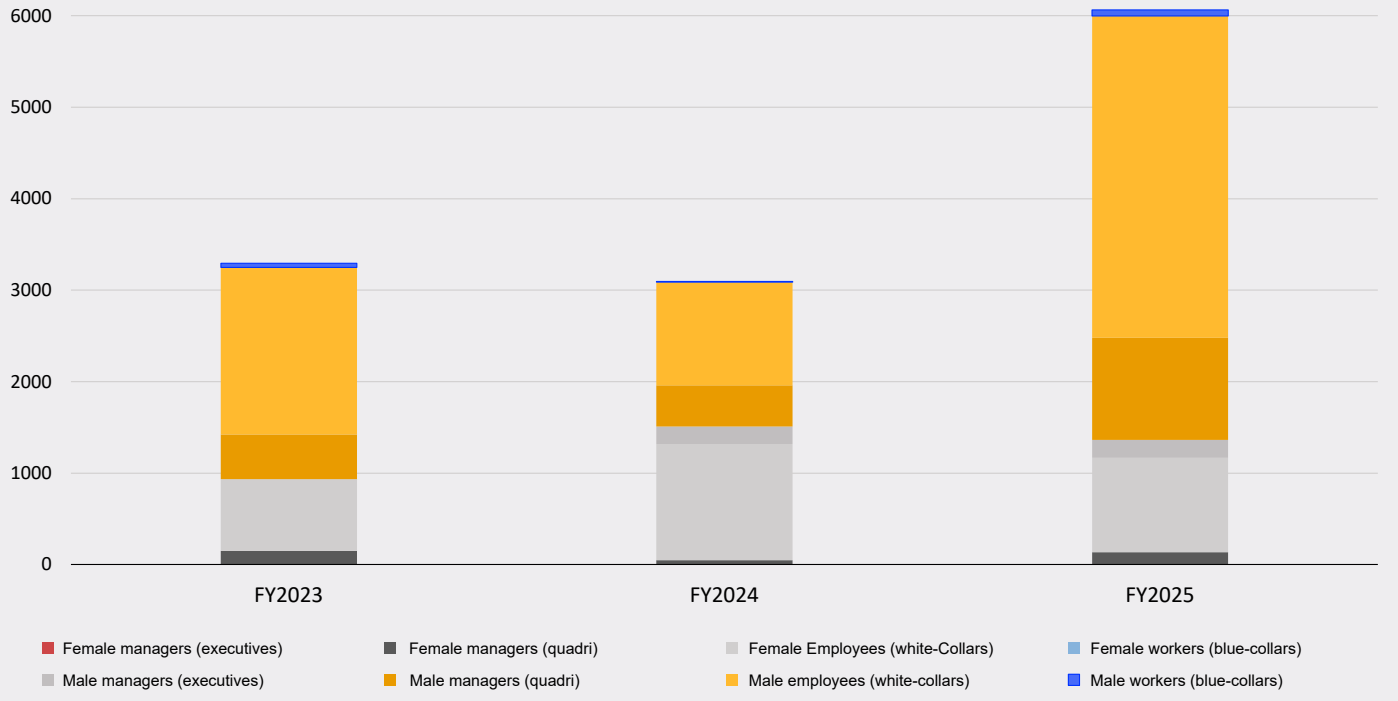
Such projects constitute a key lever for Techbau to enhance its visibility in the research and development sector, attract new professionals, and diversify its activities, thereby making its work increasingly appealing and stimulating. The monitoring and management of internal skills development are overseen by the HR function, which, through meetings with the heads of various departments, identifies areas for improvement and defines the annual training plan for individuals within each department.

Among the key initiatives underpinning the development of human capital, Techbau has established cross-functional development programmes and projects with specific focus areas aligned to the business model. These aim to strengthen internal capabilities, disseminate existing organisational knowledge, and enhance internal dialogue on matters pertinent to corporate growth. sustainability, digitalisation, innovation, and engagement.

€ 245.881

Cost of training and internal skills development

TRAINING PROVIDED BY LEVEL AND BY GENDER (HOURS)



OWN WORKFORCE

THE GENDER EQUALITY MANAGEMENT SYSTEM

ESRS S1-1, S1-3, S1-4, S1-17

At corporate level, with reference to the UNI/PdR125:2022 standard, the Gender Equality Steering Committee was established by resolution of the Board of Directors and is composed of five individuals: 1 man and 4 women.

During the implementation of the management system, the Steering Committee meets to define the objectives of the Strategic Plan for gender equality and to assess the resources required for their achievement. In May 2025, the Gender Equality Policy was approved and published on the company website for dissemination to all external stakeholders.

With regard to the implementation of the Gender Equality Management System, training courses were delivered to top management, with a particular focus on inclusive leadership. The course took place in person and was structured into 3 sessions of 3 hours each, after which internal discussion forums were held to collect feedback and identify tangible actions to be submitted to the Top Management through the formalisation of the Strategic Plan for Gender Equality.

Measures to reduce negative impacts are identified internally through analysis of workforce perceptions and requests, and, with the support of external consultants specialising in employment law, those to be implemented and integrated into the improvement plan are evaluated. Assessments are conducted collaboratively by the HR function, Sustainability function, and the QHSE Manager in the role of Head of the Prevention and Protection Service.

In this context, a specific risk assessment concerning workplace harassment was foreseen and carried out with the support of Head of the Prevention and Protection Service. This assessment has been issued and forms an annex to Techbau's Risk Assessment Document (DVR). The assessment considered responses to internal questionnaires and the analysis of previous cases, confirming the absence of discrimination and harassment in the workplace, and identifying a low risk for both operational construction sites and offices.

The assessment includes the implementation of measures for the prevention and mitigation of risk, in accordance with the principle of continuous improvement, aimed at raising awareness and managing potential controversial events through an internal reporting system.

As part of the actions identified in the Strategic Plan for Gender Equality, the implementation and activation of a dedicated internal reporting channel has been established as an improvement objective, enabling the anonymous or confidential submission of information regarding any discriminatory behaviour and/or workplace harassment.

The individuals responsible for handling reports, appointed by the Top Management, are entrusted with analysing notifications, investigating incidents in order to determine corrective and preventive actions, with support from the internal Head of the Prevention and Protection Service where necessary. The channel has been active since July 2025 and is accessible via the company website. Reporting Officers have access to the dedicated platform for managing and monitoring reports, in order to assess their effectiveness and to implement the necessary measures for the prevention and mitigation of risks.

To date, there have been no reported or recorded incidents or notifications concerning discriminatory events within the Company, nor any other violations of human rights in connection with our workforce. With regard to this internal reporting channel, a specific procedure has been developed and communicated to the entire Company population.

As with reports submitted through the whistleblowing channel, all reports are confidential and accessible only to designated individuals, who must follow specific instructions to uphold privacy and ensure the protection of the reporting person against any retaliation by third parties in relation to the report submitted.

OWN WORKFORCE

EQUAL TREATMENT AND OPPORTUNITIES

ESRS S1-1

In relation to the implementation of UNI/PdR 125:2022, company policies and procedures have been updated to communicate both internally and externally our commitment, and the principles to be upheld in fostering a culture rooted in Inclusion and equity.

These specifically set out the procedures to be followed in order to prevent discrimination during the stages of selection, recruitment, and hiring of new personnel, adapting job profiles and duties as necessary, and adhering to specific guidelines for inclusive communication, including during job interviews.

The training activities offered, promotions, role changes, and recruitment are governed by system protocols established to ensure transparency and the absence of discrimination or conflicts of interest. In this regard, no cases of discrimination or conflicts of interest occurred during the reporting period. The review and update brought to light important aspects valued by the company, in particular the adoption of inclusive communication and the avoidance of all forms of discrimination.

These aspects are further reinforced through training and communication. During the year, 'Microlearning Modules' were disseminated, consisting of short training videos addressing key elements of gender equality, including: recognising and avoiding gender stereotypes, identifying personal bias, utilising inclusive language, promoting good practice, and eliminating the gender gap.

With regard to the Gender Pay Gap, Techbau reports a 14% difference between average female and average male hourly pay, calculated across the entire Company population. The figure has improved compared to the previous year, with a 21% reduction in the overall gender pay gap.

The average pay gap by remuneration level, based on the national collective bargaining agreement classification, is below 10% for both the highest and lowest contractual levels, and exceeds 10% only for the middle level, where there is greater differentiation in the roles held by employees.

During the reporting period, 9 individuals utilised parental leave: five women and four men. On average, men utilised 8.5 days of parental leave, while women utilised 53 days during the reporting period, according to their specific leave requests in relation to the age of their children.

TURNOVER

ESRS S1-6

Regarding employee satisfaction analysis and the associated staff turnover rate, the Company has commenced more detailed reporting and monitoring of the staff turnover percentage to define its internal retention strategy. Overall staff turnover during the reporting period was 52%, compared with 54% in the previous year.

Overall staff turnover was calculated by considering all entries and exits during the period, divided by the average workforce composition from the beginning to the end of the year. During the period, there was a 24% increase in exits compared with the previous year, alongside a 27% increase in entries.

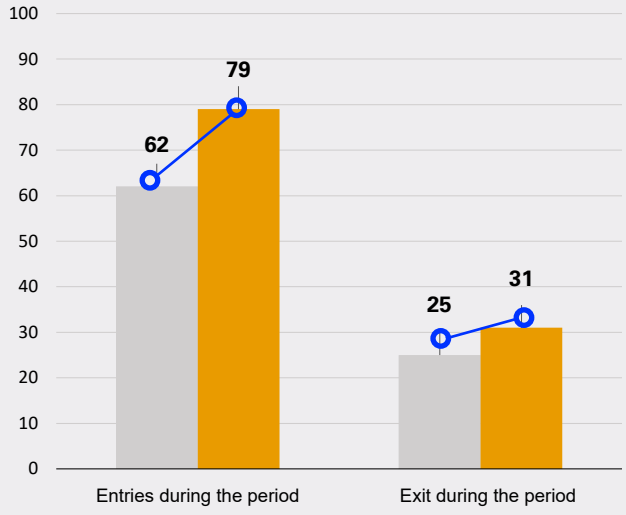
With regard to negative turnover, this stands at 13%. The calculation considers total exits during the period in relation to the total workforce at the end of the reporting period. A 10% reduction in the negative staff turnover rate was recorded compared to the previous period, indicating a relative improvement in the Company's staff retention rate.

+27%

Hires for the Period

compared to the FY2024 period

ENTRY/EXIT



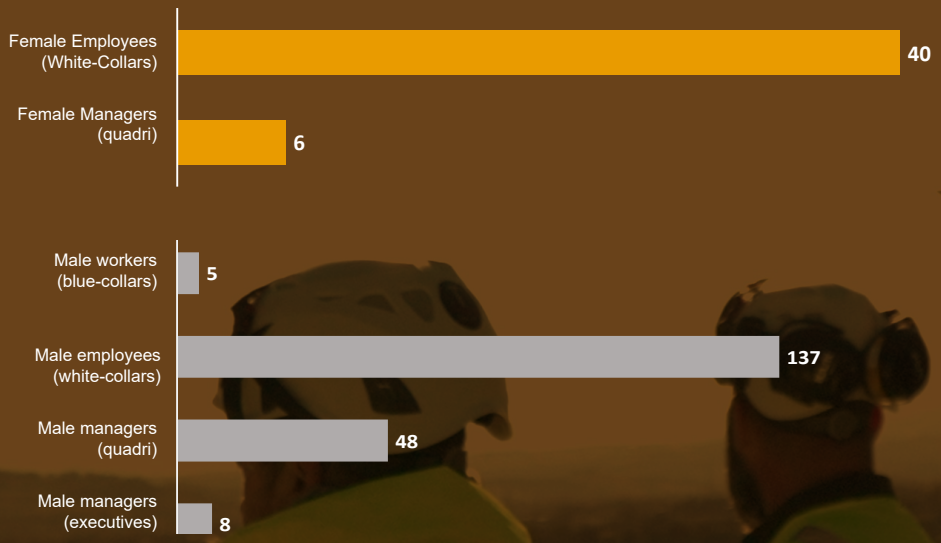
HUMAN CAPITAL

ESRS S1-6

WELFARE

Welfare plans provided	228
Cost of initiatives FY 2025	€ 282,775

ROLE DISTRIBUTION BY GENDER



PERCENTAGE OF INTERNATIONAL EMPLOYEES AT TECHBAU

Techbau
Engineering & Construction

OWN WORKFORCE

DIVERSITY, EQUITY AND INCLUSION

At present, one in ten workers has a migrant background, and among the workforce of the future, young foreign nationals aged 11 to 19 already represent 9.7% of residents within this age group.

The challenge of their inclusion in the labour market is a fundamental issue in the local context, with companies entrusted with the responsibility to guarantee inclusion, prepare the working environment for multiculturalism, and thus benefit from the diversity that enriches the organisation's human capital.

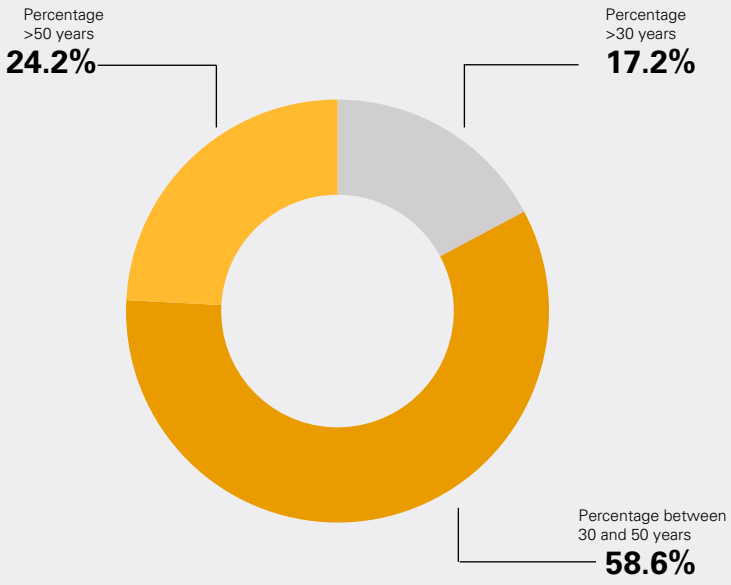
Techbau demonstrates its commitment to this area through its participation in the Global Compact network, and is dedicated to nurturing talent and investing in the potential of its employees, while supporting and promoting a culture of innovation and change.

Indeed, compared to other organisations in the sector, Techbau has a workforce composition with a higher proportion of employees of foreign nationality. In particular, the majority are employed with open-ended and full-time contracts, in order to counter the spread of precarious and underpaid work arrangements and, more broadly, to advocate an approach that recognises the multi-lingual and multi-cultural value that individuals with a migrant background contribute to the Company.

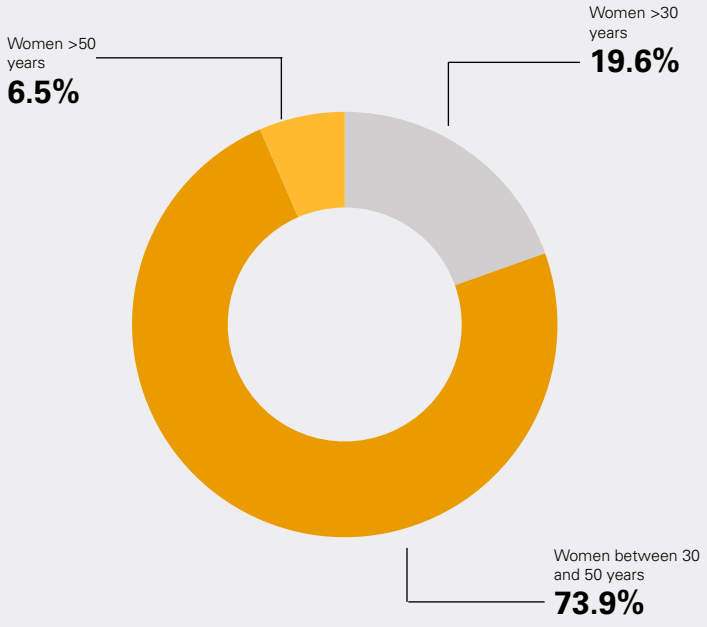
The Techbau workforce features a diverse composition, which enables the effective integration of personnel at all organisational levels and from a wide range of educational backgrounds. There is a well-balanced distribution of employees across the 30 to 50 age groups, which are most represented within the Company, as well as a significant proportion of employees under 30 and over 50 years of age.

Regarding gender distribution, women constitute the youngest population within Techbau, with only 6.5% of the female workforce composition being over 50 years of age.

WORKFORCE BY AGE GROUP



WOMEN BY AGE GROUP



AFFECTED COMMUNITIES

IRO RELATED TO AFFECTED COMMUNITIES

ESRS S3 IRO1, SBM-3, DP-15

The ESRS S3 topic 'Affected communities' was analysed in the double materiality assessment and, based on the methodology adopted during the analysis phase, the topic was identified as material but of lower priority for the Company. Consequently, actions are assessed and implemented with medium- to long-term objectives.

The topic identified as having materiality above the threshold of non-relevance concerns 'Economic, cultural and social rights', with the sub-topic 'Territory-related impacts'.

The IROs analysed and identified in relation to the topics disclosed above were found to be of a potential nature. The ESRS S3 aspect was analysed by considering the impacts and risks affecting local communities resulting from Techbau's direct activities, as well as those arising along the value chain.

Potential impacts on the territory resulting from activities may give rise to adverse effects on cultural and landscape heritage, as well as possible inconvenience at the local level, if not appropriately managed and planned with suitable mitigation measures.

The impacts identified in relation to the affected communities and described in Appendix 3, should they occur, are linked to individual projects and are not systemic in nature, as the Group is committed to undertaking projects that generate a positive impact on the territory.

The analysis was conducted with consideration for the principal stakeholders, particularly those relating to the sub-topic 'Territory-related impacts'. The types of communities affected by Techbau's direct activities may be categorised as follows:

- residents of residential areas
- territorial associations
- local authorities managing protected areas
- companies and commercial entities within the territory

Stakeholders may include neighbouring residents identified as material recipients of the impact within the area of intervention, and thus adversely affected during construction site activities due to potential inconvenience, as well as any visual impact and effects on the value of their property.

The stakeholders who may benefit and thereby generate a positive impact are the local authorities and communities with interests in the economic development of the area, particularly with reference to job creation as well as competitive and reputational advantages.

With regard to this latter impact, it is noted that there is potential for the impact to extend along the value chain, downstream of the management and construction phases of the project, due to the possible creation of new economic and social activities, as well as the supply chain generated during construction works.

Given the areas in which the Group operates, there are no operations or points of contact with indigenous populations. Accordingly, this topic is not material and no dedicated policies are envisaged.

AFFECTED COMMUNITIES

OUR COMMITMENT

ESRS S3-1, S3-2, S3-5

Techbau demonstrates its commitment to respecting its environment and the affected communities, which are directly impacted, from the earliest stages of planning; indeed, as part of the process for identifying an area of interest, both environmental and social impacts of the project are assessed and evaluated, alongside the anticipated benefits.

This is undertaken in accordance with urban planning instruments stipulated by local authorities, who represent our principal stakeholders in the project implementation process, and through coordinated and synergistic development, underpinned by the application of specific protocols and standards. With regard to these, specific reference is made to the BREEAM protocol, a coordinated tool which, amongst its most stringent requirements, places particular emphasis on local communities and on the social aspects associated with building construction.

With regard to these aspects, Techbau has approved and publishes its Sustainability Policy and Sustainable Procurement Policy, through which it affirms its commitment to respecting the rights of individuals and stakeholders who collaborate and work with Techbau. Accordingly, the Company is committed to ensuring that all third parties involved also adhere to its policies in order to mitigate its impacts, following the guiding principles of the UN Global Compact (UNGC), as well as international regulations.

To date, Techbau has not identified any non-compliance or breaches of the above principles, and works to promote and uphold these principles at every level and in all work-related and non-work-related contexts. This commitment is further demonstrated through continued support for the UNGC, via the annual 'Communication on Progress'. The Group has not currently defined specific or measurable targets in relation to the affected communities; however, it is committed on a daily basis to reducing its direct negative impacts on them.

The decisions and actions implemented by Techbau are principally guided by the expectations and requirements of its stakeholders, who invest in, reside near, and are influenced by its projects.

These perceptions and requirements are incorporated during the project development phase, ensuring respect for the surrounding area; in particular, local communities, represented by those residing in the vicinity of the project, are directly subject to its impact and may consider the intervention to be appropriate or otherwise. From a social perspective, the construction phases create inconveniences for the population in terms of ambient noise, dust, and alterations to traffic and transit routes.

These aspects are specifically assessed during the construction site planning phase, with mitigation actions implemented according to identified needs. At the commencement of works, Techbau considers it essential to facilitate open dialogue with stakeholders. 'Comfort letters' are sent to neighbouring residents to inform them of any potential inconvenience and to provide contact details for project representatives.

Furthermore, a whistleblowing mechanism is operational and accessible via the Company's website. For further information, please refer to the whistleblowing section in the 'Business Ethics' chapter.

With regard to the topic of 'Economic, Cultural and Social Rights', Techbau is committed to enhancing the areas in which it operates, increasing the social and economic value of communities through urban regeneration projects and the restoration of degraded areas, thereby providing a landscape value greater than the original. As detailed in the following pages.

SAN PIETRO CAMPUS – ROME

IN FOCUS | AFFECTED COMMUNITIES

SAN PIETRO CAMPUS – ROME

IN FOCUS | AFFECTED COMMUNITIES

URBAN REGENERATION

ESRS S3-4

In the vibrant heart of Rome, just a short distance from the Vatican City, an ambitious urban regeneration project is taking shape that is set to become a landmark for the neighbourhood: the new multipurpose building on Via del Crocifisso. This initiative unites innovation, sustainability and quality of life—an investment by Techbau S.p.A, designed by the international architecture firm MCA – Mario Cucinella Architects.

Via del Crocifisso is situated in one of the capital's most strategic areas, with excellent connections provided by Rome San Pietro railway station, numerous bus stops, and Metro Line A, which offers easy access to the city's main points of interest.

The neighbourhood embodies a unique balance between tranquillity and urban vitality, enriched by a strong cultural, academic and international presence. Techbau selected MCA for its contemporary vision of sustainable architecture.

The architecture firm has created a space that integrates aesthetics, technology, and environmental and social responsibility.

The outcome is a building spanning four above-ground and three basement levels, offering flexible and innovative solutions, with architecture that harmoniously engages with the urban context, promoting a new way of experiencing the city. An integrated ecosystem that contributes to enhancing the wellbeing of the neighbourhood by providing comprehensive services to the community.

The complex will house 296 student rooms and 111 hotel rooms, offering a total of 407 beds and creating a hybrid environment that meets the diverse needs of the market. In addition, the development will feature several restaurants, a gymnasium, a cultural space, and a supermarket, all served by 308 underground parking spaces.

VALUE SPACES FOR THE COMMUNITY

The construction of the building forms part of a broader process of urban transformation in the Via del Crocifisso area, which seeks to revitalise previously underutilised spaces and deliver tangible improvements to the liveability and accessibility of the entire neighbourhood. The project places particular emphasis on environmental sustainability by adopting low-impact construction methods, the efficient use of resources, and the development of modern, safe and environmentally responsible infrastructure.

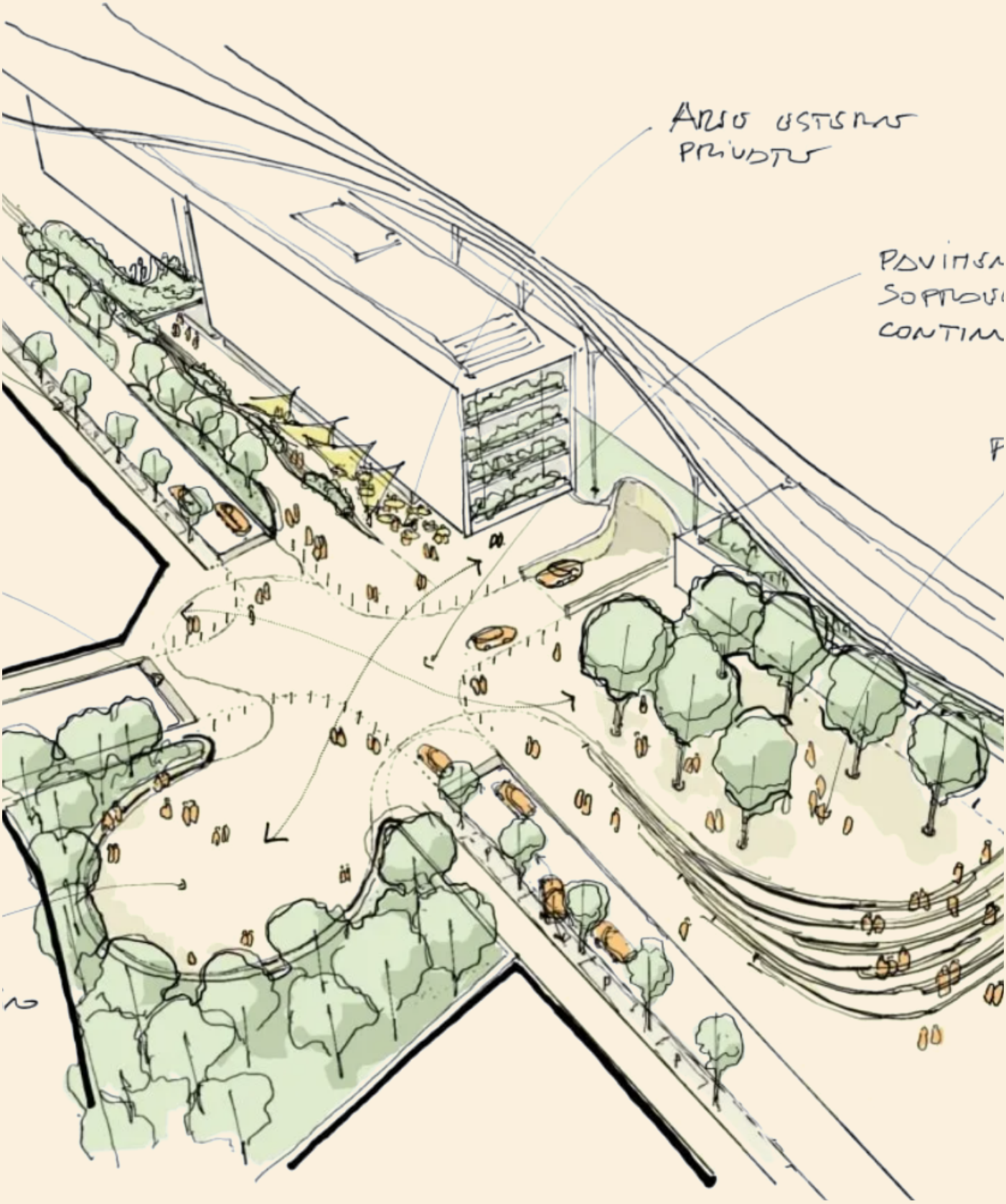
A central element of the initiative is the creation of a new public square and a fully equipped garden, conceived as genuine catalysts for social interaction and wellbeing.

These open spaces, designed with a focus on inclusivity and collective use, not only regenerate the area but also help generate urban value and reinforce the sense of community. The project also includes significant urban infrastructure works, including the refurbishment of local road networks, the upgrading of underground utilities, and the installation of high-efficiency systems. This tangible investment extends beyond residential construction, providing concrete benefits to the urban environment and enhancing residents' quality of life.

Techbau reaffirms its commitment to delivering urban regeneration projects that respect local environments and communities, creating value for people and communities. A project designed to respond to contemporary housing needs, with a particular focus on comfort, technology, and everyday wellbeing. The project is delivered to the highest standards of environmental sustainability, energy efficiency and architectural quality, reflecting a vision of contemporary living that is functional and centred on people.

SAN PIETRO CAMPUS – ROME

IN FOCUS | AFFECTED COMMUNITIES



SAN PIETRO CAMPUS – ROME

IN FOCUS | AFFECTED COMMUNITIES

URBAN CONNECTIONS

Within the framework of the new multifunctional building in Via del Crocifisso, Techbau has conceived and promoted, in collaboration with the National Gallery of Modern and Contemporary Art (GNAM) in Rome, the Urban Connections competition dedicated to young artists.

The Urban Connections competition was established to enhance a key intersection between heritage and contemporary time in the heart of Rome. The intervention focuses on a wall measuring 145 metres in length and 10 metres in height, situated between the new 'Crocifisso' Multipurpose Centre and the Rome San Pietro railway station, with the aim of transforming it from a dividing element into a narrative surface.

The project will develop within an urban context undergoing significant transformation: the centre, designed by architect Mario Cucinella and delivered by Techbau SpA, offers purpose-built student accommodation (PBSA), retail spaces, green areas, and environments for public events.

The artistic intervention will be introduced into this setting as a permanent work capable of engaging in dialogue with the architecture.

The work will be visible and accessible to those who live in, pass through, or frequent the area: students, commuters, residents, and visitors. The visual language will extend along the wall, alternating graphic, tactile, and sculptural elements, integrated with greenery and designed for close-up appreciation.

The central themes of the project will include:

- the relationship between past and future, between the layered history of Rome and the vitality of a youthful community;
- mobility, as a defining feature of the location, related to the presence of the station and the continual flow of people;
- the interaction between nature and built environment, with references to organic forms, plant elements, and sustainability;
- the collective dimension, with a work conceived to form part of the everyday landscape and to be experienced over time.

The initiative will be structured in dialogue with the various functions of the adjacent spaces:

- in the access area to the purpose-built student accommodation (PBSA), employing a language of welcome;
- in front of the conference rooms, adopting a more reflective tone;
- near the monumental staircase, demonstrating greater openness to dynamism and interaction.

GNAMC

CAMPUS BOLOGNA – NAVILE DISTRICT

IN FOCUS | AFFECTED COMMUNITIES

THE PROJECT

Techbau, in collaboration with **CampusX** and **TECO+partners**, is carrying out an urban regeneration project in the Navile district of Bologna. The project aims to enhance a historic district of the city through an ambitious, innovative and sustainable intervention. The creation of a University Campus is designed to respond to the needs of new generations. There will be **313** single rooms, **30** double rooms, **152** rooms with living space, and 54 rooms designated for short-stay accommodation, providing diverse and flexible housing solutions.

Students will also have access to over 1,500 m² of communal spaces, which include a wide range of services such as coworking areas, lounge area, gymnasium, communal kitchen, laundry, games room and study room. These environments are designed to foster social interaction, Inclusion and wellbeing, creating a vibrant and dynamic community.

Particular attention will be given to sustainability, through the use of state-of-the-art technologies and recycled materials, with the aim of achieving international BREEAM environmental certification.

CAMPUS BOLOGNA – NAVILE DISTRICT

IN FOCUS | AFFECTED COMMUNITIES

INNOVATION AND SOCIAL IMPACT

The Campus Bologna project represents far more than an urban development initiative: it is a narrative of transformation, sustainability, and the future of the city. It is also a tangible example of how collaboration and innovation can generate value for the community. The project will enhance liveability and strengthen the integration of the Navile district with the city of Bologna, demonstrating how a shared vision has guided every stage of delivery, from conceptualisation to construction site management.

Moreover, this project marks a step forward in defining innovative standards for the hospitality sector in Italy. It does not simply provide living spaces, but creates ecosystems that improve quality of life and generate a positive impact for both residents and the local environment. Owing to successful collaboration with the Municipality of Bologna, the Navile district will become an attractive hub for both Italian and international students, thereby strengthening the local economy and enriching the social and cultural fabric of the district.

From an architectural perspective, the building has been conceived in a courtyard layout, featuring a central green space that fosters a sense of community and harmonises heights and volumes with the urban context. The towers at each end not only increase residential capacity, but also serve as architectural landmarks. The blue gradient of the façades, which engages with the sky, together with integrated vegetation, strengthens the connection with nature, making the building part of the surrounding environment.

AFFECTED COMMUNITIES

OUR COMMITMENT TO SPONSORSHIPS AND DONATIONS

Techbau sponsors local sporting and cultural activities, demonstrating care and attention to local communities that make a significant contribution to the area.

During the reporting period, support for AGIL VOLLEY Novara, a women's volleyball club, was reaffirmed.
In 2025, Techbau also participated in the Logistics Developer Padel Cup, the first padel tournament dedicated to logistics developers organised by World Capital Group (WCG).

The Group also supports various associations and not-for-profit organisations, renewing its support annually. Among these is support for the association 'Bambini delle Fate'.

BAMBINI DELLE FATE

For the 2025 financial year, Techbau continues to support the not-for-profit organisation that provides financial assistance to projects and social inclusion initiatives managed by local partners for the benefit of families affected by autism and other disabilities.

ISTITUTO ALBERGHIERO MELLERIO ROSMINI

In 2025, Techbau has committed to awarding a significant financial contribution to the Istituto Alberghiero Mellerio Rosmini, with the aim of supporting and promoting a vocational secondary school specialising in hospitality and catering education that is of strategic importance for the Verbano-Cusio-Ossola province and internationally recognised for excellence in education.
In addition to these donations, Techbau engages in sponsorships supporting the fine arts: theatre, art, and culture.

COCCIA THEATRE

Techbau supports the Fondazione Teatro Carlo Coccia Novara, with a particular focus on the Accademia dei Mestieri dell'Opera (AMO), a higher education institution specialising in musical theatre and operatic professions.

This initiative has enabled the Company to participate in a concrete project, supporting Academy students in their specialist training in the theatrical professions, under the guidance of professional instructors, with the aim of enabling them to become part of the complex and rewarding process of staging a theatrical production.

Techbau is also among the patrons of the Guido Cantelli Award; The award dedicated by the city of Novara to Guido Cantelli aims to be an invitation for young generations to realise their dreams by following the example of a maestro who transcended his limits to pursue his vocation and talent through study, tenacity, perseverance, and determination.

LA SCALA THEATRE ACADEMY

The La Scala Theatre Academy is considered among the most authoritative institutions for the training of all professional figures working in live performance: artistic, technical, and managerial.
Every year, talented young people from all over the world choose the La Scala Theatre Academy to distinguish themselves in the artistic, technical, and managerial fields.

To ensure that the high-quality training offered by the La Scala institution is accessible to everyone, the Academy has implemented a support policy that includes exemptions from tuition fees and scholarships for all deserving students facing financial difficulties.

As a natural continuation of this support activity, starting in 2023 our company has become part of the group of founding members, with representation on the Board of Directors through our Chief Executive Officer Andrea Marchiori.

ACCADEMIA TEATRO ALLA SCALA

AFFECTED COMMUNITIES

VILLA PICCHETTA

As part of the art bonus initiative, Techbau contributed to the restoration of Villa Picchetta.

The Villa stands in an isolated position in the countryside north-east of Cameri, near the River Ticino. The complex consists of three buildings arranged in a U-shape, with its architectural design largely attributable to interventions commissioned by Marquis Natta at the beginning of the nineteenth century: the central building served as the main residence; the two lateral wings, arranged symmetrically along the ideal east-west axis, served an ancillary function. To the east lies the main garden of the villa, comprising a terrace with the formal garden and two groves set out according to a naturalistic design. From this garden, a straight road leads directly to the Ticino in just a few minutes.

Following the works undertaken from the 1990s onwards, the villa was in reasonable condition. Nonetheless, it was necessary to complete the restoration of the painted decorations, plasterwork and architectural features, as well as the recovery of the historic gardens.

VENERANDA FABBRICA DEL DUOMO

Techbau joined the project 'Adopt a Statue,' the initiative promoted by the Veneranda Fabbrica for the enhancement of certain sculptures that, for conservation reasons, can no longer be left in place on the Duomo of Milan.

The Company's financial support will allow the restoration of a sculpture depicting Saint Michael and the demon, dating back to the 17th century, which is currently on display in the atrium of the Company's headquarters.

The Techbau premises also house works of art, because beauty is a right for everyone, and art is a constant source of inspiration.

TECH SPORT

Techbau
Engineering & Construction

ESG ACTION PLAN

IN FOCUS | SOCIAL RESPONSIBILITY

STRATEGIC ACTIONS AND RESOURCES

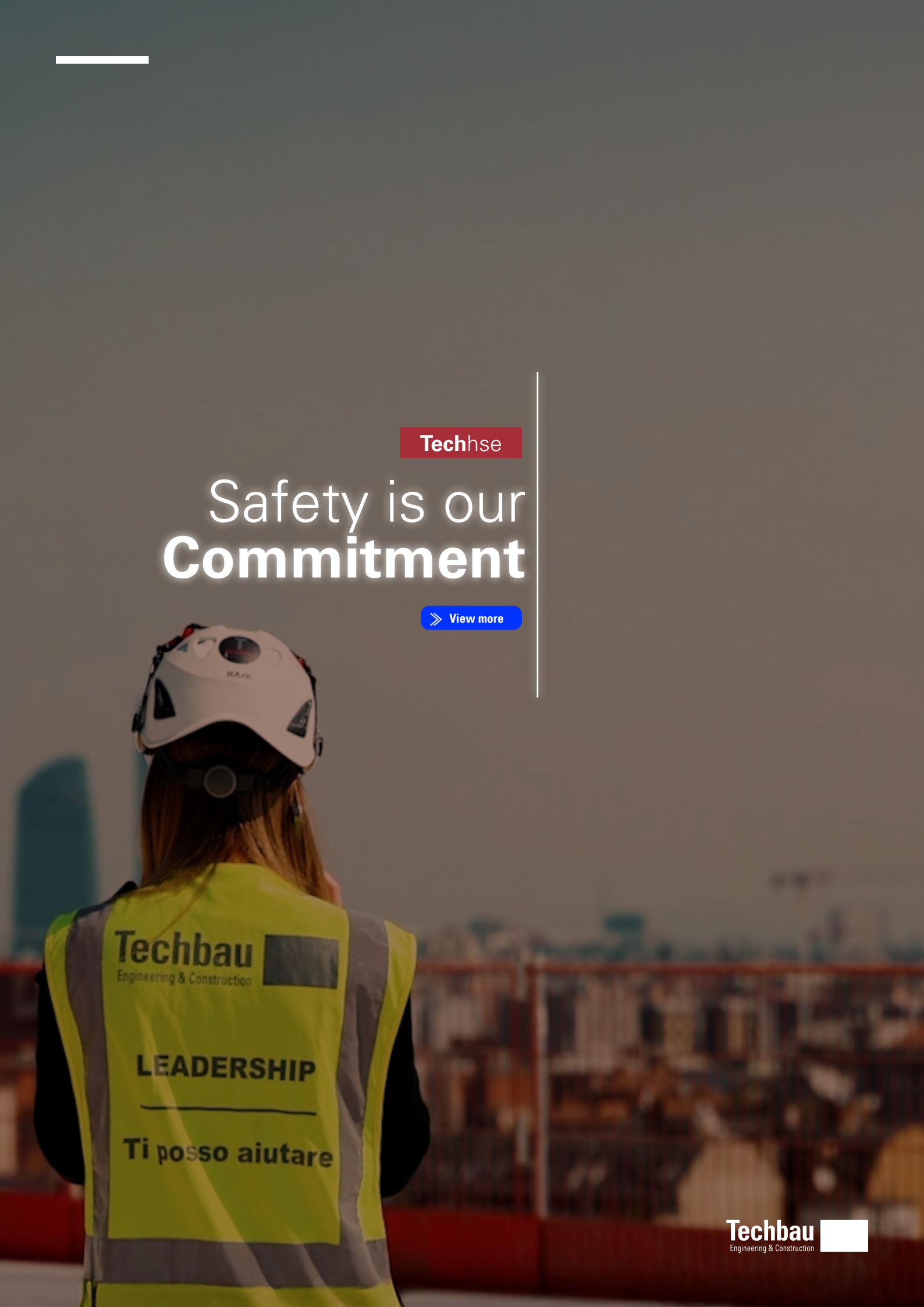
The action plan for continuous improvement regarding social aspects addressed by ESRS S1, equal treatment and opportunity, and working conditions, aims to achieve specific objectives and to align actions with relevant standards.

For FY2025, the Company has set the objective of obtaining gender equality certification through the implementation of the system pursuant to UNI/PdR125:2022, for which specific high-priority actions have been defined.

The commitment to continuous improvement also involves increased engagement and dialogue with staff, promoting initiatives that enhance human capital while simultaneously ensuring improved organisational wellbeing. This commitment facilitates the enhancement of social performance in line with the principles defined by Sustainable Development Goals SDG 3, SDG 5, and SDG 10.

ESRS TOPIC	SDG	COMMITMENT	ACTION	PRIORITY	HUMAN RESOURCES	ECONOMIC RESOURCES
ESRS S1 Equal treatment and opportunity	5	Implementation of the Gender Equality Management System with reference to UNI/PdR 125:2022.	Training and awareness-raising on gender equality.	🔴	external	Training and microlearning module costs
			Internal communications and initiatives to raise awareness and promote a culture of gender equality and D&I.	🟠	internal	Cost for gifts for new parents and shopping vouchers
			Channel for reporting workplace harassment and risk assessment of harassment in the workplace	🔴	internal	Costs for the implementation of the dedicated reporting channel
	10	Increase employee engagement	Promote team-building events and initiatives aimed at strengthening employees' sense of belonging to the organisation.	🟢	internal	Initiative cost
	3	Dialogue and sharing	Offer training courses on soft skills	🟠	internal	Cost of LinkedIn Learning platform
			Cross-functional projects aimed at enhancing skills and human capital	🔴	internal	Personnel cost
		Improve staff turnover rates	Monitor positive and negative staff turnover.	🔴	internal	Personnel cost
ESRS S1 Working conditions	3	Work-life balance	Wellbeing initiatives – Mindfulness and Counselling, Psychotherapy, and Coaching support service	🔴	internal / external	Gym membership schemes and corporate welfare benefits

🔴 High: short-term actions 🟠 Medium: medium-term actions 🟢 Low: long-term actions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HEALTH AND SAFETY

HEALTH AND SAFETY

Since 2020, Techbau has been certified under ISO 45001 for its occupational health and safety management system, and prior to that, it had held the OHSAS 18001:2007 certification since 2016, the year the certification process began.

The health and safety management system covers all operational and administrative sites managed by the Company, which currently includes an administrative office in Piedmont, a secondary office with executive offices in Rome, and temporary construction sites and various active maintenance contracts throughout Italy.

HEALTH AND SAFETY AT WORK

OUR COMMITMENT

ESRS S1-8, S1-14

At Techbau, occupational health and safety are always managed with the highest level of attention, allocating both internal and external human resources, as well as financial resources, to achieve the most elevated safety standards.

Since 2020, Techbau has adopted and implemented a management system for health and safety pursuant to ISO 45001, maintaining the corresponding certification. The most recent renewal occurred in April 2025.

The same management system has been extended to Techbau Green Energy, implementing the procedures and verifications required by the standard.

The management system is founded on regular risk assessments covering all company processes, as well as the identification of appropriate measures to prevent undesirable events, thereby ensuring compliance with binding occupational health and safety regulations, in addition to ethical, professional, legal, and contractual standards. The Company has appointed all individuals responsible for the health and safety of workers, providing them with the necessary powers of attorney and delegations from the employer as required by law.

The number of individuals covered by the occupational health and safety management system currently stands at 248, representing 100% of the company population.

The internal Worker Health and Safety Representatives (RLS) have been elected and formally appointed. These are four direct employees, 3 women and 1 man, all of whom are regularly trained. These individuals play an important role in designing training and information programmes on health and safety principles, drawing attention to priority issues to mitigate negative impacts.

In addition to fulfilling legal obligations, the Company strives to uphold high standards in health and safety by monitoring and implementing best practices to maintain and enhance the management system, ensuring the ongoing engagement of its employees and the workforce of third-party contractors across construction sites.

Techbau has an extremely functional QHSE Team prepared to meet the needs of its activities. Especially for H&S needs, the Team is responsible for supervising all activities that present medium and high risk to the health and safety of operators, as well as for controlling environmental aspects at operational sites.

The Company's QHSE Team consists of the following functions:

- QHSE manager: responsible for the management system for quality, health, safety, and environment; the role involves monitoring and defining specific actions to achieve continuous improvement objectives, particularly for the health and safety of workers, while maintaining high quality standards in every process.

- HSE Coordinator: supervises all activities at the site level to control the maintenance of construction site safety standards, operating both control and training and information, coordinating activities to ensure safety on site in support of the site manager and the project manager of the executive project.

- QHSE Specialist and QHSE Assistant: oversee, at company level, all organisational project activities relating to the health and safety of construction site personnel. Operates the control of legal compliance in health, safety, and environment matters, together with the HSE manager monitors specific KPIs and verifies that the health and safety management system is followed, directing actions and making the necessary changes and integrations to ensure it is aligned with operational methods in compliance with ISO 45001.

- Quality Manager: responsible for the management system for quality; this function is responsible for monitoring and defining specific actions to achieve continuous improvement objectives, primarily with respect to the quality of services provided, as well as monitoring performance to ensure the achievement of the organisation's QA/QC process targets.

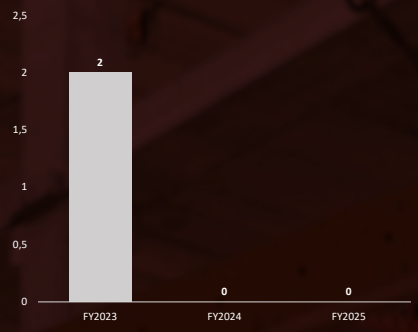
- Quality Coordinator: coordinates and supervises the executive construction activity in relation to the technical quality aspects of both the workforce present on site and the technical specifications of the materials and equipment used during the implementation phase.

As of today, the Company employs 10 HSE coordinators and 5 Quality coordinators (a 44% increase in personnel compared to the previous reporting period), who perform coordination and supervision activities on a rotating basis to support all project teams across operational sites, in line with the execution requirements of the various active construction sites.

OWN WORKFORCE

ESRS S1-14: WORK-RELATED INJURIES

Total number of workplace injuries



of which commuting accidents

2 / 2023 **0** / 2024 **0** / 2025

of which fatalities

0 / 2023 **0** / 2024 **0** / 2025

Lost workdays due to injuries

27 days
FY2023

0 days
FY2024

0 days
FY2025

Annual working hours

119,593 hours
FY2023

278,292 hours
FY2024

430,107 hours
FY2025

Recorded injury rate: Frequency Index (LTIFR) – Severity Index (LDR)

LTIFR 16.7
LDR 0.2
FY2023

LTIFR 0.0
LDR 0.0
FY2024

LTIFR 0.0
LDR 0.0
FY2025

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HEALTH AND SAFETY AT WORK

248

Techbau and Techbau Green Energy workers covered by ISO 45001

0

Number of fatalities

0

Cases of occupational disease

ZERO ACCIDENT GOAL

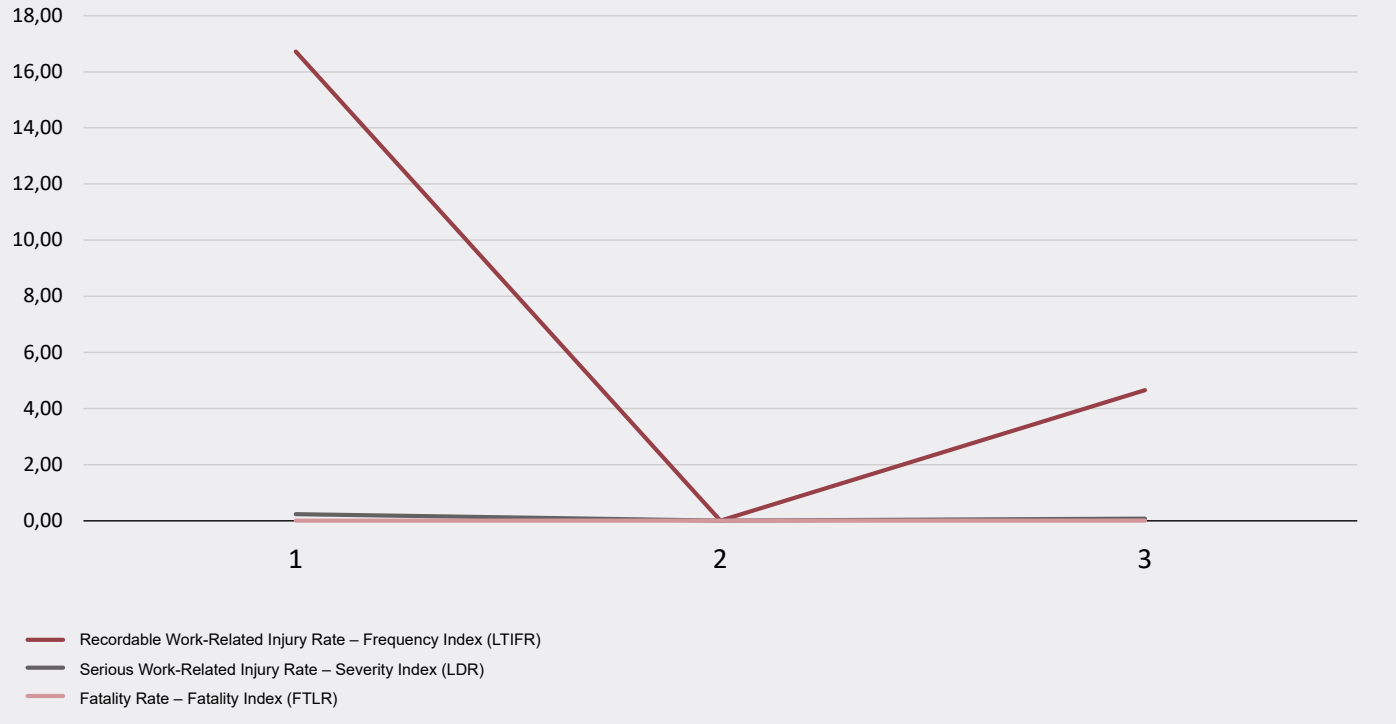
ESRS S1-14

The Company has always been committed to achieving the following objectives, which form an integral part of Techbau's Health and Safety Policy:

- prevent injuries, occupational diseases, environmental pollution and continuously improve the efficiency of the QHSE management system;
- ensure a healthy and safe working environment for all its employees, customers, suppliers, and visitors, to achieve the 'Zero Accident' goal;
- educate and encourage all its employees and subcontractors to continuously monitor the work environment, in order to identify unsafe behaviours and/or conditions, and then take action to resolve them;
- manage and coordinate subcontractors with the aim of ensuring the health, safety, and wellbeing of all employees and workers, while at the same time ensuring environmental protection;
- implement and disseminate the ***know-how*** and the ***lessons learned*** developed through experience and/or emerged during audits, with the aim of continuously improving the Company's performance.

The number of individuals making up Techbau's workforce has increased by 33% compared to the previous period, with complete coverage provided by the ISO 45001 health and safety management system.

INJURY RATES FOR OWN WORKFORCE



HEALTH AND SAFETY AT WORK

IROs RELATED TO WORKERS ALONG THE VALUE CHAIN

ESRS S2 IRO-1

The ESRS S2 topic 'Workers in the value chain' was examined as part of the double materiality assessment and, based on the methodology adopted during the analysis, the subject matter was classified as 'Material' for the sub-topic 'Working conditions'. This represents a high-priority material issue for the Company, for which effective actions are under evaluation, with short-term objectives. Specifically, the sub-sub-topic 'Health and safety' was deemed Material, whilst the sub-sub-topic 'Training and skills development' was considered Informative. These considerations include indirect workers, downstream throughout the labour supply chain.

The IROs thus identified have proven effective, as the aspect was analysed with particular attention to the impacts and risks associated with the health and safety of individuals. This aspect is of fundamental importance to the organisation, as it constitutes the most relevant issue when Techbau engages with key suppliers. For topics assessed and found to be non-material, please refer to Appendix 2 of this report. The impacts identified in relation to workers across the value chain, as described in Appendix 3, are systemic in nature and potentially applicable to all workers within the value chain.

The entities considered in the analysis are predominantly subcontracted construction companies, which provide their workforce for the execution of works during the construction phase. The analysis and assessment of IROs relating to 'Workers in the value chain' are focused specifically on these workers, as they are deemed to be of greater relevance to the business model of Techbau and Techbau Green Energy.

The operational workforce at Techbau construction sites is comprised of workers classified into different categories based on their level of specialisation and experience: general workers (or labourers), who perform support tasks; qualified workers and workers specialised in specific trades; and team leaders, who coordinate the works. The specific professional roles include bricklayers, carpenters, floor layers, window and door installers, demolition and excavation operatives, crane operators and earth-moving machinery drivers, as well as specialised maintenance technicians for hydraulic, mechanical and electrical systems. These workers are exposed to a high level of risk to health and safety owing to the nature of the tasks performed.

Accordingly, increased attention must be devoted to minimising risks, through the development of specific health and safety and emergency plans, along with targeted risk assessments, and the preparation of RAMS.

SAFETY AT THE CENTRE

ESRS S2 SBM-3, S2-1, DP18

To ensure the highest possible level of safety on construction sites, site HSE personnel conduct continuous inspections and site visits. Following these activities, HSE Site Reports are compiled to summarise the key points of the analysis and any anomalies identified. The findings are recorded in a register, facilitating the identification of principal issues and their corrective measures, and generating statistics essential for evaluating performance over time and the anticipated improvements.

Within its policies and procedures, Techbau consistently considers the activities carried out by its contractors, placing particular emphasis on workers' rights, as set out in its Code of Ethics. This is shared with third-party companies as a contractual specification to be observed throughout the duration of their engagement with the organisation, in accordance with the principles of the United Nations and the International Labour Organization (ILO). The Group has not adopted specific policies regarding Forced labour and Child labour for workers along the value chain. Indeed, as also identified in the materiality assessment, the nature of the Group's operations and sites does not present significant risks in this area.

Techbau has also established the Third-Party Company Management and Incident Management procedure, which sets out instructions for reporting anomalies or best practices identified on site and recorded among the relevant KPIs: Leading & Lagging Indicators. In case of critical events or misconduct, the site HSE function is responsible for reporting the identified issue through an appropriate report, which details the criticality and the related risk assessment with the corresponding severity of the damage or potential damage. The report is communicated to the relevant individual and to the subcontracted company involved in the event, in order to highlight the critical issue and provide information on the risks and how to prevent and/or mitigate them. Regarding the analysis of health and safety indicators for the reference period, data relating to occupational injuries and occupational diseases among indirect workers have been recorded and compared with previous reporting periods.

The number of workforce comprising the supply chain generated by the activities carried out by the Company has resulted in a 68% increase in personnel involved compared to the previous period, all of whom are fully covered by Techbau's ISO 45001 health and safety management system.

415,404

Indirect workers covered by *ISO 45001*

HEALTH AND SAFETY AT WORK

ZERO ACCIDENT GOAL

ESRS S2-1

No fatalities have occurred during the last three reporting years. No confirmed occupational diseases were recorded during the reporting period, keeping the figure at zero.

The monitored parameters constitute the severity index – LDR, frequency – LTIFR, and fatality – FTLR, all of which form part of the H&S Indicators.

The H&S indicators and specific indices are monitored monthly, through the precise collection of data by the HSE managers for each operational site.

The reporting of site-level indicators is analysed and consolidated into an overall report, prepared on a monthly basis and communicated to the Management and Top Management for the assessment of performance statistics against predefined objectives.

Techbau has further enhanced the efficiency of its performance monitoring and control.

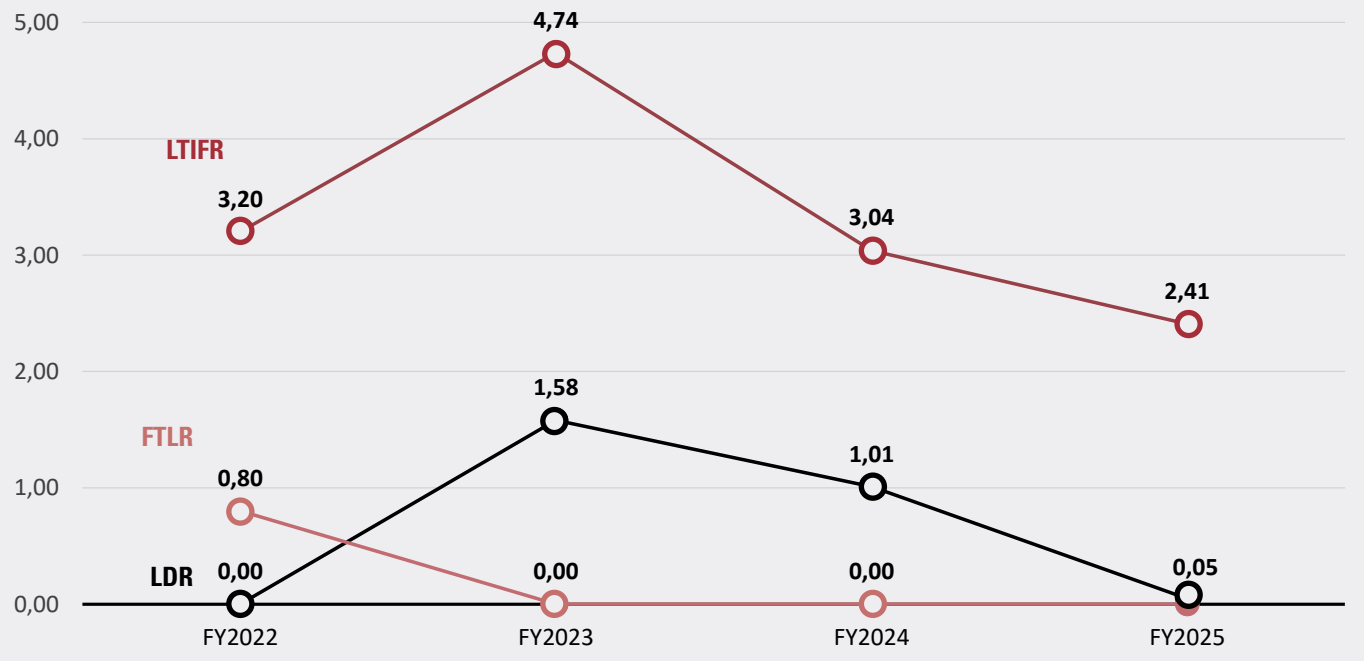
The significant industrial growth and the increasing presence of workforce engaged in the execution of complex projects have resulted in an expanded focus on tracking performance and monitoring additional specific indicators, beyond the regulatory health and safety indicators that have consistently been tracked in accordance with legal requirements (Italian Legislative Decree 81/08).

These specific indicators are essential for making decisions and implementing actions efficiently and purposefully with respect to material aspects.

For a further level of analysis, performance is monitored by subdividing the operational construction sites according to the type of building, which, for Techbau, is categorised as follows:

- Logistics and Commercial
- Residential and Tertiary
- Industrial and Data Centre
- Facilities – Maintenance
- Photovoltaic
- Biomethane

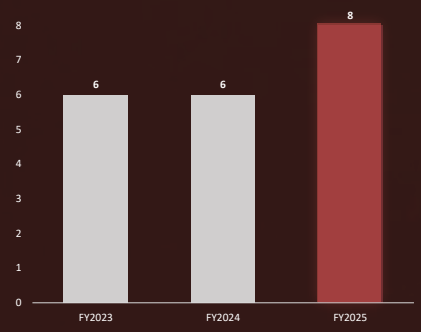
INJURY RATES FOR INDIRECT WORKERS



WORKERS ALONG THE VALUE CHAIN

ESRS S2: WORK-RELATED INJURIES

Total number of workplace injuries



of which severe injuries

6/ 2023 **6** / 2024 **8**/ 2025

of which fatalities

0 / 2023 **0** / 2024 **0** / 2025

Lost workdays due to injuries

90 days
FY2023

145 days
FY2024

160 days
FY2025

Annual working hours

1,265,272 hours
FY2023

1,975,504 hours
FY2024

3,323,232 hours
FY2025

Recorded injury rate: Frequency Index (LTIFR) – Severity Index (LDR)

LTIFR 4.74
LDR 1.58
FY2023

LTIFR 3.04
LDR 1.01
FY2024

LTIFR 2.41
LDR 0.05
FY2025

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HEALTH AND SAFETY AT WORK

SAFETY AT THE CENTRE

ESRS S2-1

Specifically with reference to the analysis of performance and specific indicators, Techbau defines its continuous improvement objectives. In recent years, a shortcoming has emerged in the monitoring and analysis of near misses within the field of health and safety, which for the Company constitute cases that must be carefully assessed and treated as actual incidents, in order to detail and disseminate the causes as well as ways to prevent them.

The objective established at corporate level and applied to all temporary construction sites is the systematic and timely reporting and monitoring of near misses.

The investigation and monitoring of near misses require the completion of a dedicated internal form, which guides personnel both during the compilation and analysis stages, enabling a thorough and prompt examination of the causes. All incidents occurring within the scope of projects are monitored, with particular attention to those involving subcontractors.

In the past year, there has been a 171% increase specifically in the reporting and recording of near misses, thereby meeting the target set in the improvement plan. This has enabled the identification of specific causes and the prevention of further cases that could result in incidents of varying degrees of potential harm.

Based on the investigations conducted, all causes are analysed through a Root Cause Analysis process carried out by site-level HSE personnel in collaboration with the internal Head of the Prevention and Protection Service. Once the issue has been thoroughly examined and appropriate corrective actions have been developed, the team also prepares specific 'Lessons Learned' documentation to disseminate insights gained from the incident.

Furthermore, through internal site initiatives, meetings are organised with the entire workforce, referred to as 'Toolbox Talks', which provide workers with guidance and advice on best practices to be followed on site in order to safeguard the health and safety of both direct and indirect workers.

Any criticalities and issues identified on site can and should be raised by personnel from third-party companies. This is facilitated through the provision of a suggestion or reporting box within the construction site, enabling the workforce to easily communicate their perceptions and requests.

The site HSE is responsible for monitoring the receipt of written requests in the letterbox and identifying any actions to be taken, where applicable.

AWARENESS, DIALOGUE AND ENGAGEMENT

Another reporting tool available to all employees and external collaborators is the active and public whistleblowing channel, accessible via the Techbau website. This channel is managed by an external and independent third party, who receives reports, analyses them, and conducts investigations.

The procedure relating to the implemented whistleblowing mechanism is the same as that disclosed to direct employees, but is applied to all Techbau stakeholders. The procedure and associated policy prohibit retaliation against the reporting person, allowing them to submit a report anonymously or confidentially, in accordance with the GDPR.

However, the preferred channel utilised on the construction site remains the direct coordination of the workforce through meetings, which are convened weekly by the site HSE managers and specifically involve the supervisors of third-party companies. The supervisor is the individual appointed pursuant to Articles 2 and 19 of the Consolidated Law on Occupational Safety (Italian Legislative Decree 81/08), represented by the team leaders and site managers of each company operating onsite, who are responsible for coordinating their respective work teams.

Meetings are important occasions for the coordination of construction site safety. They also serve to discuss common issues and collectively identify solutions and protective measures that can be integrated and do not interfere with the work of each team present on site at a given time.

Since 2023, coordination meetings have also been monitored and recorded as a 'Leading' indicator within site performance, together with induction training delivered to the workforce upon entry.

+171%

Increased monitoring and data verification

compared to FY2024

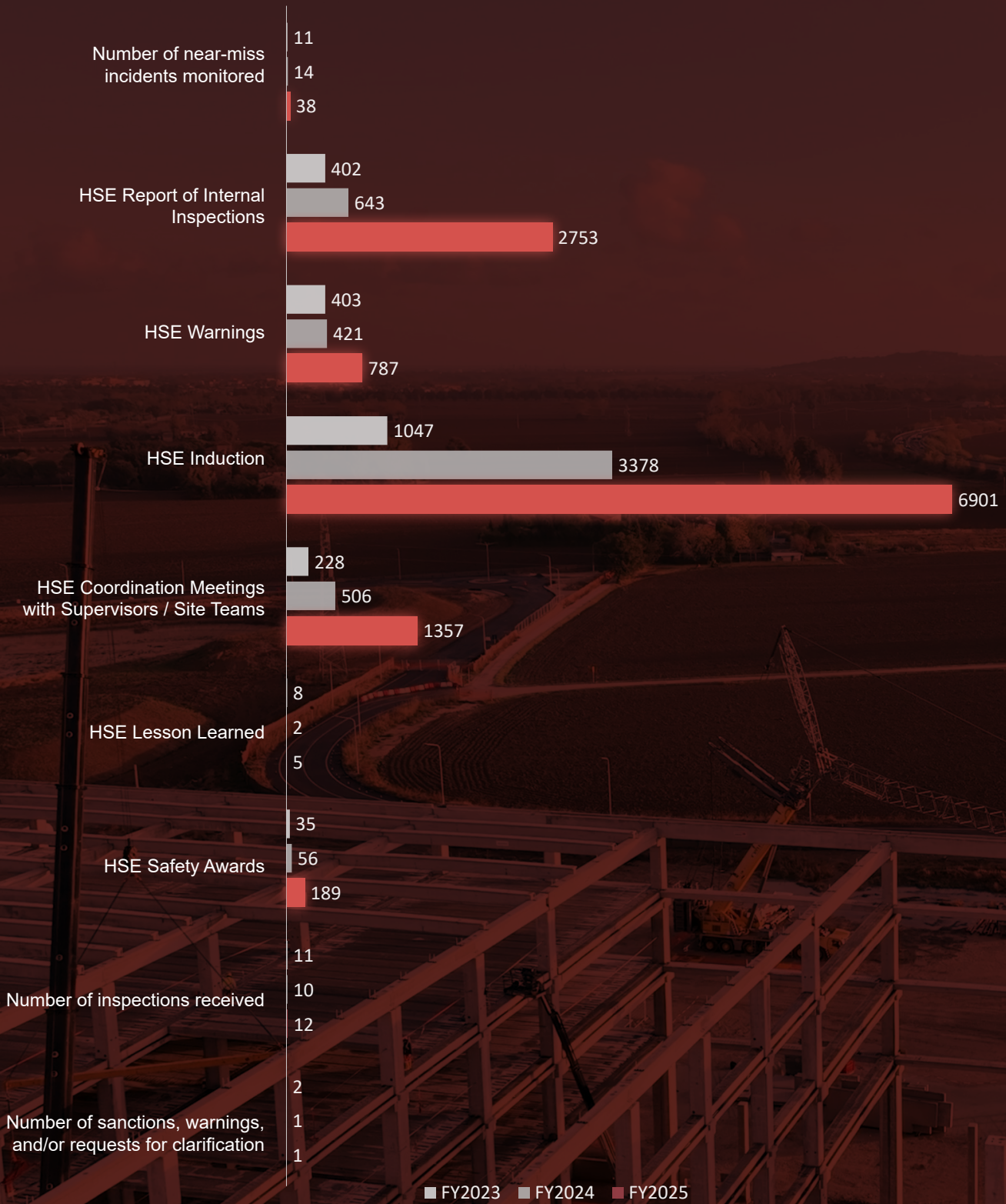
+168%

Increase in construction site coordination meetings

compared to FY2024

WORKERS ALONG THE LABOUR CHAIN

ESRS S2: LEADING & LAGGING INDICATORS



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OUR COMMITMENT

IN FOCUS | HEALTH AND SAFETY

Safety**Tech**

On the occasion of the World Day for Safety and Health at Work which is celebrated every year on April 28th, Techbau organises engagement and awareness events aimed at pursuing the corporate goal of 'Zero Accidents'.

Many of the events promoted at active construction sites were carried out in collaboration with the local Red Cross and Fire Brigade. Since 2023, the events have been organised under the corporate initiative 'Safety Tech Challenge', which has included a range of first aid and cardiopulmonary resuscitation (CPR) courses, as well as safety-focused games and workshops.
In 2024, the initiative adopted the slogan 'Be Aware, Take Care'. As part of the initiative, a first-aid training course was organised in Osio Sotto (BG) and delivered by the Croce Bianca di Bergamo, a volunteer organisation providing first-aid and emergency medical services, together with a live fire-fighting response demonstration carried out in collaboration with a team from the Italian Fire and Rescue Service (Vigili del Fuoco) in Noviglio (MI).

In this way, Techbau aims to bring to the attention of all stakeholders involved in its activities its values by promoting and strengthening:

- the culture of shared safety, in line with the Company's core values;
- people's awareness and promotion of a collective approach to Safety;
- the evaluation of innovative systemic tools, behaviours, and common practices to pursue excellence as a corporate value;
- the contribution of each individual to achieve the ZERO ACCIDENT goal

Positive aspects related to the implementation of such events can be seen in the increased coordination and effective collaboration among the different actors on the construction site, creating greater visibility towards local communities and establishing trust relationships with regulatory bodies and authorities.

OUR COMMITMENT

IN FOCUS | HEALTH AND SAFETY

TECHBAU SAFETY WEEK

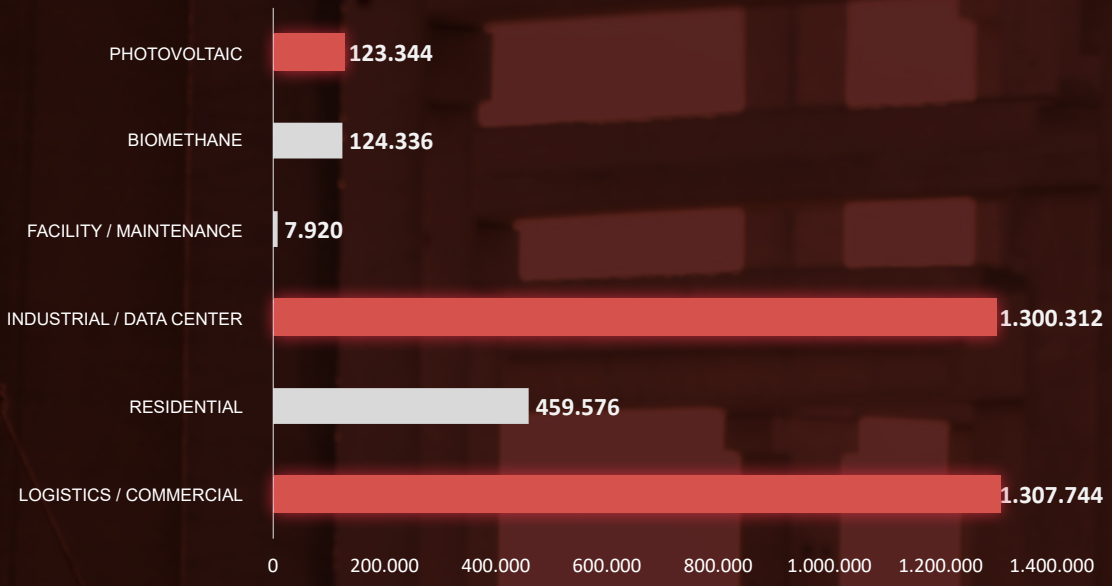
In 2025, during the weeks surrounding the World Day for Occupational Health and Safety, Techbau organised a range of events across many of its operational construction sites, attracting attention and engaging various stakeholders within the local area. Among the initiatives and new activities designed and organised by Techbau's HSE Coordinators at their respective construction sites were the implementation of the following awareness-raising and training / information events: training supported by virtual reality through the use of augmented-reality headsets; first-aid drills based on scenarios involving an injured operator on a MEWP; workshops focused on individual attention and awareness; 'gamefiction' and role-playing workshops involving the simulation of hazardous scenarios and emergency management; and 'Safety Corner' activities and quizzes addressing non-conformities.

All events and activities conducted have resulted in the following benefits:

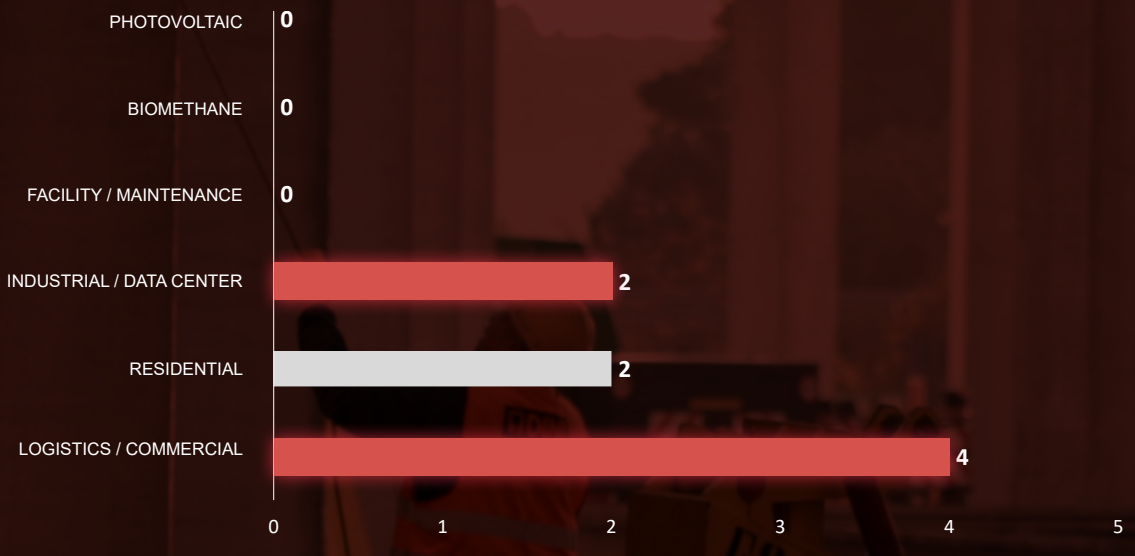
- Adoption of a practical approach to safety;
- Promotion of hazard identification;
- Development of critical thinking and the identification of risks, as well as strategies for resolution in the event of an incident;
- Effective coordination and collaboration among the various participants on the construction site, particularly workers within the supply chain;
- Engagement with local authorities and relevant bodies, contributing to increased local visibility.

HIGHLIGHTS 2025

TOTAL HOURS WORKED ON CONSTRUCTION SITE BY TYPE OF CONSTRUCTION



TOTAL NUMBER OF INJURIES (LTI) BY TYPE OF CONSTRUCTION



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HEALTH AND SAFETY AT WORK

ONGOING TRAINING AND INFORMATION

ESRS S2-2, S2-4

To this end, in every operational construction site, the workforce is periodically trained and informed through awareness sessions, namely Induction Training, conducted by site HSE managers or external HSE technicians. They implement the directives given by the Company and follow the specific guideline for initial coaching at each first entry into the construction site of interest.

The positive outcomes associated with the implementation of such initiatives include enhanced coordination and effective collaboration among the various stakeholders on the construction site, increased visibility within local communities, and the establishment of trust-based relationships with suppliers, local bodies, and relevant authorities.

To foster a robust and widely adopted health and safety culture, particularly on construction sites, Techbau implements initiatives and projects to encourage its employees to internalise the values of workplace safety protection and safeguarding.

In addition, HSE personnel may introduce a material health and safety topic through a dedicated meeting, known as 'Toolbox Talks', which serves as an opportunity for presentation and sharing to disseminate best practices and promote greater awareness of health and safety. In 2024, reporting and monitoring of Toolbox Talks (TbTs) conducted also commenced; during the reporting period, a total of 404 TbTs were conducted, compared to 150 TbTs in FY2024.

The number is expected to rise given the systematic and continual monitoring currently applied across all Techbau construction sites.

By engaging workers throughout the value chain, Techbau seeks to strengthen its commitment and efforts to ensure a safe and healthy working environment for everyone and to pursue the 'Zero Incidents' target.

Techbau currently undertakes internal audits and due diligence, particularly within its operational construction sites and among material suppliers, through site visits. All of Techbau's first-tier suppliers are of European origin, with over 90% being suppliers whose legal and operational headquarters are located in Italy.

In this economic and geopolitical context, Techbau has never encountered serious incidents in relation to violations of human rights across its value chain. In these matters, Techbau strives to raise its standards, enhancing assessments in the social and human rights domains during the qualification and selection phases.

During the operational phase, Techbau is committed to recognising exemplary conduct demonstrated onsite across all areas of work, and allocates its resources accordingly. Every member of the construction site team, Project Manager, Site Manager, HSE Manager, meets monthly and has the opportunity to express their preferences on the workers and the company to be rewarded. Once the workers to be rewarded are identified, the Project Manager of the construction site organises a celebratory moment with the entire workforce.

Periodically, at least on a monthly basis, the HSE Coordinator presents Safety - Tech Award certificates to workers who have demonstrated exemplary conduct during their activities on the construction site and in various aspects relating to workers' health and safety.

+238%

Increase in rewarded personnel
compared to FY2024

+105%

Increase in Induction training provided
compared to FY2024

189

Safety Awards assigned

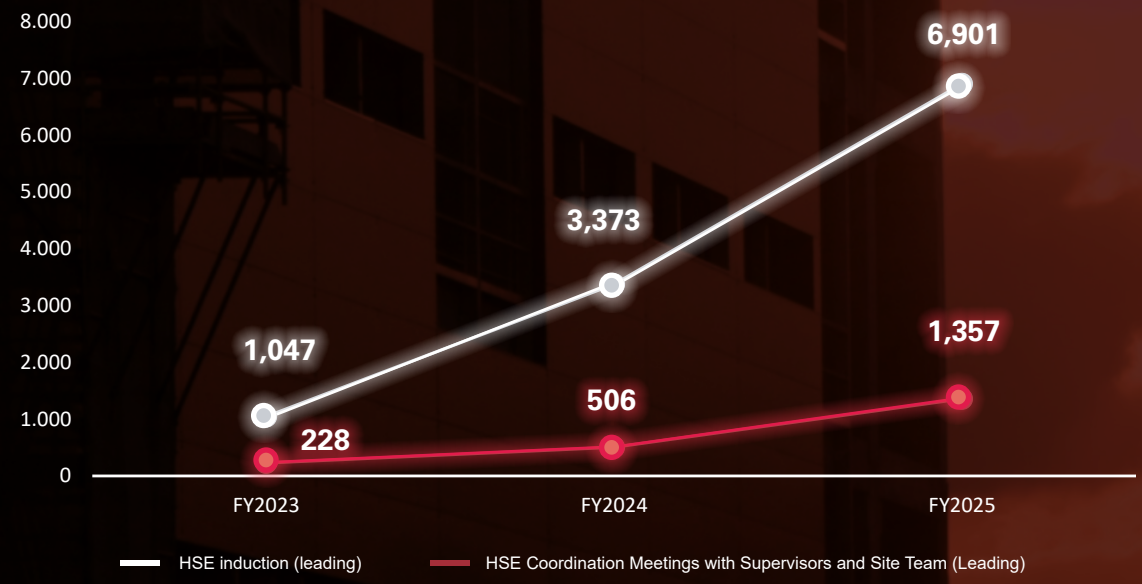
404

Tool Box Talks
(TbTs)

HIGHLIGHTS 2025

NUMBER OF NEAR-MISSES – NEAR MISS (LEADING INDICATOR)

NUMBER OF HSE INDUCTIONS AND COORDINATION MEETINGS



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ESG ACTION PLAN

STRATEGIC ACTIONS AND RESOURCES

The continuous improvement action plan relating to social aspects, including those addressed by ESRS S1 and ESRS S2, is designed to uphold the fundamental principles of the Company, promoting a culture founded on safety, organisational wellbeing, and the development of internal competencies. The Company has established specific targets regarding social aspects to ensure year-on-year improvement, monitoring the current performance status.

To achieve these targets, Techbau also engages its suppliers in order to ensure effective monitoring and to attain the established objectives. There is a generally good performance in achieving the objectives, resulting in being 'On track' with what was defined for the reference year; the data shows continuous attention and strong investment in good practices for the mitigation of H&S risks and for the reduction of injury rates.

ESRS TOPIC	SDG	COMMITMENT	ACTION	PRIORITY	HUMAN RESOURCES	ECONOMIC RESOURCES
ESRS S1-S2 Health and safety		ZERO INCIDENTS POLICY	Promote the 'STOP WORK AUTHORITY' culture at every level	🟠	internal / external	cost of personnel and external consultants
			Presentation of Safety Awards	🟠	internal	Award costs
		Assessment and integration of common practices to pursue excellence as a corporate value	Corrective actions based on the results of internal HSE audits and/or inspections	🔴	internal	H&S management costs for the construction site
			Enhance collaboration with subcontractor workers to increase risk awareness on the construction site	🔴	external	cost of personnel and external consultants
			Engagement events for indirect workers and awareness-raising on H&S topics	🔴	internal / external	Costs for organising initiatives with third parties

🔴 High: short-term actions 🟠 Medium: medium-term actions 🟢 Low: long-term actions


Experience is
our **Awareness**
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BUSINESS ETHICS

BUSINESS ETHICS

Ethics and legality within the construction sector constitute crucial elements for ensuring transparency, efficiency, and sustainability, promoted through value-driven initiatives that reward companies with elevated standards.

Techbau is committed to building resilient infrastructure and fostering innovation, as well as equitable, transparent, responsible, and sustainable industrialisation, in alignment with SDG 9 and in accordance with the 10 universal principles, for which the 'Communication on Progress' (CoP) form is, and will continue to be, completed annually.

Within its executive processes, the values of legality and social responsibility are implemented through a robust organisational and control model, which effectively and efficiently guides the application of ESG criteria and the attainment of the strategic objectives of the 2030 Agenda. This serves to ensure ethical conduct by all stakeholders, grounded in compliance and transparency as delineated by the integrated management system applied at both company and group level.

BUSINESS ETHICS

IROs RELATED TO BUSINESS CONDUCT

ESRS 2 IRO-1

The ESRS G1 topic 'Business Conduct' has been analysed through the double materiality assessment and, based on the adopted methodology, the topic was determined to be of 'informational' materiality with regard to the sub-topics 'Active and passive bribery' and 'management of relations with suppliers, including payment practices', for which short- to medium-term actions are evaluated and implemented. The impacts associated with these sub-topics have been identified as potential, as the aspect was analysed with particular regard to the impacts and risks across the value chain, especially the relationships with suppliers and other external stakeholders; these latter are also significant in terms of potential corruption risk within private negotiations in the respective sector. By contrast, the sub-topic 'Protection of whistle-blowers' and 'Political engagement and lobbying activities' were not deemed material; see Appendix 2.

SUPPLY CHAIN MANAGEMENT

ESRS G1-2, G1-6

The supply chain is of fundamental importance and is essential for the achievement of the Company's strategic and project objectives. For this reason, suppliers—whether of materials, services, or labour—constitute essential parties of substantial interest to the Company's operations.

Techbau pays particular attention to commercial relationships and those interactions which generate added value, assigning responsibility for their management and negotiation to the Procurement Department.

To achieve its objectives, Techbau considers it fundamental to maintain an open and trustworthy dialogue with the entire supply chain and to disseminate throughout it all the guiding principles and values upheld within the Company. In this regard, Techbau consistently strives to improve, implementing its policies and procedures by communicating them to its suppliers from the earliest stages of negotiation.

Furthermore, Techbau has incorporated sections pertaining to sustainability within the pre-qualification questionnaire, as these are regarded as material criteria for supplier selection. Techbau recognises that its payment practices may affect its supply chain and have a particular impact on small enterprises. Accordingly, the procedures for managing invoices and related payments to suppliers are regulated by an internal policy and procedure, which defines the accounts payable process under the remit of the Administration, Finance and Control department. The department is responsible for the verification, acceptance, and registration of invoices, subject to authorisation by the responsible manager. Payments to suppliers are administered on a monthly basis, by either the fifteenth or the last day of the month.

Payments to suppliers are generally made within 60 days by bank transfer; for invoices issued at the end of the month, a 60-day term plus an additional 15 days applies. At company level, the average number of days for the payment of invoices from the commencement date of the contractual or statutory payment term is 6 days. The Company has not been the subject of legal proceedings in relation to late payment during the reporting period, and there are no ongoing proceedings.

Within the Suppliers Due Date Schedule, any reminders and any invoices for which payment has been blocked (either due to conformity checks with the order or for administrative or fiscal issues) are duly reported. On the basis of instructions received from the CFO, the responsible office personnel prepare the payment orders.

PREVENTION OF CORRUPTION

ESRS G1-3

To date, Techbau provides training courses on anti-corruption and the prevention of offences identified under its Organisational and Management Model pursuant to Legislative Decree 231/2001 (Model 231). The anti-corruption course addresses the specific requirements of ISO 37001 and delineates the purpose and scope of the Anti-Corruption Management System within the Company; the course relating to predicate offences considers the essential components of Organisational Model 231, specifically in relation to the activities performed by employees, with the objective of training them in the application of the model.

The course on the ISO 37001 management system has been adapted for dissemination to principal business partners, for whom increased vigilance is required. Training for personnel has been provided to all employees, irrespective of risk level, including those in roles regarded as low risk and all newly recruited staff, who are required to complete the training module within 30 days of joining the Company.

All individuals identified as presenting a risk greater than low are subject to general training and role-specific training, and undergo annual monitoring as part of the process to maintain the certification scheme, through interviews conducted within the framework of specific due diligence activities.

Techbau also provides training courses on information security to raise awareness both internally and externally among its stakeholders, with the objective of mitigating the impacts and risks associated with the management of personal data and confidential information.

BUSINESS ETHICS

OUR COMMITMENT

ESRS G1-1, G1-3

The Techbau Board promotes its business ethics both internally and externally through corporate policies and the Code of Ethics, with the aim of developing an integrated and responsible corporate culture, in accordance with the guidelines and guiding principles of the United Nations Global Compact. Responsibility for the proper application of the Policies and the Code of Ethics is vested in all individuals comprising the Top Management.

The organisational culture of Techbau and its ethical principles are promoted through training and information, primarily disseminated via the Company's internal social channels, particularly through the corporate Intranet.

The corporate Intranet provides access to information for all personnel, both on-site and off-site, ensuring that all employees are kept updated regarding Company developments, especially in relation to governance, the adoption of new procedures and policies, and to increase awareness of the values and principles that the Company seeks to communicate and reaffirm.

To prevent corrupt acts and incidents of passive or active corruption, specific procedures and policies have been prepared and implemented in order to define the relevant criteria and control measures to be adopted.

The approved and adopted procedures specifically address the management of donations, the management and regulation of related party transactions, the management of relations with the Public Administration, and the internal due diligence procedure.

The aforementioned procedures were reviewed and updated during the second six-month period of 2024 and the first six-month period of 2025, taking into account not only the update of Organisational Model 231, but in particular the implementation of the management system pursuant to UNI ISO 37001.

In this context, the information flows between corporate functions, department heads, and internal and external control bodies have also been updated—specifically towards the Supervisory Body for the essential information and communications required by Organisational Model 231, and towards the FCPC for the information and communications to be reported with reference to the ISO 37001 standard.

At an informational and educational level, the policies and procedures implemented by the Company are communicated directly to individuals regarded as presenting a 'Risk greater than low' in relation to corruption.

With regard to at-risk individuals who collaborate with or act on behalf of the Company, namely business partners, the policies and procedures are communicated directly via email, requiring the execution of letters of commitment and acknowledgement of the principles adopted and communicated by the Company, together with specific contractual annexes. For customers or other third parties, such as competent authorities and local entities, communications are provided through official channels (the corporate website and Company social media pages) or via tender documentation.

WHISTLEBLOWING

ESRS G1-1

Techbau has adopted the Whistleblowing mechanism with a specific internal procedure, which is also communicated externally via a dedicated reporting channel accessible through the Company's website. Through the mechanisms and procedures adopted, the Company is able to identify and analyse behaviours or actions that may contravene or deviate from ethical principles and corporate policies.

In the event of unlawful conduct, which may give rise to predicate offences, the Company has implemented its own Organisation and Control Model 231/01, overseen by its Supervisory Body; following internal and/or external reports, the investigative process is applied and any identified critical issues are addressed. For reports submitted through the whistleblowing channel, an external reporting officer has been appointed, pursuant to an authorising act and specific instructions to ensure the protection of the reporting person and the confidentiality of any information contained in the reports.

The protection of the reporting person is therefore ensured through the appointment of an independent third party, unconnected to the Company's business activities. Company personnel shall not become aware of the reporting person's identity during investigative phases and, if requested by the reporting person, anonymity may be maintained in accordance with Regulation (EU) 2016/679 on personal data protection (GDPR).

Personnel have been trained and informed regarding the adoption of the whistleblowing mechanism, its purposes and effects, as provided for by Italian Legislative Decree 24/2023. The specific procedure sets out the scope of application and the applicable requirements of the standard, and expressly prohibits retaliation against reporting persons, reaffirming the protection of all parties involved. Controls are also implemented to prevent conflicts of interest, including at the stage of internal reporting via the whistleblowing channel.

PREVENTION OF CORRUPTION

IN FOCUS | BUSINESS CONDUCT

ESRS G1-1, G1-4, G1-5

During the first and second six-month periods of 2024, Techbau undertook the implementation of a Management System for the Prevention of Corruption in accordance with UNI ISO 37001:2016 and obtained certification in January 2025 from the accredited certification body Bureau Veritas.

As evidence of its commitment to anti-corruption, Techbau's Management drafted and approved the Anti-Corruption Policy, which was published in July 2024.

For the implementation of the management system (SGPC), an internal representative has been appointed as the Compliance Function for the Prevention of Corruption (FCPC), duly trained in accordance with ISO 37001. The FCPC is the independent function responsible for and authorised to:

- Supervise the design and implementation by the organisation of the management system for the prevention of corruption;
- Provide advice and guidance to personnel regarding the management system for the prevention of corruption and matters related to corruption;
- Ensure that the management system for the prevention of corruption is compliant with the requirements of ISO 37001; 2016
- Report periodically on the performance of the management system for the prevention of corruption to the governing body, top management, and other relevant functions, as appropriate; any other power and authority to undertake whatever else may be necessary, or even merely appropriate, for the fulfilment of the assigned mandate.

The FCPC, with the support of external consultants specialising in the legal field, conducts corruption risk assessments, identifying the Company's areas and roles that are exposed to a higher risk of criminal conduct, taking into account the characteristics of the sector and the business model. Consequently, the assessment has determined the risk categories and the actions to be adopted for monitoring and control in the implementation of the management system.

The Company's internal roles identified as being exposed to a higher level of risk include personnel performing the roles of Project Manager and Site Manager, as well as personnel vested with special powers and proxies who, by virtue of these responsibilities, are subject to a higher risk of committing or being exposed to corrupt practices.

FCPC conducts annual checks on such individuals through a formalised due diligence protocol, which is communicated internally. This process involves analysing the activities conducted within operational projects and the information directly provided by personnel involved in the analysis.

The assessment of risks relating to corruption, as with other risk assessments undertaken within the various domains of the Integrated Management System, is reviewed based on audit findings and changes in regulatory requirements. In particular, on the basis of new regulatory requirements or developments in case law, new predicate offences may be identified that must be incorporated into the assessment and reflected by updating Model 231/01, as deemed appropriate.

Members of the Supervisory Body and representatives of the board of statutory auditors are responsible for overseeing political influence and any lobbying activities undertaken by the Company. Likewise, the FCPC independently undertakes periodic due diligence activities concerning the verification of political financial contributions or contributions in kind made by the Company. In the past two years, the Company has not made any political financial contributions, nor any contributions relating to lobbying activities or pressure groups at either the public or private level.

To this end, within the management and updating system of Organisational Model 231, the Donations Management procedure has been prepared and approved by Management in order to regulate the process and define the system of control, verification, and monitoring applied at the corporate level.

In particular, it should be noted that none of the members of the administrative, management, or supervisory bodies have held positions within public administration in the two years preceding their appointment. During the reporting period, no incidents of corruption or confirmed events involving corruption occurred, nor were any legal proceedings of public interest initiated in relation to corruption or conflicts of interest that might directly or indirectly affect the Company.

PRIVACY AND INFORMATION SECURITY

ESRS G1-1, G1-4, G1-5

Throughout its development, Techbau affords the utmost attention to the protection of its know-how, essential and confidential information, and the privacy of its personnel, as well as that of stakeholders relevant to the Company. Such attention forms an integral part of business ethics and constitutes an indispensable value for minimising reputational risk to the Company in the event of an incident or potential damage.

Safeguarding individuals both within and outside the Company is fundamental for any corporate entity, particularly the end consumer and/or customer, ensuring the protection of personal data in conformity with EU Regulation 2016/679 (GDPR). Techbau enforces this regulation internally through supervision and monitoring of compliance by the Privacy Officer, who is appointed internally and supported by external consultants specialised in this area.

With reference to matters of confidentiality and information security, the internal body CISO (Chief Information Security Officer) has been established in line with ISO/IEC 27001:2022. This is considered 'distributed' as it comprises the Privacy Officer and all System Administrators formally appointed within the Company.

The impacts and risks associated with the management of personal data and confidential information are subject to specific analyses, conducted internally through the Data Protection Impact Assessment (DPIA). A dedicated internal procedure has been established, which the Privacy Officer follows in the analysis of new work tools, operating systems, and personnel management, where such activities may interfere with or generate new impacts on personal data, and where specific actions are required.

Within the corporate improvement plan, technological innovation and the efficiency of business processes represent principal lines of action, encompassing the evaluation of new digitalisation tools and the adoption of artificial intelligence to support operational activities on site.

In this context, Techbau exercises the utmost diligence, conducting risk analyses in parallel with the implementation and management of new tools, particularly from the perspective of regulatory compliance relating to personal data protection, cyber security, and information security.

With regard to information security, in 2024 Techbau implemented an Information Security Management System (ISMS), with the objective, as set out in the ESG Action Plan, of achieving system certification by the end of the 2025 financial year. Techbau obtained certification in accordance with ISO/IEC 27001:2022 in January 2025 from the accredited certification body, Bureau Veritas.

In the ongoing execution of operational governance activities and risk management to maintain certification and regulatory compliance, Techbau is committed to investment plans that guarantee the most stringent security measures and controls.

This is undertaken not only for the protection of the Company itself, but also for all business partners and external collaborators, by aligning its systems and processes with national and European regulations pertaining to cybersecurity.

Taking into consideration the assessed impacts and risks, the Company's short- to medium-term action plan foresees the extension and implementation of an Information Security Management System (ISMS) also for the subsidiary company, Techbau Green Energy.

Techbau Green Energy, as an entity operating within the energy sector—engaged in the management and sale of electricity from renewable sources classified as critical for national cybersecurity—has accordingly implemented enhanced measures in line with those of Techbau, which are already set at a high level for the attainment of ISO 27001 certification and are likewise applied by Techbau Green Energy.

Techbau Green Energy has additionally appointed a Data Protection Officer (DPO), a legally mandated role under the GDPR serving as an independent body for the supervision and oversight of the Company's compliance within the utilities sector, pursuant to Article 37 of the GDPR. This appointment has been duly notified to the Privacy Guarantor.

ESG ACTION PLAN

IN FOCUS | GOVERNANCE

OUR IMPROVEMENT OBJECTIVES

ESRS G1-2, G1-4

With respect to risks related to business conduct, Techbau has already implemented short- to medium-term measures for the prevention of corruption and is assessing actions to be applied in the medium to long term to enhance positive impact in its relations with suppliers and to establish a more resilient and sustainable supply chain.

The specific objectives identified and included within the ESG Action Plan are as follows:

- Open dialogue with key strategic stakeholders to ensure their engagement in corporate strategies.
- Supplier due diligence process on ESG matters, with particular reference to compliance with anti-corruption practices and respect for human rights.
- Strategic partnerships with suppliers for R&D programmes dedicated to the development of sustainable materials and construction methods aimed at decarbonisation.

Moreover, in its growth trajectory and ongoing alignment of economic activities with the principles of sustainable development, Techbau has initiated several internal research and development pathways, specifically 7 cross-functional projects, each with its own thematic area and specific focus.

Among these areas is the cross-functional project focused on the 'Resilient & Sustainable Value Chain', which is characterised by a team of internal resources, each affiliated with a different corporate department.

The cross-functional initiative, launched in April 2025, has as its principal objective the enhancement of the process which, commencing from the pre-qualification and qualification of suppliers, enables more effective identification of risks along the supply chain. Simultaneously, it contributes to the improvement and increased systematisation of risk management during the operational phases of job orders and the consequent relationship with stakeholders, downstream within the value chain, namely the customer, contracting authority, and end consumer.

Upon completion of the update of the entire evaluation process and assessment of its applicability at the corporate level, this will be implemented by updating the current supplier qualification and selection system. The objective has been identified and incorporated into the Action Plan with a medium- to long-term perspective, broadening the process with engagement initiatives covering the entire value chain.

As part of the ESG Action Plan, Techbau has also established the objective of obtaining certification of the management system pursuant to ISO/IEC 27001 for Techbau Green Energy by December 2025, concurrent with the periodic surveillance of Techbau's ISMS.

ESRS TOPIC	SDG	COMMITMENT	GOAL	PRIORITY	HUMAN RESOURCES	FINANCIAL RESOURCES
G1 Business conduct		Involvement of the value chain in ESG topics	Provide for an open dialogue with key strategic stakeholders for involvement in business strategies	🟢	internal	cost of initiatives
	12		Strategic partnerships with suppliers for R&D programmes aimed at researching sustainable materials and supporting construction activities from a decarbonisation perspective	🟢	internal	N.A.
			Supplier due diligence process in relation to ESG topics, with specific regard to respect for human rights and anti-corruption practices	🟠	internal	N.A.
	8	Privacy and Information Security	Extension of the ISO 27001 Information Security Management System to TBGE	🟠	external	consultancy costs

🔴 **High:** short-term actions 🟠 **Medium:** medium-term actions 🟢 **Low:** long-term actions

APPENDIX 1

OUR STAKEHOLDERS

Techbau, through its strong commitment to innovative growth and sustainable development, requires considerable effort in terms of both internal and external resources, with regard to commercial relationships and access to financing. This has led, and continues to lead, to the assessment of a new relational approach in the establishment of new partnerships, which during the past year have been fundamental and have had a significant impact on financial performance and on the affirmation of Techbau as a leading entity in the private construction sector.

Stakeholder	Internal / External	Needs and expectations
End customers / Clients 	External	• Operational excellence • Quality in the execution of works in accordance with contractual requirements • High standards of occupational health and safety • High environmental and sustainability standards for products (LEED, BREEAM, ILFI Zero Carbon certified buildings) • Compliance with applicable regulations • Timeliness in the delivery of works • Information security and personal data protection • Economic robustness and operational continuity • Environmental protection in the performance of activities • ISO certifications safeguarding the supply chain • Transparent relationships with public authorities • Proper relationships with managers and officials
Clients 	External	Selection of the Organisation on the basis of appropriate levels of Information security and management of IT infrastructure. Specifically in respect of: • technical support and data management; • management of repositories and databases; Clients require and expect: • Mutual benefit • Operational continuity • Integrity and transparency • Assurance of service safety and reliability • Presence of certifications and controls • Respect for professional confidentiality • Compliance with EU Regulation 679/2016 • Physical and logical protection of systems • Implementation of SSO solutions (e.g., federation/SAML2.0) and security requirements
Employees 	Internal	Quality of the working environment through: workplace safety, collaboration with colleagues, participatory Team Building activities, engagement and transparency, and assurance of individuals' social wellbeing. • Employment durability and assurance of payment continuity. • Professional and moral satisfaction. • Recognition through awards. • Ongoing training and skills development. • Engagement in environmental protection. • Ensuring privacy and personal data protection and safeguarding of sensitive information.

APPENDIX 1

OUR STAKEHOLDERS

Stakeholder	Internal / External	Needs and expectations
Suppliers 	External	Research and selection based on appropriate levels of Quality, Occupational Health and Safety, Environmental Protection, and Information Security in the supply of: • Construction Materials • Site labour • Consultancy and engineering support services; • General support services; • Construction and specialised works for building erection; • Technical support and management of data and dedicated repository; • Provision of web-based applications; Supplier relationships are based on: • Mutual benefit • Establishing robust partnerships; • Continuity of the commercial relationship; • Integrity and transparency in relationships; • Assurance of service safety and reliability • Timeliness and accuracy of payments;
Collaborators / Consultants 	External	Selection based on appropriate service quality standards; Supplier relationships are based on: • Establishing robust partnerships; • Achievement of objectives; • Continuity of the commercial relationship; • Integrity and transparency in relationships; • Assurance of service safety and reliability • Timeliness and accuracy of payments;
Management (Board of Directors / Chief Executive Officer / Executive Director); 	Internal	Maintenance and enhancement of corporate visibility; Maintenance and enhancement of the visibility of activities connected to the Organisation. Assess current and future climatic conditions, supported by forecasts and climate change adaptation measures within the operational region. Anticipate requirements and requests in relation to new national and international regulations. Economic sustainability of activities and ensuring environmental, social, and governance sustainability within the CSR framework, in order to address the expectations of: • Customers • Employees • Suppliers and collaborators • Satisfaction of all stakeholders • Increase in the number of customers • Increase in the number of services provided • No injuries and/or accidents • Compliance with regulatory requirements

APPENDIX 1

OUR STAKEHOLDERS

Stakeholder	Internal / External	Needs and expectations
Local authorities 	External	Compliance with the requirements, plans, and territorial programmes as issued by the competent local authorities through circulars, decrees, and resolutions adopted following Service Conferences.
Local community 	External	Maintaining good relations regarding noise Maintaining good relations regarding dust generation Maintaining good relations regarding changes to the landscape Maintaining good relations regarding spills and waste management Assessment of current climatic conditions, forecasts concerning climate change within the operational region, and compliance with local, national, and international environmental and climate regulations Technical, cultural, and economic enrichment of the area of operations, in accordance with applicable legislation and ethical values Transparency in recruitment processes and in the evaluation of suppliers Support for local social, cultural, and sporting initiatives
Social network users 	External	Up-to-date content Professional standards in content description Encouraging engagement with the Organisation's activities and new initiatives Ensuring respect for users on websites in compliance with privacy regulations (Cookie Policy and Privacy Policy)
Stakeholder group (e.g. sector companies, industry associations, universities, etc.) 	External	Suggestions and good practices for Management Systems Content and guidelines useful for service improvement Obtain information and updates regarding competitor or collaborator activities.
Investors / shareholders 	External	Financial performance based on the risk associated with the investment Legality of management activities carried out in pursuit of profit Competence and integrity of management Non-involvement in criminally prosecutable activities that could result in serious reputational loss Ensuring Information security and Privacy
Credit institutions 	External	Economic and financial soundness Accurate and truthful documentation Timely payment of loan instalments Non-involvement in criminally prosecutable activities that could jeopardise credit recovery Ensuring Information security and Privacy
Parent companies 	External	Provision of know-how, turnover, resources, and governance by Techbau. Requirement to achieve strategic objectives established in multi-year plans. Development of a sustainability strategy aligned with market dynamics. Maintain high levels of competitiveness Enhance economic, environmental, and social performance, increasing reputational value.
Subsidiary companies 	External	Provision of know-how and resources by Techbau.

APPENDIX 2

ESRS TOPICS DOUBLE MATERIALITY MATRIX

ESRS	Topic	Sub-topic	Sub-sub-topic	Materiality	Symbol
ESRS E1	Climate change	Climate change adaptation	-	Informative	E1.a
ESRS E1	Climate change	Climate change mitigation	-	Material	E1.b
ESRS E1	Climate change	Energy	-	Not material	E1.c
ESRS E2	Pollution	Pollution of air	-	Not material	E2
ESRS E2	Pollution	Pollution of water	-	Not material	E2
ESRS E2	Pollution	Pollution of soil	-	Not material	E2
ESRS E2	Pollution	Substances of concern	-	Not material	E2
ESRS E3	Water and marine resources	Water and marine resources	Water consumption	Informative	E3.a
ESRS E3	Water and marine resources	Water and marine resources	Water discharges	Not material	E3.b
ESRS E4	Biodiversity and ecosystems	Factors of direct impact on biodiversity loss	Change in land use, change in freshwater use, and change in marine use	Informative	E4.a
ESRS E4	Biodiversity and ecosystems	Factors of direct impact on biodiversity loss	Pollution	Not material	E4.b
ESRS E4	Biodiversity and ecosystems	Factors of direct impact on biodiversity loss	Land degradation	Not material	E4.c
ESRS E5	Circular economy	Inflows of resources, including resource use	-	Informative	E5.a
ESRS E5	Circular economy	Waste	-	Informative	E5.b
ESRS E5	Circular economy	Resource outflows associated with products and services	-	Not material	E5.c
ESRS S1	Own Workforce	Working conditions	Health and safety	Material	S1.a
ESRS S1	Own Workforce	Equal treatment and opportunity for all	Training and skills development	Material	S1.b
ESRS S1	Own Workforce	Equal treatment and opportunity for all	Gender equality and equal pay for work of equal value	Informative	S1.c
ESRS S1	Own Workforce	Working conditions	Secure employment	Not material	S1.d
ESRS S1	Own Workforce	Working conditions	Working hours	Not material	S1.d
ESRS S1	Own Workforce	Working conditions	Adequate remuneration	Not material	S1.d

APPENDIX 2

ESRS TOPICS DOUBLE MATERIALITY MATRIX

ESRS	Topic	Sub-topic	Sub-sub-topic	Materiality	Symbol
ESRS S1	Own Workforce	Working conditions	Social dialogue	Not material	S1.d
ESRS S1	Own Workforce	Working conditions	Work-life balance	Not material	S1.d
ESRS S1	Own Workforce	Equal treatment and opportunity for all	Employment and inclusion of persons with disabilities	Not material	S1.d
ESRS S1	Own Workforce	Equal treatment and opportunity for all	Measures against violence and harassment in the workplace	Not material	S1.d
ESRS S1	Own Workforce	Equal treatment and opportunity for all	Diversity	Not material	S1.d
ESRS S1	Own Workforce	Other labour-related rights	Confidentiality	Not material	S1.d
ESRS S2	Workers in the value chain	Working conditions	Health and safety	Material	S2.a
ESRS S2	Workers in the value chain	Equal treatment and opportunity for all	Training and skills development	Informative	S2.b
ESRS S2	Workers in the value chain	Working conditions	Working hours	Not material	S2.c
ESRS S2	Workers in the value chain	Working conditions	Adequate remuneration	Not material	S2.c
ESRS S2	Workers in the value chain	Other labour-related rights	Forced labour	Not material	S2.c
ESRS S2	Workers in the value chain	Other labour-related rights	Confidentiality	Not material	S2.c
ESRS S3	Affected communities	Economic, social and cultural rights of communities	Impacts related to the territory	Informative	S3
ESRS S3	Affected communities	Civil and political rights of communities	Freedom of expression	Not material	S3.b
ESRS S4	Consumers and end users	Impacts relating to information for consumers and/or end users	Confidentiality	Not material	S4
ESRS S4	Consumers and end users	Personal safety of consumers and/or end users	Health and safety	Not material	S4
ESRS G1	Business conduct	Management of supplier relationships, including payment	-	Informative	G1.a
ESRS G1	Business conduct	Active and passive corruption	Prevention and training	Informative	G1.b
ESRS G1	Business conduct	Protection of whistle-blowers	-	Not material	G1.c
ESRS G1	Business conduct	Political engagement and lobbying activities	-	Not material	G1.c

APPENDIX 3

IRO OF THE DOUBLE MATERIALITY ASSESSMENT

UPSTREAM	OWN OPERATIONS		DOWNSTREAM
IMPACTS			
1. Water consumption throughout the extraction and processing of raw materials	2. Spillage of materials, waste, or dust	13. Corruption of the public administration	1. Embodied carbon of buildings
2. Pollution of wastewater and water bodies	3. Emissions of PM 2.5 and PM 10	14. Retaliation against the whistle-blower	2. Harm to the health and lives of occupants
3. Damage arising from raw material extraction and land degradation	4. Soil sealing	15. Improper handling of data relating to non-employee workers	
4. Extraction of rare earth elements and related energy consumption in extraction activities	5. Spillage of diesel and/or hazardous substances	16. Human rights within the value chain	
5. Use of forced labour	6. Accidents involving hazardous substances	17. Workplace injuries and/or fatalities	
6. Employment of workers not legally engaged	7. Ecosystem degradation resulting from construction	18. Working hours exceeding legal limits	
7. Working hours exceeding legal limits	8. Damage to ecosystems due to noise pollution	19. Failure to guarantee minimum wage	
8. Failure to guarantee the minimum wage	9. Damage to ecosystems due to air pollution	20. Employment of workers not legally contracted	
	10. Improper waste management	21. Lack of engagement with the local community	
	11. Generation of WEEE with significant impacts on material recovery	22. Adverse impacts on the local community	
	12. Generation of waste from demolition activities	23. Degradation of cultural or landscape heritage	
		24. Issues in the processing of information and sensitive data	
RISKS			
1. Increase in the price of raw materials	1. Electricity costs	10. Sanctions and remediation measures regarding hazardous substances	1. Transitional requirements arising from building certifications.
2. Additional taxation of energy-intensive processes or products with high environmental and social impact	2. Damage to assets	11. Sanctions concerning water consumption	
3. Increase in emissions due to transport	3. Reputational loss due to lack of defined decarbonisation strategies	12. Sanctions resulting from improper waste management	
4. Difficulties in the procurement of raw materials	4. Reduction in demand for renewable electricity	13. Attempts of corruption by suppliers or subcontractors	
	5. Construction delays	14. Lobbying activities	
	6. Sanctions due to the discharge of materials, waste, or dust	15. Challenges in establishing trust-based relationships with suppliers	
	7. Issues arising from air pollution	16. Supply chain issues	
	8. Sanctions related to air pollution		
	9. Sanctions arising from the spillage of diesel and/or hazardous substances		
OPPORTUNITIES			
	1. Enhancement of reputation through the use of renewable energy		
	2. Energy cost savings through self-generation of electricity		

APPENDIX 3

3.1 IRO: IMPACTS, RISKS, OPPORTUNITIES

Aspect	Effects related to impact	Actual Potential	Positive Negative	Direct IIndirect	Scope	Time horizon	Effects on human rights	Upstream value chain	Own activities value chain	Down stream value chain	Specific phase in the value chain
Pollution of environmental matrices	Construction sites are responsible for 14.5% of PM2.5 emissions (particles with a diameter of 2.5 micrometres) and 8% of PM10 emissions. The majority of these originate from construction machinery and diesel generators.	ACTUAL	NEGATIVE	INDIRECT	CONSTRUCTIONS SITES	Short term			✓		Design / construction of works
Pollution of environmental matrices	Construction sites may be established on brownfields, that is, pre-existing areas with a specific designated use. Any remediation works relating to soil and/or aquifers are subcontracted to third-party specialist companies.	ACTUAL	POSITIVE	DIRECT	LOCAL	Short term			✓	✓	Design / construction of works Waste / scrap generation
Soil sealing	Construction activities contribute to soil sealing, resulting in a loss of biomass and associated environmental impacts (e.g. heat island effect).	ACTUAL	NEGATIVE	DIRECT	LOCAL	Long term			✓		Design / construction of works
Circular economy	New division within Techbau for the construction of biogas/biomethane plants. Encourage the recovery of effluent and livestock waste constituting 'beneficial' biomass for the generation of energy and alternative energy sources to fossil fuels.	ACTUAL	POSITIVE	DIRECT	LOCAL	Short term			✓	✓	Design / construction of works Product/building life cycle.
Circular economy	Improper waste management may result in difficulties within the recycling process, preventing the correct disposal of materials and causing environmental impacts and pollution. Generation of special waste (e.g. WEEE) and potentially hazardous waste arising from demolition activities and subsequent disposal.	POTENTIAL	NEGATIVE	INDIRECT	LOCAL	Short term				✓	Generation of waste / scraps
Use of hazardous substances	Hazardous substances may generate vapours harmful to the health of workers and to the ecosystem.	POTENTIAL	NEGATIVE	INDIRECT	CONSTRUCTIONS SITES	Medium term			✓		Design / construction of works
Water resources	Water consumption arising from the extraction and production of materials, as well as from the utilisation phase. The selection of more sustainable materials and the adoption of specific engineering solutions may assist in reducing overall water consumption.	ACTUAL	NEGATIVE	INDIRECT	GLOBAL	Long term		✓			Extraction of raw materials Production of construction materials
Water resources	Use of water resources, if not adequately managed within prescribed regulatory parameters, may result in water stress and uncontrolled consumption of the resource.	POTENTIAL	NEGATIVE	DIRECT	LOCAL	Short term			✓		Design / construction of works
Ecosystems and biodiversity	The extraction of raw materials may significantly impact land use and cause deforestation; for example, the use of virgin raw materials such as steel, iron, and aluminium increases the risk of degradation of the natural ecosystems from which they have been sourced.	ACTUAL	NEGATIVE	DIRECT	GLOBAL	Long term		✓			Extraction of raw materials Production of construction materials
Ecosystems and biodiversity	The construction of new buildings may result in degradation of the ecosystem (flora, fauna, water resources, biological diversity) due to acoustic and atmospheric impacts.	ACTUAL	NEGATIVE	DIRECT	LOCAL	Short term			✓	✓	Design / construction of works

APPENDIX 3

3.1 IRO: IMPACTS, RISKS, OPPORTUNITIES

Aspect	Effects related to impact	Actual Potential	Positive Negative	Direct IIndirect	Scope	Time horizon	Effects on human rights	Upstream value chain	Own activities value chain	Down stream value chain	Specific phase in the value chain
Organisational wellbeing	Stressful work patterns and schedules may cause frustration and have adverse effects on work quality and productivity, as well as on employee morale.	ACTUAL	NEGATIVE	DIRECT	CONSTRUC-TIONS SITES	Short term	✓	✓	✓		Design / construction of works
Diversity, Equity, Inclusion	The absence of policies and procedures aimed at prevention, as well as an appropriate corporate culture, may lead to incidents of abuse, harassment and/or violence.	ACTUAL	NEGATIVE	INDIRECT	LOCAL	Short term	✓	✓	✓	✓	Design / construction of works
Diversity, Equity, Inclusion	The absence of policies and procedures on gender equality may lead to gender discrimination.	ACTUAL	NEGATIVE	DIRECT	LOCAL	Short term	✓		✓		Design / construction of works
Labour rights	An inadequate due diligence process at all levels of the value chain may give rise to possible violations of human rights (e.g. minimum wage, working hours, age, and contractual conditions).	POTENTIAL	NEGATIVE	INDIRECT	CONSTRUC-TIONS SITES	Medium term	✓	✓	✓		Extraction of raw materials production of construction materials, design / construction of work<s
Health and Safety at Work	Injuries and/or fatalities in the workplace arising from inadequate attention to occupational health and safety matters	POTENTIAL	NEGATIVE	DIRECT	CONSTRUC-TIONS SITES	Short term	✓		✓		Design / construction of works
Local communities	Absence of policies and procedures for the engagement of local communities in the processes of submitting construction projects. Potentially adverse effects on cultural and landscape heritage, and any inconvenience generated at the local level.	POTENTIAL	NEGATIVE	DIRECT	LOCAL	Short term	✓		✓		Design / construction of works
End consumers	If not appropriately designed and constructed, buildings may present a threat to the health and lives of occupants.	ACTUAL	NEGATIVE	DIRECT	LOCAL	Short term	✓		✓	✓	Product/building life cycle

APPENDIX 3

3.1 IRO: IMPACTS, RISKS, OPPORTUNITIES

Aspect	Effects related to impact	Actual Potential	Positive Negative	Direct IIndirect	Scope	Time horizon	Effects on human rights	Upstream value chain	Own activities value chain	Down stream value chain	Specific phase in the value chain
Corruption	Lack of training for personnel and external collaborators, and absence of procedures for the prevention of corruption; possibility of corrupt practices for the benefit of the Company or its business partners.	ACTUAL	POSITIVE	DIRECT	LOCAL	Short term			✓		Design / construction of works
Governance	Absence of an adequate whistle-blowing system and procedure that safeguards the reporting person, with the potential for retaliation against said individual.	ACTUAL	NEGATIVE	DIRECT	LOCAL	Short term	✓		✓		Design / construction of works
Privacy and security	The absence of adequate policies, procedures, and technologies may result in issues concerning information security and the processing of customers' personal data.	ACTUAL	NEGATIVE	DIRECT	LOCAL	Short term			✓		Design / construction of works
Privacy and security	The absence of adequate policies and procedures may result in the incorrect or inappropriate processing of data concerning employees and non-employees.	ACTUAL	NEGATIVE	DIRECT	LOCAL	Short term	✓		✓		Design / construction of works

APPENDIX 3

3.2 IRO: IMPACTS, RISKS, OPPORTUNITIES

Aspect	Effects arising from risks and opportunities	Risk Opportunity
Energy	Difficulties in maintaining a bank of GOs in the short term and increased costs for sourcing GOs from the market.	RISK
Energy	Use of 100% renewable electricity sources, in order to reduce or offset Scope 2 emissions and enhance reputation and market positioning.	OPPORTUNITIES
Energy	Energy cost savings owing to self-generation from renewable sources, such as photovoltaic systems installed at production sites or offices; Cancellation of GOs generated by TBGE plants.	OPPORTUNITIES
Energy	Reduction in demand for photovoltaic solar energy due to the commissioning of more advantageous nuclear energy plants at a local or national level.	RISK
Climate change	Increasingly frequent extreme weather events may cause significant damage to assets; In addition, insurance premiums associated with such damage may increase.	RISK
Climate change	Potential risk arising from strong demand for certified buildings (e.g. ILFI Zero Carbon, LEED, BREEAM) with increasingly stringent requirements and additional specifications beyond CO2 emissions offsetting, compounded by insufficient internal expertise.	RISK
Climate change	A lack of emission reduction strategies, arising from the absence of or difficulty in obtaining information regarding emissions across the value chain, may result in reputational damage within a context that is increasingly attentive to environmental issues and decarbonisation.	RISK
Climate change	The increasing frequency of extreme weather events may cause delays during the construction phase, with the consequent application of penalties for such delays.	RISK
Pollution of environmental matrices	Potential sanctions and required remediation may arise following the spillage of hazardous substances, waste, or dust, leading to adverse impacts on environmental matrices (soil, subsoil, water bodies, and atmosphere).	RISK
Pollution of environmental matrices	Air pollution may result in respiratory problems among workers, leading to related sickness absences and serious health issues, with the potential for subsequent claims against the Company.	RISK
Pollution of environmental matrices	The emission of PM 2.5 and PM 10 in excess of the legally prescribed limits may result in sanctions.	RISK
Materials and resources	Increase in material prices due to: - Possible taxation and restrictions (for example: ETS) on certain materials produced using highly energy-intensive processes - Increased demand for innovative and sustainable materials - Procurement of photovoltaic (PV) modules and the associated extraction of rare earth elements at higher cost.	RISK
Materials and resources	Sustainable materials required by the customer may be produced at facilities located at a considerable distance from the construction site, significantly impacting transport.	RISK
Materials and resources	Use of water resources, if not properly managed within the prescribed regulatory terms (e.g. Building Permits, etc.), may result in sanctions.	RISK
Materials and resources	Dependence on certain virgin raw materials may give rise to issues should a natural unavailability of such materials occur. Furthermore, the extraction of virgin raw materials may be subject to taxation, thereby increasing the price of products.	RISK
Circular economy	Inadequate management and/or improper disposal of waste may result in fines or sanctions for Techbau as the responsible entity or contracting authority.	RISK

APPENDIX 3

3.2 IRO: IMPACTS, RISKS, OPPORTUNITIES

Aspect	Effects arising from risks and opportunities	Risk Opportunity
Organisational wellbeing	The presence of a positive and recognisable corporate culture may be reflected in the image projected externally and perceived by customers and partners, thereby enhancing Techbau's reputation.	OPPORTUNITIES
Organisational wellbeing	Possessing a competent and continuously updated workforce, supported by specific training, enables Techbau to be more attractive in the market for its professionalism.	OPPORTUNITIES
Organisational wellbeing	Investing in training to establish a corporate workforce that is both competent and continuously updated. Specifically regarding: digitalisation, health and safety, cybersecurity, sustainability and regulatory compliance, and innovative design.	OPPORTUNITIES
Organisational wellbeing	Should there be a failure to fulfil mandatory training obligations (for example, with respect to occupational health and safety), Techbau may be subject to sanctions.	RISK
Organisational wellbeing	Loss of market opportunities due to a lack of innovation and diminished capacity to anticipate market demands.	RISK
Organisational wellbeing	In the event of low wages and the absence of a structured corporate welfare plan, Techbau may become less attractive in the labour market, with a consequent loss of skills and even strategic human capital.	RISK
Organisational wellbeing	Should employees be prevented from joining trade unions or feel inadequately represented, legal actions and sanctions may ensue for Techbau.	RISK
Organisational wellbeing	The employment of inadequately trained employees results in a reduction in labour quality. This may consequently lead to increased costs arising from potential damages or sanctions in the event of incidents.	RISK
Diversity, Equity, Inclusion	Loss of strategic personnel and competencies in senior roles, where individuals do not feel equitably rewarded, particularly in comparison to colleagues occupying the same positions and performing equivalent duties.	RISK
Diversity, Equity, Inclusion	In the event of discrimination, abuse, violence and/or harassment, legal actions may be brought against Techbau if the necessary safeguards are not implemented, exposing the Company to associated reputational damage.	RISK
Diversity, Equity, Inclusion	Legislation requires that a prescribed number of persons with disabilities are employed by the Company, proportionate to the number of employees on staff; failure to fulfil these legal obligations results in fines and social reparations.	RISK
Health and safety	Air, water, soil, and noise pollution present on site may result in workers developing health issues, potentially leading to legal action and sanctions.	RISK
Health and safety	Accidents in the workplace and occupational diseases may adversely affect productivity.	RISK
Health and safety	Compelling workers to work in excess of the statutory limits may give rise to sanctions and health risks for the workers themselves.	RISK
Local communities	Inadequate engagement of the local community may result in the emergence of initiatives opposed to the Company.	RISK
Local communities	Should disruptions occur, the municipality may issue requests to limit such disturbances, thereby impacting Techbau's operations and corresponding productivity.	RISK
End consumers	Impacts to the health and wellbeing of occupants may result in legal actions against Techbau S.p.A. and damage to its reputation.	RISK

APPENDIX 3

3.2 IRO: IMPACTS, RISKS, OPPORTUNITIES

Aspect	Effects arising from risks and opportunities	Risk Opportunities
Corruption	Attempts by potential suppliers or subcontractors to engage in corrupt practices towards Techbau professionals with the aim of securing contract awards.	RISK
Lobbying	Dependence on sector lobbying activities that may influence Techbau's operations, including its participation in tender procedures and access to material information on private-sector opportunities.	RISK
Strategic relationships	Failure by Techbau to make timely payments may lead to liquidity constraints for suppliers, resulting in delays in deliveries and difficulties for suppliers in carrying out their activities	RISK
Strategic relationships	Difficulty in establishing trust-based relationships with suppliers is reflected in difficulties in entering into framework agreements and securing preferential pricing, which may lead to competitiveness issues in the market	RISK
Privacy and security	Potential loss of corporate know-how arising from the loss of confidential information or the theft of company documents and/or data, leading to reduced competitiveness and potential cyber security retaliation.	RISK
Privacy and security	Incidents of retaliation against whistleblowers may result in sanctions.	RISK
Privacy and security	Unauthorised data processing may lead to sanctions	RISK
Privacy and security	Issues relating to information security and the processing of customers' sensitive data may give rise to legal proceedings	RISK
Privacy and security	Issues relating to information security and the processing of customers' sensitive data may result in a loss of trust in the market	RISK

APPENDIX 4

ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
ESRS 2	E1-4	81		Disclosure to be reported if the undertaking has not set any measurable outcome-oriented targets	**ND**	
ESRS 2	BP-1	3		Disclosure of general basis for preparation of sustainability statement	**D**	Our values
ESRS 2	BP-1	5 a		Basis for preparation of sustainability statement	**D**	Our values
ESRS 2	BP-1	5 b i		Scope of consolidation of consolidated sustainability statement is same as for financial statements	**D**	Financial Statement
ESRS 2	BP-1	5 b ii		Indication of subsidiary undertakings included in consolidation that are exempted from individual or consolidated sustainability reporting	**D**	Financial Statement
ESRS 2	BP-1	5 c	AR 1	Disclosure of extent to which sustainability statement covers upstream and downstream value chain	**D**	Our mission
ESRS 2	BP-1	5 d		Option to omit specific piece of information corresponding to intellectual property, know-how or results of innovation has been used	**ND**	
ESRS 2	BP-1	5 e		Option allowed by Member State to omit disclosure of impending developments or matters in course of negotiation has been used	**ND**	
ESRS 2	BP-2	10		Metrics include value chain data estimated using indirect sources	**ND**	Methodology
ESRS 2	BP-2	10 a		Disclosure of metrics that include value chain data estimated using indirect sources	**ND**	Methodology
ESRS 2	BP-2	10 b		Description of basis for preparation of metrics that include value chain data estimated using indirect sources	**ND**	Methodology
ESRS 2	BP-2	10 c		Description of resulting level of accuracy of metrics that include value chain data estimated using indirect sources	**ND**	Methodology
ESRS 2	BP-2	10 d		Description of planned actions to improve accuracy in future of metrics that include value chain data estimated using indirect sources	**ND**	Methodology
ESRS 2	BP-2	11 a		Disclosure of quantitative metrics and monetary amounts disclosed that are subject to high level of measurement uncertainty	**ND**	Methodology
ESRS 2	BP-2	11 b i		Disclosure of sources of measurement uncertainty	**ND**	Methodology
ESRS 2	BP-2	11 b ii 12		Disclosure of assumptions, approximations and judgements made in measurement	**ND**	Methodology
ESRS 2	BP-2	13 a		Explanation of changes in preparation and presentation of sustainability information and reasons for them	**ND**	
ESRS 2	BP-2	13 b		Disclosure of revised comparative figures	**ND**	
ESRS 2	BP-2	13 c		Disclosure of difference between figures disclosed in preceding period and revised comparative figures	**ND**	
ESRS 2	BP-2	14 a		Disclosure of nature of prior period material errors	**ND**	
ESRS 2	BP-2	14 b		Disclosure of corrections for prior periods included in sustainability statement	**ND**	
ESRS 2	BP-2	14 c		Disclosure of why correction of prior period errors is not practicable	**ND**	

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
ESRS 2	BP-2	15		Disclosure of other legislation or generally accepted sustainability reporting standards and frameworks based on which information has been included in sustainability statement	**ND**	
ESRS 2	BP-2	15		Disclosure of reference to paragraphs of standard or framework applied	**ND**	
ESRS 2	BP-2	16		List of DRs or DPs mandated by a Disclosure Requirement	**D**	Appendix - ESRS DATA-POINTS
ESRS 2	BP-2	17		Topics (E4, S1, S2, S3, S4) have been assessed to be material	**D**	Double materiality
ESRS 2	BP-2	17 a		List of sustainability matters assessed to be material (phase-in)	**D**	Double materiality
ESRS 2	BP-2	17 a		Disclosure of how business model and strategy take account of impacts related to sustainability matters assessed to be material (phase-in)	**ND**	Business model
ESRS 2	BP-2	17 b		Description of any time-bound targets set related to sustainability matters assessed to be material (phase-in) and progress made towards achieving those targets	**ND**	Business model
ESRS 2	BP-2	17 c		Description of policies related to sustainability matters assessed to be material (phase-in)	**ND**	Business model
ESRS 2	BP-2	17 d		Description of actions taken to identify, monitor, prevent, mitigate, remediate or bring end to actual or potential adverse impacts related to sustainability matters assessed to be material (phase-in) and result of such actions	**ND**	Double materiality
ESRS 2	BP-2	17 e		Disclosure of metrics related to sustainability matters assessed to be material (phase-in)	**ND**	Double materiality
ESRS 2	BP-2	6		Disclosures in relation to specific circumstances	**ND**	
ESRS 2	BP-2	9		Medium- or long-term time horizons defined by ESRS 1 have been deviated from	**ND**	
ESRS 2	BP-2	9 a		Disclosure of definitions of medium- or long-term time horizons	**D**	Methodology
ESRS 2	BP-2	9 b		Disclosure of reasons for applying different definitions of time horizons	**D**	Methodology
ESRS 2	BP-2	AR 2		European standards approved by European Standardisation System (ISO/IEC or CEN/CENELEC standards) have been relied on	**D**	Methodology
ESRS 2	BP-2	AR 2		Disclosure of extent to which data and processes that are used for sustainability reporting purposes have been verified by external assurance provider and found to conform to corresponding ISO/IEC or CEN/CENELEC standard	**D**	Methodology
ESRS 2	E1-4	81		Disclosure to be reported if the undertaking has not set any measurable outcome-oriented targets	**ND**	Action plan
ESRS 2	GOV-1	21		Information about composition and diversity of members of administrative, management and supervisory bodies	**D**	Board of directors
ESRS 2	GOV-1	21 a		Number of executive members	**D**	Board of directors
ESRS 2	GOV-1	21 a		Number of non-executive members	**D**	Board of directors
ESRS 2	GOV-1	21 b		Information about representation of employees and other workers	**D**	Board of directors

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
ESRS 2	GOV-1	21 c	AR 5	Information about member's experience relevant to sectors, products and geographic locations of undertaking	**D**	Board of directors
ESRS 2	GOV-1	21 d		Percentage of members of administrative, management and supervisory bodies	**D**	Board of directors
ESRS 2	GOV-1	21 d		Board's gender diversity ratio	**D**	Board of directors
ESRS 2	GOV-1	21 e		Percentage of independent board members	**D**	Board of directors
ESRS 2	GOV-1	22	AR 3	Information about roles and responsibilities of administrative, management and supervisory bodies	**D**	Board of directors
ESRS 2	GOV-1	22 a		Information about identity of administrative, management and supervisory bodies or individual(s) within body responsible for oversight of impacts, risks and opportunities	**D**	Board of directors
ESRS 2	GOV-1	22 b		Disclosure of how body's or individuals within body responsibilities for impacts, risks and opportunities are reflected in undertaking's terms of reference, board mandates and other related policies	**D**	Board of directors
ESRS 2	GOV-1	22 c		Description of management's role in governance processes, controls and procedures used to monitor, manage and oversee impacts, risks and opportunities	**D**	Governance bodies
ESRS 2	GOV-1	22 c i		Description of how oversight is exercised over management-level position or committee to which management's role is delegated to	**D**	Governance bodies
ESRS 2	GOV-1	22 c ii		Information about reporting lines to administrative, management and supervisory bodies	**D**	Governance bodies
ESRS 2	GOV-1	22 c iii		Disclosure of how dedicated controls and procedures are integrated with other internal functions	**D**	Governance bodies
ESRS 2	GOV-1	22 d		Disclosure of how administrative, management and supervisory bodies and senior executive management oversee setting of targets related to material impacts, risks and opportunities and how progress towards them is monitored	**D**	Governance bodies
ESRS 2	GOV-1	23	AR 5	Disclosure of how administrative, management and supervisory bodies determine whether appropriate skills and expertise are available or will be developed to oversee sustainability matters	**D**	Governance bodies
ESRS 2	GOV-1	23 a		Information about sustainability-related expertise that bodies either directly possess or can leverage	**D**	Governance bodies
ESRS 2	GOV-1	23 b		Disclosure of how sustainability-related skills and expertise relate to material impacts, risks and opportunities	**D**	Governance bodies
ESRS 2	GOV-2	26 a		Disclosure of whether, by whom and how frequently administrative, management and supervisory bodies are informed about material impacts, risks and opportunities, implementation of due diligence, and results and effectiveness of policies, actions, metrics and targets adopted to address them	**D**	Governance bodies
ESRS 2	GOV-2	26 b		Disclosure of how administrative, management and supervisory bodies consider impacts, risks and opportunities when overseeing strategy, decisions on major transactions and risk management process	**D**	Governance bodies
ESRS 2	GOV-2	26 c		Disclosure of list of material impacts, risks and opportunities addressed by administrative, management and supervisory bodies or their relevant committees	**D**	Governance bodies
ESRS 2	GOV-2	AR 6		Disclosure of how governance bodies ensure that appropriate mechanism for performance monitoring is in place	**D**	Governance bodies
ESRS 2	GOV-3	29	AR 7	Incentive schemes and remuneration policies linked to sustainability matters for members of administrative, management and supervisory bodies exist	**ND**	

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
ESRS 2	GOV-3	29 a		Description of key characteristics of incentive schemes	**ND**	
ESRS 2	GOV-3	29 b		Description of specific sustainability-related targets and (or) impacts used to assess performance of members of administrative, management and supervisory bodies	**ND**	
ESRS 2	GOV-3	29 c		Disclosure of how sustainability-related performance metrics are considered as performance benchmarks or included in remuneration policies	**ND**	
ESRS 2	GOV-3	29 d		Percentage of variable remuneration dependent on sustainability-related targets and (or) impacts	**ND**	Governance bodies
ESRS 2	GOV-3	29 e		Description of level in undertaking at which terms of incentive schemes are approved and updated	**ND**	
ESRS 2	GOV-4	30; 32	AR 8 AR 10	Disclosure of mapping of information provided in sustainability statement about due diligence process	**D**	Assessment of risks and opportunities
ESRS 2	GOV-5	36 a	AR 11	Description of scope, main features and components of risk management and internal control processes and systems in relation to sustainability reporting	**D**	Assessment of risks and opportunities
ESRS 2	GOV-5	36 b	AR 11	Description of risk assessment approach followed	**D**	Assessment of risks and opportunities
ESRS 2	GOV-5	36 c	AR 11	Description of main risks identified and their mitigation strategies	**D**	Assessment of risks and opportunities
ESRS 2	GOV-5	36 d	AR 11	Description of how findings of risk assessment and internal controls as regards sustainability reporting process have been integrated into relevant internal functions and processes	**D**	Assessment of risks and opportunities
ESRS 2	GOV-5	36 e	AR 11	Description of periodic reporting of findings of risk assessment and internal controls to administrative, management and supervisory bodies	**D**	Assessment of risks and opportunities
ESRS 2	IRO-1	53 a		Description of methodologies and assumptions applied in process to identify impacts, risks and opportunities	**D**	Methodology
ESRS 2	IRO-1	53 b		Description of process to identify, assess, prioritise and monitor potential and actual impacts on people and environment, informed by due diligence process	**D**	Methodology
ESRS 2	IRO-1	53 b i		Description of how process focuses on specific activities, business relationships, geographies or other factors that give rise to heightened risk of adverse impacts	**D**	Methodology
ESRS 2	IRO-1	53 b ii		Description of how process considers impacts with which undertaking is involved through own operations or as result of business relationships	**D**	Methodology
ESRS 2	IRO-1	53 b iii		Description of how process includes consultation with affected stakeholders to understand how they may be impacted and with external experts	**ND**	
ESRS 2	IRO-1	53 b iv		Description of how process prioritises negative impacts based on their relative severity and likelihood and positive impacts based on their relative scale, scope and likelihood and determines which sustainability matters are material for reporting purposes	**D**	Methodology
ESRS 2	IRO-1	53 c		Description of process used to identify, assess, prioritise and monitor risks and opportunities that have or may have financial effects	**D**	Methodology
ESRS 2	IRO-1	53 c i		Description of how connections of impacts and dependencies with risks and opportunities that may arise from those impacts and dependencies have been considered	**D**	Methodology
ESRS 2	IRO-1	53 c ii		Description of how likelihood, magnitude, and nature of effects of identified risks and opportunities have been assessed	**D**	Methodology

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
ESRS 2	IRO-1	53 c iii		Description of how sustainability-related risks relative to other types of risks have been prioritised	**D**	Methodology
ESRS 2	IRO-1	53 d		Description of decision-making process and related internal control procedures	**D**	Risk assessment
ESRS 2	IRO-1	53 e		Description of extent to which and how process to identify, assess and manage impacts and risks is integrated into overall risk management process and used to evaluate overall risk profile and risk management processes	**D**	Risk assessment
ESRS 2	IRO-1	53 f		Description of extent to which and how process to identify, assess and manage opportunities is integrated into overall management process	**D**	Risk assessment
ESRS 2	IRO-1	53 g		Description of input parameters used in process to identify, assess and manage material impacts, risks and opportunities	**D**	Risk assessment
ESRS 2	IRO-1	53 h		Description of how process to identify, assess and manage impacts, risks and opportunities has changed compared to prior reporting period	**D**	Risk assessment
ESRS 2	IRO-2	56		Disclosure of list of data points that derive from other EU legislation and information on their location in sustainability statement	**ND**	
ESRS 2	IRO-2	56	AR 19	Disclosure of list of ESRS Disclosure Requirements complied with in preparing sustainability statement following outcome of materiality assessment	**D**	Appendix - ESRS DATA-POINTS
ESRS 2	IRO-2	57		Explanation of negative materiality assessment for ESRS E1 Climate change	**ND**	ESRS E1
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS E2 Pollution	**ND**	ESRS E2
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS E3 Water and marine resources	**ND**	ESRS E3
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS E4 Biodiversity and ecosystems	**ND**	ESRS E4
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS E5 Circular economy	**ND**	ESRS E5
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS S1 Own workforce	**ND**	ESRS S1
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS S2 Workers in value chain	**ND**	ESRS S2
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS S3 Affected communities	**ND**	ESRS S3
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS S4 Consumers and end-users	**ND**	ESRS S4
ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS G1 Business conduct	**ND**	ESRS G1
ESRS 2	IRO-2	59		Explanation of how material information to be disclosed in relation to material impacts, risks and opportunities has been determined	**D**	Methodology
ESRS 2	MDR-A	68 a	AR 22	Disclosure of key action	**ND**	Action plan
ESRS 2	MDR-A	68 b		Description of scope of key action	**ND**	Action plan

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
ESRS 2	MDR-A	68 c		Time horizon under which key action is to be completed	**D**	Methodology
ESRS 2	MDR-A	68 d		Description of key action taken, and its results, to provide for and cooperate in or support provision of remedy for those harmed by actual material impacts	**ND**	Action plan
ESRS 2	MDR-A	68 e		Disclosure of quantitative and qualitative information regarding progress of actions or action plans disclosed in prior periods	**ND**	Action plan
ESRS 2	MDR-A	69 a	AR 23	Disclosure of the type of current and future financial and other resources allocated to the action plan	**ND**	Action plan
ESRS 2	MDR-A	69 b		Current financial resources allocated to action plan (Capex)	**ND**	Financial Statement
ESRS 2	MDR-A	69 b		Current financial resources allocated to action plan (Opex)	**ND**	Financial Statement
ESRS 2	MDR-A	69 c		Future financial resources allocated to action plan (Capex)	**ND**	Financial Statement
ESRS 2	MDR-A	69 c		Future financial resources allocated to action plan (Opex)	**ND**	Financial Statement
ESRS 2	MDR-M	75		Description of metric used to evaluate performance and effectiveness, in relation to material impact, risk or opportunity	**ND**	Action plan
ESRS 2	MDR-M	77 a		Disclosure of methodologies and significant assumptions behind metric	**ND**	Action plan
ESRS 2	MDR-M	77 b		Type of external body other than assurance provider that provides validation	**ND**	Action plan
ESRS 2	MDR-P	65 a		Description of key contents of policy	**D**	Corporate policies
ESRS 2	MDR-P	65 b		Description of scope of policy or of its exclusions	**D**	Corporate policies
ESRS 2	MDR-P	65 c		Description of most senior level in organisation that is accountable for implementation of policy	**D**	Corporate policies
ESRS 2	MDR-P	65 d		Disclosure of third-party standards or initiatives that are respected through implementation of policy	**D**	Corporate policies
ESRS 2	MDR-P	65 e		Description of consideration given to interests of key stakeholders in setting policy	**D**	Corporate policies
ESRS 2	MDR-P	65 f		Explanation of how policy is made available to potentially affected stakeholders and stakeholders who need to help implement it	**D**	Corporate policies
ESRS 2	MDR-T	80 b	AR 24 AR 26	Nature of target	**ND**	Action plan
ESRS 2	MDR-T	80 c	AR 24 AR 26	Description of scope of target	**ND**	Action plan
ESRS 2	MDR-T	80 e	AR 24 AR 26	Period to which target applies	**ND**	Action plan
ESRS 2	MDR-T	80 e	AR 24 AR 26	Indication of milestones or interim targets	**ND**	Action plan
ESRS 2	MDR-T	80 f	AR 24 AR 26	Description of methodologies and significant assumptions used to define target	**ND**	Action plan

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
ESRS 2	MDR-T	80 g	AR 24 AR 26	Target related to environmental matters is based on conclusive scientific evidence	**ND**	Action plan
ESRS 2	MDR-T	80 h	AR 24 AR 26	Disclosure of how stakeholders have been involved in target setting	**ND**	Action plan
ESRS 2	MDR-T	80 i	AR 24 AR 26	Description of any changes in target and corresponding metrics or underlying measurement methodologies, significant assumptions, limitations, sources and adopted processes to collect data	**ND**	Action plan
ESRS 2	MDR-T	80 j	AR 24 AR 26	Description of performance against disclosed target	**ND**	Action plan
ESRS 2	SBM-1	40	AR 12-13	Disclosure of information about key elements of general strategy that relate to or affect sustainability matters	**ND**	
ESRS 2	SBM-1	40 a i	AR 12-13	Description of significant groups of products and (or) services offered	**D**	Products and services
ESRS 2	SBM-1	40 a ii	AR 12-13	Description of significant markets and (or) customer groups served	**D**	Markets and economic relationships
ESRS 2	SBM-1	40 a iii	AR 12-13	Total number of employees (head count)	**D**	Social
ESRS 2	SBM-1	40 a iii	AR 12-13	Number of employees (head count)	**D**	Social
ESRS 2	SBM-1	40 a iv	AR 12-13	Description of products and services that are banned in certain markets	**ND**	
ESRS 2	SBM-1	40 b	AR 12-13	Total revenue	**D**	Financial Statement
ESRS 2	SBM-1	40 b	AR 12-13	Revenue by ESRS Sectors	**D**	Financial Statement
ESRS 2	SBM-1	40 c	AR 12-13	List of additional significant ESRS sectors in which significant activities are developed or in which undertaking is or may be connected to material impacts	**ND**	
ESRS 2	SBM-1	40 d i	AR 12-13	Revenue from coal	**ND**	Financial Statement
ESRS 2	SBM-1	40 d i	AR 12-13	Revenue from oil	**ND**	Financial Statement
ESRS 2	SBM-1	40 d i	AR 12-13	Revenue from gas	**ND**	Financial Statement
ESRS 2	SBM-1	40 d i	AR 12-13	Revenue from Taxonomy-aligned economic activities related to fossil gas	**ND**	Financial Statement
ESRS 2	SBM-1	40 d i	AR 12-13	Revenue from fossil fuel (coal, oil and gas) sector	**ND**	Financial Statement
ESRS 2	SBM-1	40 d i	AR 12-13	Undertaking is active in fossil fuel (coal, oil and gas) sector	**ND**	
ESRS 2	SBM-1	40 d ii	AR 12-13	Revenue from chemicals production	**ND**	Financial Statement
ESRS 2	SBM-1	40 d ii	AR 12-13	Undertaking is active in chemicals production	**ND**	
ESRS 2	SBM-1	40 d iii	AR 12-13	Revenue from controversial weapons	**ND**	Financial Statement

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
ESRS 2	SBM-1	40 d iii	AR 12-13	Undertaking is active in controversial weapons	**ND**	
ESRS 2	SBM-1	40 d iv	AR 12-13	Undertaking is active in cultivation and production of tobacco	**ND**	
ESRS 2	SBM-1	40 d iv	AR 12-13	Revenue from cultivation and production of tobacco	**ND**	Financial Statement
ESRS 2	SBM-1	40 e	AR 12-13	Description of sustainability-related goals in terms of significant groups of products and services, customer categories, geographical areas and relationships with stakeholders	**ND**	
ESRS 2	SBM-1	40 f	AR 12-13	Disclosure of assessment of current significant products and (or) services, and significant markets and customer groups, in relation to sustainability-related goals	**ND**	
ESRS 2	SBM-1	40 g	AR 12-13	Disclosure of elements of strategy that relate to or impact sustainability matters	**ND**	
ESRS 2	SBM-1	41		List of ESRS sectors that are significant for undertaking	**D**	Business model
ESRS 2	SBM-1	42	AR 14	Description of business model and value chain	**D**	Value chain
ESRS 2	SBM-1	42 a		Description of inputs and approach to gathering, developing and securing inputs	**D**	Value chain
ESRS 2	SBM-1	42 b		Description of outputs and outcomes in terms of current and expected benefits for customers, investors and other stakeholders	**D**	Value chain
ESRS 2	SBM-1	42 c	AR 15	Description of main features of upstream and downstream value chain and undertakings position in value chain	**D**	Value chain
ESRS 2	SBM-2	45 a	AR 16	Description of stakeholder engagement	**ND**	
ESRS 2	SBM-2	45 a i	AR 16	Description of key stakeholders	**D**	Stakeholders
ESRS 2	SBM-2	45 a ii	AR 16	Description of categories of stakeholders for which engagement occurs	**ND**	
ESRS 2	SBM-2	45 a iii	AR 16	Description of how stakeholder engagement is organised	**ND**	
ESRS 2	SBM-2	45 a iv	AR 16	Description of purpose of stakeholder engagement	**ND**	
ESRS 2	SBM-2	45 a v	AR 16	Description of how outcome of stakeholder engagement is taken into account	**ND**	
ESRS 2	SBM-2	45 b	AR 16	Description of understanding of interests and views of key stakeholders as they relate to undertaking's strategy and business model	**D**	Stakeholders
ESRS 2	SBM-2	45 c		Description of amendments to strategy and (or) business model	**ND**	Business model
ESRS 2	SBM-2	45 c i		Description of how strategy and (or) business model have been amended or are expected to be amended to address interests and views of stakeholders	**ND**	Business model
ESRS 2	SBM-2	45 c ii		Description of any further steps that are being planned and in what timeline	**ND**	

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
ESRS 2	SBM-2	45 c iii		Further steps that are being planned are likely to modify relationship with and views of stakeholders	**ND**	Stakeholders
ESRS 2	SBM-2	45 d		Description of how administrative, management and supervisory bodies are informed about views and interests of affected stakeholders with regard to sustainability-related impacts	**ND**	Stakeholders
ESRS 2	SBM-3	48 a		Description of material impacts resulting from materiality assessment	**ND**	
ESRS 2	SBM-3	48 a		Description of material risks and opportunities resulting from materiality assessment	**D**	Double materiality
ESRS 2	SBM-3	48 b		Disclosure of current and anticipated effects of material impacts, risks and opportunities on business model, value chain, strategy and decision-making, and how undertaking has responded or plans to respond to these effects	**D**	Double materiality
ESRS 2	SBM-3	48 c i		Disclosure of how material negative and positive impacts affect (or are likely to affect) people or environment	**D**	Double materiality
ESRS 2	SBM-3	48 c ii		Disclosure of how impacts originate from or are connected to strategy and business model	**D**	Double materiality
ESRS 2	SBM-3	48 c iii		Disclosure of reasonably expected time horizons of impacts	**D**	Double materiality
ESRS 2	SBM-3	48 c iv	AR 17	Description of nature of activities or business relationships through which undertaking is involved with material impacts	**ND**	Double materiality
ESRS 2	SBM-3	48 d		Disclosure of current financial effects of material risks and opportunities on financial position, financial performance and cash flows and material risks and opportunities for which there is significant risk of material adjustment within next annual reporting period to carrying amounts of assets and liabilities reported in related financial statements	**ND**	Financial Statement
ESRS 2	SBM-3	48 d		Disclosure of current financial effects of material risks and opportunities on financial position, financial performance and cash flows and material risks and opportunities for which there is significant risk of material adjustment within next annual reporting period to carrying amounts of assets and liabilities reported in related financial statements	**D**	Double materiality
ESRS 2	SBM-3	48 e		Disclosure of anticipated financial effects of material risks and opportunities on financial position, financial performance and cash flows over short-, medium- and long-term	**ND**	Financial Statement
ESRS 2	SBM-3	48 e		Disclosure of anticipated financial effects of material risks and opportunities on financial position, financial performance and cash flows over short-, medium- and long-term	**D**	Double materiality
ESRS 2	SBM-3	48 f		Information about resilience of strategy and business model regarding capacity to address material impacts and risks and to take advantage of material opportunities	**ND**	
ESRS 2	SBM-3	48 g		Disclosure of changes to material impacts, risks and opportunities compared to previous reporting period	**ND**	
ESRS 2	SBM-3	48 h		Disclosure of specification of impacts, risks and opportunities that are covered by ESRS Disclosure Requirements as opposed to those covered by additional entity-specific disclosures	**ND**	
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	**ND**	
ESRS 2		62		Disclosure to be reported if the undertaking has not adopted actions	**ND**	
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	**ND**	

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions	**ND**	
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	**ND**	
ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions	**ND**	
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	**ND**	Environment and ecosy-stems
ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions	**ND**	
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	**ND**	
ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions	**ND**	
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	**ND**	
ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions	**ND**	
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	**ND**	
ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions	**ND**	
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	**ND**	
ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions	**ND**	
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	**ND**	
ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions	**ND**	
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies	**ND**	
ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions	**ND**	
ESRS 2		81		Disclosures to be reported if the undertaking has not adopted targets	**ND**	
ESRS 2		81		Disclosures to be reported if the undertaking has not adopted targets	**ND**	
ESRS 2		81		Disclosures to be reported if the undertaking has not adopted targets	**ND**	
ESRS 2		81		Disclosures to be reported if the undertaking has not adopted targets	**ND**	
ESRS 2		81		Disclosures to be reported if the undertaking has not adopted targets	**ND**	
ESRS 2		81		Disclosures to be reported if the undertaking has not adopted targets	**ND**	
ESRS 2		81		Disclosures to be reported if the undertaking has not adopted targets	**ND**	
ESRS 2		81		Disclosures to be reported if the undertaking has not adopted targets	**ND**	

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E1	E1.GOV-3	13		Percentage of remuneration recognised that is linked to climate related considerations	**ND**	
E1	E1.GOV-3	13		Disclosure of how climate-related considerations are factored into remuneration of members of administrative, management and supervisory bodies	**ND**	
E1	E1.GOV-3	13		Explanation of climate-related considerations that are factored into remuneration of members of administrative, management and supervisory bodies	**ND**	
E1	E1.IRO-1	21	AR 13 AR 14	Explanation of how climate-related scenario analysis has been used to inform identification and assessment of physical risks over short, medium and long-term	**ND**	
E1	E1.IRO-1	21	AR 13 AR 14	Explanation of how climate-related scenario analysis has been used to inform identification and assessment of transition risks and opportunities over short, medium and long-term	**ND**	
E1	E1.IRO-1	20a, AR 9	AR 10	Description of process in relation to impacts on climate change	**ND**	
E1	E1.IRO-1	20b	AR 13 AR 14	Description of process in relation to climate-related physical risks in own operations and along value chain	**ND**	
E1	E1.IRO-1	20c	AR 13 AR 14	Description of process in relation to climate-related transition risks and opportunities in own operations and along value chain	**ND**	
E1	E1.IRO-1	AR 11a	AR 13 AR 14	Climate-related hazards have been identified over short-, medium- and long-term time horizons	**ND**	
E1	E1.IRO-1	AR 11a	AR 13 AR 14	Undertaking has screened whether assets and business activities may be exposed to climate-related hazards	**ND**	
E1	E1.IRO-1	AR 11b	AR 13 AR 14	Short-, medium- and long-term time horizons have been defined	**D**	
E1	E1.IRO-1	AR 11c	AR 13 AR 14	Extent to which assets and business activities may be exposed and are sensitive to identified climate-related hazards has been assessed	**ND**	
E1	E1.IRO-1	AR 11d	AR 13 AR 14	Identification of climate-related hazards and assessment of exposure and sensitivity are informed by high emissions climate scenarios	**ND**	
E1	E1.IRO-1	AR 12a	AR 13 AR 14	Transition events have been identified over short-, medium- and long-term time horizons	**ND**	
E1	E1.IRO-1	AR 12a	AR 13 AR 14	Undertaking has screened whether assets and business activities may be exposed to transition events	**ND**	
E1	E1.IRO-1	AR 12b	AR 13 AR 14	Extent to which assets and business activities may be exposed and are sensitive to identified transition events has been assessed	**ND**	
E1	E1.IRO-1	AR 12c	AR 13 AR 14	Identification of transition events and assessment of exposure has been informed by climate-related scenario analysis	**ND**	
E1	E1.IRO-1	AR 12d	AR 13 AR 14	Assets and business activities that are incompatible with or need significant efforts to be compatible with transition to climate-neutral economy have been identified	**ND**	
E1	E1.IRO-1	AR 15	AR 13 AR 14	Explanation of how climate scenarios used are compatible with critical climate-related assumptions made in financial statements	**ND**	
E1	E1.SBM-3	18		Type of climate-related risk	**ND**	

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E1	E1.SBM-3	19a	AR 6	Description of scope of resilience analysis	**ND**	
E1	E1.SBM-3	19b	AR 7a	Date of resilience analysis	**ND**	Action plan
E1	E1.SBM-3	19b	AR 7a	Disclosure of how resilience analysis has been conducted	**ND**	
E1	E1.SBM-3	19c	AR 8a	Description of results of resilience analysis	**ND**	
E1	E1.SBM-3	AR 7b		Time horizons applied for resilience analysis	**ND**	
E1	E1.SBM-3	AR 8b		Description of ability to adjust or adapt strategy and business model to climate change	**ND**	
E1	E1-1	16h		Explanation of how transition plan is embedded in and aligned with overall business strategy and financial planning	**ND**	
E1	E1-1	14	AR 1	Disclosure of transition plan for climate change mitigation	**D**	
E1	E1-1	17		Date of adoption of transition plan for undertakings not having adopted transition plan yet	**ND**	Action plan
E1	E1-1	16a	AR 2	Explanation of how targets are compatible with limiting of global warming to one and half degrees Celsius in line with Paris Agreement	**ND**	
E1	E1-1	16b		Disclosure of decarbonisation levers and key action	**ND**	
E1	E1-1	16c		Financial resources allocated to action plan (OpEx)	**D**	Action plan
E1	E1-1	16c		Disclosure of significant operational expenditures (Opex) and (or) capital expenditures (Capex) required for implementation of action plan	**D**	Action plan
E1	E1-1	16d	AR 3	Explanation of potential locked-in GHG emissions from key assets and products and of how locked-in GHG emissions may jeopardise achievement of GHG emission reduction targets and drive transition risk	**ND**	
E1	E1-1	16e	AR 4	Explanation of any objective or plans (CapEx, CapEx plans, OpEx) for aligning economic activities (revenues, CapEx, OpEx) with criteria established in Commission Delegated Regulation 2021/2139	**D**	Action plan
E1	E1-1	16g		Undertaking is excluded from EU Paris-aligned Benchmarks	**ND**	
E1	E1-1	16i		Transition plan is approved by administrative, management and supervisory bodies	**ND**	
E1	E1-1	16j		Explanation of progress in implementing transition plan	**D**	
E1	E1-2	25	AR 16 AR18	Sustainability matters addressed by policy for climate change	**D**	Corporate policies
E1	E1-2	24		Policies in place to manage its material impacts, risks and opportunities related to climate change mitigation and adaptation [see ESRS 2 MDR-P]	**D**	Corporate policies

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E1	E1-3	29b		Achieved GHG emission reductions	**D**	GHG emissions
E1	E1-3	29b		Expected GHG emission reductions	**D**	GHG emissions
E1	E1-3	29ci	AR 20	Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to relevant line items or notes in financial statements	**ND**	Taxonomy
E1	E1-3	29cii,16c	AR 20	Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to key performance indicators required under Commission Delegated Regulation (EU) 2021/2178	**ND**	Taxonomy
E1	E1-3	29ciii,16c	AR 20	Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to CapEx plan required by Commission Delegated Regulation (EU) 2021/2178	**ND**	Taxonomy
E1	E1-3	AR19d		Adaptation solution type	**ND**	
E1	E1-3	AR21		Explanation of extent to which ability to implement action depends on availability and allocation of resources	**ND**	Taxonomy
E1	E1-3	AR22		Explanation of any potential differences between significant OpEx and CapEx disclosed under ESRS E1 and key performance indicators disclosed under Commission Delegated Regulation (EU) 2021/2178	**ND**	Taxonomy
E1	E1-3	28		Actions and Resources related to climate change mitigation and adaptation [see ESRS 2 MDR-A]	**D**	Corporate policies
E1	E1-3	29a		Decarbonisation lever type	**ND**	
E1	E1-4	34e,16a	AR 26	GHG emission reduction target is science based and compatible with limiting global warming to one and half degrees Celsius	**D**	GHG emissions
E1	E1-4	AR 30c		Diverse range of climate scenarios have been considered to detect relevant environmental, societal, technology, market and policy-related developments and determine decarbonisation levers	**ND**	
E1	E1-4	32		Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T]	**D**	Action plan
E1	E1-4	33		Disclosure of how GHG emissions reduction targets and (or) any other targets have been set to manage material climate-related impacts, risks and opportunities	**D**	GHG emissions
E1	E1-4	34a + 34 b	AR 23 AR 24	Tables: Multiple Dimensions (baseline year and targets; GHG Types, Scope 3 Categories, Decarbonisation levers, entity-specific denominators for intensity value)	**D**	GHG emissions
E1	E1-4	34a + 34 b		Absolute value of total Greenhouse gas emissions reduction	**D**	GHG emissions
E1	E1-4	34a + 34 b		Percentage of total Greenhouse gas emissions reduction (as of emissions of base year)	**D**	GHG emissions
E1	E1-4	34a + 34 b		Intensity value of total Greenhouse gas emissions reduction	**D**	GHG emissions
E1	E1-4	34a + 34 b		Absolute value of Scope 1 Greenhouse gas emissions reduction	**D**	GHG emissions

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E1	E1-4	34a + 34 b		Percentage of Scope 1 Greenhouse gas emissions reduction (as of emissions of base year)	**D**	GHG emissions
E1	E1-4	34a + 34 b		Intensity value of Scope 1 Greenhouse gas emissions reduction	**D**	GHG emissions
E1	E1-4	34a + 34 b		Absolute value of location-based Scope 2 Greenhouse gas emissions reduction	**D**	GHG emissions
E1	E1-4	34a + 34 b		Percentage of location-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year)	**D**	GHG emissions
E1	E1-4	34a + 34 b		Intensity value of location-based Scope 2 Greenhouse gas emissions reduction	**D**	GHG emissions
E1	E1-4	34a + 34 b		Absolute value of market-based Scope 2 Greenhouse gas emissions reduction	**D**	GHG emissions
E1	E1-4	34a + 34 b		Percentage of market-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year)	**D**	GHG emissions
E1	E1-4	34a + 34 b		Intensity value of market-based Scope 2 Greenhouse gas emissions reduction	**D**	GHG emissions
E1	E1-4	34a + 34 b		Absolute value of Scope 3 Greenhouse gas emissions reduction	**ND**	GHG emissions
E1	E1-4	34a + 34 b		Percentage of Scope 3 Greenhouse gas emissions reduction (as of emissions of base year)	**ND**	GHG emissions
E1	E1-4	34a + 34 b		Intensity value of Scope 3 Greenhouse gas emissions reduction	**ND**	GHG emissions
E1	E1-4	34b		Explanation of how consistency of GHG emission reduction targets with GHG inventory boundaries has been ensured	**D**	GHG emissions
E1	E1-4	34c		Disclosure of past progress made in meeting target before current base year	**ND**	GHG emissions
E1	E1-4	34f,16b	AR 30	Description of expected decarbonisation levers and their overall quantitative contributions to achieve GHG emission reduction target	**ND**	GHG emissions
E1	E1-4	AR 25 a		Description of how it has been ensured that baseline value is representative in terms of activities covered and influences from external factors	**D**	GHG emissions
E1	E1-4	AR 25 b		Description of how new baseline value affects new target, its achievement and presentation of progress over time	**D**	Action plan
E1	E1-5	37	AR 35	Total energy consumption related to own operations	**D**	Energy resources
E1	E1-5	39		Non-renewable energy production	**ND**	Energy resources
E1	E1-5	39		Renewable energy production	**D**	Energy resources
E1	E1-5	40	AR 36	Energy intensity from activities in high climate impact sectors (total energy consumption per net revenue)	**D**	Energy resources

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E1	E1-5	41		Total energy consumption from activities in high climate impact sectors	**D**	Energy resources
E1	E1-5	42		High climate impact sectors used to determine energy intensity	**ND**	
E1	E1-5	43	AR 38	Disclosure of reconciliation to relevant line item or notes in financial statements of net revenue from activities in high climate impact sectors	**ND**	
E1	E1-5	37a	AR 33	Total energy consumption from fossil sources	**D**	Energy resources
E1	E1-5	37b		Total energy consumption from nuclear sources	**ND**	Energy resources
E1	E1-5	37c		Total energy consumption from renewable sources	**D**	Energy resources
E1	E1-5	37ci		Fuel consumption from renewable sources	**ND**	Energy resources
E1	E1-5	37cii		Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	**D**	Energy resources
E1	E1-5	37ciii		Consumption of self-generated non-fuel renewable energy	**D**	Energy resources
E1	E1-5	38a	AR 33	Fuel consumption from coal and coal products	**ND**	Energy resources
E1	E1-5	38b	AR 33	Fuel consumption from crude oil and petroleum products	**D**	Energy resources
E1	E1-5	38c	AR 33	Fuel consumption from natural gas	**ND**	Energy resources
E1	E1-5	38d	AR 33	Fuel consumption from other fossil sources	**ND**	Energy resources
E1	E1-5	38e	AR 33	Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	**D**	Energy resources
E1	E1-5	AR 34		Percentage of energy consumption from nuclear sources in total energy consumption	**D**	Energy resources
E1	E1-5	AR 34		Percentage of renewable sources in total energy consumption	**D**	Energy resources
E1	E1-5	AR 34		Percentage of fossil sources in total energy consumption	**D**	Energy resources
E1	E1-5	AR 38b		Net revenue from activities in high climate impact sectors	**ND**	Energy resources
E1	E1-5	AR 38b		Net revenue from activities other than in high climate impact sectors	**ND**	Energy resources
E1	E1-6	44	AR 39	Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope [table]	**D**	GHG emissions
E1	E1-6	AR 55		Net revenue	**ND**	GHG emissions

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E1	E1-6	50		Gross Scopes 1, 2, 3 and Total GHG emissions - financial and operational control [table]	**D**	GHG emissions
E1	E1-6	53	AR 53	GHG emissions intensity, location-based (total GHG emissions per net revenue)	**ND**	GHG emissions
E1	E1-6	53	AR 53	GHG emissions intensity, market-based (total GHG emissions per net revenue)	**ND**	GHG emissions
E1	E1-6	55		Disclosure of reconciliation to financial statements of net revenue used for calculation of GHG emissions intensity	**ND**	GHG emissions
E1	E1-6	AR 41		GHG emissions - by country, operating segments, economic activity, subsidiary, GHG category or source type	**D**	GHG emissions
E1	E1-6	AR 46 d		Gross Scopes 1, 2, 3 and Total GHG emissions - Scope 3 GHG emissions (GHG Protocol) [table]	**D**	GHG emissions
E1	E1-6	AR 50		Gross Scopes 1, 2, 3 and Total GHG emissions - Scope 3 GHG emissions (ISO 14064-1) [table]	**ND**	GHG emissions
E1	E1-6	AR 52		Gross Scopes 1, 2, 3 and Total GHG emissions - total GHG emissions - value chain [table]	**ND**	GHG emissions
E1	E1-7	58	AR 56	Removals and carbon credits are used	**ND**	GHG emissions
E1	E1-7	60		Explanation of scope, methodologies and frameworks applied and how residual GHG emissions are intended to be neutralised	**ND**	GHG emissions
E1	E1-7	61		Public claims of GHG neutrality that involve use of carbon credits have been made	**ND**	GHG emissions
E1	E1-7	56a	AR 56 AR 57	Disclosure of GHG removals and storage resulting from projects developed in own operations or contributed to in upstream and downstream value chain	**ND**	GHG emissions
E1	E1-7	56b	AR 56	Disclosure of GHG emission reductions or removals from climate change mitigation projects outside value chain financed or to be financed through any purchase of carbon credits	**ND**	GHG emissions
E1	E1-7	58a		GHG Removals and storage Activity by undertaking scope and by removal and storage activity	**ND**	GHG emissions
E1	E1-7	58a		Total GHG removals and storage	**ND**	GHG emissions
E1	E1-7	58b		Disclosure of calculation assumptions, methodologies and frameworks applied (GHG removals and storage)	**ND**	GHG emissions
E1	E1-7	59a		Total amount of carbon credits outside value chain that are verified against recognised quality standards and cancelled	**ND**	GHG emissions
E1	E1-7	59b		Total amount of carbon credits outside value chain planned to be cancelled in future	**ND**	GHG emissions
E1	E1-7	61 a, b		Explanation of how public claims of GHG neutrality that involve use of carbon credits are accompanied by GHG emission reduction targets and how claims of GHG neutrality and reliance on carbon credits neither impede nor reduce achievement of GHG emission reduction targets or net zero target	**ND**	GHG emissions
E1	E1-7	61a		Public claims of GHG neutrality that involve use of carbon credits are accompanied by GHG emission reduction targets	**ND**	GHG emissions

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E1	E1-7	61b		Claims of GHG neutrality and reliance on carbon credits neither impede nor reduce achievement of GHG emission reduction targets or net zero target	**ND**	GHG emissions
E1	E1-7	61c		Explanation of credibility and integrity of carbon credits used	**ND**	
E1	E1-7	AR 58e		Removal activity has been converted into carbon credits and sold on to other parties on voluntary market	**ND**	GHG emissions
E1	E1-7	AR 58f		GHG emissions associated with removal activity	**ND**	GHG emissions
E1	E1-7	AR 60		Reversals	**ND**	GHG emissions
E1	E1-7	AR 61		Disclosure of extent of use and quality criteria used for carbon credits	**ND**	GHG emissions
E1	E1-7	AR 62		Percentage for recognised quality standards	**ND**	
E1	E1-7	AR 62a		Percentage of reduction projects	**ND**	GHG emissions
E1	E1-7	AR 62a		Percentage of removal projects	**ND**	GHG emissions
E1	E1-7	AR 62b		Type of carbon credits from removal projects	**ND**	GHG emissions
E1	E1-7	AR 62c		Percentage for recognised quality standard	**ND**	
E1	E1-7	AR 62d		Percentage issued from projects in European Union	**ND**	
E1	E1-7	AR 62e		Percentage that qualifies as corresponding adjustment	**ND**	
E1	E1-7	AR 64		Date when carbon credits outside value chain are planned to be cancelled	**ND**	
E1	E1-8	63 a		Carbon pricing scheme by type	**ND**	
E1	E1-8	63 a		Type of internal carbon pricing scheme	**ND**	
E1	E1-8	63b		Description of specific scope of application of carbon pricing scheme	**ND**	
E1	E1-8	63c		Description of critical assumptions made to determine carbon price applied	**ND**	
E1	E1-8	63d		Percentage of gross Scope 1 greenhouse gas emissions covered by internal carbon pricing scheme	**ND**	
E1	E1-8	63d		Percentage of gross Scope 2 greenhouse gas emissions covered by internal carbon pricing scheme	**ND**	
E1	E1-8	63d		Percentage of gross Scope 3 greenhouse gas emissions covered by internal carbon pricing scheme	**ND**	

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E1	E1-8	AR 65		Disclosure of how carbon price used in internal carbon pricing scheme is consistent with carbon price used in financial statements	**ND**	
E1	E1-9	66a	AR 70	Assets at material physical risk before considering climate change adaptation actions	**ND**	
E1	E1-9	66a	AR 70	Assets at acute material physical risk before considering climate change adaptation actions	**ND**	
E1	E1-9	66a	AR 70	Assets at chronic material physical risk before considering climate change adaptation actions	**ND**	
E1	E1-9	66a	AR 70	Percentage of assets at material physical risk before considering climate change adaptation actions	**ND**	
E1	E1-9	66a	AR 70	Disclosure of location of significant assets at material physical risk	**ND**	
E1	E1-9	66b		Percentage of assets at material physical risk addressed by climate change adaptation actions	**ND**	
E1	E1-9	66d	AR 71	Net revenue from business activities at material physical risk	**ND**	
E1	E1-9	66d	AR 71	Percentage of net revenue from business activities at material physical risk	**ND**	
E1	E1-9	67a		Assets at material transition risk before considering climate mitigation actions	**ND**	
E1	E1-9	67a		Percentage of assets at material transition risk before considering climate mitigation actions	**ND**	
E1	E1-9	67b		Percentage of assets at material transition risk addressed by climate change mitigation actions	**ND**	
E1	E1-9	67c		Total carrying amount of real estate assets by energy efficiency classes	**ND**	Climate change
E1	E1-9	67d		Liabilities from material transition risks that may have to be recognised in financial statements	**ND**	
E1	E1-9	67e		Net revenue from business activities at material transition risk	**ND**	
E1	E1-9	67e		Net revenue from customers operating in coal-related activities	**ND**	
E1	E1-9	67e		Net revenue from customers operating in oil-related activities	**ND**	
E1	E1-9	67e		Net revenue from customers operating in gas-related activities	**ND**	
E1	E1-9	67e		Percentage of net revenue from customers operating in coal-related activities	**ND**	
E1	E1-9	67e		Percentage of net revenue from customers operating in oil-related activities	**ND**	

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E1	E1-9	67e		Percentage of net revenue from customers operating in gas-related activities	**ND**	
E1	E1-9	68a		Disclosure of reconciliations with financial statements of significant amounts of assets and net revenue at material physical risk	**ND**	
E1	E1-9	68b		Disclosure of reconciliations with financial statements of significant amounts of assets, liabilities and net revenue at material transition risk	**ND**	
E1	E1-9	69a	AR 80	Expected cost savings from climate change mitigation actions	**ND**	Climate change
E1	E1-9	69a	AR 80	Expected cost savings from climate change adaptation actions	**ND**	Climate change
E1	E1-9	69b	AR 81	Potential market size of low-carbon products and services or adaptation solutions to which undertaking has or may have access	**ND**	Climate change
E1	E1-9	69b	AR 81	Expected changes to net revenue from low-carbon products and services or adaptation solutions to which undertaking has or may have access	**ND**	Climate change
E1	E1-9	AR 69a		Disclosure of how anticipated financial effects for assets and business activities at material physical risk have been assessed	**ND**	
E1	E1-9	AR 69b		Disclosure of how assessment of assets and business activities considered to be at material physical risk relies on or is part of process to determine material physical risk and to determine climate scenarios	**ND**	
E1	E1-9	AR 70 c i)		Disclosure of location of its significant assets at material physical risk (disaggregated by NUTS codes)	**ND**	
E1	E1-9	AR 71b		Disclosure of risk factors for net revenue from business activities at material physical risk	**ND**	
E1	E1-9	AR 71b		Disclosure of magnitude of anticipated financial effects in terms of margin erosion for business activities at material physical risk	**ND**	
E1	E1-9	AR 72a, AR 73a		Disclosure of how potential effects on future financial performance and position for assets and business activities at material transition risk have been assessed	**ND**	
E1	E1-9	AR 72b		Disclosure of how assessment of assets and business activities considered to be at material transition risk relies on or is part of process to determine material transition risks and to determine scenarios	**ND**	
E1	E1-9	AR 73a		Estimated amount of potentially stranded assets	**ND**	Climate change
E1	E1-9	AR 73a		Percentage of estimated share of potentially stranded assets of total assets at material transition risk	**ND**	Climate change
E1	E1-9	AR 73b		Total carrying amount of real estate assets for which energy consumption is based on internal estimates	**ND**	Climate change
E1	E1-9	AR 74c		Number of Scope 1 GHG emission allowances within regulated emission trading schemes	**ND**	
E1	E1-9	AR 74c		Number of emission allowances stored (from previous allowances) at beginning of reporting period	**ND**	
E1	E1-9	AR 76,		Percentage of net revenue from business activities at material transition risk	**ND**	

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E1	E1-9	AR 76b		Disclosure of risk factors for net revenue from business activities at material transition risk	**ND**	
E1	E1-9	AR 76b		Disclosure of anticipated financial effects in terms of margin erosion for business activities at material transition risk	**ND**	
E1	E1-6	47		Disclosure of significant changes in definition of what constitutes reporting undertaking and its value chain and explanation of their effect on year-to-year comparability of reported GHG emissions	**D**	GHG emissions
E1	E1-6	51	AR 46	Gross Scope 3 greenhouse gas emissions	**D**	GHG emissions
E1	E1-6	55		Disclosure of reconciliation to relevant line item or notes in financial statements of net revenue amounts	**ND**	GHG emissions
E1	E1-6	44+52	AR 47	Total GHG emissions	**D**	GHG emissions
E1	E1-6	44+52a	AR 47	Total GHG emissions - Location based	**D**	GHG emissions
E1	E1-6	44+52b	AR 47	Total GHG emissions - Market based	**D**	GHG emissions
E1	E1-6	48 a	AR 43	Gross Scope 1 greenhouse gas emissions	**D**	GHG emissions
E1	E1-6	48 b	AR 44	Percentage of Scope 1 GHG emissions from regulated emission trading schemes	**ND**	GHG emissions
E1	E1-6	49 a	AR 45	Gross location-based Scope 2 greenhouse gas emissions	**D**	GHG emissions
E1	E1-6	49 b	AR 45	Gross market-based Scope 2 greenhouse gas emissions	**D**	GHG emissions
E1	E1-6	52 a)	AR 47	Scope 2 location-based	**D**	GHG emissions
E1	E1-6	52 b)	AR 47	Scope 2 market-based	**D**	GHG emissions
E1	E1-6	AR 39b		Disclosure of methodologies, significant assumptions and emissions factors used to calculate or measure GHG emissions	**D**	GHG emissions
E1	E1-6	AR 42c		Disclosure of the effects of significant events and changes in circumstances (relevant to its GHG emissions) that occur between the reporting dates of the entities in its value chain and the date of the undertaking's general purpose financial statements	**ND**	GHG emissions
E1	E1-6	AR 46g		Percentage of GHG Scope 3 calculated using primary data	**ND**	GHG emissions
E1	E1-6	AR 46h		Disclosure of reporting boundaries considered and calculation methods for estimating Scope 3 GHG emissions	**D**	GHG emissions
E1	E1-6	AR 46i		Disclosure of why Scope 3 GHG emissions category has been excluded	**D**	GHG emissions
E1	E1-6	AR 46i		List of Scope 3 GHG emissions categories included in inventory	**D**	GHG emissions
E1	E1-6	AR 55		Net revenue used to calculate GHG intensity	**ND**	GHG emissions

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E1	E1-6	AR 43c		biogenic emissions of CO2 from the combustion or bio-degradation of biomass not included in Scope 1 GHG emissions	**ND**	GHG emissions
E1	E1-6	AR 45d		Percentage of contractual instruments, Scope 2 GHG emissions	**D**	GHG emissions
E1	E1-6	AR 45d		Disclosure of types of contractual instruments, Scope 2 GHG emissions	**D**	GHG emissions
E1	E1-6	AR 45d		Percentage of market-based Scope 2 GHG emissions linked to purchased electricity bundled with instruments	**D**	GHG emissions
E1	E1-6	AR 45d		Percentage of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation in relation to Scope 2 GHG emissions	**D**	GHG emissions
E1	E1-6	AR 45d		Percentage of contractual instruments used for sale and purchase of unbundled energy attribute claims in relation to Scope 2 GHG emissions	**D**	GHG emissions
E1	E1-6	AR 45d		Disclosure of types of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation or for unbundled energy attribute claims	**D**	GHG emissions
E1	E1-6	AR 45e		Biogenic emissions of CO2 from combustion or bio-degradation of biomass not included in Scope 2 GHG emissions	**ND**	
E1	E1-6	AR 46j		Biogenic emissions of CO2 from combustion or bio-degradation of biomass that occur in value chain not included in Scope 3 GHG emissions	**ND**	GHG emissions
E2	E2.IRO-1	11 a	AR AR 8	Information about methodologies, assumptions and tools used to screen site locations and business activities in order to identify actual and potential pollution-related impacts, risks and opportunities in own operations and upstream and downstream value chain	**D**	Pollution
E2	E2.IRO-1	11 b		Disclosure of whether and how consultations have been conducted (pollution)	**D**	Pollution
E2	E2.IRO-1	AR 9		Disclosure of results of materiality assessment (pollution)	**D**	Pollution
E2	E2-1	14	AR 10	Policies to manage its material impacts, risks and opportunities related to pollution [see ESRS 2 MDR-P]	**D**	Pollution
E2	E2-1	15 a	AR 11	Disclosure of whether and how policy addresses mitigating negative impacts related to pollution of air, water and soil	**D**	Pollution
E2	E2-1	15 b	AR 11	Disclosure of whether and how policy addresses substituting and minimising use of substances of concern and phasing out substances of very high concern	**D**	Pollution
E2	E2-1	15 c		Disclosure of whether and how policy addresses avoiding incidents and emergency situations, and if and when they occur, controlling and limiting their impact on people and environment	**D**	Pollution
E2	E2-1	AR 12		Disclosure of contextual information on relations between policies implemented and how policies contribute to EU Action Plan Towards Zero Pollution for Air, Water and Soil	**ND**	Pollution
E2	E2-2	18		Actions and resources in relation to pollution [see ESRS 2 MDR-A]	**D**	Pollution
E2	E2-2	19		Layer in mitigation hierarchy to which action can be allocated to (pollution)	**D**	Pollution
E2	E2-2	19	AR 14	Layer in mitigation hierarchy to which resources can be allocated to (pollution)	**D**	Pollution

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E2	E2-2	AR 13		Action related to pollution extends to upstream/downstream value chain engagements	**D**	Pollution
E2	E2-2	AR 15		Information about action plans that have been implemented at site-level (pollution)	**D**	Pollution
E2	E2-3	22	AR 19	Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T]	**ND**	Pollution
E2	E2-3	24	AR 16	Ecological thresholds and entity-specific allocations were taken into consideration when setting pollution-related target	**ND**	Pollution
E2	E2-3	25		Pollution-related target is mandatory (required by legislation)/ voluntary	**ND**	Pollution
E2	E2-3	23 a		Disclosure of whether and how target relates to prevention and control of air pollutants and respective specific loads	**ND**	Pollution
E2	E2-3	23 b		Disclosure of whether and how target relates to prevention and control of emissions to water and respective specific loads	**ND**	Pollution
E2	E2-3	23 c		Disclosure of whether and how target relates to prevention and control of pollution to soil and respective specific loads	**ND**	Pollution
E2	E2-3	23 d		Disclosure of whether and how target relates to prevention and control of substances of concern and substances of very high concern	**ND**	Pollution
E2	E2-3	24 a	AR 16	Disclosure of ecological thresholds identified and methodology used to identify ecological thresholds (pollution)	**ND**	Pollution
E2	E2-3	24 b	AR 16	Disclosure of how ecological entity-specific thresholds were determined (pollution)	**ND**	Pollution
E2	E2-3	24 c	AR 16	Disclosure of how responsibility for respecting identified ecological thresholds is allocated (pollution)	**ND**	Pollution
E2	E2-3	AR 17		Pollution-related target addresses shortcomings related to Substantial Contribution criteria for Pollution Prevention and Control	**ND**	Pollution
E2	E2-3	AR 18		Information about targets that have been implemented at site-level (pollution)	**D**	Pollution
E2	E2-4	31		Disclosure of reasons for choosing inferior methodology to quantify emissions	**ND**	Pollution
E2	E2-4	28 a	AR 21-22	Pollution of air, water and soil [multiple dimensions: at site level or by type of source, by sector or by geographical area	**D**	Pollution
E2	E2-4	28 a	AR 21-22	Emissions to air by pollutant	**ND**	Pollution
E2	E2-4	28 a	AR 21-22	Emissions to water by pollutant [+ by sectors/Geographical Area/ Type of source/Site location]	**ND**	Pollution
E2	E2-4	28 a	AR 21-22	Emissions to soil by pollutant [+ by sectors/Geographical Area/ Type of source/Site location]	**ND**	Pollution
E2	E2-4	28 b	AR 20	Microplastics generated	**ND**	Pollution
E2	E2-4	28 b	AR 20	Microplastics used	**ND**	Pollution

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E2	E2-4	30 a	AR 27	Description of changes over time (pollution of air, water and soil)	**D**	Pollution
E2	E2-4	30 b	AR 27	Description of measurement methodologies (pollution of air, water and soil)	**ND**	Pollution
E2	E2-4	30 c	AR 27	Description of process(es) to collect data for pollution-related accounting and reporting	**D**	Pollution
E2	E2-4	AR 23 c		Percentage of total emissions of pollutants to water occurring in areas at water risk	**ND**	Pollution
E2	E2-4	AR 23 c		Percentage of total emissions of pollutants to water occurring in areas of high-water stress	**ND**	Pollution
E2	E2-4	AR 23 c		Percentage of total emissions of pollutants to soil occurring in areas at water risk	**ND**	Pollution
E2	E2-4	AR 23 c		Percentage of total emissions of pollutants to soil occurring in areas of high-water stress	**ND**	Pollution
E2	E2-4	AR 25a		Disclosure of list of installations operated that fall under IED and EU BAT Conclusions	**ND**	Pollution
E2	E2-4	AR 25b		Disclosure of list of any non-compliance incidents or enforcement actions necessary to ensure compliance in case of breaches of permit conditions	**D**	Pollution
E2	E2-4	AR 25c		Disclosure of actual performance and comparison of environmental performance against emission levels associated with best available techniques (BAT-AEL) as described in EU-BAT conclusions	**ND**	Pollution
E2	E2-4	AR 25d		Disclosure of actual performance against environmental performance levels associated with best available techniques (BAT-AEPLs) applicable to sector and installation	**ND**	Pollution
E2	E2-4	AR 25e		Disclosure of list of any compliance schedules or derogations granted by competent authorities according to Article 15(4) IED that are associated with implementation of BAT-AELs	**ND**	Pollution
E2	E2-5	34	AR 28 AR 30	Total amount of substances of concern that are generated or used during production or that are procured by main hazard classes of substances of concern	**ND**	Dangerous substances
E2	E2-5	34		Total amount of substances of concern that are generated or used during production or that are procured	**ND**	Dangerous substances
E2	E2-5	34		Total amount of substances of concern that leave facilities as emissions, as products, or as part of products or services	**ND**	Dangerous substances
E2	E2-5	34		Amount of substances of concern that leave facilities as emissions by main hazard classes of substances of concern	**ND**	Dangerous substances
E2	E2-5	34		Amount of substances of concern that leave facilities as products by main hazard classes of substances of concern	**ND**	Dangerous substances
E2	E2-5	34		Amount of substances of concern that leave facilities as part of products by main hazard classes of substances of concern	**ND**	Dangerous substances
E2	E2-5	35		Amount of substances of concern that leave facilities as services	**ND**	Dangerous substances
E2	E2-5	35		Total amount of substances of very high concern that are generated or used during production or that are procured by main hazard classes of substances of concern	**ND**	Dangerous substances

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E2	E2-5	35		Total amount of substances of very high concern that leave facilities as emissions, as products, or as part of products or services by main hazard classes of substances of concern	**ND**	Dangerous substances
E2	E2-5	35		Amount of substances of very high concern that leave facilities as emissions by main hazard classes of substances of concern	**ND**	Dangerous substances
E2	E2-5	35		Amount of substances of very high concern that leave facilities as products by main hazard classes of substances of concern	**ND**	Dangerous substances
E2	E2-5	35		Amount of substances of very high concern that leave facilities as part of products by main hazard classes of substances of concern	**ND**	Dangerous substances
E2	E2-5	35		Amount of substances of very high concern that leave facilities as services by main hazard classes of substances of concern	**ND**	Dangerous substances
E2	E2-6	41		Description of material incidents and deposits whereby pollution had negative impacts on environment and (or) is expected to have negative effects on financial cash flows, financial position and financial performance	**ND**	Pollution
E2	E2-6	39 a	AR 32 AR 34	Disclosure of quantitative information about anticipated financial effects of material risks and opportunities arising from pollution-related impacts	**ND**	Dangerous substances
E2	E2-6	39 a		Disclosure of qualitative information about anticipated financial effects of material risks and opportunities arising from pollution-related impacts	**D**	Pollution
E2	E2-6	39 b		Description of effects considered, related impacts and time horizons in which they are likely to materialise (pollution)	**D**	Pollution
E2	E2-6	39 c	AR 33	Disclosure of critical assumptions used to quantify anticipated financial effects, sources and level of uncertainty of assumptions (pollution)	**D**	Pollution
E2	E2-6	40 a		Percentage of net revenue made with products and services that are or that contain substances of concern	**ND**	Dangerous substances
E2	E2-6	40 a		Percentage of net revenue made with products and services that are or that contain substances of very high concern	**ND**	Dangerous substances
E2	E2-6	AR 33		Disclosure of assessment of related products and services at risk and explanation how time horizon is defined, financial amounts are estimated, and which critical assumptions are made (pollution)	**ND**	Pollution
E3	E3-1	11	AR 16 AR 18	Policies to manage its material impacts, risks and opportunities related to water and marine resources [see ESRS 2 MDR-P]	**D**	Natural resources
E3	E3-1	13	AR 16 AR 18	Disclosure of reasons for not having adopted policies in areas of high-water stress	**ND**	Natural resources
E3	E3-1	13		Disclosure of timeframe in which policies in areas of high-water stress will be adopted	**ND**	Natural resources
E3	E3-1	14		Policies or practices related to sustainable oceans and seas have been adopted	**ND**	Natural resources
E3	E3-1	12 b	AR 16 AR 18	Disclosure of whether and how policy addresses product and service design in view of addressing water-related issues and preservation of marine resources	**D**	Natural resources
E3	E3-1	12 c	AR 16 AR 18	Disclosure of whether and how policy addresses commitment to reduce material water consumption in areas at water risk	**ND**	Natural resources
E3	E3-1	12a	AR 16 AR 18	Disclosure of whether and how policy addresses water management	**D**	Natural resources

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E3	E3-1	12a i	AR 16 AR 18	Disclosure of whether and how policy addresses the use and sourcing of water and marine resources in own operations	**D**	Natural resources
E3	E3-1	12a ii	AR 16 AR 18	Disclosure of whether and how policy addresses water treatment	**D**	Natural resources
E3	E3-1	12a iii	AR 16 AR 18	Disclosure of whether and how policy addresses prevention and abatment of water pollution	**D**	Natural resources
E3	E3-1	AR 18a		The policy contributes to good ecological and chemical quality of surface water bodies and good chemical quality and quantity of groundwater bodies, in order to protect human health, water supply, natural ecosystems and biodiversity, the good environmental status of marine waters and the protection of the resource base upon which marine related activities depend;	**D**	Natural resources
E3	E3-1	AR 18b		The policy minimise material impacts and risks and implement mitigation measures that aim to maintain the value and functionality of priority services and to increase resource efficiency on own operations	**D**	Natural resources
E3	E3-1	AR 18c		The policy avoid impacts on affected communities.	**D**	Natural resources
E3	E3-2	17	AR 19 AR 21	Actions and resources in relation to water and marine resources [see ESRS 2 MDR-A]	**D**	Natural resources
E3	E3-2	18	AR 19 AR 21	Layer in mitigation hierarchy to which action and resources can be allocated to (water and marine resources)	**D**	Natural resources
E3	E3-2	19	AR 19 AR 21	Disclosure of actions and resources in relation to areas at water risk	**ND**	Natural resources
E3	E3-2	AR20	AR 19 AR 21	Information about specific collective action for water and marine resources	**ND**	Natural resources
E3	E3-3	22		Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T]	**D**	Natural resources
E3	E3-3	24	AR 22	(Local) ecological threshold and entity-specific allocation were taken into consideration when setting water and marine resources target	**ND**	Natural resources
E3	E3-3	25		Adopted and presented water and marine resources-related target is mandatory (based on legislation)	**ND**	Natural resources
E3	E3-3	23 a		Disclosure of whether and how target relates to management of material impacts, risks and opportunities related to areas at water risk	**ND**	Natural resources
E3	E3-3	23 b		Disclosure of whether and how target relates to responsible management of marine resources impacts, risks and opportunities	**ND**	Natural resources
E3	E3-3	23 c		Disclosure of whether and how target relates to reduction of water consumption	**D**	Natural resources
E3	E3-3	24 a	AR 22	Disclosure of ecological threshold identified and methodology used to identify ecological threshold (water and marine resources)	**ND**	Natural resources
E3	E3-3	24 b	AR 22	Disclosure of how ecological entity-specific threshold was determined (water and marine resources)	**ND**	Natural resources
E3	E3-3	24 c	AR 22	Disclosure of how responsibility for respecting identified ecological threshold is allocated (water and marine resources)	**ND**	Natural resources

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E3	E3-3	AR 23 a	AR 24 AR 26	Target relates to reduction of water withdrawals	**ND**	Natural resources
E3	E3-3	AR 23 b	AR 2 AR 26	Target relates to reduction of water discharges	**ND**	Natural resources
E3	E3-4	28 a		Total water consumption	**D**	Natural resources
E3	E3-4	28 b	AR 28	Total water consumption in areas at water risk, including areas of high-water stress	**ND**	Natural resources
E3	E3-4	28 c		Total water recycled and reused	**D**	Natural resources
E3	E3-4	28 d		Total water stored	**ND**	Natural resources
E3	E3-4	28 d		Changes in water storage	**ND**	Natural resources
E3	E3-4	28 e	AR 29	Disclosure of contextual information regarding water consumption	**D**	Natural resources
E3	E3-4	AR 32		Total water withdrawals	**ND**	Natural resources
E3	E3-4	AR 32		Total water discharges	**ND**	Natural resources
E3	E3-4	AR30		Water consumption - sectors/SEGMENTS [table]	**D**	Natural resources
E3	E3-5	33 a		Disclosure of qualitative information of potential financial effects of material risks and opportunities arising from water and marine resources-related impacts	**ND**	Natural resources
E3	E3-5	33 b		Description of effects considered and related impacts (water and marine resources)	**D**	Natural resources
E3	E3-5	33 c		Disclosure of critical assumptions used in estimates of financial effects of material risks and opportunities arising from water and marine resources-related impacts	**ND**	Natural resources
E3	E3-5	AR 33		Description of related products and services at risk (water and marine resources)	**ND**	Natural resources
E3	E3-5	AR 33		Explanation of how time horizons are defined, financial amounts are estimated and critical assumptions made (water and marine resources)	**ND**	Natural resources
E3	IRO-1	8 a)	AR 1 AR 15	Disclosure of whether and how assets and activities have been screened in order to identify actual and potential water and marine resources-related impacts, risks and opportunities in own operations and upstream and downstream value chain and methodologies, assumptions and tools used in screening [text block]	**D**	Natural resources
E3	IRO-1	8 b	AR 1 AR 15	Disclosure of how consultations have been conducted (water and marine resources) [text block]	**D**	Natural resources
E3	IRO-1	AR 1	AR 1 AR 15	Disclosure of results of materiality assessment (water and marine resources) [text block]	**D**	Natural resources
E4	E4-1	15	AR 2 AR 3	Disclosure of transition plan to improve and achieve alignment of its business model and value chain	**ND**	

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E4	E4-1	13 a	AR 2 AR 3	Disclosure of resilience of current business model(s) and strategy to biodiversity and ecosystems-related physical, transition and systemic risks and opportunities	**D**	Ecosystems and biodiversity
E4	E4-1	13 b	AR 2 AR 3	Disclosure of scope of resilience analysis along own operations and related upstream and downstream value chain	**ND**	
E4	E4-1	13 c	AR 2 AR 3	Disclosure of key assumptions made (biodiversity and ecosystems)	**ND**	
E4	E4-1	13 d	AR 2 AR 3	Disclosure of time horizons used for analysis (biodiversity and ecosystems)	**ND**	
E4	E4-1	13 e	AR 2 AR 3	Disclosure of results of resilience analysis (biodiversity and ecosystems)	**ND**	
E4	E4-1	13 f	AR 2 AR 3	Disclosure of involvement of stakeholders (biodiversity and ecosystems)	**ND**	
E4	E4-1	AR 1 f		Disclosure of objectives or plans for aligning economic activities (revenues, CapEx)	**ND**	
E4	E4-1	AR 1 h		Information about how process of implementing and updating transition plan is managed	**ND**	
E4	E4-1	AR 1 i		Administrative, management and supervisory bodies have approved transition plan	**ND**	
E4	E4-1	AR 1 j		Indication of metrics and related tools used to measure progress that are integrated in measurement approach (biodiversity and ecosystems)	**ND**	
E4	E4-1	AR 1 k		Indication of current challenges and limitations to draft plan in relation to areas of significant impact and actions company is taking to address them (biodiversity and ecosystems)	**ND**	
E4	E4-1	AR 1 a		Explanation of how strategy and business model will be adjusted to improve and, ultimately, achieve alignment with relevant local, national and global public policy goals	**D**	Ecosystems and biodiversity
E4	E4-1	AR 1 b		Include information about its own operations and explain how it is responding to material impacts in its related value chain	**D**	Ecosystems and biodiversity
E4	E4-1	AR 1 c		Explanation of how b strategy interacts with transition plan	**ND**	
E4	E4-1	AR 1 d		Disclosure of contribution to impact drivers and possible mitigation actions following mitigation hierarchy and main path-dependencies and locked-in assets and resources that are associated with biodiversity and ecosystems change	**ND**	
E4	E4-1	AR 1 e		Explanation and quantification of investments and funding supporting the implementation of its transition plan	**D**	Ecosystems and biodiversity
E4	E4-1	AR 1 g		Biodiversity offsets are part of transition plan	**ND**	
E4	E4-2	22		Policies to manage material impacts, risks, dependencies and opportunities related to biodiversity and ecosystems [see ESRS 2 - MDR-P]	**D**	Ecosystems and biodiversity
E4	E4-2	23 a		Disclosure on whether and how biodiversity and ecosystems-related policies relate to matters reported in E4 AR4	**D**	Ecosystems and biodiversity
E4	E4-2	23 b		Explanation of whether and how biodiversity and ecosystems-related policy relates to material biodiversity and ecosystems-related impacts	**D**	Ecosystems and biodiversity

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E4	E4-2	23 c		Explanation of whether and how biodiversity and ecosystems-related policy relates to material dependencies and material physical and transition risks and opportunities	**D**	Ecosystems and biodiversity
E4	E4-2	23 d		Explanation of whether and how biodiversity and ecosystems-related policy supports traceability of products, components and raw materials with significant actual or potential impacts on biodiversity and ecosystems along value chain	**ND**	Ecosystems and biodiversity
E4	E4-2	23 e		Explanation of whether and how biodiversity and ecosystems-related policy addresses production, sourcing or consumption from ecosystems that are managed to maintain or enhance conditions for biodiversity	**D**	Ecosystems and biodiversity
E4	E4-2	23 f	AR 14 AR 15	Explanation of whether and how biodiversity and ecosystems-related policy addresses social consequences of biodiversity and ecosystems-related impacts	**ND**	Ecosystems and biodiversity
E4	E4-2	24 a		Biodiversity and ecosystem protection policy covering operational sites owned, leased, managed in or near protected area or biodiversity-sensitive area outside protected areas has been adopted	**ND**	
E4	E4-2	24 b		Sustainable land or agriculture practices or policies have been adopted	**ND**	
E4	E4-2	24 c		Sustainable oceans or seas practices or policies have been adopted	**ND**	
E4	E4-2	24 d		Policies to address deforestation have been adopted	**ND**	
E4	E4-2	AR 12		Disclosure of how policy refers to production, sourcing or consumption of raw materials	**D**	Ecosystems and biodiversity
E4	E4-2	AR 12 a		Disclosure of how policy refers to policies limiting procurement from suppliers that cannot demonstrate that they are not contributing to significant conversion of protected areas or key biodiversity areas	**ND**	
E4	E4-2	AR 12 b		Disclosure of how policy refers to recognised standards or third-party certifications overseen by regulators	**D**	Ecosystems and biodiversity
E4	E4-2	AR 12 c		Disclosure of how policy addresses raw materials originating from ecosystems that have been managed to maintain or enhance conditions for biodiversity, as demonstrated by regular monitoring and reporting of biodiversity status and gains or losses	**ND**	
E4	E4-2	AR 16		Disclosure of how the policy enables to a), b), c) and d)	**ND**	
E4	E4-2	AR 17 a		Third-party standard of conduct used in policy is objective and achievable based on scientific approach to identifying issues and realistic in assessing how these issues can be addressed under variety of practical circumstances	**ND**	
E4	E4-2	AR 17 b		Third-party standard of conduct used in policy is developed or maintained through process of ongoing consultation with relevant stakeholders with balanced input from all relevant stakeholder groups with no group holding undue authority or veto power over content	**ND**	
E4	E4-2	AR 17 c		Third-party standard of conduct used in policy encourages step-wise approach and continuous improvement in standard and its application of better management practices and requires establishment of meaningful targets and specific milestones to indicate progress against principles and criteria over time	**ND**	

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E4	E4-2	AR 17 d		Third-party standard of conduct used in policy is verifiable through independent certifying or verifying bodies, which have defined and rigorous assessment procedures that avoid conflicts of interest and are compliant with ISO guidance on accreditation and verification procedures or Article 5(2) of Regulation (EC) No 765/2008	**ND**	
E4	E4-2	AR 17 e		Third-party standard of conduct used in policy conforms to ISEAL Code of Good Practice	**ND**	
E4	E4-3	27		Actions and resources in relation to biodiversity and ecosystems [see ESRS 2 - MDR-A]	**D**	ESG Action Plan
E4	E4-3	28 a	AR 19	Disclosure on how the mitigation hierarchy has been applied with regard to biodiversity and ecosystem actions	**D**	ESG Action Plan
E4	E4-3	28 b		Biodiversity offsets were used in action plan	**ND**	ESG Action Plan
E4	E4-3	28 b (i)		Disclosure of aim of biodiversity offset and key performance indicators used	**ND**	ESG Action Plan
E4	E4-3	28 b (iii)		Description of biodiversity offsets	**ND**	ESG Action Plan
E4	E4-3	28 c	AR 21	Description of whether and how local and indigenous knowledge and nature-based solutions have been incorporated into biodiversity and ecosystems-related action	**ND**	ESG Action Plan
E4	E4-3	AR 20 a		Disclosure of key stakeholders involved and how they are involved, key stakeholders negatively or positively impacted by action and how they are impacted	**D**	ESG Action Plan
E4	E4-3	AR 20 b		Explanation of need for appropriate consultations and need to respect decisions of affected communities	**D**	ESG Action Plan
E4	E4-3	AR 20 c		Description of whether key action may induce significant negative sustainability impacts (biodiversity and ecosystems)	**D**	ESG Action Plan
E4	E4-3	AR 20 d		Explanation of whether the key action is intended to be a one-time initiative or systematic practice	**D**	ESG Action Plan
E4	E4-3	AR 20 e		Key action plan is carried out only by undertaking (individual action) using its resources (biodiversity and ecosystems)	**D**	ESG Action Plan
E4	E4-3	AR 20 e		Key action plan is part of wider action plan (collective action), of which undertaking is member (biodiversity and ecosystems)	**D**	ESG Action Plan
E4	E4-3	AR 20 f		Additional information about project, its sponsors and other participants (biodiversity and ecosystems)	**D**	ESG Action Plan
E4	E4-4	29	AR 23	Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T]	**ND**	ESG Action Plan
E4	E4-4	32 a		Ecological threshold and allocation of impacts to undertaking were applied when setting target (biodiversity and ecosystems)	**ND**	ESG Action Plan
E4	E4-4	32 a i)		Disclosure of ecological threshold identified and methodology used to identify threshold (biodiversity and ecosystems)	**ND**	ESG Action Plan
E4	E4-4	32 a ii)		Disclosure of how entity-specific threshold was determined (biodiversity and ecosystems)	**ND**	ESG Action Plan
E4	E4-4	32 a iii)		Disclosure of how responsibility for respecting identified ecological threshold is allocated (biodiversity and ecosystems)	**ND**	ESG Action Plan

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E4	E4-4	32 b		Target is informed by relevant aspect of EU Biodiversity Strategy for 2030	**ND**	ESG Action Plan
E4	E4-4	32 c		Disclosure of how the targets relate to the biodiversity and ecosystem impacts, dependencies, risks and opportunities identified in relation to own operations and upstream and downstream value chain	**ND**	
E4	E4-4	32 d		Disclosure of the geographical scope of the targets	**ND**	
E4	E4-4	32 e		Biodiversity offsets were used in setting target	**ND**	
E4	E4-4	32 f		Layer in mitigation hierarchy to which target can be allocated (biodiversity and ecosystems)	**ND**	
E4	E4-4	AR 22		The target addresses shortcomings related to the Substantial Contribution criteria	**ND**	
E4	E4-5	35		Number of sites owned, leased or managed in or near protected areas or key biodiversity areas that undertaking is negatively affecting	**ND**	
E4	E4-5	36		Disclosure of land-use based on Life Cycle Assessment	**ND**	
E4	E4-5	38		Disclosure of metrics considered relevant (land-use change, freshwater-use change and (or) sea-use change)	**ND**	
E4	E4-5	39		Disclosure of how pathways of introduction and spread of invasive alien species and risks posed by invasive alien species are managed	**ND**	
E4	E4-5	40		Disclosure of metrics considered relevant (state of species)	**ND**	
E4	E4-5	38 a		Disclosure of conversion over time of land cover	**ND**	
E4	E4-5	38 b		Disclosure of changes over time in management of ecosystem	**ND**	
E4	E4-5	38 c		Disclosure of changes in spatial configuration of landscape	**ND**	
E4	E4-5	38 d		Disclosure of changes in ecosystem structural connectivity	**ND**	
E4	E4-5	38 e		Disclosure of functional connectivity	**ND**	
E4	E4-5	40 a		Disclosure of paragraph in another environment-related standard in which metric is referred to	**ND**	
E4	E4-5	40 b		Disclosure of population size, range within specific ecosystems and extinction risk	**ND**	
E4	E4-5	40 c		Disclosure of changes in number of individuals of species within specific area	**ND**	
E4	E4-5	40 d		Information about species at global extinction risk	**D**	Ecosystems and biodiversity
E4	E4-5	40 d (i)		Disclosure of threat status of species and how activities or pressures may affect threat status	**D**	Ecosystems and biodiversity

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E4	E4-5	40 d (ii)		Disclosure of change in relevant habitat for threatened species as proxy for impact on local population's extinction risk	**ND**	Ecosystems and biodiversity
E4	E4-5	41 a		Disclosure of ecosystem area coverage	**D**	Ecosystems and biodiversity
E4	E4-5	41 b (i)		Disclosure of quality of ecosystems relative to pre-determined reference state	**D**	Ecosystems and biodiversity
E4	E4-5	41 b (ii)		Disclosure of multiple species within ecosystem	**D**	Ecosystems and biodiversity
E4	E4-5	41 b (iii)		Disclosure of structural components of ecosystem condition	**D**	Ecosystems and biodiversity
E4	E4-5	AR 32		Number of invasive alien species	**ND**	
E4	E4-6	45 a		Disclosure of qualitative information about potential financial effects of material risks and opportunities arising from biodiversity- and ecosystem-related impacts and dependencies	**D**	Ecosystems and biodiversity
E4	E4-6	45 b		Description of effects considered, related impacts and dependencies (biodiversity and ecosystems)	**D**	Ecosystems and biodiversity
E4	E4-6	45 c		Disclosure of critical assumptions used in estimates of financial effects of material risks and opportunities arising from biodiversity- and ecosystem-related impacts and dependencies	**ND**	
E4	E4-6	AR 39		Description of related products and services at risk (biodiversity and ecosystems) over the short-, medium- and long-term	**ND**	
E4	IRO-1	18		Business model(s) has been verified using range of biodiversity and ecosystems scenarios, or other scenarios with modelling of biodiversity and ecosystems related consequences, with different possible pathways	**D**	Ecosystems and biodiversity
E4	IRO-1	17 a	AR 4 AR 9	Disclosure of whether and how actual and potential impacts on biodiversity and ecosystems at own site locations and in value chain have been identified and assessed	**D**	Ecosystems and biodiversity
E4	IRO-1	17 b	AR 8	Disclosure of whether and how dependencies on biodiversity and ecosystems and their services have been identified and assessed at own site locations and in value chain	**ND**	
E4	IRO-1	17 c	AR 9	Disclosure of whether and how transition and physical risks and opportunities related to biodiversity and ecosystems have been identified and assessed	**ND**	
E4	IRO-1	17 d	AR 9	Disclosure of whether and how systemic risks to own business model have been considered	**ND**	
E4	IRO-1	17 d	AR 9	Disclosure of whether and how systemic risks to society have been considered in assessment of biodiversity and ecosystems-related risks	**ND**	
E4	IRO-1	17 e		Disclosure of whether and how consultations with affected communities on sustainability assessments of shared biological resources and ecosystems have been conducted	**D**	Ecosystems and biodiversity
E4	IRO-1	17 e (i)		Disclosure of whether and how specific sites, raw materials production or sourcing with negative or potential negative impacts on affected communities	**D**	Ecosystems and biodiversity
E4	IRO-1	17 e (ii)		Disclosure of whether and how communities were involved in materiality assessment	**D**	Ecosystems and biodiversity

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E4	IRO-1	17 e (iii)		Disclosure of whether and how negative impacts on priority ecosystem services of relevance to affected communities may be avoided	**D**	Ecosystems and biodiversity
E4	IRO-1	17 e (iii)		Disclosure of plans to minimise unavoidable negative impacts and implement mitigation measures that aim to maintain value and functionality of priority services	**D**	Ecosystems and biodiversity
E4	IRO-1	18 a		Disclosure of why considered scenarios were taken into consideration	**ND**	
E4	IRO-1	18 b		Disclosure of how considered scenarios are updated according to evolving conditions and emerging trends	**ND**	
E4	IRO-1	18 c		Scenarios are informed by expectations in authoritative intergovernmental instruments and by scientific consensus	**D**	Ecosystems and biodiversity
E4	IRO-1	19a	AR 7d	Undertaking has sites located in or near biodiversity-sensitive areas	**ND**	
E4	IRO-1	19a	AR 7d	Activities related to sites located in or near biodiversity-sensitive areas negatively affect these areas by leading to deterioration of natural habitats and habitats of species and to disturbance of species for which protected area has been designated	**D**	Ecosystems and biodiversity
E4	IRO-1	19b		It has been concluded that it is necessary to implement biodiversity mitigation measures	**D**	Ecosystems and biodiversity
E4	SBM-3	16 a		List of material sites in own operation	**ND**	
E4	SBM-3	16 a i)		Activities related to sites located in or near biodiversity-sensitive areas negatively affect these areas where conclusions or necessary mitigation measures have not been implemented or are ongoing	**ND**	
E4	SBM-3	16 a ii)		breakdown of material sites located in or near biodiversity-sensitive area	**ND**	
E4	SBM-3	16 a iii)		Disclosure of biodiversity-sensitive areas impacted	**D**	Ecosystems and biodiversity
E4	SBM-3	16 b		Material negative impacts with regards to land degradation, desertification or soil sealing have been identified	**D**	Ecosystems and biodiversity
E4	SBM-3	16 c		Own operations affect threatened species	**ND**	
E5	E5-1	14		Policies to manage its material impacts, risks and opportunities related to resource use and circular economy [see ESRS 2 MDR-P]	**D**	
E5	E5-1	15a		Disclosure of whether and how policy addresses transitioning away from extraction of virgin resources, including relative increases in use of secondary (recycled) resources	**D**	
E5	E5-1	15b		Disclosure of whether and how policy addresses sustainable sourcing and use of renewable resources	**D**	
E5	E5-1	AR 9 a		Description of whether and how policy addresses waste hierarchy (prevention, preparing for re-use, recycling, other recovery, disposal)	**D**	
E5	E5-1	AR 9 b		Description of whether and how policy addresses prioritisation of strategies to avoid or minimise waste over waste treatment strategies	**D**	

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E5	E5-2	19		Actions and resources in relation to resource use and circular economy [see ESRS 2 MDR-A]	**D**	
E5	E5-2	20 a		Description of higher levels of resource efficiency in use of technical and biological materials and water	**ND**	
E5	E5-2	20b		Description of higher rates of use of secondary raw materials	**ND**	
E5	E5-2	20c		Description of application of circular design	**D**	Waste and circular economy
E5	E5-2	20d		Description of application of circular business practices	**D**	Waste and circular economy
E5	E5-2	20e	AR 13	Description of actions taken to prevent waste generation	**D**	Waste and circular economy
E5	E5-2	20f		Description of optimisation of waste management	**ND**	Waste and circular economy
E5	E5-2	AR 11		Information about collective action on development of collaborations or initiatives increasing circularity of products and materials	**D**	Waste and circular economy
E5	E5-2	AR 12 a		Description of contribution to circular economy	**D**	Waste and circular economy
E5	E5-2	AR 12 b		Description of other stakeholders involved in collective action (resource use and circular economy)	**D**	Waste and circular economy
E5	E5-2	AR 12 c		Description of organisation of project (resource use and circular economy)	**D**	Waste and circular economy
E5	E5-3	23		Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T]	**ND**	
E5	E5-3	24	AR 16	Disclosure of how target relates to resources (resource use and circular economy)	**ND**	
E5	E5-3	25		Layer in waste hierarchy to which target relates	**ND**	
E5	E5-3	27	AR 20	The targets being set and presented are mandatory (required by legislation)	**ND**	
E5	E5-3	24 a		Disclosure of how target relates to increase of circular design	**ND**	
E5	E5-3	24 b		Disclosure of how target relates to increase of circular material use rate	**ND**	
E5	E5-3	24 c	AR 17	Disclosure of how target relates to minimisation of primary raw material	**ND**	
E5	E5-3	24 d		Disclosure of how target relates to reversal of depletion of stock of renewable resources	**ND**	
E5	E5-3	24 e		Target relates to waste management	**D**	Waste and circular economy
E5	E5-3	24 e		Disclosure of how target relates to waste management	**D**	Waste and circular economy

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E5	E5-3	24 f	AR 18	Disclosure of how target relates to other matters related to resource use or circular economy	**D**	Waste and circular economy
E5	E5-3	26 a	AR 14	Disclosure of ecological threshold identified and methodology used to identify ecological threshold (resource use and circular economy)	**ND**	
E5	E5-3	26 b	AR 14	Disclosure of how ecological entity-specific threshold was determined (resource use and circular economy)	**ND**	
E5	E5-3	26 c	AR 14	Disclosure of how responsibility for respecting identified ecological threshold is allocated (resource use and circular economy)	**ND**	
E5	E5-4	30	AR 21	Disclosure of information on material resource inflows	**ND**	
E5	E5-4	32	AR 24	Description of methodologies used to calculate data and key assumptions used	**D**	Waste and circular economy
E5	E5-4	31a		Overall total weight of products and technical and biological materials used during the reporting period	**ND**	
E5	E5-4	31b	AR 23	Percentage of biological materials (and biofuels used for non-energy purposes)	**ND**	
E5	E5-4	31c	AR 23	The absolute weight of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture the undertaking's products and services (including packaging)	**ND**	Appendix 1
E5	E5-4	31c	AR 23	Percentage of secondary reused or recycled components, secondary intermediary products and secondary materials	**ND**	Appendix 1
E5	E5-4	AR 22		Description of materials that are sourced from by-products or waste stream	**ND**	Waste and circular economy
E5	E5-4	AR 25		Description of how double counting was avoided and of choices made	**D**	Waste and circular economy
E5	E5-5	35	AR 26	Description of the key products and materials that come out of the undertaking's production process	**D**	Waste and circular economy
E5	E5-5	38		Disclosure of composition of waste	**D**	Waste and circular economy
E5	E5-5	39		Total amount of hazardous waste	**D**	Waste and circular economy
E5	E5-5	39		Total amount of radioactive waste	**ND**	Waste and circular economy
E5	E5-5	40		Description of methodologies used to calculate data (resource outflows)	**D**	Waste and circular economy
E5	E5-5	40	AR 33	Description of methodologies used to calculate data (waste generated)	**D**	Waste and circular economy
E5	E5-5	36a		Disclosure of the expected durability of the products placed on the market, in relation to the industry average for each product group	**ND**	Appendix 1
E5	E5-5	36b		Disclosure of the reparability of products	**D**	Waste and circular economy
E5	E5-5	36c	AR 27	The rates of recyclable content in products	**ND**	Appendix 1

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E5	E5-5	36c		The rates of recyclable content in products packaging	**ND**	Appendix 1
E5	E5-5	37 a		Total Waste generated	**D**	Waste and circular economy
E5	E5-5	37 b		Hazardous waste diverted from disposal	**D**	Waste and circular economy
E5	E5-5	37 c		Hazardous waste directed to disposal	**D**	Waste and circular economy
E5	E5-5	37 c		Non-hazardous waste directed to disposal	**D**	Waste and circular economy
E5	E5-5	37 c(i)		Hazardous waste directed to disposal by incineration	**D**	Waste and circular economy
E5	E5-5	37 c(i)		Non-hazardous waste directed to disposal by incineration	**D**	Waste and circular economy
E5	E5-5	37 c(ii)		Hazardous waste directed to disposal by landfilling	**D**	Waste and circular economy
E5	E5-5	37 c(ii)		Non-hazardous waste directed to disposal by landfilling	**D**	Waste and circular economy
E5	E5-5	37 c(iii)	AR 32	Hazardous waste directed to disposal by other disposal operations	**D**	Waste and circular economy
E5	E5-5	37 c(iii)	AR 32	Non-hazardous waste directed to disposal by other disposal operations	**D**	Waste and circular economy
E5	E5-5	37 d		Non-recycled waste	**D**	Waste and circular economy
E5	E5-5	37 d		Percentage of non-recycled waste	**D**	Waste and circular economy
E5	E5-5	37b		Non-hazardous waste diverted from disposal	**D**	Waste and circular economy
E5	E5-5	37b(i)		Hazardous waste diverted from disposal due to preparation for reuse	**D**	Waste and circular economy
E5	E5-5	37b(i)		Non-hazardous waste diverted from disposal due to preparation for reuse	**D**	Waste and circular economy
E5	E5-5	37b(ii)		Hazardous waste diverted from disposal due to recycling	**D**	Waste and circular economy
E5	E5-5	37b(ii)		Non-hazardous waste diverted from disposal due to recycling	**D**	Waste and circular economy
E5	E5-5	37b(iii)	AR 31	Hazardous waste diverted from disposal due to other recovery operations	**D**	Waste and circular economy
E5	E5-5	37b(iii)	AR 31	Non-hazardous waste diverted from disposal due to other recovery operations	**D**	Waste and circular economy
E5	E5-5	38 a		Disclosure of waste streams relevant to undertaking's sector or activities	**D**	Waste and circular economy
E5	E5-5	38 b		Disclosure of materials that are present in waste	**D**	Waste and circular economy

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
E5	E5-5	AR 28		Disclosure of its engagement in product end-of-life waste management	**D**	Waste and circular economy
E5	E5-6	43 a		Disclosure of qualitative information of potential financial effects of material risks and opportunities arising from resource use and circular economy-related impacts	**ND**	
E5	E5-6	43 b		Description of effects considered and related impacts (resource use and circular economy)	**ND**	
E5	E5-6	43 c		Disclosure of critical assumptions used in estimates of financial effects of material risks and opportunities arising from resource use and circular economy-related impacts	**ND**	
E5	E5-6	AR 35		Description of related products and services at risk (resource use and circular economy)	**ND**	
E5	E5-6	AR 35		Explanation of how time horizons are defined, financial amounts are estimated and of critical assumptions made (resource use and circular economy)	**ND**	
E5	IRO-1	11 b		Information about process for conducting consultations (resource and circular economy)	**ND**	
E5	IRO-1	11a	AR 1 AR 6	Disclosure of methodologies, assumptions and tools used in the screening in order to identify actual and potential impacts, risks and opportunities in own operations and upstream and downstre-am value chain	**ND**	
E5	IRO-1	AR 7 a		Disclosure of business units associated to resource use and circular economy material impacts, risks and opportunities	**ND**	
E5	IRO-1	AR 7 b		Disclosure of material resources used	**ND**	
E5	IRO-1	AR 7 c		Disclosure of material impacts and risks of staying in business as usual	**ND**	
E5	IRO-1	AR 7 d		Disclosure of material opportunities related to circular economy	**ND**	
E5	IRO-1	AR 7 e		Disclosure of material impacts and risks of transition to circular economy	**ND**	
E5	IRO-1	AR 7 f		Disclosure of stages of value chain where resource use, risks and negative impacts are concentrated	**ND**	

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S1	S1-1	19		Policies to manage material impacts, risks and opportunities related to its own workforce [see ESRS 2 MDR-P]	**D**	Human Capital
S1	S1-1	19		Policies to manage material impacts, risks and opportunities related to own workforce, including for specific groups within workforce or all own workforce	**D**	Human Capital
S1	S1-1	20		Description of relevant human rights policy commitments relevant to own workforce	**D**	Human Capital
S1	S1-1	21	AR 12	Disclosure of whether and how policies are aligned with relevant internationally recognised instruments	**D**	Human Capital
S1	S1-1	22		Policies explicitly address trafficking in human beings, forced labour or compulsory labour and child labour	**D**	Human Capital
S1	S1-1	23		Workplace accident prevention policy or management system is in place	**D**	Health and Safety
S1	S1-1	20a		Disclosure of general approach in relation to respect for human rights including labour rights, of people in its own workforce	**D**	Human Capital
S1	S1-1	20b		Disclosure of general approach in relation to engagement with people in its own workforce	**D**	Human Capital
S1	S1-1	20c		Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	**D**	Human Capital
S1	S1-1	24a		Specific policies aimed at elimination of discrimination are in place	**D**	Human Capital
S1	S1-1	24b	AR 15 AR 16	Grounds for discrimination are specifically covered in policy	**D**	Human Capital
S1	S1-1	24c		Disclosure of specific policy commitments related to inclusion and (or) positive action for people from groups at particular risk of vulnerability in own workforce	**D**	Human Capital
S1	S1-1	24d		Disclosure of whether and how policies are implemented through specific procedures to ensure discrimination is prevented, mitigated and acted upon once detected, as well as to advance diversity and inclusion	**D**	Human Capital
S1	S1-1	AR 14		Disclosure on an illustration of the types of communication of its policies to those individuals, group of individuals or entities for whom they are relevant	**D**	Human Capital
S1	S1-1	AR 17 a)		Policies and procedures which make qualifications, skills and experience the basis for the recruitment, placement, training and advancement are in place or planned	**D**	Human Capital
S1	S1-1	AR 17 b)		The Company has assigned, or plans to assign, responsibility at top management level for equal treatment and opportunities in employment, has established or plans to establish clear company-wide policies and procedures to guide equal employment practices, and has linked or plans to link career advancement to performance in this area	**D**	Human Capital
S1	S1-1	AR 17 c)		Staff training on non-discrimination policies and practices are in planned or in place	**D**	Human Capital
S1	S1-1	AR 17 d)		Adjustments to the physical environment to ensure health and safety for workers, customers and other visitors with disabilities are planned or in place	**D**	Health and Safety
S1	S1-1	AR 17 e)		Plans to evaluate or has evaluated whether there is a risk that job requirements have been defined in a way that would systematically disadvantage certain groups	**D**	Human Capital

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S1	S1-1	AR 17 f)		Planing to keep or keeping an up-to-date records on recruitment, training and promotion that provide a transparent view of opportunities for employees and their progression	**D**	Human Capital
S1	S1-1	AR 17 g)		Has put in place or plans to put in place grievance procedures to address complaints, handle appeals and provide recourse for employees when discrimination is identified, and is alert to formal structures and informal cultural issues that can prevent employees from raising concerns and grievances	**D**	Human Capital
S1	S1-1	AR 17 h)		Have or plans to have programs to promote access to skills development.	**D**	Human Capital
S1	S1-1	AR10		Disclosure of explanations of significant changes to policies adopted during reporting year	**D**	Human Capital
S1	S1-10	69	AR 72 AR 74	All employees are paid adequate wage, in line with applicable benchmarks	**D**	Human Capital
S1	S1-10	70		Adequate wages by country [table]	**ND**	Human Capital
S1	S1-10	70		Percentage of employees paid below the applicable adequate wage benchmark	**ND**	Human Capital
S1	S1-10	70		Adequate wages by country [table]	**ND**	
S1	S1-10	70		Percentage of employees paid below the applicable adequate wage benchmark	**ND**	Human Capital
S1	S1-10	71		Percentage of non-employees paid below adequate wage	**ND**	Human Capital
S1	S1-10	71		Percentage of non-employees paid below adequate wage	**ND**	Human Capital
S1	S1-11	75	AR 75	Social protection employees by country [table] by types of events and type of employees [including non employees]	**ND**	Human Capital
S1	S1-11	75	AR 75	Social protection employees by country [table] by types of events and type of employees [including non employees]	**ND**	
S1	S1-11	75		Disclosure of types of employees who are not covered by social protection, through public programs or through benefits offered, against loss of income due to sickness	**ND**	
S1	S1-11	75		Disclosure of types of employees who are not covered by social protection, through public programs or through benefits offered, against loss of income due to unemployment starting from when own worker is working for undertaking	**ND**	
S1	S1-11	75		Disclosure of types of employees who are not covered by social protection, through public programs or through benefits offered, against loss of income due to employment injury and acquired disability	**ND**	
S1	S1-11	75		Disclosure of types of employees who are not covered by social protection, through public programs or through benefits offered, against loss of income due to maternity leave	**ND**	
S1	S1-11	75		Disclosure of types of employees who are not covered by social protection, through public programs or through benefits offered, against loss of income due to retirement	**ND**	
S1	S1-11	74 a		All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to sickness	**D**	Human Capital

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S1	S1-11	74 b		All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to unemployment starting from when own worker is working for undertaking	**D**	Human Capital
S1	S1-11	74 c		All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to employment injury and acquired disability	**D**	Human Capital
S1	S1-11	74 d		All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to parental leave	**D**	Human Capital
S1	S1-11	74 e		All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to retirement	**D**	Human Capital
S1	S1-12	79		Percentage of persons with disabilities amongst employees subject to legal restrictions on collection of data	**D**	Human Capital
S1	S1-12	79		Percentage of persons with disabilities amongst employees subject to legal restrictions on collection of data	**D**	Human Capital
S1	S1-12	80		Percentage of employees with disabilities in own workforce breakdown by gender [table]	**D**	Human Capital
S1	S1-12	80		Percentage of employees with disabilities in own workforce breakdown by gender [table]	**D**	Human Capital
S1	S1-12	AR 76		Disclosure of contextual information necessary to understand data and how data has been compiled (persons with disabilities))	**D**	Human Capital
S1	S1-13	84	AR 79	Average number of employees that participated in regular performance and career development reviews by employee category	**D**	Human Capital
S1	S1-13	84	AR 79	Percentage of employees that participated in regular performance and career development reviews by employee category [table]	**D**	Human Capital
S1	S1-13	84	AR 79	Percentage of employees that participated in regular performance and career development reviews by employee category [table]	**ND**	Human Capital
S1	S1-13	84	AR 79	Average number of employees that participated in regular performance and career development reviews by employee category	**ND**	Human Capital
S1	S1-13	85		Percentage of non-employees that participated in regular performance and career development reviews	**D**	Human Capital
S1	S1-13	85		Percentage of non-employees that participated in regular performance and career development reviews	**ND**	Human Capital
S1	S1-13	83 a	AR 77	Training and skills development indicators gender [table]	**D**	Human Capital
S1	S1-13	83 a	AR 77	Percentage of employees that participated in regular performance and career development reviews	**D**	Human Capital
S1	S1-13	83 a	AR 77	Training and skills development indicators gender [table]	**D**	Human Capital
S1	S1-13	83 a	AR 77	Percentage of employees that participated in regular performance and career development reviews	**D**	Human Capital
S1	S1-13	83 b	AR 78	Average number of training hours by gender [table]	**D**	Human Capital

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S1	S1-13	83 b	AR 78	Average number of training hours per person for employees	**D**	Human Capital
S1	S1-13	83 b	AR 78	Average number of training hours by gender [table]	**D**	Human Capital
S1	S1-13	83 b	AR 78	Average number of training hours per person for employees	**D**	Human Capital
S1	S1-14	89		Number of cases of recordable work-related ill health of non-employees	**D**	Health and Safety
S1	S1-14	89		Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to non-employees	**D**	Health and Safety
S1	S1-14	89		Number of cases of recordable work-related ill health of non-employees	**D**	Health and Safety
S1	S1-14	89		Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to non-employees	**D**	Health and Safety
S1	S1-14	90		Percentage of own workforce who are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines and which has been internally audited and (or) audited or certified by external party	**D**	Human Capital
S1	S1-14	90		Percentage of own workforce who are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines and which has been internally audited and (or) audited or certified by external party	**D**	Health and Safety
S1	S1-14	88 a	AR 80	Percentage of people in its own workforce who are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines	**D**	Human Capital
S1	S1-14	88 a	AR 80	Percentage of people in its own workforce who are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines	**D**	Health and Safety
S1	S1-14	88b	AR 89-91	Number of fatalities in own workforce as result of work-related injuries and work-related ill health	**D**	Health and Safety
S1	S1-14	88b	AR 89-91	Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites	**D**	Health and Safety
S1	S1-14	88b	AR 89-91	Number of fatalities in own workforce as result of work-related injuries and work-related ill health	**D**	Health and Safety
S1	S1-14	88b	AR 89-91	Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites	**D**	Health and Safety
S1	S1-14	88c		Number of recordable work-related accidents for own workforce	**D**	Health and Safety
S1	S1-14	88c		Rate of recordable work-related accidents for own workforce	**D**	Human Capital
S1	S1-14	88c		Number of recordable work-related accidents for own workforce	**D**	Health and Safety
S1	S1-14	88c		Rate of recordable work-related accidents for own workforce	**D**	Health and Safety

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S1	S1-14	88d		Number of cases of recordable work-related ill health of employees	**D**	Health and Safety
S1	S1-14	88d		Number of cases of recordable work-related ill health of employees	**D**	Health and Safety
S1	S1-14	88e	AR 89-91 AR 95	Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees	**D**	Health and Safety
S1	S1-14	88e	AR 89-9 AR 95	Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees	**D**	Health and Safety
S1	S1-14	AR 81		Description of underlying standards for internal audit or external certification of health and safety management system	**D**	Health and Safety
S1	S1-14	AR 82		Number of fatalities in own workforce as result of work-related injuries	**D**	Health and Safety
S1	S1-14	AR 82		Number of fatalities in own workforce as result of work-related ill health	**D**	Health and Safety
S1	S1-14	AR 82		Number of fatalities as result of work-related injuries of other workers working on undertaking's sites	**D**	Health and Safety
S1	S1-14	AR 82		Number of fatalities as result of work-related ill health of other workers working on undertaking's sites	**D**	Health and Safety
S1	S1-14	AR 82		Number of fatalities in own workforce as result of work-related injuries	**D**	Health and Safety
S1	S1-14	AR 82		Number of fatalities in own workforce as result of work-related ill health	**D**	Health and Safety
S1	S1-14	AR 82		Number of fatalities as result of work-related injuries of other workers working on undertaking's sites	**D**	Health and Safety
S1	S1-14	AR 82		Number of fatalities as result of work-related ill health of other workers working on undertaking's sites	**D**	Health and Safety
S1	S1-14	AR 94		Number of cases of recordable work-related ill health detected among former own workforce	**D**	Health and Safety
S1	S1-14	AR 94		Number of cases of recordable work-related ill health detected among former own workforce	**D**	Health and Safety
S1	S1-15	94		All employees are entitled to family-related leaves through social policy and (or) collective bargaining agreements	**D**	Human Capital
S1	S1-15	93 a	AR 96 AR 97	Percentage of employees entitled to take family-related leave	**D**	Human Capital
S1	S1-15	93 a	AR 96 AR 97	Percentage of employees entitled to take family-related leave	**D**	Human Capital
S1	S1-15	93 b		Percentage of entitled employees that took family-related leave	**D**	Human Capital
S1	S1-15	93 b		Percentage of entitled employees that took family-related leave by gender [table]	**D**	Human Capital

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S1	S1-15	93 b		Percentage of entitled employees that took family-related leave	**D**	Human Capital
S1	S1-15	93 b		Percentage of entitled employees that took family-related leave by gender [table]	**D**	Human Capital
S1	S1-16	98		Gender pay gap breakdown by employee category and/or country/ segment [table]	**ND**	Human Capital
S1	S1-16	98		Gender pay gap breakdown by ordinary basic salary and complementary/variable components	**ND**	Human Capital
S1	S1-16	98		Gender pay gap breakdown by employee category and/or country/ segment [table]	**D**	Human Capital
S1	S1-16	98		Gender pay gap breakdown by ordinary basic salary and complementary/variable components	**D**	Human Capital
S1	S1-16	99		Remuneration ratio adjusted for purchasing power differences between countries	**ND**	Human Capital
S1	S1-16	99		Remuneration ratio adjusted for purchasing power differences between countries	**D**	Human Capital
S1	S1-16	99		Description of methodology used for calculation of remuneration ratio adjusted for purchasing power differences between countries	**D**	Human Capital
S1	S1-16	97 a	AR 98 AR 99 AR 100	Gender pay gap [table]	**D**	Human Capital
S1	S1-16	97 a	AR 98 AR 99 AR 100	Gender pay gap	**D**	Human Capital
S1	S1-16	97 a	AR 98 AR 99 AR 100	Gender pay gap [table]	**D**	Human Capital
S1	S1-16	97 a	AR 98 AR 99 AR 100	Gender pay gap	**D**	Human Capital
S1	S1-16	97 b	AR 101	Annual total remuneration ratio	**ND**	Human Capital
S1	S1-16	97 b	AR 101	Annual total remuneration ratio	**D**	Human Capital
S1	S1-16	97 c	AR 102	Disclosure of contextual information necessary to understand data, how data has been compiled and other changes to underlying data that are to be considered	**D**	Human Capital
S1	S1-17	103 a		Number of incidents of discrimination [table]	**D**	Human Capital
S1	S1-17	103 a		Number of incidents of discrimination [table]	**D**	Human Capital
S1	S1-17	103 a	AR 103 AR 106	Number of incidents of discrimination	**D**	Human Capital
S1	S1-17	103 a	AR 103 AR 106	Number of incidents of discrimination	**D**	Human Capital
S1	S1-17	103 b	AR 103 AR 106	Number of complaints filed through channels for people in own workforce to raise concerns	**D**	Health and Safety

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S1	S1-17	103 b	AR 103 AR 106	Number of complaints filed to National Contact Points for OECD Multinational Enterprises	**D**	Health and Safety
S1	S1-17	103 b	AR 103 AR 106	Number of complaints filed through channels for people in own workforce to raise concerns	**D**	Human Capital
S1	S1-17	103 b	AR 103 AR 106	Number of complaints filed to National Contact Points for OECD Multinational Enterprises	**D**	Human Capital
S1	S1-17	103 c	AR 103 AR 106	Amount of material fines, penalties, and compensation for damages as result of violations regarding social and human rights factors	**D**	Health and Safety
S1	S1-17	103 c	AR 103 AR 106	Amount of material fines, penalties, and compensation for damages as result of violations regarding social and human rights factors	**D**	Human Capital
S1	S1-17	103 c	AR 103 AR 106	Information about reconciliation of material fines, penalties, and compensation for damages as result of violations regarding social and human rights factors with most relevant amount presented in financial statements	**D**	Human Capital
S1	S1-17	103 d	AR 103 AR 106	Disclosure of contextual information necessary to understand data and how data has been compiled (work-related grievances, incidents and complaints related to social and human rights matters)	**D**	Human Capital
S1	S1-17	104 a	AR 105	Number of severe human rights issues and incidents connected to own workforce	**D**	Health and Safety
S1	S1-17	104 a	AR 105	Number of severe human rights issues and incidents connected to own workforce that are cases of non respect of UN Guiding Principles and OECD Guidelines for Multinational Enterprises	**D**	Health and Safety
S1	S1-17	104 a	AR 105	Number of severe human rights issues and incidents connected to own workforce	**D**	Human Capital
S1	S1-17	104 a	AR 105	Number of severe human rights issues and incidents connected to own workforce that are cases of non respect of UN Guiding Principles and OECD Guidelines for Multinational Enterprises	**D**	Human Capital
S1	S1-17	104 a	AR 105	No severe human rights issues and incidents connected to own workforce have occurred	**D**	Human Capital
S1	S1-17	104 b	AR 103 AR 106	Amount of material fines, penalties, and compensation for severe human rights issues and incidents connected to own workforce	**D**	Health and Safety
S1	S1-17	104 b	AR 103 AR 106	Amount of material fines, penalties, and compensation for severe human rights issues and incidents connected to own workforce	**D**	Human Capital
S1	S1-17	104 b	AR 103 AR 106	Information about reconciliation of amount of material fines, penalties, and compensation for severe human rights issues and incidents connected to own workforce with most relevant amount presented in financial statements	**D**	Human Capital
S1	S1-17	AR 103		Disclosure of the status of incidents and/or complaints and actions taken	**D**	Human Capital
S1	S1-17	AR 106		Number of severe human rights cases where undertaking played role securing remedy for those affected	**D**	Health and Safety
S1	S1-17	AR 106		Number of severe human rights cases where undertaking played role securing remedy for those affected	**D**	Human Capital
S1	S1-2	27	AR 21 AR 23-24	Disclosure of whether and how perspectives of own workforce inform decisions or activities aimed at managing actual and potential impacts	**D**	Human Capital

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S1	S1-2	28		Disclosure of steps taken to gain insight into perspectives of people in its own workforce that may be particularly vulnerable to impacts and (or) marginalised	**D**	Human Capital
S1	S1-2	29		Statement in case the undertaking has not adopted a general process to engage with its own workforce	**ND**	Human Capital
S1	S1-2	29		Disclosure of timeframe for adoption of general process to engage with its own workforce in case the undertaking has not adopted a general process for engagement	**ND**	Human Capital
S1	S1-2	27a		Engagement occurs with own workforce or their representatives	**D**	Human Capital
S1	S1-2	27b	AR 19	Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	**D**	Human Capital
S1	S1-2	27c	AR 18-19	Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertaking's approach	**D**	Human Capital
S1	S1-2	27d	AR 20	Disclosure of Global Framework Agreement or other agreements related to respect of human rights of workers	**D**	Human Capital
S1	S1-2	27e		Disclosure of how effectiveness of engagement with its own workforce is assessed	**D**	Human Capital
S1	S1-2	AR 25 a		Disclosure of how undertaking engages with at-risk or persons in vulnerable situations	**D**	Human Capital
S1	S1-2	AR 25 b		Disclosure of how potential barriers to engagement with people in its workforce are taken into account	**D**	Human Capital
S1	S1-2	AR 25 c		Disclosure of how people in its workforce are provided with information that is understandable and accessible through appropriate communication channels	**D**	Human Capital
S1	S1-2	AR 25 d		Disclosure of any conflicting interests that have arisen among different workers and how these conflicting interests have been resolved	**D**	Human Capital
S1	S1-2	AR 25 e		Disclosure of how undertaking seeks to respect human rights of all stakeholders engaged	**D**	Human Capital
S1	S1-2	AR 26		Information about effectiveness of processes for engaging with its own workforce from previous reporting periods	**D**	Human Capital
S1	S1-3	33	AR 31	Disclosure of whether and how it is assessed that its own workforce is aware of and trust structures or processes as way to raise their concerns or needs and have them addressed	**D**	Human Capital
S1	S1-3	33		Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	**D**	Human Capital
S1	S1-3	34		Statement in case the undertaking has not adopted a channel for raising concerns	**ND**	Human Capital
S1	S1-3	34		Disclosure of timeframe for channel for raising concerns to be in place	**ND**	Human Capital
S1	S1-3	32a	AR 27	Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has caused or contributed to a material negative impact on people in its own workforce	**D**	Human Capital
S1	S1-3	32b	AR 28	Disclosure of specific channels in place for its own workforce to raise concerns or needs directly with undertaking and have them addressed	**D**	Human Capital

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S1	S1-3	32c		Grievance or complaints handling mechanisms related to employee matters exist	**D**	Human Capital
S1	S1-3	32d		Disclosure of processes through which undertaking supports or requires availability of channels	**ND**	Human Capital
S1	S1-3	32e	AR 32	Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	**ND**	Human Capital
S1	S1-3	AR 29		Third-party mechanisms are accessible to all own workforce	**ND**	Human Capital
S1	S1-3	AR 30		Disclosure of how own workforce and their workers' representatives are able to access channels at level of undertaking they are employed by or contracted to work for	**D**	Human Capital
S1	S1-4	37		Action plans and resources to manage its material impacts, risks, and opportunities related to its own workforce [see ESRS 2 - MDR-A]	**D**	Human Capital
S1	S1-4	39	AR 34	Description of process through which it identifies what action is needed and appropriate in response to particular actual or potential negative impact on own workforce	**D**	Human Capital
S1	S1-4	41	AR 37	Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on own workforce	**D**	Human Capital
S1	S1-4	43		Disclosure of resources are allocated to the management of material impacts	**D**	Human Capital
S1	S1-4	38a	AR 42	Description of action taken, planned or underway to prevent or mitigate negative impacts on own workforce	**D**	Human Capital
S1	S1-4	38b		Disclosure on whether and how action has been taken to provide or enable remedy in relation to actual material impact	**D**	Human Capital
S1	S1-4	38c	AR 42	Description of additional initiatives or actions with primary purpose of delivering positive impacts for own workforce	**D**	Human Capital
S1	S1-4	38d	AR 38 AR 39	Description of how effectiveness of actions and initiatives in delivering outcomes for own workforce is tracked and assessed	**D**	Human Capital
S1	S1-4	40a	AR 44-45, AR 47	Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on own workforce and how effectiveness is tracked	**D**	Human Capital
S1	S1-4	40b		Description of what action is planned or underway to pursue material opportunities in relation to own workforce	**D**	Human Capital
S1	S1-4	AR 33 a		Disclosure of general and specific approaches to addressing material negative impacts	**D**	Human Capital
S1	S1-4	AR 33 b		Disclosure of initiatives aimed at contributing to additional material positive impacts	**D**	Human Capital
S1	S1-4	AR 33 c		Disclosure of how far undertaking has progressed in efforts during reporting period	**D**	Human Capital
S1	S1-4	AR 33 d		Disclosure of aims for continued improvement	**D**	Human Capital
S1	S1-4	AR 35		Disclosure of whether and how undertaking seeks to use leverage with relevant business relationships to manage material negative impacts affecting own workforce	**D**	Human Capital

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S1	S1-4	AR 36		Disclosure of how the initiative, and its own involvement, is aiming to address the material impact concerned	**D**	Human Capital
S1	S1-4	AR 40 a		Disclosure of whether and how workers and workers' representatives play role in decisions regarding design and implementation of programmes or processes whose primary aim is to deliver positive impacts for workers	**D**	Human Capital
S1	S1-4	AR 40 b		Information about intended or achieved positive outcomes of programmes or processes for own workforce	**D**	Human Capital
S1	S1-4	AR 41		Initiatives or processes whose primary aim is to deliver positive impacts for own workforce are designed also to support achievement of one or more of Sustainable Development Goals	**D**	Human Capital
S1	S1-4	AR 43		Information about measures taken to mitigate negative impacts on workers that arise from transition to greener, climate-neutral economy	**D**	Human Capital
S1	S1-4	AR 48		Description of internal functions that are involved in managing impacts and types of action taken by internal functions to address negative and advance positive impacts	**D**	Human Capital
S1	S1-5	46	AR 50 AR52	Targets set to manage material impacts, risks and opportunities related to own workforce [see ESRS 2 - MDR-T]	**D**	Human Capital
S1	S1-5	47a		Disclosure of whether and how own workforce or workforce' representatives were engaged directly in setting targets	**D**	Human Capital
S1	S1-5	47b		Disclosure of whether and how own workforce or workforce' representatives were engaged directly in tracking performance against targets	**D**	Human Capital
S1	S1-5	47c		Disclosure of whether and how own workforce or workforce' representatives were engaged directly in identifying lessons or improvements as result of undertakings performance	**D**	Human Capital
S1	S1-5	AR 49 a		Disclosure of intended outcomes to be achieved in lives of people in its own workforce	**D**	Human Capital
S1	S1-5	AR 49 b		Information about stability over time of target in terms of definitions and methodologies to enable comparability	**D**	Human Capital
S1	S1-5	AR 49 c		Disclosure of references to standards or commitments which targets are based on	**D**	Human Capital
S1	S1-6	51		Characteristics of undertaking's employees - information on employees by region [table]	**ND**	Human Capital
S1	S1-6	51		Characteristics of undertaking's employees - information on employees by region [table]	**D**	Human Capital
S1	S1-6	52		Further detailed breakdown by gender and by region [table]	**ND**	Human Capital
S1	S1-6	52		Further detailed breakdown by gender and by region [table]	**ND**	
S1	S1-6	50 d (i)		Employees numbers are reported in head count or full-time equivalent	**D**	Human Capital
S1	S1-6	50 d (ii)		Employees numbers are reported at end of reporting period/ average/other methodology	**D**	Human Capital
S1	S1-6	50a		Characteristics of undertaking's employees - number of employees by gender [table]	**D**	Human Capital

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S1	S1-6	50a	AR 57	Number of employees (head count)	**D**	Human Capital
S1	S1-6	50a	AR 57	Average number of employees (head count)	**D**	Human Capital
S1	S1-6	50a		Characteristics of undertaking's employees - number of employees in countries with 50 or more employees representing at least 10% of total number of employees [table]	**ND**	Human Capital
S1	S1-6	50a	AR 57	Number of employees in countries with 50 or more employees representing at least 10% of total number of employees	**ND**	Human Capital
S1	S1-6	50a	AR 57	Average number of employees in countries with 50 or more employees representing at least 10% of total number of employees	**ND**	Human Capital
S1	S1-6	50a		Characteristics of undertaking's employees - number of employees by gender [table]	**D**	Human Capital
S1	S1-6	50a	AR 57	Number of employees (head count)	**D**	Human Capital
S1	S1-6	50a	AR 57	Average number of employees (head count)	**D**	Human Capital
S1	S1-6	50a		Characteristics of undertaking's employees - number of employees in countries with 50 or more employees representing at least 10% of total number of employees [table]	**ND**	
S1	S1-6	50a	AR 57	Number of employees in countries with 50 or more employees representing at least 10% of total number of employees	**ND**	
S1	S1-6	50a	AR 57	Average number of employees in countries with 50 or more employees representing at least 10% of total number of employees	**ND**	
S1	S1-6	50b		Characteristics of undertaking's employees - information on employees by contract type and gender [table]	**D**	Human Capital
S1	S1-6	50b		Characteristics of undertaking's employees - information on employees by contract type and gender [table]	**D**	Human Capital
S1	S1-6	50b + 51		Number of employees (head count or full-time equivalent)	**D**	Human Capital
S1	S1-6	50b + 51		Average number of employees (head count or full-time equivalent)	**D**	Human Capital
S1	S1-6	50b + 51		Number of employees (head count or full-time equivalent)	**D**	Human Capital
S1	S1-6	50b + 51		Average number of employees (head count or full-time equivalent)	**D**	Human Capital
S1	S1-6	50c		Percentage of employee turnover	**D**	Human Capital
S1	S1-6	50c	AR 59	Number of employee who have left undertaking	**D**	Human Capital
S1	S1-6	50c		Percentage of employee turnover	**D**	Human Capital

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S1	S1-6	50d	AR 60	Description of methodologies and assumptions used to compile data (employees)	**D**	Human Capital
S1	S1-6	50e	AR 58	Disclosure of contextual information necessary to understand data (employees)	**D**	Human Capital
S1	S1-6	50f		Disclosure of cross-reference of information reported under paragraph 50 (a) to most representative number in financial statements	**ND**	Human Capital
S1	S1-6	52 a		Number of full-time employees by head count or full time equivalent	**D**	Human Capital
S1	S1-6	52 a		Number of full-time employees by head count or full time equivalent	**D**	Human Capital
S1	S1-6	52 b		Number of part-time employees by head count or full time equivalent	**D**	Human Capital
S1	S1-6	52 b		Number of part-time employees by head count or full time equivalent	**D**	Human Capital
S1	S1-7	56	AR 62	Disclosure of the most common types of non-employees (for example, self-employed people, people provided by undertakings primarily engaged in employment activities, and other types relevant to the undertaking), their relationship with the undertaking, and the type of work that they perform.	**D**	Human Capital
S1	S1-7	57	AR 63	Description of basis of preparation of non-employees estimated number	**ND**	Human Capital
S1	S1-7	55 a	AR 61	Number of non-employees in own workforce	**D**	Human Capital
S1	S1-7	55 a		Number of non-employees in own workforce - self-employed people	**D**	Human Capital
S1	S1-7	55 a		Number of non-employees in own workforce - people provided by undertakings primarily engaged in employment activities	**ND**	Human Capital
S1	S1-7	55 a	AR 61	Number of non-employees in own workforce	**D**	Human Capital
S1	S1-7	55 a		Number of non-employees in own workforce - self-employed people	**D**	Human Capital
S1	S1-7	55 a		Number of non-employees in own workforce - people provided by undertakings primarily engaged in employment activities	**D**	Human Capital
S1	S1-7	55 b		Description of methodologies and assumptions used to compile data (non-employees)	**ND**	Human Capital
S1	S1-7	55 b (i)		Non-employees numbers are reported in head count/full time equivalent	**D**	Human Capital
S1	S1-7	55 b (ii)		Non-employees numbers are reported at end of reporting period/ average/other methodology	**D**	Human Capital
S1	S1-7	55c	AR 64- AR 65	Disclosure of contextual information necessary to understand data (non-employee workers)	**D**	Human Capital

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S1	S1-8	61		Working conditions and terms of employment for employees not covered by collective bargaining agreements are determined based on collective bargaining agreements that cover other employees or based on collective bargaining agreements from other undertakings	**ND**	
S1	S1-8	62		Description of extent to which working conditions and terms of employment of non-employees in own workforce are determined or influenced by collective bargaining agreements	**D**	
S1	S1-8	60 a	AR 66	Percentage of total employees covered by collective bargaining agreements	**D**	Human Capital
S1	S1-8	60 a	AR 66	Percentage of total employees covered by collective bargaining agreements	**D**	
S1	S1-8	60 b		Percentage of its employees covered by collective bargaining agreements are within coverage rate by country (in the EEA)	**ND**	Human Capital
S1	S1-8	60 b		Percentage of its employees covered by collective bargaining agreements are within coverage rate by country (in the EEA)	**ND**	
S1	S1-8	60 c		Percentage of own employees covered by collective bargaining agreements (outside EEA) by region	**ND**	Human Capital
S1	S1-8	60 c		Percentage of own employees covered by collective bargaining agreements (outside EEA) by region	**ND**	
S1	S1-8	63a	AR 69	Percentage of employees in country (EEA) covered by workers' representatives	**D**	Human Capital
S1	S1-8	63a	AR 69	Percentage of employees in country (EEA) covered by workers' representatives	**D**	Human Capital
S1	S1-8	63b		Disclosure of existence of any agreement with employees for representation by European Works Council (EWC), Societas Europaea (SE) Works Council, or Societas Cooperativa Europaea (SCE) Works Council	**ND**	
S1	S1-8	AR 70		Own workforce in region (non-EEA) covered by collective bargaining agreements by coverage rate and by region	**ND**	Human Capital
S1	S1-8	AR 70		Own workforce in region (non-EEA) covered by collective bargaining agreements by coverage rate and by region	**ND**	
S1	S1-9	66a		Number of employees (head count) at top management level	**D**	Human Capital
S1	S1-9	66a		Percentage of employees at top management level	**D**	Human Capital
S1	S1-9	66a		Number of employees (head count) at top management level	**D**	Human Capital
S1	S1-9	66a		Percentage of employees at top management level	**D**	Human Capital
S1	S1-9	66b		Number of employees (head count) under 30 years old	**D**	Human Capital
S1	S1-9	66b		Number of employees (head count) between 30 and 50 years old	**D**	Human Capital

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S1	S1-9	66b		Number of employees (head count) over 50 years old	**D**	Human Capital
S1	S1-9	66b		Percentage of employees under 30 years old	**D**	Human Capital
S1	S1-9	66b		Percentage of employees between 30 and 50 years old	**D**	Human Capital
S1	S1-9	66b		Percentage of employees over 50 years old	**D**	Human Capital
S1	S1-9	66b		Number of employees (head count) under 30 years old	**D**	Human Capital
S1	S1-9	66b		Percentage of employees under 30 years old	**D**	Human Capital
S1	S1-9	66b		Number of employees (head count) between 30 and 50 years old	**D**	Human Capital
S1	S1-9	66b		Percentage of employees between 30 and 50 years old	**D**	Human Capital
S1	S1-9	66b		Number of employees (head count) over 50 years old	**D**	Human Capital
S1	S1-9	66b		Percentage of employees over 50 years old	**D**	Human Capital
S1	S1-9	AR 71		Disclosure of own definition of top management used	**D**	Human Capital
S1	S2-1	AR 16		Disclosure on an illustration of the types of communication of its policies to those individuals, group of individuals or entities for whom they are relevant	**ND**	Human Capital
S1	S3-1	AR 11		Disclosure on an illustration of the types of communication of its policies to those individuals, group of individuals or entities for whom they are relevant	**ND**	Social policies
S1	S4-1	AR 13		Disclosure on an illustration of the types of communication of its policies to those individuals, group of individuals or entities for whom they are relevant	**ND**	Human Capital
S1	SBM-3	14	AR 6 AR7	All people in its own workforce who can be materially impacted by undertaking are included in scope of disclosure under ESRS 2	**D**	Human Capital
S1	SBM-3	15	AR 8	Disclosure of how understanding of people in its own workforce / value chain workers with particular characteristics, working in particular contexts, or undertaking particular activities may be at greater risk of harm has been developed	**D**	Human Capital
S1	SBM-3	16	AR 9	Disclosure of which of material risks and opportunities arising from impacts and dependencies on people in its own workforce relate to specific groups of people	**D**	Human Capital
S1	SBM-3	14 a		Description of types of employees and non-employees in its own workforce subject to material impacts	**D**	Human Capital
S1	SBM-3	14 b		Material negative impacts occurrence (own workforce)	**D**	Human Capital
S1	SBM-3	14 c		Description of activities that result in positive impacts and types of employees and non-employees in its own workforce that are positively affected or could be positively affected	**D**	Human Capital
S1	SBM-3	14 d		Description of material risks and opportunities arising from impacts and dependencies on own workforce	**D**	Human Capital

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S1	SBM-3	14 e		Description of material impacts on workers that may arise from transition plans for reducing negative impacts on environment and achieving greener and climate-neutral operations	**ND**	Human Capital
S1	SBM-3	14 f (i)		Information about type of operations at significant risk of incidents of forced labour or compulsory labour	**D**	Human Capital
S1	SBM-3	14 f (ii)		Information about countries or geographic areas with operations considered at significant risk of incidents of forced labour or compulsory labour	**ND**	Human Capital
S1	SBM-3	14 g (i)		Information about type of operations at significant risk of incidents of child labour	**ND**	Human Capital
S1	SBM-3	14 g (ii)		Information about countries or geographic areas with operations considered at significant risk of incidents of child labour	**ND**	Human Capital
S2	S2-1	16	AR 10	Policies to manage material impacts, risks and opportunities related to value chain workers [see ESRS 2 MDR-P]	**D**	Value chain workers
S2	S2-1	16		Policies to manage material impacts, risks and opportunities related to workers in the value chain, including for specific groups of value chain workers or all value chain workers	**D**	Value chain workers
S2	S2-1	17		Description of relevant human rights policy commitments relevant to value chain workers	**D**	Value chain workers
S2	S2-1	18		Policies explicitly address trafficking in human beings, forced labour or compulsory labour and child labour	**D**	Value chain workers
S2	S2-1	18		Undertaking has supplier code of conduct	**ND**	Value chain workers
S2	S2-1	19	AR 14	Disclosure of whether and how policies are aligned with relevant internationally recognised instruments	**D**	Value chain workers
S2	S2-1	19		Disclosure of extent and indication of nature of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises that involve value chain workers	**D**	Value chain workers
S2	S2-1	17 c		Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	**D**	Value chain workers
S2	S2-1	17a		Disclosure of general approach in relation to respect for human rights relevant to value chain workers	**D**	Value chain workers
S2	S2-1	17b		Disclosure of general approach in relation to engagement with value chain workers	**D**	Value chain workers
S2	S2-1	AR 12		Disclosure of explanations of significant changes to policies adopted during reporting year	**D**	Value chain workers
S2	S2-2	22	AR 20	Disclosure of how perspectives of value chain workers inform decisions or activities aimed at managing actual and potential impacts	**D**	Value chain workers
S2	S2-2	23		Disclosure of steps taken to gain insight into perspectives of value chain workers that may be particularly vulnerable to impacts and (or) marginalised	**ND**	Value chain workers
S2	S2-2	24		Statement in case the undertaking has not adopted a general process to engage with value chain workers	**ND**	Value chain workers

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S2	S2-2	24		Disclosure of timeframe for adoption of general process to engage with value chain workers in case the undertaking has not adopted a general process for engagement	**ND**	Value chain workers
S2	S2-2	22 a		Engagement occurs with value chain workers or their legitimate representatives directly, or with credible proxies	**D**	Value chain workers
S2	S2-2	22 b	AR 18	Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	**D**	Value chain workers
S2	S2-2	22 c	AR 17-18	Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertakings approach	**ND**	Value chain workers
S2	S2-2	22 d	AR 19	Disclosure of Global Framework Agreement or other agreements related to respect of human rights of workers	**D**	Value chain workers
S2	S2-2	22 e		Disclosure of how effectiveness of engagement with value chain workers is assessed	**ND**	Value chain workers
S2	S2-3	28	AR 26	Disclosure of how it is assessed that value chain workers are aware of and trust structures or processes as way to raise their concerns or needs and have them addressed	**ND**	Value chain workers
S2	S2-3	28	AR 25	Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	**D**	Value chain workers
S2	S2-3	29		Disclosure of timeframe for channel for raising concerns to be in place	**ND**	Value chain workers
S2	S2-3	27 a	AR 21	Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that it connected with a material negative impact on value chain workers	**D**	Value chain workers
S2	S2-3	27 b	AR 22	Disclosure of specific channels in place for value chain workers to raise concerns or needs directly with undertaking and have them addressed	**ND**	Value chain workers
S2	S2-3	27 c		Disclosure of processes through which undertaking supports or requires availability of channels	**D**	Value chain workers
S2	S2-3	27 d	AR 27	Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	**ND**	Value chain workers
S2	S2-3	AR 23		Disclosure of how value chain workers are able to access channels at level of undertaking they are employed by or contracted to work for	**D**	Value chain workers
S2	S2-3	AR 24		Third-party mechanisms are accessible to all workers	**D**	Value chain workers
S2	S2-3	AR 25		Grievances are treated confidentially and with respect to rights of privacy and data protection	**D**	Value chain workers
S2	S2-3	AR 25		Value chain workers are allowed to use anonymously channels to raise concerns or needs	**D**	Value chain workers
S2	S2-4	35	AR 32	Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on value chain workers	**D**	Value chain workers
S2	S2-4	36		Disclosure of severe human rights issues and incidents connected to upstream and downstream value chain	**D**	Value chain workers
S2	S2-4	38		Disclosure of resources allocated to management of material impacts	**D**	Value chain workers
S2	S2-4	32 a	AR 38	Description of action planned or underway to prevent, mitigate or remediate material negative impacts on value chain workers	**D**	Value chain workers

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S2	S2-4	32 b		Description of whether and how action to provide or enable remedy in relation to an actual material impact	**D**	Value chain workers
S2	S2-4	32 c	AR 39	Description of additional initiatives or processes with primary purpose of delivering positive impacts for value chain workers	**D**	Value chain workers
S2	S2-4	32 d	AR 33- AR 35	Description of how the effectiveness of actions or initiatives in delivering outcomes for value chain workers is tracked and assessed	**D**	Value chain workers
S2	S2-4	33 a	AR 29	Description of processes to identifying what action is needed and appropriate in response to particular actual or potential material negative impact on value chain workers	**D**	Value chain workers
S2	S2-4	33 b		Description of approach to taking action in relation to specific material impacts on value chain workers	**D**	Value chain workers
S2	S2-4	33 c		Description of approach to ensuring that processes to provide or enable remedy in event of material negative impacts on value chain workers are available and effective in their implementation and outcomes	**D**	Value chain workers
S2	S2-4	34 a	AR 40-41, AR 43	Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on value chain workers and how effectiveness is tracked	**D**	Value chain workers
S2	S2-4	34 b		Description of what action is planned or underway to pursue material opportunities in relation to value chain workers	**D**	Value chain workers
S2	S2-4	AR 28 a		Disclosure of general and specific approaches to addressing material negative impacts	**D**	Value chain workers
S2	S2-4	AR 28 b	AR 39	Disclosure of initiatives aimed at contributing to additional material positive impacts	**D**	Value chain workers
S2	S2-4	AR 28 c		Disclosure of how far undertaking has progressed in efforts during reporting period	**D**	Value chain workers
S2	S2-4	AR 28 d		Disclosure of aims for continued improvement	**D**	Value chain workers
S2	S2-4	AR 30		Disclosure of whether and how undertaking seeks to use leverage with relevant business relationships to manage material negative impacts affecting value chain workers	**D**	Value chain workers
S2	S2-4	AR 31		Disclosure of how participation in industry or multi-stakeholder initiative and undertaking's own involvement is aiming to address material impacts	**D**	Value chain workers
S2	S2-4	AR 36 a)		Disclosure of how value chain workers and legitimate representatives or their credible proxies play role in decisions regarding design and implementation of programmes or processes	**D**	Value chain workers
S2	S2-4	AR 36 b)		Information about intended or achieved positive outcomes of programmes or processes for value chain workers	**D**	Value chain workers
S2	S2-4	AR 37		Initiatives or processes whose primary aim is to deliver positive impacts for value chain workers are designed also to support achievement of one or more of Sustainable Development Goals	**D**	Value chain workers
S2	S2-4	AR 44		Description of internal functions that are involved in managing impacts and types of action taken by internal functions to address negative and advance positive impacts	**D**	Value chain workers
S2	S2-4	MDR-A		Action plans and resources to manage its material impacts, risks, and opportunities related to value chain workers [see ESRS 2 - MDR-A]	**D**	Value chain workers

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S2	S2-5	41	AR 46 AR 48	Targets set to manage material impacts, risks and opportunities related to value chain workers [see ESRS 2 - MDR-T]	**D**	Value chain workers
S2	S2-5	42 a		Disclosure of how value chain workers , their legitimate representatives or credible proxies were engaged directly in setting targets	**D**	Value chain workers
S2	S2-5	42 b		Disclosure of how value chain workers , their legitimate representatives or credible proxies were engaged directly in tracking performance against targets	**D**	Value chain workers
S2	S2-5	42 c		Disclosure of how value chain workers , their legitimate representatives or credible proxies were engaged directly in identifying lessons or improvements as result of undertaking's performance	**D**	Value chain workers
S2	S2-5	AR 45 a		Disclosure of intended outcomes to be achieved in lives of value chain workers	**D**	Value chain workers
S2	S2-5	AR 45 b		Information about stability over time of target in terms of definitions and methodologies to enable comparability	**D**	Value chain workers
S2	S2-5	AR 45 c		Disclosure of references to standards or commitments on which target is based	**D**	Value chain workers
S2	SBM-3	11	AR 6 AR 7	All value chain workers who can be materially impacted by undertaking are included in scope of disclosure under ESRS 2	**D**	Value chain workers
S2	SBM-3	12	AR 8	Disclosure of whether and how the undertaking has developed an understanding of how workers with particular characteristics, those working in particular contexts, or those undertaking particular activities may be at greater risk of harm.	**D**	Value chain workers
S2	SBM-3	13	AR 9	Disclosure of which of material risks and opportunities arising from impacts and dependencies on value chain workers are impacts on specific groups	**D**	Value chain workers
S2	SBM-3	11 a i)-v)		Type of value chain workers subject to material impacts by own operations or through value chain	**D**	Value chain workers
S2	SBM-3	11 a)		Description of types of value chain workers subject to material impacts	**D**	Value chain workers
S2	SBM-3	11 b		Disclosure of geographies or commodities for which there is significant risk of child labour, or of forced or compulsory labour, among workers in undertaking's value chain	**D**	Value chain workers
S2	SBM-3	11 c		Material negative impacts occurrence (value chain workers)	**D**	Value chain workers
S2	SBM-3	11 d		Description of activities that result in positive impacts and types of value chain workers that are positively affected or could be positively affected	**D**	Value chain workers
S2	SBM-3	11 e		Description of material risks and opportunities arising from impacts and dependencies on value chain workers	**D**	Value chain workers
S3	S3-1	14		Policies to manage material impacts, risks and opportunities related to affected communities [see ESRS 2 MDR-P]	**ND**	
S3	S3-1	14		Policies to manage material impacts, risks and opportunities related to affected communities, including specific affected communities or all affected communities	**ND**	
S3	S3-1	15		Disclosure of any any particular policy provisions for preventing and addressing impacts on indigenous peoples	**ND**	
S3	S3-1	16		Description of relevant human rights policy commitments relevant to affected communities	**ND**	
S3	S3-1	17	AR 10	Disclosure of whether and how policies are aligned with relevant internationally recognised instruments	**ND**	

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ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S3	S3-1	17		Disclosure of extent and indication of nature of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises that involve affected communities	**ND**	
S3	S3-1	16 a		Disclosure of general approach in relation to respect for human rights of communities, and indigenous peoples specifically	**ND**	
S3	S3-1	16 b		Disclosure of general approach in relation to engagement with affected communities	**ND**	
S3	S3-1	16 c		Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	**ND**	
S3	S3-1	AR 9		Disclosure of explanations of significant changes to policies adopted during reporting year	**ND**	Social policies
S3	S3-2	21	AR 16	Disclosure of how perspectives of affected communities inform decisions or activities aimed at managing actual and potential impacts	**ND**	Social policies
S3	S3-2	22		Disclosure of steps taken to gain insight into perspectives of affected communities hat may be particularly vulnerable to impacts and (or) marginalised	**ND**	
S3	S3-2	23	AR 13	Disclosure of how the undertaking takes into account and ensures respect of particular rights of indigenous peoples in its stakeholder engagement approach	**ND**	
S3	S3-2	24		Statement in case the undertaking has not adopted a general process to engage with affected communities	**ND**	
S3	S3-2	24		Disclosure of timeframe for adoption of general process to engage with affected communities in case the undertaking has not adopted a general process for engagement	**ND**	
S3	S3-2	21 a		Engagement occurs with affected communities or their legitimate representatives directly, or with credible proxies	**ND**	
S3	S3-2	21 b	AR 15	Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	**ND**	
S3	S3-2	21 c	AR 14-15	Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertakings approach	**ND**	
S3	S3-2	21 d		Disclosure of how the undertaking assesses the effectiveness of its engagement with affected communities	**ND**	
S3	S3-3	28	AR 23	Disclosure of how it is assessed that affected communities are aware of and trust structures or processes as way to raise their concerns or needs and have them addressed	**ND**	
S3	S3-3	28		Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	**ND**	
S3	S3-3	29		Statement in case the undertaking has not adopted a general process to engage with affected communities	**ND**	
S3	S3-3	29		Disclosure of timeframe for channel or processes for raising concerns to be in place	**ND**	
S3	S3-3	27 a	AR 17 AR 22	Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that it connected with a material negative impact on affected communities	**ND**	

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S3	S3-3	27 b	AR 18	Disclosure of specific channels in place for affected communities to raise concerns or needs directly with undertaking and have them addressed	**ND**	
S3	S3-3	27 c		Disclosure of processes through which undertaking supports or requires availability of channels	**ND**	
S3	S3-3	27 d	AR 24	Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	**ND**	
S3	S3-3	AR 19		Disclosure of whether and how affected communities are able to access channels at level of undertaking they are affected by	**ND**	
S3	S3-3	AR 20		Third-party mechanisms are accessible to all affected communities	**ND**	
S3	S3-3	AR 21		Grievances are treated confidentially and with respect to rights of privacy and data protection	**ND**	
S3	S3-3	AR 21		affected communities are allowed to use anonymously channels to raise concerns or needs	**ND**	
S3	S3-4	35	AR 30	Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on affected communities	**ND**	
S3	S3-4	36		Disclosure of severe human rights issues and incidents connected to affected communities	**ND**	
S3	S3-4	38		Disclosure of resources allocated to management of material impacts	**ND**	
S3	S3-4	32 a	AR 28-29 AR 36	Description of action taken, planned or underway to prevent, mitigate or remediate material negative impacts on affected communities	**ND**	
S3	S3-4	32 b		Description of whether and how the undertaking has taken action to provide or enable remedy in relation to an actual material impact	**ND**	
S3	S3-4	32 c	AR 37	Description of additional initiatives or processes with primary purpose of delivering positive impacts for affected communities	**ND**	
S3	S3-4	32 d	AR 31 AR 33	Description of how effectiveness of actions or initiatives in delivering outcomes for affected communities is tracked and assessed	**ND**	
S3	S3-4	33 a	AR 26	Description of processes to identifying what action is needed and appropriate in response to particular actual or potential material negative impact on affected communities	**ND**	
S3	S3-4	33 b		Description of approach to taking action in relation to specific material impacts on affected communities	**ND**	
S3	S3-4	33 c		Description of approach to ensuring that processes to provide or enable remedy in event of material negative impacts on affected communities are available and effective in their implementation and outcomes	**ND**	
S3	S3-4	34 a	AR 38-40 AR 42	Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on affected communities and how effectiveness is tracked	**ND**	
S3	S3-4	34 b		Description of what action is planned or underway to pursue material opportunities in relation to affected communities	**ND**	
S3	S3-4	AR 25 a		Disclosure of general and specific approaches to addressing material negative impacts	**ND**	

APPENDIX 4

ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S3	S3-4	AR 25 b	AR 37	Disclosure of social investment or other development programmes aimed at contributing to additional material positive impacts	**ND**	
S3	S3-4	AR 25 c		Disclosure of how far undertaking has progressed in efforts during reporting period	**ND**	
S3	S3-4	AR 25 d		Disclosure of aims for continued improvement	**ND**	
S3	S3-4	AR 27		Disclosure of whether and how undertaking seeks to use leverage with relevant business relationships to manage material negative impacts affecting affected communities	**ND**	
S3	S3-4	AR 28		Disclosure of how participation in industry or multi-stakeholder initiative and undertaking's own involvement is aiming to address material impacts	**ND**	
S3	S3-4	AR 34 a)		Disclosure of how affected communities play role in decisions regarding design and implementation of programmes or processes	**ND**	
S3	S3-4	AR 34 b)		Information about intended or achieved positive outcomes of programmes or processes for affected communities	**ND**	
S3	S3-4	AR 34 c)		Explanation of the approximate scope of affected communities covered by the described social investment or development programmes, and, where applicable, the rationale for why selected communities were chosen	**ND**	
S3	S3-4	AR 35		Initiatives or processes whose primary aim is to deliver positive impacts for affected communities are designed also to support achievement of one or more of Sustainable Development Goals	**ND**	
S3	S3-4	AR 43		Description of internal functions that are involved in managing impacts and types of action taken by internal functions to address negative and advance positive impacts	**ND**	
S3	S3-4			Action plans and resources to manage its material impacts, risks, and opportunities related to affected communities [see ESRS 2 - MDR-A]	**ND**	
S3	S3-5	41	AR 45 AR 47	Targets set to manage material impacts, risks and opportunities related to affected communities [see ESRS 2 - MDR-T]	**ND**	
S3	S3-5	42 a		Disclosure of how affected communities were engaged directly in setting targets	**ND**	
S3	S3-5	42 b		Disclosure of how affected communities were engaged directly in tracking performance against targets	**ND**	
S3	S3-5	42 c		Disclosure of how affected communities were engaged directly in identifying lessons or improvements as result of undertaking's performance	**ND**	
S3	S3-5	AR 44 a		Disclosure of intended outcomes to be achieved in lives of affected communities	**ND**	
S3	S3-5	AR 44 b		Information about stability over time of target in terms of definitions and methodologies to enable comparability	**ND**	
S3	S3-5	AR 44 c		Disclosure of references to standards or commitments on which target is based	**ND**	
S3	SBM-3	9	AR 5- AR 6	All affected communities who can be materially impacted by undertaking are included in scope of disclosure under ESRS 2	**D**	Stakeholders

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S3	SBM-3	10		Disclosure of whether and how the undertaking has developed an understanding of how affected communities with particular characteristics or those living in particular contexts, or those undertaking particular activities may be at greater risk of harm	**ND**	
S3	SBM-3	11	AR 8	Disclosure of which of material risks and opportunities arising from impacts and dependencies on affected communities are impacts on specific groups	**ND**	
S3	SBM-3	9 a i)-iv)	AR 7	Type of communities subject to material impacts by own operations or through value chain	**ND**	
S3	SBM-3	9 a)	AR 7	Description of types of affected communities subject to material impacts	**ND**	
S3	SBM-3	9 b		Material negative impacts occurrence (affected communities)	**ND**	
S3	SBM-3	9 c		Description of activities that result in positive impacts and types of affected communities that are positively affected or could be positively affected	**ND**	
S3	SBM-3	9 d		Description of material risks and opportunities arising from impacts and dependencies on affected communities	**ND**	
S4	S4-1	15		Policies to manage material impacts, risks and opportunities related to consumers and end-users [see ESRS 2 MDR-P]	**ND**	
S4	S4-1	15		Policies to manage material impacts, risks and opportunities related to affected communities, including specific groups or all consumers / end-users	**ND**	
S4	S4-1	16		Description of relevant human rights policy commitments relevant to consumers and/or end-users	**ND**	
S4	S4-1	17	AR 11	Description of whether and how policies are aligned with relevant internationally recognised instruments	**ND**	
S4	S4-1	17		Disclosure of extent and indication of nature of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises that involve consumers and/or end-users	**ND**	
S4	S4-1	16 a		Disclosure of general approach in relation to respect for human rights of consumers and end-users	**ND**	
S4	S4-1	16 b		Disclosure of general approach in relation to engagement with consumers and/or end-users	**ND**	
S4	S4-1	16 c		Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	**ND**	
S4	S4-1	AR 9		Disclosure of explanations of significant changes to policies adopted during reporting year	**ND**	
S4	S4-2	20	AR 17	Disclosure of how perspectives of consumers and end-users inform decisions or activities aimed at managing actual and potential impacts	**ND**	
S4	S4-2	21		Disclosure of steps taken to gain insight into perspectives of consumers and end-users / consumers and end-users that may be particularly vulnerable to impacts and (or) marginalised	**ND**	
S4	S4-2	22		Statement in case the undertaking has not adopted a general process to engage with consumers and/or end-users	**ND**	
S4	S4-2	22		Disclosure of timeframe for adoption of general process to engage with consumers and end-users in case the undertaking has not adopted a general process for engagement	**ND**	

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S4	S4-2	20 a	AR 14	Engagement occurs with consumers and end-users or their legitimate representatives directly, or with credible proxies	**ND**	
S4	S4-2	20 b	AR 16	Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	**ND**	
S4	S4-2	20 c	AR 15-16	Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertakings approach	**ND**	
S4	S4-2	20 d		Disclosure of how effectiveness of engagement with consumers and end-users is assessed	**ND**	
S4	S4-2	AR 15		Type of role or function handling with engagement	**ND**	
S4	S4-3	26	AR 23	Disclosure of how it is assessed that consumers and end-users are aware of and trust structures or processes as way to raise their concerns or needs and have them addressed	**ND**	
S4	S4-3	26		Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	**ND**	
S4	S4-3	27		Statement in case the undertaking has not adopted a general process to engage with consumers and/or end-users	**ND**	
S4	S4-3	27		Disclosure of timeframe for channel or processes for raising concerns to be in place	**ND**	
S4	S4-3	25 a	AR 18	Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that it connected with a material negative impact on consumers and end-users	**ND**	
S4	S4-3	25 b	AR 19	Disclosure of specific channels in place for consumers and end-users to raise concerns or needs directly with undertaking and have them addressed	**ND**	
S4	S4-3	25 c		Disclosure of processes through which undertaking supports or requires availability of channels	**ND**	
S4	S4-3	25 d	AR 24	Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	**ND**	
S4	S4-3	AR 20		Disclosure of whether and how consumers and/or end-users are able to access channels at level of undertaking they are affected by	**ND**	
S4	S4-3	AR 21		Third-party mechanisms are accessible to all consumers and/or end-users	**ND**	
S4	S4-3	AR 22		Grievances are treated confidentially and with respect to rights of privacy and data protection	**ND**	
S4	S4-3	AR 22		consumers and end-users are allowed to use anonymously channels to raise concerns or needs	**ND**	
S4	S4-3	AR 23		Number of complaints received from consumers and/or end users during the reporting period	**ND**	Health and Safety
S4	S4-3	AR 23		Number of complaints received from consumers and/or end users during the reporting period	**ND**	

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S4	S4-4	34	AR 29	Disclosure of how it is ensured that own practices do not cause or contribute to material negative impacts on consumers and end-users	**ND**	
S4	S4-4	35		Disclosure of severe human rights issues and incidents connected to consumers and/or end-users	**ND**	
S4	S4-4	37		Disclosure of resources allocated to management of material impacts	**ND**	
S4	S4-4	31 a	AR 35	Description of action planned or underway to prevent, mitigate or remediate material negative impacts on consumers and end-users	**ND**	
S4	S4-4	31 b		description of action to provide or enable remedy in relation to an actual material impact	**ND**	
S4	S4-4	31 c	AR 36	Description of additional initiatives or processes with primary purpose of delivering positive impacts for consumers and end-users	**ND**	
S4	S4-4	31 d	AR 30 AR 32	Description of how effectiveness of actions or initiatives in delivering outcomes for consumers and end-users is tracked and assessed	**ND**	
S4	S4-4	32 a	AR 26	Description of approach to identifying what action is needed and appropriate in response to particular actual or potential material negative impact on consumers and end-users	**ND**	
S4	S4-4	32 b		Description of approach to taking action in relation to specific material impacts on consumers and end-users	**ND**	
S4	S4-4	32 c		Description of approach to ensuring that processes to provide or enable remedy in event of material negative impacts on consumers and end-users are available and effective in their implementation and outcomes	**ND**	
S4	S4-4	33 a	AR 37-38 AR 40	Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on consumers and end-users and how effectiveness is tracked	**ND**	
S4	S4-4	33 b		Description of what action is planned or underway to pursue material opportunities in relation to consumers and end-users	**ND**	
S4	S4-4	AR 25 a		Disclosure of general and specific approaches to addressing material negative impacts	**ND**	
S4	S4-4	AR 25 b	AR 36	Disclosure of initiatives aimed at contributing to additional material positive impacts	**ND**	
S4	S4-4	AR 25 c		Disclosure of how far undertaking has progressed in efforts during reporting period	**ND**	
S4	S4-4	AR 25 d		Disclosure of aims for continued improvement	**ND**	
S4	S4-4	AR 27		Disclosure of whether how undertaking seeks to use leverage with relevant business relationships to manage material negative impacts affecting consumers and end-users	**ND**	
S4	S4-4	AR 28		Disclosure of how participation in industry or multi-stakeholder initiative and undertaking's own involvement is aiming to address material impacts	**ND**	
S4	S4-4	AR 33 a)		Disclosure of how consumers and end-users play role in decisions regarding design and implementation of programmes or processes	**ND**	
S4	S4-4	AR 33 b)		Information about intended or achieved positive outcomes of programmes or processes for consumers and end-users	**ND**	

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
S4	S4-4	AR 34		Initiatives or processes whose primary aim is to deliver positive impacts for consumers and/or end-users are designed also to support achievement of one or more of Sustainable Development Goals	**ND**	
S4	S4-4	AR 41		Description of internal functions that are involved in managing impacts and types of action taken by internal functions to address negative and advance positive impacts	**ND**	
S4	S4-4			Action plans and resources to manage its material impacts, risks, and opportunities related to consumers and end-users [see ESRS 2 - MDR-A]	**ND**	
S4	S4-5	41	AR 43 AR 45	Targets set to manage material impacts, risks and opportunities related to consumers and end-users [see ESRS 2 - MDR-T]	**ND**	
S4	S4-5	41 a		Disclosure of how consumers and end-users were engaged directly in setting targets	**ND**	
S4	S4-5	41 b		Disclosure of how consumers and end-users were engaged directly in tracking performance against targets	**ND**	
S4	S4-5	41 c		Disclosure of how consumers and end-users were engaged directly in identifying lessons or improvements as result of undertaking's performance	**ND**	
S4	S4-5	AR 42 a		Disclosure of intended outcomes to be achieved in lives of consumers and end-users	**ND**	
S4	S4-5	AR 42 b		Information about stability over time of target in terms of definitions and methodologies to enable comparability	**ND**	
S4	S4-5	AR 42 c		Disclosure of references to standards or commitments on which target is based	**ND**	
S4	SBM-3	10	AR 5 AR 6	All consumers and end-users who can be materially impacted by undertaking are included in scope of disclosure under ESRS 2	**D**	
S4	SBM-3	11	AR 7	Disclosure of how understanding of how consumers and end-users with particular characteristics, working in particular contexts, or undertaking particular activities may be at greater risk of harm has been developed	**ND**	
S4	SBM-3	12	AR 8	Disclosure of which of material risks and opportunities arising from impacts and dependencies on consumers and end-users are impacts on specific groups	**ND**	
S4	SBM-3	10 a i)-iv)		Type of consumers and end-users subject to material impacts by own operations or through value chain	**ND**	
S4	SBM-3	10 a)		Description of types of consumers and end-users subject to material impacts	**ND**	
S4	SBM-3	10 b		Material negative impacts occurrence (consumers and end-users)	**ND**	
S4	SBM-3	10 c		Description of activities that result in positive impacts and types of consumers and end-users that are positively affected or could be positively affected	**ND**	
S4	SBM-3	10 d		Description of material risks and opportunities arising from impacts and dependencies on consumers and end-users	**ND**	
	S2-3	29		Statement in case the undertaking has not adopted a channel for raising concerns	**ND**	

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
G1	G1-1	7		Policies in place to manage its material impacts, risks and opportunities related to climate change mitigation and adaptation [see ESRS 2 MDR-P]	**D**	Governance
G1	G1-1	7		Policies in place to manage its material impacts, risks and opportunities related to climate change mitigation and adaptation [see ESRS 2 MDR-P]	**D**	
G1	G1-1	9	AR 1	Description of how the undertaking establishes, develops, promotes and evaluates its corporate culture	**D**	Governance
G1	G1-1	11		Entity is subject to legal requirements with regard to protection of whistleblowers	**D**	Governance
G1	G1-1	10 b		Timetable for implementation of policies on anti-corruption or anti-bribery consistent with United Nations Convention against Corruption	**ND**	Governance
G1	G1-1	10 b		No policies on anti-corruption or anti-bribery consistent with United Nations Convention against Corruption are in place	**ND**	Governance
G1	G1-1	10 c		Disclosure of safeguards for reporting irregularities including whistleblowing protection	**D**	Governance
G1	G1-1	10 d		Timetable for implementation of policies on protection of whistle-blowers	**ND**	Governance
G1	G1-1	10 d		No policies on protection of whistle-blowers are in place	**ND**	Governance
G1	G1-1	10 e		Undertaking is committed to investigate business conduct incidents promptly, independently and objectively	**D**	Governance
G1	G1-1	10 f		Policies with respect to animal welfare are in place	**ND**	Governance
G1	G1-1	10 g		Information about policy for training within organisation on business conduct	**D**	Governance
G1	G1-1	10 h		Disclosure of the functions that are most at risk in respect of corruption and bribery	**D**	Governance
G1	G1-1	10a		Description of the mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction of its code of conduct or similar internal rules	**D**	Governance
G1	G1-2	14	AR2 AR 3	Description of policy to prevent late payments, especially to SMEs	**D**	Governance
G1	G1-2	15 a	AR2 AR 3	Description of approaches in regard to relationships with suppliers, taking account risks related to supply chain and impacts on sustainability matters	**D**	Governance
G1	G1-2	15 b	AR2 AR 3	Disclosure of how social and environmental criteria are taken into account for selection of supply-side contractual partners	**D**	Governance
G1	G1-3	19		Disclosure of plans to adopt procedures to prevent, detect, and address allegations or incidents of corruption or bribery in case of no procedure	**ND**	Governance
G1	G1-3	20		Information about how policies are communicated to those for whom they are relevant (prevention and detection of corruption or bribery)	**D**	Governance

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
G1	G1-3	18 a	AR 5 AR 6	Information about procedures in place to prevent, detect, and address allegations or incidents of corruption or bribery	**D**	Governance
G1	G1-3	18 b		Investigators or investigating committee are separate from chain of management involved in prevention and detection of corruption or bribery	**ND**	Governance
G1	G1-3	18 c		Information about process to report outcomes to administrative, management and supervisory bodies	**D**	Governance
G1	G1-3	21 a		Information about nature, scope and depth of anti-corruption or anti-bribery training programmes offered or required	**D**	Governance
G1	G1-3	21 b	AR 4	Percentage of functions-at-risk covered by training programmes	**D**	Governance
G1	G1-3	21 c		Information about members of administrative, supervisory and management bodies relating to anti-corruption or anti-bribery training	**D**	Governance
G1	G1-3	AR 7		Disclosure of an analysis of its training activities by, for example, region of training or category	**ND**	Governance
G1	G1-3	AR 8		Prevention and detection of corruption or bribery - anti-corruption and bribery training table	**D**	Governance
G1	G1-4	24 a		Number of convictions for violation of anti-corruption and anti-bribery laws	**D**	Governance
G1	G1-4	24 a		Amount of fines for violation of anti-corruption and anti- bribery laws	**D**	Governance
G1	G1-4	25 a		Number of confirmed incidents of corruption or bribery	**D**	Governance
G1	G1-4	25 a		Information about nature of confirmed incidents of corruption or bribery	**D**	Governance
G1	G1-4	25 b		Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents	**D**	Governance
G1	G1-4	25 c		Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery	**D**	Governance
G1	G1-4	25 d		Information about details of public legal cases regarding corruption or bribery brought against undertaking and own workers and about outcomes of such cases	**ND**	Governance
G1	G1-4			Action plans and resources to manage its material impacts, risks, and opportunities related to consumers and end-users [see ESRS 2 - MDR-A]	**D**	Governance
G1	G1-4			Action plans and resources to manage its material impacts, risks, and opportunities related to consumers and end-users [see ESRS 2 - MDR-A]	**D**	
G1	G1-5	30	AR 11	Information about appointment of any members of administrative, management and supervisory bodies who held comparable position in public administration in two years preceding such appointment	**D**	Governance
G1	G1-5	29 a		Information about representative(s) responsible in administrative, management and supervisory bodies for oversight of political influence and lobbying activities	**D**	Governance

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ESRS DATAPOINTS

ESRS	DR	Paragraph	AR	Disclosure requirement	Disclosed (D) / Not Disclosed (ND)	Section
G1	G1-5	29 b	AR 9 AR 10	Information about financial or in-kind political contributions	**D**	Governance
G1	G1-5	29 b (ii)		Disclosure of how monetary value of in-kind contributions is estimated	**ND**	Governance
G1	G1-5	29 b (ii)		Financial and in-kind political contributions made [table]	**ND**	Governance
G1	G1-5	29 b i	AR 9	Financial political contributions made	**D**	Governance
G1	G1-5	29 b i	AR 9	In-kind political contributions made	**D**	Governance
G1	G1-5	29 c	AR 14	Disclosure of main topics covered by lobbying activities and undertaking's main positions on these topics	**ND**	Governance
G1	G1-5	29 d		Undertaking is registered in EU Transparency Register or in equivalent transparency register in Member State	**ND**	Governance
G1	G1-5	AR 12 a		Amount of internal and external lobbying expenses	**D**	Governance
G1	G1-5	AR 12 b		Amount paid for membership to lobbying associations	**D**	Governance
G1	G1-5	AR13		The entity is legally obliged to be a member of a chamber of commerce or other organisation that represents its interests	**ND**	Governance
G1	G1-6	33 a		Average number of days to pay invoice from date when contractual or statutory term of payment starts to be calculated	**D**	Governance
G1	G1-6	33 b	AR 16 AR 17	Description of undertakings standard payment terms in number of days by main category of suppliers	**D**	Governance
G1	G1-6	33 b		Percentage of payments aligned with standard payment terms	**D**	Governance
G1	G1-6	33 c		Number of outstanding legal proceedings for late payments	**D**	Governance
G1	G1-6	33 d		Disclosure of contextual information regarding payment practices	**D**	Governance
G1	GOV-1	5 b		Disclosure of expertise of administrative, management and supervisory bodies on business conduct matters	**D**	Board of directors
G1	GOV-1	5 b		Disclosure of expertise of administrative, management and supervisory bodies on business conduct matters	**D**	Governance bodies
G1	GOV-1	5a		Disclosure of role of administrative, management and supervisory bodies related to business conduct	**D**	Board of directors
G1	GOV-1	5a		Disclosure of role of administrative, management and supervisory bodies related to business conduct	**D**	Governance bodies

APPENDIX 5

DATA

Description	Unit of Measure	FY2022	FY2023	FY2024	**FY2025**	VAR% 2024-2025
ESRS E1-5: Energy Consumption - Fuels						
Fuel consumption for company vehicles	MWh	n.a.	n.a.	9	**39**	357%
Fuel consumption for company vehicles	GJ	n.a.	19,546	9,941	**13,442**	35%
• Diesel for road transport	L	n.a.	502,640	205,567	**225,597**	9%
• Petrol for road transport	L	n.a.	50,202	83,303	**173,171**	52%
Energy consumption from fossil sources	MWh	n.a.	n.a.	16	**60**	275%
Energy consumption from fossil sources	GJ	n.a.	n.a.	6,026	**22,601**	275%
• Natural gas for heating	Sm^3	n.a.	n.a.	n.a.	**n.a.**	n.a.
• Diesel fuel for construction sites	L	n.a.	138,384	168,394	**379,968**	126%
• Coal and coal-derived products	Sm^3	n.a.	n.a.	0	**0**	-
• Crude oil and petroleum products	Sm^3	n.a.	n.a.	0	**0**	-
• Other resources from fossil sources	Sm^3	n.a.	n.a.	0	**0**	-
Total energy consumption from fossil sources	MWh	n.a.	n.a.	25	**99**	304%
Total energy consumption from fossil sources	GJ	n.a.	19,546	15,968	**36,043**	126%
ESRS E1-5: Energy consumption - Electricity						
Grid electricity consumption (construction sites)	kWh	n.a.	2,120,758	3,507,097	**3,295,543**	-6%
Grid electricity consumption (head office)	kWh	n.a.	353,742	317,247	**433,176**	37%
Electricity consumption from nuclear energy sources	kWh	n.a.	n.a.	n.a.	**93,217**	-
Total grid electricity consumption	MWh	n.a.	2,475	3,824	**3,729**	-3%
ESRS E1-5: Energy consumption – Renewable energy sources						
EEnergy consumption from renewable sources (head office)	MWh	n.a.	52	53	**53**	-1%
• electricity generation from photovoltaic systems	kWh	n.a.	52,240	53,114	**52,687**	-1%
• heat and cooling generation from geothermal energy	kWh	n.a.	n.a.	n.a.	**n.a.**	n.a.
• Fuels from renewable sources, including biomass, biogas or hydrogen, etc.	kWh	n.a.	n.a.	0	**0**	n.a.
• other	kWh	n.a.	n.a.	n.a.	**n.a.**	n.a.
Total electricity generation from photovoltaic systems	MWh	n.a.	n.a.	171	**13,989**	8100%
total installed capacity	kWe	n.a.	n.a.	30,950	**94,021**	204%
• Photovoltaic systems (head office)	kWe	50	50	50	**50**	0%
• Photovoltaic systems under development	kWe	n.a.	n.a.	30,900	**93,971**	204%
Percentage of renewable energy sources	%	n.a.	n.a.	0.06	**3.66**	6197%
ESRS E1-5: Total energy consumption						
Total energy consumption	MWh	n.a.	2,527	3,902	**3,880**	-0.6%
Annual revenue (Value of Production – VoP)	€	n.a.	n.a.	n.a.	**622,495,450**	-
Total energy consumption per Value of Production (VoP)	MWh/€	n.a.	n.a.	n.a.	**0.01**	-
Total energy consumption per m^2	MWh/m^2	n.a.	3.50	4.03	**2.33**	-42.2%

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Description	Unit of Measure	FY2022	FY2023	FY2024	**FY2025**	VAR% 2024-2025
ESRS E1-6: GHG emissions						
Scope 1 emissions	t CO e	1,361	1,473	747	**1,013**	36%
Scope 2 emissions – Location-based	t CO e	764	779	1,159	**1,130**	-3%
Scope 2 emissions – Market-based	t CO e	1,107	1,130	1,881	**270**	-86%
Scope 3 emissions	t CO e	n.a.	418	607	**447**	-26%
• Purchase of products and services (category 2)	t CO e	n.a.	370	451	**-**	-
• Fuels not included in Scope 1 (Category 3)	t CO e	n.a.	n.a.	n.a.	**261**	-
• Waste generated (Category 5)	t CO e	n.a.	47	69	**70**	1%
• Business travel (Category 6)	t CO e	n.a.	n.a.	88	**117**	32%
ESRS E1-6: Total GHG emissions						
Total GHG emissions - Location based	t CO e	2,125	2,670	2,514	**2,591**	3%
Total GHG emissions - Market based	t CO e	2,468	3,021	3,236	**1,731**	-47%
ESRS E1-4: GHG emissions intensity						
Total built area	m^2	n.a.	721,300	968,630	**1,671,264**	73%
GHG emissions intensity percentage – location-based	t CO e per m^2 constructed	n.a.	0.37%	0.23%	**0.15%**	-34%
GHG emissions intensity percentage – market-based	t CO e per m^2 constructed	n.a.	0.42%	0.31%	**0.10%**	-67%
GHG emissions intensity percentage – location-based	kg CO e per k€	n.a.	n.a.	n.a.	**0.41%**	-
GHG emissions intensity percentage – market-based	kg CO e per k€	n.a.	n.a.	n.a.	**0.27%**	-
ESRS E3-4: Water resources						
Water consumption	m^3	n.a.	n.a.	n.a.	**117,152**	-
Water consumption intensity relative to the Value of Production (VoP)	m^3 / €	n.a.	n.a.	n.a.	**0.02%**	-

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Description	Unit of Measure	FY2022	FY2023	FY2024	**FY2025**	VAR% 2024-2025
ESRS E5-5: Waste production						
Total waste produced	t	17,714	4,968	4,352	**3,709**	-15%
Total non-hazardous waste	t	17,699	4,962	4,338	**3,703**	-15%
• Non-hazardous waste sent for recovery	t	17,364	4,787	4,238	**3,686**	-13%
• Non-hazardous waste sent for disposal in landfill	t	335	175	100	**4**	-96%
• Non-hazardous waste sent for incineration (energy recovery)	t	0	0	0	**0**	0%
• Non-hazardous waste sent for incineration (no energy recovery)	t	0	0	0	**0**	0%
Total hazardous waste	t	14.50	5.73	13.51	**19.54**	45%
• Hazardous waste sent for recovery	t	0	2	0	**16.96**	26%
• Hazardous waste sent for disposal in landfill	t	14.50	4.15	13.51	**2.58**	0%
• Hazardous waste sent for incineration (energy recovery)	t	0	0	0	**0**	0%
• Hazardous waste sent for incineration (no energy recovery)	t	0	0	0	**0**	0%
Percentage of non-hazardous waste	%	99.9%	99.9%	99.7%	**99.5%**	0%
Percentage of hazardous waste	%	0.1%	0.1%	0.3%	**0.5%**	68%
Percentage of waste sent for recovery	%	98.0%	96.4%	97.4%	**99.8%**	2%
Percentage of waste reused on-site (by-products)	%	n.a.	n.a.	n.a.	**n.a.**	-
Waste intensity per m^2 produced (%)	t/m^2	n.a.	0.69%	0.45%	**0.22%**	-51%
Waste intensity per Value of Production (%)	t/k€	n.a.	n.a.	n.a.	**0.60%**	-

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Description	Unit of Measure	FY2022	FY2023	FY2024	**FY2025**	VAR% 2024-2025
ESRS S1-6: Number of employees (by gender)						
Women (total)	No.	27	31	42	**46**	10%
Men (total)	No.	95	111	143	**195**	36%
Total	No.	122	140	181	**241**	33%
Percentage of women	%	22%	22%	23%	**19%**	-17%
Percentage covered by National Collective Bargaining Agreement (CCNL)	%	96%	99%	98%	**99%**	1%
ESRS S1-6: Type of contract (by gender)						
Permanent contracts – Women	No.	26	27	37	**43**	16%
• of which full-time	No.	25	26	36	**42**	17%
• of which part-time	No.	1	1	1	**1**	0%
Permanent contracts – Men	No.	90	110	134	**179**	34%
• of which full-time	No.	90	110	134	**179**	34%
• of which part-time	No.	0	0	0	**0**	0%
Fixed-term contracts – Women	No.	1	4	5	**3**	-40%
• of which full-time	No.	1	4	4	**3**	-25%
• of which part-time	No.	0	0	1	**0**	-
Fixed-term contracts – Men	No.	5	1	9	**16**	78%
• of which full-time	No.	5	1	8	**16**	100%
• of which part-time	No.	0	0	1	**0**	-
On-call / intermittent – Women	No.	0	0	0	**0**	0%
On-call / intermittent – Men	No.	0	0	0	**0**	0%
ESRS S1-6: Job level (by gender)						
Women managers (top management)	No.	0	0	0	**0**	0%
Women managers (middle management)	No.	3	3	4	**6**	50%
Men managers (top management)	No.	0	7	8	**8**	0%
Men managers (middle management)	No.	19	19	29	**48**	66%
Women white-collar employees	No.	24	28	39	**40**	3%
Men white-collar employees	No.	71	82	104	**137**	32%
Women blue-collar workers	No.	0	0	0	**0**	0%
Men blue-collar workers	No.	5	3	4	**5**	25%
Women trainees / apprentices	No.	2	1	0	**1**	0%
Men trainees / apprentices	No.	0	0	6	**13**	117%
ESRS S1-6: Non-employee workers (by gender)						
Women self-employed workers	No.	0	0	0	**0**	0%
Men self-employed workers	No.	5	2	4	**3**	-25%
Women temporary agency workers	No.	0	0	0	**0**	0%
Men temporary agency workers	No.	0	0	0	**0**	0%
Other categories	No.	-	-	-	**-**	
Total	No.	5	2	4	**3**	-25%

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Description	Unit of Measure	FY2022	FY2023	FY2024	**FY2025**	VAR% 2024-2025
ESRS S1-6: Average number of workers during the period						
Total at year-end N–1	No.	n.a.	122	140	**181**	29%
Total at year-end N	No.	n.a.	140	181	**241**	33%
Period average	No.	n.a.	131	161	**214**	31%
Hires for the Period	No.	n.a.	n.a.	62	**79**	27%
Exits during the period	No.	n.a.	n.a.	25	**31**	24%
Overall turnover	%	n.a.	n.a.	54%	**52%**	-4%
ESRS S1-6: Exits during the period						
Women voluntary resignations	No.	n.a.	n.a.	4	**0**	100%
Men voluntary resignations	No.	n.a.	n.a.	17	**29**	71%
Women retirements	No.	n.a.	n.a.	0	**0**	0%
Men retirements	No.	n.a.	n.a.	1	**1**	0%
Women dismissals	No.	n.a.	n.a.	1	**1**	0%
Men dismissals	No.	n.a.	n.a.	3	**0**	100%
Total exits	No.	n.a.	n.a.	26	**31**	19%
Negative turnover	%	n.a.	n.a.	14%	**13%**	-10%
ESRS S1-9: Average number of workers during the period						
Top management	No.	n.a.	n.a.	10	**11**	20%
Women in top management	No.	n.a.	n.a.	2	**3**	50%
Men in top management	No.	n.a.	n.a.	8	**8**	0%
Percentage of top management	%	n.a.	n.a.	6%	**5%**	-17%
Percentage of women in top management	%	n.a.	n.a.	20%	**27%**	36%
Women under 30	No.	8	8	9	**9**	0%
Men under 30	No.	13	11	16	**33**	106%
Percentage under 30	%	17%	13%	14%	**17%**	28%
Women aged 30–50	No.	19	22	30	**34**	13%
Men aged 30–50	No.	57	68	84	**108**	29%
Percentage between 30 and 50 years	%	62%	63%	62%	**58%**	-6%
Women over 50	No.	0	1	3	**3**	0%
Men over 50	No.	25	32	43	**54**	26%
Percentage over 50	%	21%	23%	25%	**23%**	-6%
ESRS S1-12: Disabled workers / protected categories						
Art.1 (L68/99)	No.	n.a.	4	4	**4**	0%
Art.18 (L68/99)	No.	n.a.	0	0	**0**	0%
Percentage	%	n.a.	3%	2%	**2%**	-25%
ESRS S1-12: Diversity and inclusion						
Employees of ITALIAN NATIONALITY	No.	n.a.	n.a.	169	**228**	35%
Employees of FOREIGN NATIONALITY	No.	n.a.	n.a.	16	**16**	0%
Percentage	%	n.a.	n.a.	9%	**7%**	-24%

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Description	Unit of Measure	FY2022	FY2023	FY2024	**FY2025**	VAR% 2024-2025
ESRS S1-13: Total training hours						
External training hours	h	3,606	3,295	4,366	**6,593**	51%
Internal training hours	h	n.a.	n.a.	n.a.	**n.a.**	-
Training hours / annual work hours	%	n.a.	3%	2%	**2%**	0%
ESRS S1-13: Training hours by employee category and gender						
Women managers (top management)	h	0	0	0	**0**	-
Women managers (middle management)	h	64	151	47	**134**	185%
Women white-collar employees	h	864	785	1,271	**1,034**	-19%
Women blue-collar workers	h	0	0	0	**0**	-
Men managers (top management)	h	0	0	191	**194**	2%
Men managers (middle management)	h	475	487	451	**1,118**	148%
Men white-collar employees	h	2,100	1,826	1,127	**3,517**	212%
Men blue-collar workers	h	103	46	7	**68**	871%
Total hours	h	3,606	3,295	3,094	**6,593**	113%
Total hours per capita	h	30	24	17	**27.4**	60%
Total training hours for women	h	928	936	1,318	**1,277**	-3%
Percentage of training hours for women	%	34	30	31	**27.8**	-12%
Total training hours for men	h	2,678	2,359	1,776	**5,316**	199%
Percentage of training hours for men	%	28	21	12	**27.3**	120%
ESRS S1-14: Occupational injuries – direct employees						
Number of employees covered by ISO 45001	No.	122	142	185	**248**	34%
Total number of recorded workplace injuries, including deaths	No.	0	2	0	**0**	0%
• of which commuting accidents	No.	0	2	0	**0**	0%
• of which occupational accidents with severe consequences (>30 days of absence)	No.	0	0	0	**0**	0%
• of which fatalities	No.	0	0	0	**0**	0%
Lost workdays due to injuries	days	0	27	0	**0**	0%
Working hours lost due to illness	h	n.a.	n.a.	n.a.	**4,105**	-
Annual working hours	h	n.a.	119,593	278,292	**430,107**	55%
Recordable occupational accident rate – Frequency Rate (LTIFR)	-	n.a.	16.72	0.00	**0.00**	-
Rate of occupational accidents with severe consequences – Severity Rate (LDR)	-	n.a.	0.23	0.00	**0.00**	-
Fatality rate – Fatality Rate Index (FTLR)	-	n.a.	0.00	0.00	**0.00**	-
ESRS S1-14: Occupational diseases - direct employees						
Number of recordable cases of occupational diseases	No.	0	0	0	**0**	0%
Number of deaths resulting from occupational diseases	No.	0	0	0	**0**	0%

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Description	Unit of Measure	FY2022	FY2023	FY2024	**FY2025**	VAR% 2024-2025
ESRS S1-15: Parental leave						
Days for women	days/year	n.a.	n.a.	620	**266**	-57%
No. of women	No.	n.a.	n.a.	4	**5**	25%
Days for men	days/year	n.a.	n.a.	48	**34**	-29%
No. of men	No.	n.a.	n.a.	5	**4**	-20%
Total leave days offered	days	n.a.	n.a.	668	**300**	-55%
Percentage of women	%	n.a.	n.a.	88%	**89%**	1%
Percentage of men	%	n.a.	n.a.	12%	**11%**	-6%
ESRS S1-16: Gender pay gap						
Men (average hourly wage)	€/h	n.a.	n.a.	25	**25**	3%
Women (average hourly wage)	€/h	n.a.	n.a.	20	**22**	8%
Overall PAY GAP	%	n.a.	n.a.	18%	**14%**	-21%
ESRS S1-17: Diversity, Equity and Inclusion						
Number of complaints submitted through the channels established to enable the Company's employees to report potential issues	No.	n.a.	n.a.	n.a.	**0**	-
Number of complaints submitted to the OECD National Contact Points for Multinational Enterprises	No.	n.a.	n.a.	n.a.	**0**	-
Number of severe human rights violations and incidents involving the Company's own workforce	No.	n.a.	n.a.	n.a.	**0**	-
Number of severe human rights issues and incidents relating to the Company's own workforce that constitute cases of non-compliance with the United Nations Guiding Principles and the OECD Guidelines for Multinational Enterprises	No.	n.a.	n.a.	n.a.	**0**	-
Number of severe human rights cases in which the Company played a role in providing remedy to the affected persons	No.	n.a.	n.a.	n.a.	**0**	-
Amount of fines, sanctions and compensation for damages arising from violations related to social factors and human rights	€	n.a.	n.a.	n.a.	**-**	-
Amount of fines, sanctions and compensation related to severe human rights issues and incidents involving the Company's own workforce	€	n.a.	n.a.	n.a.	**-**	-

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Description	Unit of Measure	FY2022	FY2023	FY2024	**FY2025**	VAR% 2024-2025
ESRS S2: Workplace Injuries - indirect employees (work is performed at a location controlled by the Company)						
Number of employees covered by ISO 45001	No.	156,210	158,159	246,938	**415,404**	68%
Total number of recorded occupational accidents, including fatalities (LTI)	No.	4	6	6	**8**	33%
• of which commuting accidents	No.	0	0	0	**0**	0%
• of which occupational accidents with severe consequences (>30 days of absence)	No.	0	2	2	**2**	0%
• of which fatalities	No.	1	0	0	**0**	0%
Lost workdays due to injuries	days	58	90	145	**160**	10%
Annual working hours	h	1,249,680	1,265,272	1,975,504	**3,323,232**	68%
Recordable occupational accident rate – Frequency Rate (LTIFR)	-	3.20	4.74	3.04	**2,41**	-21%
Rate of occupational accidents with severe consequences – Severity Rate (LDR)	-	0.00	1.58	1.01	**0.05**	-95%
Fatality rate – Fatality Rate Index (FTLR)	-	0.80	0.00	0.00	**0.00**	0%
ESRS S2: Near miss events (direct employees)						
Number of monitored near miss events (leading)	No.	10	11	14	**38**	171%
HSE report from internal inspections (leading)	No.	n.a.	402	643	**2,753**	328%
HSE Warnings (lagging)	No.	n.a.	403	421	**787**	87%
HSE Induction (leading)	No.	n.a.	1,047	3,373	**6,901**	105%
HSE coordination meetings between supervisors and construction site teams (leading)	No.	n.a.	228	506	**1,357**	168%
HSE Lesson Learned (leading)	No.	n.a.	8	2	**5**	150%
HSE Safety Awards (leading)	No.	n.a.	35	56	**189**	238%
No. of training hours per hours worked	-	n.a.	0.0010	0.0020	**0.0021**	4%
No. of awardees / No. of employees	-	n.a.	0.00040	0.00050	**0.00045**	-9%
Leading Indicators / hours worked	-	n.a.	0.0014	0.0023	**0.0036**	57%
ESRS S2: Inspections by competent bodies and/or authorities						
Number of inspections received	No.	7	11	10	**12**	20%
Number of warnings and/or requests for clarification	No.	0	2	1	**1**	0%
No. of warnings or sanctions / No. of inspections or audits	-	0%	18%	10%	**8%**	-17%
Amount of any fines/penalties received for warnings	€	n.a.	11,065 €	2,278 €	**1,513 €**	-34%

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DATA

Description	Unit of Measure	FY2022	FY2023	FY2024	**FY2025**	VAR% 2024-2025
ESRS G1-4: Anti-corruption						
Number of convictions for violations of anti-corruption and anti-bribery legislation	No.	n.a.	0	0	**0**	0%
Number of confirmed cases of corruption or bribery	No.	n.a.	0	0	**0**	0%
Number of confirmed cases in which the Company's employees were dismissed or subject to disciplinary measures for incidents of corruption or bribery	No.	n.a.	0	0	**0**	0%
Number of confirmed cases relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or extortion	No.	n.a.	0	0	**1**	100%
ESRS G1-5: Lobbying activities						
Amount of fines for violations of anti-corruption and anti-extortion legislation	€	n.a.	-	-	**-**	-
Political financial contributions	€	n.a.	-	-	**-**	-
Amount of internal and external expenditure on lobbying activities	€	n.a.	-	-	**-**	-
Amount paid for membership in lobbying associations	€	n.a.	-	-	**-**	-
In-kind political contributions	€	n.a.	-	-	**-**	-
ESRS G1-6: Supplier relationship management						
Average number of days to pay invoices from the start date of the contractual or statutory payment term	days	n.a.	n.a.	n.a.	**6**	0%
Number of ongoing legal proceedings regarding delayed payments	No.	n.a.	n.a.	0	**0**	0%
Percentage of at-risk functions covered by training programmes	%	n.a.	n.a.	100%	**100%**	0%
Percentage of payments in line with standard payment terms	%	n.a.	n.a.	100%	**100%**	0%

APPENDIX 6

ESG ACTION PLAN

ESRS TOPIC	ACTION	KPI	TARGET	STATUS	PRIORITY	HUMAN RESOURCES
E1 Climate change adaptation	Primary Energy Demand <10% (ZEB threshold, according to EU Taxonomy)	No. of ZEB buildings	50%	On track	Medium	internal / external
E1 Climate change mitigation	Monitoring of Scope 1 and Scope 2 CO emissions and definition of SBTi-aligned reduction targets. Calculation of Scope 3 CO emissions by expanding the value chain covered by the reporting perimeter	Scope 1 - t CO_2e Scope 2 - t CO_2e	-50% emissions Scope 1+2 by 2030	On track	Medium	internal
		Scope 3 – t CO e	-25% emissions Scope 3 by 2030	On track	Medium	internal / external
	Maximise the number of buildings under development in accordance with the LEED Platinum, BREEAM Excellent and ILFI Zero Carbon protocols	No. of certified buildings	100%	Achieved	High	internal / external
	Calculation of GWP for newly constructed buildings (WLCA)	No. of buildings with GWP	50%	On track	Medium	internal / external
	Use of EPD, CAM, and low CO2 emission products (concrete, steel)	Materials with an EPD / volume (%)	50%	On track	High	internal / external
	Encourage long-distance rail travel through loyalty programmes	Train journeys / car journeys (%)	70%	On track	High	internal
E1 Energy	100% renewable electricity for construction sites produced by TBGE	No. of 100% renewable construction sites	100%	Achieved	Medium	TBGE
E3 Water and marine resources	Design of buildings with a reduced impact on natural resources, incorporating solutions to limit potable water consumption and enable water reuse.	No. of low-impact buildings	80%	On track	High	internal / external
	Monitoring of water consumption and reduction and reuse of process water at construction sites	m^3 of water / m^2 built	Reduce by 20%	In progress	High	internal
E4 Biodiversity	Increase the valorisation of brownfield areas	Percentage of m^2 developed on brownfield sites / total m^2 developed	50%	On track	Medium	internal

High: short-term actions Medium: medium-term actions Low: long-term actions

In progress On track Achieved

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ESG ACTION PLAN

ESRS TOPIC	ACTION	KPI	TARGET	STATUS	PRIORITY	HUMAN RESOURCES
ESRS S1 Equal treatment and equal opportunities	Training and awareness-raising on gender equality.	Training hours per capita / year	2 hours	✓	🔴	external
	Channel for reporting workplace harassment and risk assessment of harassment in the workplace	No. of reports	0	🕒	🟠	internal
	Promote team-building events and initiatives that foster a sense of belonging within the Company.	No. of initiatives	2	🕒	🟢	internal
	Offer training courses on soft skills	Training hours per capita / year	2 hours	🕒	🟠	internal
ESRS S1 Working conditions	Cross-functional projects aimed at enhancing human capital	No. of projects per year	2	✓	🔴	internal
	Wellbeing-Mindfulness pathways and Listening Desk: Counselling, Psychotherapy, Coaching	No. of initiatives	2	🕒	🔴	external
ESRS S2 Health and safety	Promote the 'STOP WORK AUTHORITY' culture at every level	Frequency Index	3.5	✓	🔴	internal / external
	Enhance collaboration with subcontractor workers to increase risk awareness on the construction site	Severity Index	1.2	✓	🔴	external
	Presentation of Safety Awards	No. of awardees	+10% compared to awardees in the previous period	✓	🔴	internal
	Corrective actions based on the results of internal HSE audits and/or inspections	No. of leading indicators / total hours worked	+10% compared to the previous period	✓	🔴	internal / external

🔴 High: short-term actions 🟠 Medium: medium-term actions 🟢 Low: long-term actions

⊗ In progress 🕒 On track ✓ Achieved

APPENDIX 6

ESG ACTION PLAN

ESRS TOPIC	ACTION	KPI	TARGET	STATUS	PRIORITY	HUMAN RESOURCES
G1 Business conduct	Provide for an open dialogue with key strategic stakeholders for involvement in business strategies	Number of open initiatives with suppliers per year	2	✓	●	internal
	Supplier due diligence process in relation to ESG topics, with specific regard to respect for human rights and anti-corruption practices	Percentage of suppliers with a high ESG score out of the suppliers assessed	50%	⊗	●	internal

● High: short-term actions ● Medium: medium-term actions ● Low: long-term actions

⊗ In progress 🕒 On track ✓ Achieved