

SUSTAINABILITY REPORT

2024



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LETTER TO STAKEHOLDERS

Dear Stakeholders,

With the publication of this Sustainability Report, **DBM** aims to transparently share our achievements and future prospects that will guide our sustainable development path. In a complex and ever-changing manufacturing environment, our efforts have focused on a clear objective: that of combining innovation, quality and responsibility to generate economic, social and environmental value.

2024 represented a year of consolidation and momentum. We continued to invest in our industrial capacity, in the development of our people and in the quality of our services, while considering sustainability as a cross-cutting lever for improvement. The environmental, social, and governance performance presented in this document is the result of a strategy that focuses on transparency, listening, and consistency between values and actions.

During the year we strengthened our environmental monitoring activities, invested in staff training and maintained high quality standards in production processes. We have also consolidated internal control tools and tracked our impacts more precisely, with the understanding that only what is measured can really be improved.

Special attention has been paid to the enhancement of human capital as well as to the relationship with customers, to whom we guarantee reliability, listening and personalization. Dialogue with the supply chain has also seen a gradual strengthening, in line with the goal of building relationships based on shared and measurable ESG criteria.

The writing of this paper was an opportunity to reflect on the meaning of sustainability in our industry and to define new evolutionary trajectories. We look responsibly toward the goals of the near future, knowing that the balance between efficiency, innovation, and respect for people and the environment is the key to build solid, open, and forward-looking enterprise.

To all the people whose daily efforts contribute to this journey we extend our thanks and an invitation to continue together in building a more sustainable future.



Ennio Bertolo, Sole Director



DBM'S PATH TO SUSTAINABLE VALUE CREATION

1. DBM'S PATH TO SUSTAINABLE VALUE CREATION

During 2024, **DBM** has undertaken the integration of the ESG (environmental, social, and governance) principles into its business strategy, which are increasingly relevant in today's industrial environment.

The integration of these topics began with an in-depth study of the relevant industry, which identified areas for improvement, strengths and common best practices. Subsequently, the **DBM**'s sustainability activities

and initiatives were analysed and compared to the industry average level revealed by the context analysis. The results of this initial study were finally submitted to the management and stakeholders to collect their opinion, allowing them to express an evaluation regarding the most relevant sustainability issues for **DBM**.



1.1 SHARING THE STRATEGY WITH STAKEHOLDERS

During 2024, **DBM** conducted a materiality analysis, a process aimed at identifying the company's main impacts on ESG issues that integrates the assessments from management with the views and expectations of key external and internal stakeholders. This integration was a key step in the journey toward defining the sustainability strategy, helping to build a solid knowledge base, essential to define the action plan. The process integrated key regulatory references and international standards - including the GRI and ESRS Standards - as well as industry best practices, ensuring

methodological consistency and alignment with the expectations of the reference context. The materiality analysis allowed the company to select, from an initial list of 16 themes, the 10 material topics, that are the strategic areas on which this sustainability report is based. The material themes are the following:

WASTE MANAGEMENT AND RECYCLING

Optimize the management and recycling of the waste generated by adopting practices that promote waste reduction and material recovery, helping to improve operational efficiency and reduce environmental impact

WATER RESOURCE MANAGEMENT

Careful management of the water resource by adopting sustainable practices to ensure efficient water use and establishing supply and wastewater delivery policies

CLIMATE CHANGE AND REDUCTION OF GREENHOUSE GAS EMISSIONS

Addressing the challenge of climate change mitigation by committing, in line with European and national targets, to the reduction of energy consumption and greenhouse gas emissions, including the implementation of energy-efficient technologies and the promotion of renewable energy sources

ENERGY MANAGEMENT

Promote the adoption of policies, procedures, and certifications regarding the responsible management of energy consumption while adopting energy efficiency solutions

CUSTOMER CENTRICITY

Maximizing the value generated for customers by proactively managing their needs, ensuring quality and timeliness of supply, and establishing effective and equitable relationships

HUMAN CAPITAL AND SKILLS DEVELOPMENT

Recognizing and enhancing people's skills, experiences and potential through performance evaluation, incentive programs and training activities. This approach aims at ensuring effective human resource management and promoting the achievement of corporate objectives

SAFEGUARDING THE DIVERSITY AND INCLUSION OF HUMAN RESOURCES

Spread and strengthen a culture of inclusion, nondiscrimination and respect, promoting diversity and equal opportunities in the workplace

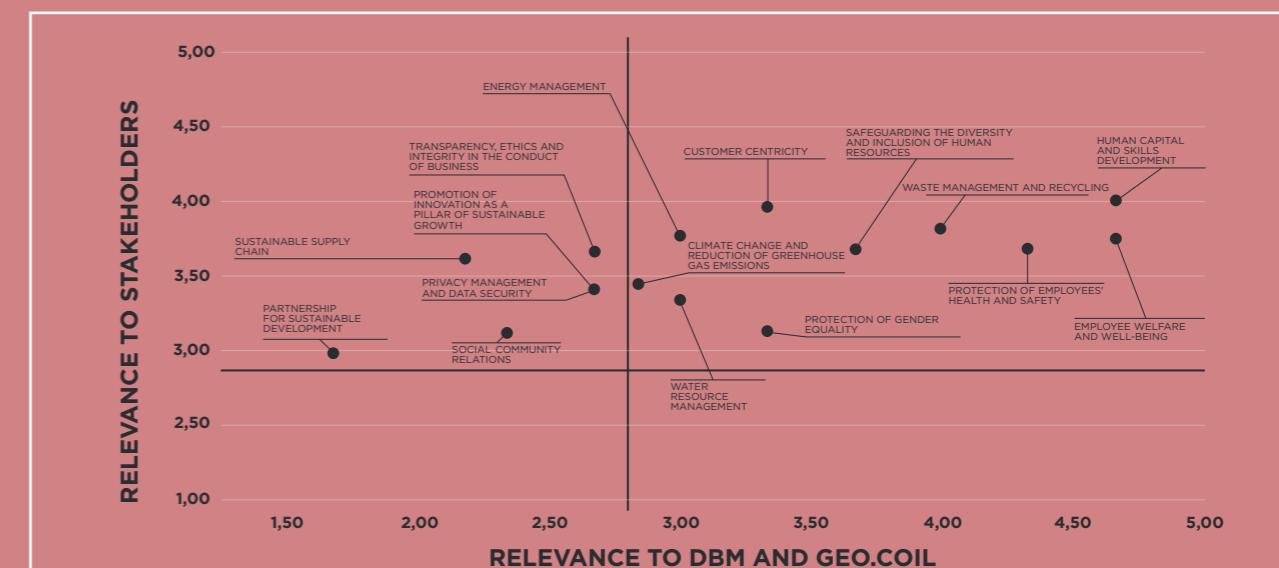
PROTECTION OF EMPLOYEES' HEALTH AND SAFETY

Compliance with regulatory requirements and agreements signed on safety, prevention, hygiene and health in the workplace and development of a risk identification system

PROTECTION OF GENDER EQUALITY

Promotion of gender, job, treatment, and pay equality in all levels of organization

The materiality matrix shows graphically the outcomes of the stakeholder engagement process. The issues in the upper right quadrant - the so-called material issues - represent the strategic priorities for **DBM** and form the basis on which the present Report is structured.





THE DBM-GEO.COIL SHARED SUSTAINABILITY STRATEGY

2. THE DBM-GEO.COIL SHARED SUSTAINABILITY STRATEGY

During 2024, **DBM** strengthened its commitment to promote a sustainable development model, based on the integration of environmental, social and governance principles within the corporate strategy. This vision translates into responsible resources management, impacts monitoring and targets setting.

The company's sustainability strategy is developed on three pillars:

- **Environment:** promote actions to reduce the environmental impact of business activities, make the use of natural resources more efficient, curb climate-changing emissions, and improve waste management from a circular perspective;
- **People:** invest in the workers well-being, protect health and safety in the workplace, enhance human capital through training, and ensure inclusive and diversity-friendly environments;
- **Governance:** adopt management practices inspired by the principles of legality, ethics, and transparency, strengthen control mechanisms, and foster the dissemination of ESG values throughout the value chain.

This Report is both a reporting tool and an opportunity for strategic reflection, useful for measuring achievements and orienting future actions toward a more responsible and sustainable business model.

2.1 THE SUSTAINABILITY PLAN 2025-2027

In 2024, **DBM** has formalized a multi-year Sustainability Plan designed as a guiding tool for strategic and operational guidance of environmental, social and governance policies. The document represents the result of a structured process that began with the materiality analysis integrated the stakeholders' expectations with the strategic view of the top management. The Plan, which is developed on the three key

dimensions - environment, people and governance - identifies 11 areas of intervention and is broken down into 32 operational actions. The goal of the Plan is to promote continuous and measurable improvement consistent with the Sustainable Development Goals (SDGs) of Agenda 2030.



The Plan includes short- and medium-term goals, ranging from reducing the environmental footprint to energy efficiency, from enhancing human capital to strengthening a corporate culture geared toward safety, inclusion and social responsibility. Special attention is paid to responsible resource management, traceability of materials, and quality of relationships along the supply chain.

In the social sphere, the Plan



promotes organizational well-being through targeted interventions on training, professional growth, corporate climate and welfare. Attention to the individual is also reflected in protecting diversity, promoting gender equality, and strengthening inclusive and respectful work environments.

On the governance side, the company is committed to strengthen management models inspired by transparency, ethics and legality, promote the adoption of ESG principles in supplier selection and evaluation, and ensure the security of information and protection of processed data.

The following table summarizes the main areas and actions in the Sustainability Plan 2025-2027.

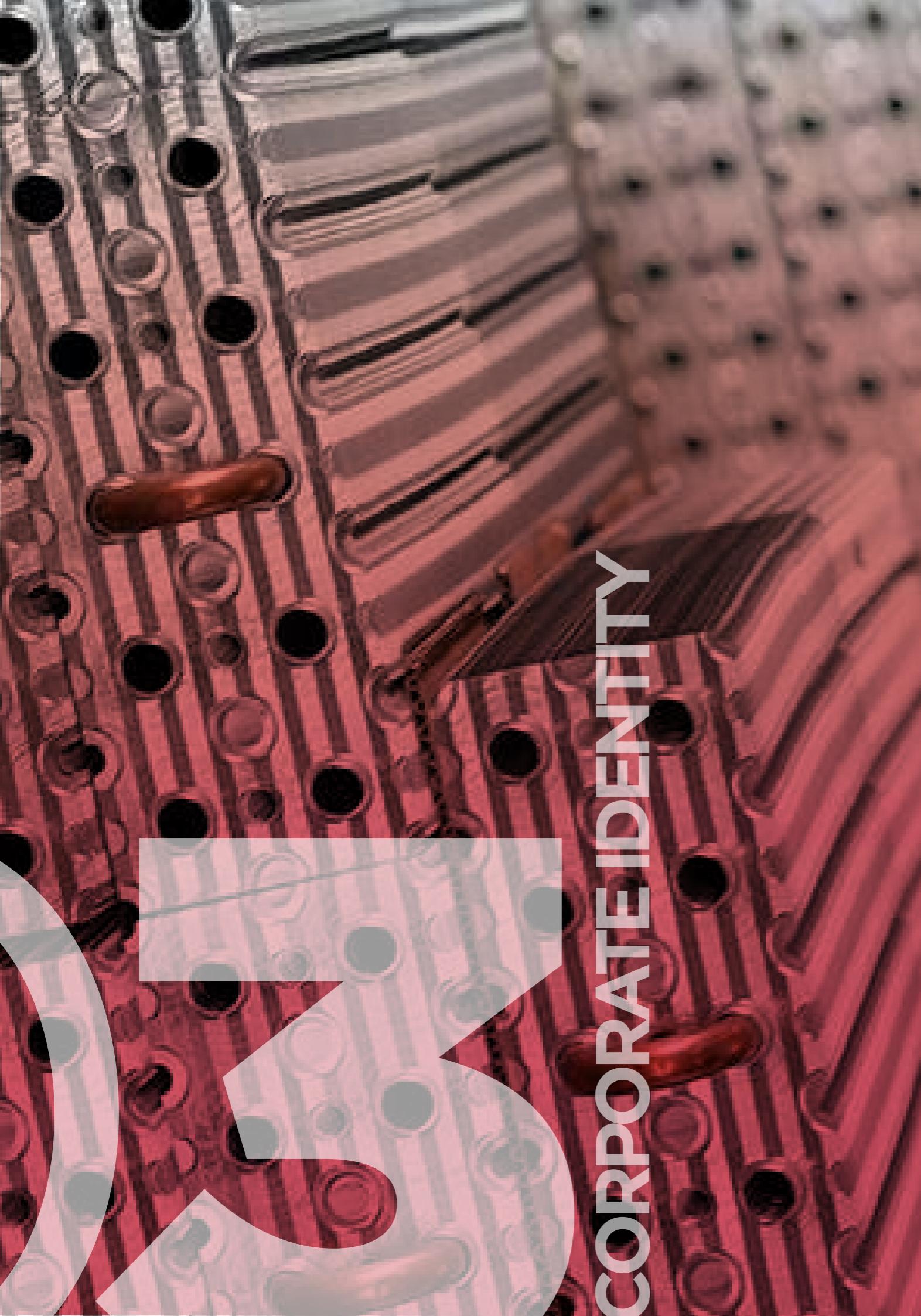
ACTIONS	DESCRIPTION
COMBATING CLIMATE CHANGE	<p>Adoption of a formalized system for measuring direct and indirect CO₂ emissions</p> <p>Adoption of a formalized system for measuring indirect CO₂ emissions - Scope 3</p> <p>Preparation of a GHG Policy</p>
ENERGY MANAGEMENT	<p>Searching for more sustainable logistics partners</p> <p>Implementation of energy efficiency solutions</p>
CONSUMPTION OF RESOURCES AND MATERIALS	<p>Implementing a procedure for tracking the consumption of natural resources</p> <p>Adoption of a formalized procedure (policy) for the selection and control of raw materials</p>
MANAGEMENT OF WASTE AND PROCESSING RESIDUES	<p>Adoption of a formalized system for measurement and reporting related to packaging consumption</p> <p>Tracking the water consumption</p> <p>Recovery and recycling of waste materials</p>

2. THE DBM-GEO.COIL SHARED SUSTAINABILITY STRATEGY

	ACTIONS	DESCRIPTION
ENHANCEMENT AND DEVELOPMENT OF HUMAN CAPITAL	Definition of a training plan for employees to develop soft skills (team building, leadership, ...), technical skills, sustainability competences	Preparing the plan, setting the class schedule, identifying the lecturer
	Recruitment policy	Preparation of a formalized document indicating the guidelines, procedures and principles adopted by Geocoil-DBM Group to guide the recruitment and hiring processes
	Introduction of employee performance evaluation forms	Definition of objectives, KPIs, and monitoring system
	Diversity&Inclusion Policy	Formalization through an internal document (approved by the BoD) of the values, goals, actions of Geocoil-DBM Group to safeguard diversity and promote inclusion
	Definition of a training project on D&I issues.	Preparation of a training plan for employees on D&I topics
	Appointment of a targeted professional figure in D&I	Appointment of an internal figure/committee to promote diversity and inclusion
	Defining a policy for occupational health and safety	Map existing objectives and activities, highlight strengths and weaknesses, and identify possible improvement actions
	Occupational health and safety training	Establishment of a training plan for employees on health and safety (exceeding the regulatory obligations under Leg. 81/2008)
	Establishment of a formalized welfare plan	Identify the platform, define the service offering, communicate the welfare program to employees
	Work-life balance policy	Preparation of a formalized document that states the guidelines, procedures and principles adopted by Geocoil-DBM Group to promote employees' work-life balance
SAFETY AND WELFARE OF EMPLOYEES	Business climate analysis	Analysis of internal business climate through an employee survey
	Business climate and welfare	Creation of a relax area and/or spaces dedicated to socialization
	Organization of team building activities (company dinners, family days,...)	Organizing in-company events involving all employees and/or their families to promote socialization, engagement and attachment to the company
	Support to projects of local associations/organizations	Identification of projects to be supported through charitable donations or sponsorship at the local level
CUSTOMER CENTRICITY	Collection of customer feedback	Creation of a tool for collecting customer feedback

2. THE DBM-GEO.COIL SHARED SUSTAINABILITY STRATEGY

	ACTIONS	DESCRIPTION
SUSTAINABILITY IN THE SUPPLY CHAIN	Suppliers ESG assessment	Supply chain mapping by providing a questionnaire on ESG topics to suppliers
	Preparation of a Responsible Procurement Policy	Definition of key policy points and approval by the BoD
	IT security policy	Formalization through an internal document (approved by the BoD) of the Group's procedures for ensuring the security of data and information
	Internal cybersecurity training	Delivery of training courses to employees on IT security
	IT security assessment	Computer security analysis (penetration test)
	Development of a fraud prevention system	Analysis of potential risks, definition of fraud prevention actions and procedures, and monitoring systems
	Appointment of a sustainability manager	Appointment by the BoD of an internal figure or body responsible for sustainability and execution of the sustainability plan
GOVERNANCE AND ACCOUNTABILITY		
CYBERSECURITY		
LOCAL COMMUNITY		
CUSTOMER CENTRICITY		



CORPORATE IDENTITY

3. CORPORATE IDENTITY

3.1 THE COMPANY

Founded in 1981, DBM S.P.A. is an Italian industrial company active in the design, production and development of finned pack heat exchangers.

Over time, the company has established a prominent position in its industry through a mix of technical specialization, innovative capacity and international focus; indeed, more than 70% of its production is intended for foreign markets, including Europe, the United States, the Middle East, North Africa and Australia. Based in Varallo Pombia (NO), **DBM** operates within a highly automated production facility of more than 7,500 m².

In support of a sustainable growth strategy, over the years **DBM** has invested its resources in upgrading its production capacity, growing to two industrial sites with eight high-efficiency production lines and an

R&D department dedicated to the development of customized solutions for highly complex industries.

The company is part of the ASTREA Group, an articulated and synergistic entity that includes GEOCOIL S.r.l., founded in 1999 in Artegna (UD). The birth and structuring of the group is the result of a consistent entrepreneurial path led since 2004 by the Bertolo family.

The following table summarizes the main stages of **DBM** and group growth:

1981	1987	1988	1999	2004	2011	2012
<h1>milestones</h1>						
Foundation of DBM S.p.A.	Relocation to the current site in Varallo Pombia (NO), with gradual development of production and office space	Start of internationalization strategy: more than 70% of production is now destined for foreign countries	Establishment of GEOCOIL S.r.l. (Artegna, UD), with a 10,000 m ² production plant and 600 m ² of office space	Acquisition of the entire shareholding by the Bertolo family	Establishment of ASTREA S.r.l., a group holding company, and PLUTO S.r.l., a real estate company	Founding of TECNODBM S.r.l., specializing in welding on stainless steel, based in the proximity of DBM

DBM is today recognized as a dynamic and competitive company, able to successfully meet the challenges of an evolving market, thanks to

a strong focus on technological innovation, process quality and the enhancement of in-house skills.

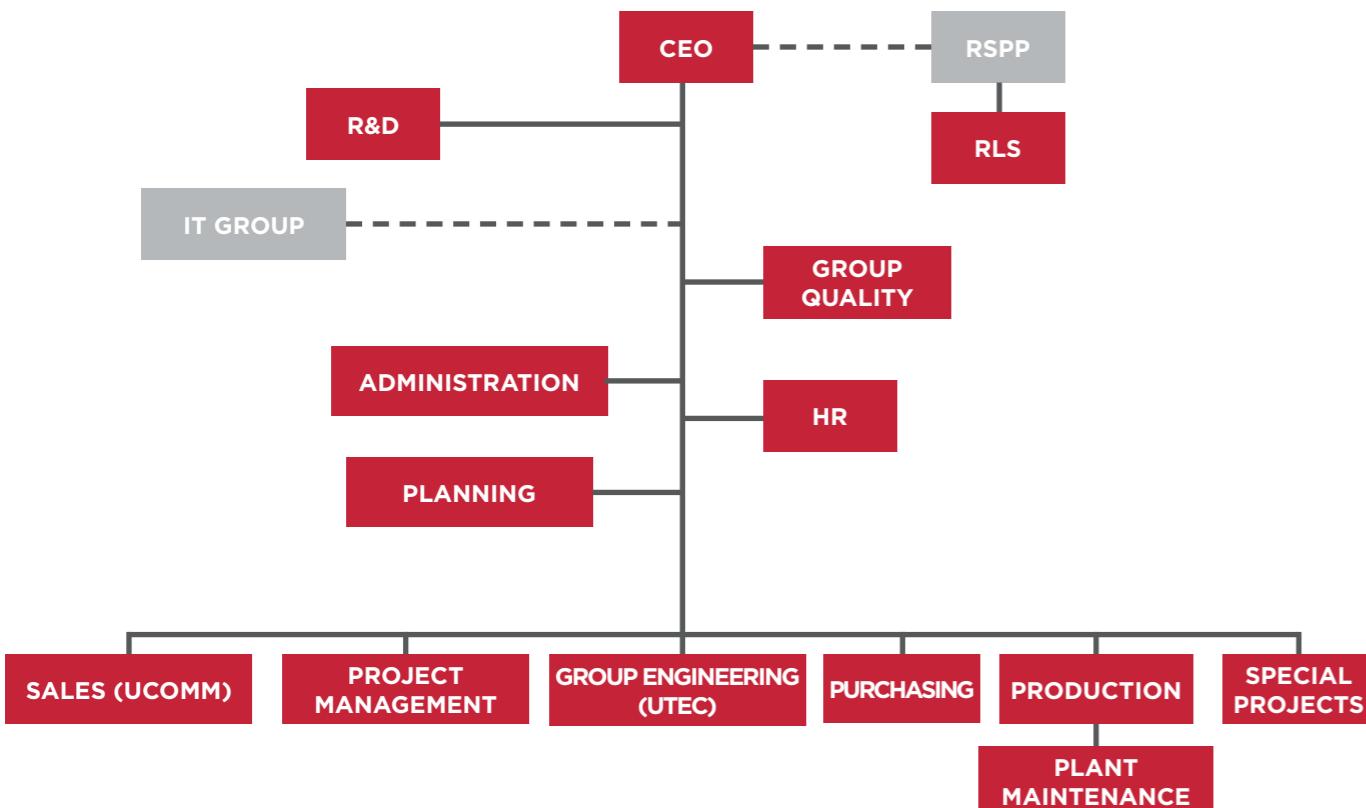
3.2 GOVERNANCE AND ORGANIZATIONAL STRUCTURE

DBM S.P.A. adopts a governance structure consistent with the size and structure of the group to which it belongs. The registered office is located at Via Ugo la Malfa 10, 28040 Varallo Pombia (NO). The share capital is entirely owned by ASTREA S.R.L.



The internal organization is divided into functions, with responsibilities assigned to operational figures who coordinate the activities of the different areas, including design, production, quality, administration, and sales. Operational management is entrusted to the Directorate General,

consistent with the guidelines set by the Sole Director. The adopted organizational model guarantees effective oversight on production and decision-making processes, with a view to efficiency and integration among the group companies.



3.3 OUR COMMITMENT TO ETHICAL GOVERNANCE

For **DBM**, ethics is an essential component of corporate governance and a guiding principle across all dimensions of sustainability. Operating responsibly means acting transparently, consistently and in full compliance with the law, valuing an approach based on fairness of behavior, trust and shared responsibility.

In this context, **DBM** has established a structured system for qualifying and evaluating its suppliers. The procedure allows to monitor the performance of operators involved in the supply chain over time, taking into account aspects such as delivery reliability, quality management, technical documentation, and responsiveness to nonconformities. The goal is to promote a transparent and ongoing relationship with external partners, valuing expertise, organizational strength and adherence to shared principles. The system, which is already operational, is designed

to be progressively updated with environmental and social criteria in line with ESG standards that guide the company's actions.

During 2025, **DBM** plans to formally adopt a Code of Ethics, intended as a reference document for all persons and individuals acting on behalf of or for the company. The Code will help to clarify the principles at the base of organization's daily actions, reinforcing the commitment to fairness, equity, transparency, and environmental and safety protection. Its introduction does not come from formal obligations, but represents a step consistent with **DBM**'s long-term vision, which sees ethical governance as an indispensable foundation for responsible, sound and shared growth.

3. CORPORATE IDENTITY

3.4 CREATING AND SHARING SUSTAINABLE VALUE

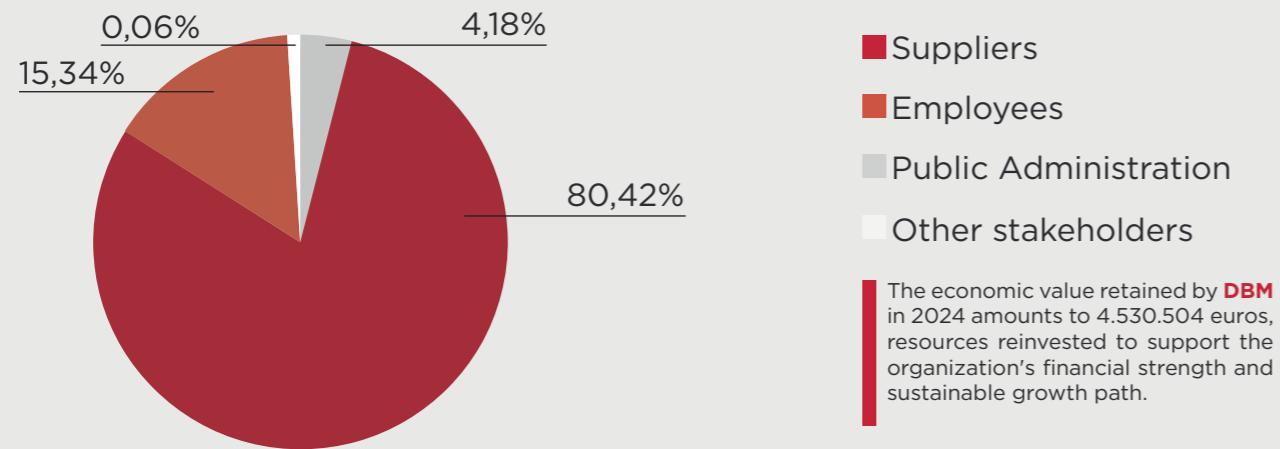
During 2024, **DBM** generated a total economic value of 42.810.527 euros, of which 38.280.023 euros were distributed to stakeholders in the form of remuneration for goods, services, labor, taxes and community contributions. The largest share of 30.786.028 euros (80,4%) was

shared with suppliers of goods and services. An amount of 5.871.334 euros (15,3%) was allocated to employees, while 1.601.235 euros went to the public administration and community (4,2%).

2024

TOTAL	
Economic value generated by DBM	42.810.527
Sales revenue	39.900.857
Changes in inventories of work in progress, semi-finished and finished goods	2.066.627
Other revenue and income	802.338
Financial income	86.449
Impairment of receivables and equity investments	45.744
Economic value distributed by DBM	38.280.023
Suppliers	30.786.028
Employees	5.871.334
Debt capital	21.426
Public Administration	1.601.235
Economic value retained by DBM	4.530.504
Depreciation	471.256
Undistributed profit	4.059.248

ECONOMIC VALUE DISTRIBUTED BY DBM



3. CORPORATE IDENTITY

3.5 OUR PEOPLE

People represent the core of **DBM**'s identity and competitive ability. Their contribution is essential in ensuring process quality, innovation and consistency with corporate values. The organization is based on a lean structure composed of operational and management profiles, reflecting the company's manufacturing

vocation and technical specialization of production processes. As of December 31, 2024, the workforce consisted of 126 employees, a figure higher than 2023. The following table shows the distribution of staff by gender and professional category:

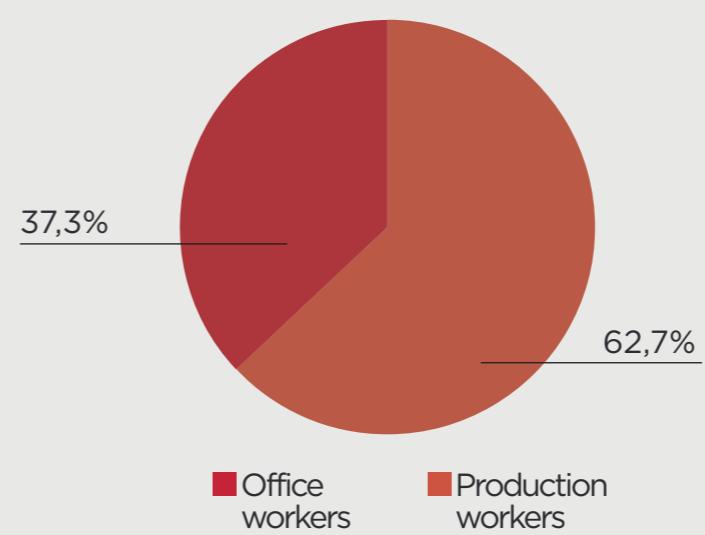
STAFF BY GENDER AND PROFESSIONAL CATEGORY - 2024

2024	CATEGORY	MEN	WOMEN	TOTAL
	Office workers	30	17	47
	Production workers	66	13	79
	TOTAL	96	30	126

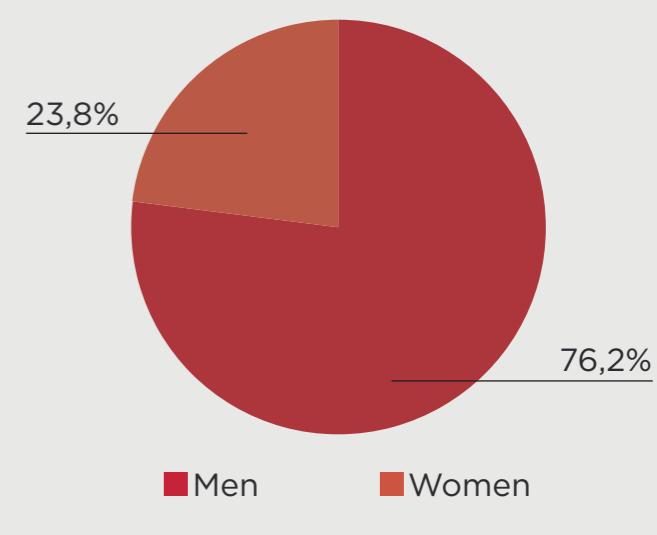
The workforce is divided between blue-collar (62,7%) and white-collar (37,3%) workers, confirming a structure that is predominantly productive but still complemented by management and administrative skills. The male component is prevalent, in line with the industrial environment in which the company operates. At 23,8% of the total, the presence of women is particularly concentrated in office functions,

where women make up more than 36% of office workers. As of Dec. 31, 2024, there were also five temporary workers employed to support production departments and one trainee in the administrative office. The inclusion of training and job entry pathways is a useful channel for the company to foster generational change and the diffusion of new skills.

EMPLOYEES BY PROFESSIONAL CATEGORY - 2024



EMPLOYEES BROKEN DOWN BY GENDER- 2024



3. CORPORATE IDENTITY

The table below shows the breakdown of **DBM** workforce in 2024 by gender and age group, providing a picture of the age composition of the corporate population.

EMPLOYEES BY GENDER AND AGE GROUP - 2024

	MEN	WOMEN	TOTAL
< 30 years old	22	4	26
30-50 years old	36	17	53
> 50 years old	38	9	47
TOTAL	96	30	126

The group of workers between the ages of 30 and 50 makes up the most represented group, with 53 people (42%). This is followed by employees over 50, accounting for 37,3%, while employees under 30 account for 20,6% of the workforce. The distribution between men and women remains consistent across groups, with a higher incidence of women in the middle class (30-50 years old), where women account for about 32% of workers.

EMPLOYEES BY COMPANY SENIORITY AND GENDER - 2024

	MEN	WOMEN	TOTAL
< 5 years old	42	19	61
5-10 years old	21	6	27
> 10 years	33	5	38
TOTAL	96	30	126

The composition of staff by company seniority shows a significant presence of workers with less than five years' experience (48,4%). This is a figure that reflects a phase of renewal and expansion of the workforce recorded in recent years.

EMPLOYEES BY CONTRACT TYPE AND GENDER - 2024

	MEN	WOMEN	TOTAL
Permanent contract	84	29	113
Temporary contract	12	1	13
TOTAL	96	30	126

3. CORPORATE IDENTITY

The distribution of personnel by contract type confirms **DBM**'s approach geared toward employment stability. At the end of 2024, 113 employees were employed on permanent contracts, accounting for nearly 90% of the workforce. Fixed-term contracts affect 13 people.

The overall picture of **DBM**'s human capital returns an organization balanced between experience and generational change, characterized by a specialized operational structure, an increasing focus on induction pathways, and a high incidence of stable contracts.





4. METHODOLOGY

The Sustainability Report represents the tool by which DBM undertakes to communicate externally its choices, activities and achievements in the areas of environmental sustainability, social responsibility and ethics in corporate governance.

The reporting boundary coincides with the entire activity of DBM S.p.A. and refers to the calendar year ended December 31, 2024. Unless otherwise stated, the data and information reported are for that fiscal year.

This Report has been prepared in accordance with the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) and the European Sustainability Reporting Standards (ESRS) in their latest versions, as well as taking into account methodological references provided by other international frameworks, such as the Sustainability Accounting Standards Board (SASB), the World Economic Forum - International Business Council (IBC), and the OECD Guidelines for Multinational Enterprises. In addition, key sustainability guidelines and best practices applied nationally and internationally were considered.

The contents of the Report were defined from the materiality analysis, based on the assessment of impacts related to the company's activities and the expectations of key stakeholders. For ease of reference and traceability between the contents of the document and the normative reporting references, the correlation index called "GRI-ESRS Content Index" is available in the appendix.

The drafting of the document involved all major corporate functions, responsible for validating data and information pertaining to their respective areas.



5. ENVIRONMENTAL SUSTAINABILITY

Operating in an industrial sector characterized by complex production processes and potentially significant impact on ecosystems, **DBM** recognizes environmental protection as one of the pillars of its sustainability strategy.

Based on the findings from the materiality analysis and consistent with the strategic goals of the sustainability plan, four priority areas were identified on which

the company focuses its main environmental actions: waste management and recycling, energy management, combating climate change, and sustainable water resource management.

5.1 WASTE MANAGEMENT AND RECYCLING

For **DBM**, responsible waste management is central to the transition to a more sustainable production model. The company is committed to reducing waste, optimizing processing flows, and making the most of residual materials by promoting disposal and recycling practices that comply with current environmental regulations.

As part of the goals outlined in its sustainability journey, **DBM** has paid special attention to the recovery of packaging materials, activating tangible initiatives geared toward reuse, involving employees and promoting responsible behavior. In addition, the implemented activities include rationalization measures in waste management related to daily business operations, such as the elimination of unnecessary plastic

in office products and the gradual implementation of separate waste collection at the administrative plants.

During 2024, **DBM** systematically monitored the quantities and types of waste generated by business processes. Almost all of the materials collected are metals from mechanical processing, which fit into circular economy logic and are almost entirely recoverable. Comparative analysis of annual data shows some variations among different types of waste, mainly imputable to variability in production volumes and changes in processing technologies.

5. ENVIRONMENTAL SUSTAINABILITY

WASTE GENERATED BY DBM IN 2024

WASTE	2023 (kg)	2024 (kg)	VARIATION %
NON HAZARDOUS	316.990	318.390	+0,4%
HAZARDOUS	1.890	3.110	+64,5%
TOTAL	318.880	321.500	+0,8%

In detail, a decrease in ferrous waste was noted, while copper and mixed metals quantities increased. Aluminum and stainless steel flows remained stable, while there was an increase in oil emulsions used in production cycles.

All deliveries were made through licensed operators in full compliance with current environmental regulations. The actions taken confirms a stable, controlled and progressively oriented management to reduce the environmental impact generated by production activities.

WASTE MANAGEMENT AND RECYCLING. ACTIONS AND KPI'S

MATERIAL TOPIC	DESCRIPTION	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Waste Management	Waste cycle optimization and waste reduction	<ul style="list-style-type: none"> - Waste monitoring by EWC code - Transfer to authorized operators - Hazardous waste management training 	<ul style="list-style-type: none"> - Consolidate waste traceability - Evaluate new interventions to promote the recovery and circularity of materials

VARIABLE	KPI	UNIT OF MEASUREMENT	2023	2024
Waste production	Total waste generated	kg	318.880	321.500
Hazardous waste	Total amount of hazardous waste generated	kg	1.890	3.110
Non-hazardous waste	Total amount of non-hazardous waste generated	kg	316.990	318.390

5. ENVIRONMENTAL SUSTAINABILITY

5.2 ENERGY MANAGEMENT

DBM recognizes the issue of energy efficiency as a strategic driver of sustainable development. Rationalizing and making the energy consumption more efficient, indeed, provides a twofold benefit: on the one hand, it reduces the environmental impact and contributes to sustainable transition, on the other hand, it improves production efficiency, making the company more competitive.

For this reason, although a certified energy management system is not yet formally in place, **DBM** has an internal mechanism for monitoring and analyzing energy data, with particular reference to the main carriers used: electricity and natural gas. Consumption is recorded and aggregated on a monthly basis for each Point of Withdrawal (POD), allowing a timely reading of requirements in relation to seasonality and production cycles. This management procedure has made it possible to improve the tracking of consumption and to identify any deviations or anomalies from historical trends in a more timely manner. The data collected represent an information asset useful for more informed planning of future technical interventions, economic evaluations or efficiency projects.

CHANGE IN ENERGY CONSUMPTION BETWEEN 2023 AND 2024

WASTE	2023	2024	VARIATION %
ELECTRICITY	542.287(kWh)	678.336(kWh)	+25%
NATURAL GAS	78.072(smc)	88.282(smc)	+13%

In order to plan and rationalize investments aimed at introducing lower-impact technologies, **DBM** intends to expand and strengthen its monitoring system by adopting digital tools for automatic data reading. Furthermore, the company plans to develop the indicators needed to evaluate the activities and facilities' energy performance.

ENERGY MANAGEMENT. ACTIONS AND KPIS

MATERIAL TOPIC	DESCRIPTION	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Energy management	Management and monitoring of energy consumption	<ul style="list-style-type: none"> - Timely detection of electricity and natural gas consumption - Monthly database consolidation by individual POD - Analysis of seasonal deviations 	<ul style="list-style-type: none"> - Formalizing an energy management system - Evaluate energy efficiency interventions
VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Electricity	Total electricity consumption	kWh	678.336
Natural gas	Total annual consumption of natural gas	smc	88.282
Energy consumption	Total energy consumption	GJ	5.646,6
Energy intensity ratio	Total annual energy consumption/turnover	GJ/mln euro	141,5



5.3 CLIMATE CHANGE AND GREENHOUSE GAS EMISSION REDUCTION

Today, climate change represents one of the most urgent and complex challenges facing all actors involved in promoting environmental sustainability. **DBM** recognizes its role in the transition to a sustainable development model and is committed to monitoring and evaluating all its sources of emissions, both direct and indirect.

In the 2023-2024 period, the company has intensified its energy data collection and analysis activities, with the aim of strengthening internal awareness of the impacts generated

and more precisely targeting future efficiency actions and mitigation strategies.

The calculation of climate-changing emissions for the year 2024 was carried out in accordance with the criteria under the Greenhouse Gas (GHG) Protocol, considering direct emissions (Scope 1), from fossil fuel use, and indirect emissions from purchased energy (Scope 2). The following tables show **DBM** emission data for the year 2024:

VARIABLE	DESCRIPTION	UNIT OF MEASUREMENT	2024
Natural gas	Natural gas consumed	smc	88.282
Motor vehicles	Miles driven by all company vehicles	km	294.625
Electricity from non-renewable sources	Electricity purchased and consumed and from non-renewable sources	kWh	678.336
VARIABLE	UNIT OF MEASUREMENT	2024	
Direct emissions from natural gas consumption	tCO ₂	170,4	
Direct emissions related to corporate vehicles	tCO ₂	106,3	
Direct Emissions (Scope 1)	tCO₂	276,7	
Indirect emissions from electricity consumption	tCO ₂	173,0	
Indirect Emissions (Scope 2)	tCO₂	173,0	

The calculation of indirect emissions, which are related to electricity consumption from grid supply, was done by adopting the Location-based approach, which considers the average emission factor of the electricity grid used by **DBM** for energy consumption.

5. ENVIRONMENTAL SUSTAINABILITY

The table below shows the emission factors used to calculate greenhouse gas emissions (Scope 1 and Scope 2).

ENERGY SOURCE	EMISSION UNIT/ STARTING UNIT	2024	SOURCE
Natural gas	tCO ₂ /smc	0,002	DEFRA (2024)
Electricity (Location-based method)	kgCO ₂ /kWh	0,255	ISPRA (2023)

OTHER POLLUTANT EMISSIONS

DBM's two plants emit particulate matter, nitrogen oxides (NOx), carbon dioxide (CO₂) and diisocyanate into the atmosphere from combustion and other specific production processes. Although these emissions do not exceed the limits imposed by Leg. 152/2006 "Environmental Regulations," **DBM** is committed to periodic monitoring of all emissions from its smokestacks.

CLIMATE CHANGE AND REDUCTION OF GREENHOUSE GAS EMISSIONS. ACTIONS AND KPIS

MATERIAL TOPIC	DESCRIPTION	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Climate change and reduction of greenhouse gas emissions	Adoption of measures and tools to monitor and reduce direct and indirect CO ₂ emissions.	<ul style="list-style-type: none"> - Data collection on energy consumption (gas, electricity) - Estimation of Scope 1 and Scope 2 emissions according to GHG Protocol - Timely calculation of emissions from corporate fleet - Starting consumption tracking for enterprise mobility 	<ul style="list-style-type: none"> - Prepare a GHG Policy - Extending measurement to Scope 3 emissions - Evaluate energy efficiency interventions - Introduce progressively of corporate vehicles with lower environmental impact
VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Scope 1 emissions	Emissions from natural gas	tCO ₂ e	170,4
Scope 1 emissions	Emissions from corporate fleet	tCO ₂ e	106,3
Scope 2 emissions	Emissions from electricity	tCO ₂ e	173,0
Energy consumption	Purchased electricity	kWh	678.336
Energy consumption	Natural gas consumed	smc	88.282
Corporate mobility	KM driven in company vehicles	Km	294.625

5. ENVIRONMENTAL SUSTAINABILITY

5.4 WATER RESOURCE MANAGEMENT

Water use in **DBM** plants is mainly limited to sanitation purposes and some production support activities. In industrial settings, water is used for product testing stages, particularly to check for leaks in heat exchangers. Although it is not a critical resource for the production cycle, the company ensures its environmental responsibility by carefully monitoring its consumptions. The monitoring is based on the analysis of supply data transmitted by the integrated water service

provider, with reference to the main operating office located at Ugo La Malfa Street.

During the two-year reporting period, the total water consumption at the main plant remained essentially stable, confirming regular management consistent with the company's operational needs.

2023
6.856,6 m³

2024
7.184,3 m³

DBM, starting with timely data monitoring, screens all technological solutions that reduce water resource use. In 2024, indeed, the company has begun an evaluation assessing a number of technical solutions that could allow the reuse of some of the water used in heat exchanger testing phase, further contributing to responsible and sustainable water use.

WATER RESOURCE MANAGEMENT. ACTIONS AND KPIS

MATERIAL TOPIC	DESCRIPTION	MAIN ACTIONS 2024	GOALS FOR THE FUTURE	
Water resource management	Monitoring and responsible use of water	<ul style="list-style-type: none"> - Setup of a consumption tracking system - Historical analysis of consumption - Exploratory activities to improve the control system 	<ul style="list-style-type: none"> - Formalizing a consumption monitoring system - Reduce water waste in support processes 	
VARIABLE	KPI	UNIT OF MEASUREMENT	2023	2024
Water consumption	Volume of water withdrawn	m ³	6856,6	7184,3



PEOPLE CENTRALITY

6. PEOPLE CENTRALITY

People are the heart of **DBM** and are a strategic element in strengthening the company's competitiveness in the long run. To this end, the company places at the center of its vision the growth and the protection of its employees. Such commitment is embodied in training policies, welfare tools and workplace health and safety safeguards.

The following paragraphs describe the organization's employment profile, the main initiatives put in place to promote human capital development and the measures taken to ensure a fair, inclusive and safe working environment.

6.1 HUMAN CAPITAL AND SKILLS ENHANCEMENT

Human capital is a central asset for **DBM**, essential to ensure business continuity and to sustain the evolution and competitiveness of the organization over time. The company's workforce presents a balance between experienced resources and new professionalism, reflecting a company capable of preserving its technical heritage and, at the same time, renewing itself with the entry of new skills. This balance is accompanied by a strong focus on the growth of human capital, sustained through an ongoing commitment to training, skill sharing and building a work environment based on responsibility, safety and continuous improvement.

A total of 1,703 hours of training were provided during 2024. The trainings have included updating mandatory skills and mentoring moments for newly hired staff, with a view to gradual integration and into business processes. As a continuation of this path, **DBM** has established a Training Plan for 2025 that includes an expansion of training offerings, differentiated by functions and areas of expertise. The

program includes courses common to the entire corporate population, such as quality system refresher and safety modules, along with targeted specialized courses, that include in-depth training on ASME regulations for the technical department, an English-language conversation course for the administrative area, dedicated circuiting modules for the sales team, ESG training on waste management for the quality area, and innovation-oriented technical refresher sessions for R&D personnel. At the same time, **DBM** has introduced an internal system for productivity monitoring, with the aim of enhancing merit through objective and cross-cutting indicators that allow a deeper reading of operational efficiency, while also identifying areas for improvement and guiding training planning and development policies.

The company intends to progressively strengthen this approach, integrating elements of organizational listening and constructive feedback to build a participatory work environment geared toward empowerment and shared growth.

HUMAN CAPITAL AND SKILLS DEVELOPMENT. ACTIONS AND KPIS

MATERIAL TOPIC	DESCRIPTION	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Human capital and skills development	Training, assessment and skills development	<ul style="list-style-type: none"> - Definition of technical and transversal training plan - Starting the performance evaluation system 	<ul style="list-style-type: none"> - Mapping key competencies - Integrating the reward system with individual development plans
VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Training	Total hours provided	Hours	1.703
Production volumes	Curves produced	No. of units	1.933.438
Work Commitment	Hours worked	Hours	231.086
Average productivity	Curves per hour worked	No. curves/hour	12,86
Specific productivity	Batteries per hour worked	No. of batteries/hour	0,11

6.2 WELFARE AND EMPLOYEE WELFARE

DBM recognizes the value of individual well-being as a strategic lever for motivation, participation and productivity. With this in mind, it has developed a corporate welfare system aimed at improving the quality of personal and family life of its employees through concrete and easily accessible tools.

In 2024, a Welfare Regulation was introduced that clearly defines the criteria for access, the amounts allocated, and the operational procedures for accessing the credit. Disbursement is made according to a reward logic, calculated on the basis of seniority, and relies on the Welfare Hub digital platform. Employees can use the credit for a variety of purposes: educational and health reimbursements, purchase of parnered goods and services, fuel and grocery vouchers, as well as the possibility of allocating the resources

to supplementary pension plans. The initiative has attracted significant support already in its first year of full operation: in fact, an average credit utilization rate of more than 90% was recorded in 2024, with growing interest in flexible and customizable solutions. The company intends to continue along this path, with the aim of gradually linking the welfare system to the internal performance evaluation mechanism.

Alongside economic measures, **DBM** has also promoted informal moments of aggregation with the aim of strengthening the sense of belonging and corporate climate. In particular, during 2024, two events were organized for all workforce, occasions for meeting and sharing that, while taking place outside the work context, contribute significantly to relational well-being and internal cohesion.

EMPLOYEE WELFARE AND WELL-BEING. ACTIONS AND KPIS

MATERIAL TOPIC	DESCRIPTION	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Employee welfare and well-being	Enhancing organizational well-being and supporting work-life balance	<ul style="list-style-type: none"> - Defining a welfare plan on a dedicated platform - Team building activities 	<ul style="list-style-type: none"> - Consolidate the welfare plan - Activate spaces for socialization - Continue team building activities

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Welfare credits disbursed	Dispensing	Yes/No	Yes
Welfare adherence by employees	Use	%	> 90%
Team building activities	Accomplished events	Yes/No	Yes

6. PEOPLE CENTRALITY

6.3 PROTECTION OF EMPLOYEES' HEALTH AND SAFETY

Occupational health and safety protection is a priority value for **DBM**, pursued through a management system that complies with current regulations, is constantly updated with respect to emerging risks, and is integrated with the training system. In 2024, the Risk Assessment Document (DVR) was updated to include an analysis of specific hazards by department, task, and location, as well as the identification of preventive measures to be taken. Finally, the document also presents a focus on the main cross-cutting risks: ergonomic, chemical, acoustic, work-related stress, individual differences and conditions of particular fragility.

The company regularly promotes education and training activities on safety issues with the aim of strengthening individual and collective awareness. During

2024, 12 health and safety training interventions were carried out involving 42 employees and totaling 177 hours of training provided. The courses covered both technical-operational qualifications and mandatory emergency and prevention updates, including training requirements for the position of supervisor.

During 2024 there were four occupational accidents, two of which with a prognosis of more than 40 days. The company has therefore strengthened preventive actions by conducting internal audits, improving production layouts, verifying the suitability of PPE, and enhancing the role of supervisors, in line with the provisions of regulatory updates (L. 215/2021).

PROTECTION OF EMPLOYEES' HEALTH AND SAFETY. ACTIONS AND KPIs

MATERIAL TOPIC	DESCRIPTION	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Protection of employees' health and safety	Risk assessment, prevention and continuing education	<ul style="list-style-type: none"> - Updating the Risk Assessment Document (DVR). - 12 training interventions dedicated to safety - Involvement of 42 staff and 177 hours delivered - Injury monitoring (4 cases, IF: 17.31 - GI: 1.09) - Strengthening the role of supervisors and internal audits 	<ul style="list-style-type: none"> - Strengthen prevention in higher-risk departments - Expand educational pathways on emerging risks - Systematically monitor accident indicators and verify the effectiveness of measures taken

6. PEOPLE CENTRALITY

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Risk assessment	Presence of a system/procedure for assessing hazards and risks in the workplace	Yes/No	Yes
Occupational accidents	Number of injuries	No.	4
Serious injuries	Injuries with prognosis > 40 days	No.	2
Days lost due to injury	Total days of absence	days	252
Total hours worked	Total hours worked by company staff	hrs	231.085,74
Safety Training	Number of training interventions	No.	12
Employees involved in training	Workers trained in health and safety	No.	42
Hours of safety training provided	Total hours provided in the area of safety	hrs	177

6. PEOPLE CENTRALITY

6.4 SAFEGUARDING DIVERSITY AND INCLUSION OF HUMAN RESOURCES

DBM considers diversity and inclusion to be core values and is committed to ensuring a fair and welcoming work environment that values talent and in which equal opportunity is always guaranteed. The company promotes the dissemination of an organizational culture based on respect for the individual and the absence of discrimination.

In line with these principles, **DBM** opposes any form of exclusion or inequality due to gender, age, ethnic origin, belief, sexual orientation, disability or other individual condition. Selection, training, development and evaluation processes are guided by objective and transparent criteria, and place skills, experience and merit at the

center.

There were no incidents of discrimination or reports of human rights violations, child labor or forced labor during 2024. The composition of the workforce reflects a good generational diversity and a growing female presence, which **DBM** also intends to enhance through induction training paths, such as the internship activated at the administrative office.

The consolidation of an inclusive culture is one of the commitments for the coming years; in fact, **DBM** intends to formalize tools for listening to and valuing diversity in a systemic way within business processes.

SAFEGUARDING DIVERSITY AND INCLUSION OF HUMAN RESOURCES. ACTIONS AND KPIs

MATERIAL TOPIC	DESCRIPTION	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Safeguarding diversity and inclusion of human resources	Promoting inclusive and respectful work environments, countering all forms of inequality	<ul style="list-style-type: none"> - Monitoring demographic and gender composition - Activation of an internship 	<ul style="list-style-type: none"> - Formalizing tools to promote diversity and inclusion - Raise employee awareness of diversity and inclusion issues

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Discrimination	Incidents of discrimination that have occurred	No.	0
Child labor	Presence of activities at risk of child labor	Yes/No	No
Forced labor	Presence of activities at risk of forced labor	Yes/No	No
Female presence	Women out of total employees	%	23,8%
Age diversity	Employees < 30 years old / 30-50 / > 50	%	20,6% / 42,1% / 37,3%
Inclusive inclusion	Activation of inclusive pathways (internships, targeted onboarding, etc.)	Yes/No	Yes

6. PEOPLE CENTRALITY

6.5 PROTECTION OF GENDER EQUALITY

DBM recognizes gender equality as an essential principle for ensuring fair working conditions and promoting equal access to professional opportunities. The presence of women, although a

minority in a sector with a strong industrial connotation, is considered a strategic resource to be enhanced through paths of growth, inclusion and active participation.

EMPLOYEES BY GENDER - 2024

MEN
96

WOMEN
30

TOTAL
126

In 2024, women accounted for 23.8% of the corporate population, with a more pronounced presence among office workers, where they made up 36.2% of the total. The placement of a female intern in the administrative area also testifies to the attention paid to pathways to employment, with the aim of progressively expanding opportunities for female professionals, even in traditionally less represented roles.

DBM's commitment translates into

VARIABLE	DESCRIPTION	UNIT OF MEASUREMENT	2024
Employees' gender pay gap	Percentage variation between the average pay of men and women	%	0,14%

In 2024, the analysis of wages showed a substantial alignment between genders: men's average gross annual wages were 0.14% higher than women's. This figure, showing a restrained gender pay gap, confirms the consistency of the company's approach to the fair management of human resources.

The future goal is to consolidate an increasingly inclusive corporate culture, including through awareness-raising initiatives and internal listening tools that can intercept needs, expectations and opportunities for improvement related to the equality issue.

6. PEOPLE CENTRALITY

PROTECTION OF GENDER EQUALITY. ACTIONS AND KPIS

MATERIAL TOPIC	DESCRIPTION	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Protection of gender equality	Promotion of equal opportunities between men and women in business	- Constant monitoring of gender composition	- Improving women's representation in key functions
VARIABLE	KPI	UNIT OF MEASURE-MENT	2024
Gender diversity	Female presence out of total employees	%	23,8%
Employee gender composition	Women out of total employees	%	36,2%
Access to educational pathways	Female presence in inclusion/training pathways	Yes/No	Yes
Women's internships activated	Number of internships filled by women	No.	1
Gender discrimination	Complaints or incidents noted	No.	0
Employees' gender pay gap	Percentage variation between average pay for women and men	%	0,14%

6.6 CUSTOMER CENTRICITY

For **DBM**, customers represent logistics departments, as well as a figure of primary interest for building relationships based on reliability, listening and continuity. This principle transversely guides the entire organization, influencing design choices, operating methods and business relationships. The focus on quality and customization of service translates into an approach geared toward technical accuracy, on-time delivery, and consistency between agreed specifications and the final result.

DBM has also structured a system for handling customization requests from customers. The ability to correctly interpret the needs expressed, the collaboration between technical, production and

6. PEOPLE CENTRALITY

In 2024, the analysis of perceived quality was evaluated in the management review, showing a complaint rate for **DBM** of 1.98% out of the total number of batteries produced. The aggregate group figure (DBM and GEOCOIL) stood at 0.99%, meeting the maximum target set at 1%. To support continuous improvement, the company conducts quarterly monitoring of satisfaction levels, and, by 2025, it plans to introduce a dedicated questionnaire to track the perceived quality and service delivery.

Customer relations are based on fairness, transparency and helpfulness, elements that characterize the entire business cycle. Special attention is paid to the protection of confidential information, especially in custom-developed projects. In every interaction, the company takes an

approach marked by professional loyalty, even in complex or highly personalized settings.

This commitment is not limited to technical or contractual aspects, but is a distinctive component of corporate identity. Offering definite timeframes, reliable solutions and constant support means building a solid and consistent experience based on mutual trust and on the ability to listen to the real needs of stakeholders.

A concrete example of this vision is R&D investment: among the most notable projects there is the construction of a wind tunnel to test solutions in extreme weather conditions, with the goal of ensuring high performance and reliability in every application context. Here, too, customer focus translates into innovation, precision and daily commitment.

CUSTOMER CENTRICITY. ACTIONS AND KPIS

MATERIAL TOPIC	DESCRIPTION	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Customer centricity	Quality assurance and ongoing customer relationship	- Systematic monitoring of reports received - Analysis of returns and nonconformities - Proactive listening and post-sales initiatives	- Adopt a structured customer care system - Introduce customer satisfaction indicators
VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Quality Monitoring	Existence traceability reports	Yes/No	Yes
Complaint rate	Complaints on total batteries produced	%	1,98%



APPENDIX

7. APPENDIX

DBM'S ACTIONS AND GOALS FOR SUSTAINABLE DEVELOPMENT

ENVIRONMENTAL SUSTAINABILITY

MATERIAL TOPIC	DESCRIPTION	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Waste management and recycling	Waste cycle optimization and waste reduction	<ul style="list-style-type: none">- Waste monitoring by EWC code- Transfer to authorized operators- Hazardous waste management training	<ul style="list-style-type: none">- Consolidate waste traceability- Evaluate new interventions to promote the recovery and circularity of materials
Energy management	Management and monitoring of energy consumption	<ul style="list-style-type: none">- Timely detection of electricity and natural gas consumption- Monthly database consolidation by individual POD- Analysis of seasonal deviations	<ul style="list-style-type: none">- Formalizing an energy management system- Evaluate energy efficiency interventions
Climate change and reduction of greenhouse gas emissions	Adoption of measures and tools to monitor and reduce direct and indirect CO ₂ emissions.	<ul style="list-style-type: none">- Data collection on energy consumption (gas, electricity)- Estimation of Scope 1 and Scope 2 emissions according to GHG Protocol- Timely calculation of emissions from corporate fleet- Starting consumption tracking for enterprise mobility	<ul style="list-style-type: none">- Prepare a GHG Policy- Extending measurement to Scope 3 emissions- Evaluate energy efficiency interventions- Progressively introduce corporate vehicles with lower environmental impact
Water resource management	Monitoring and responsible use of water	<ul style="list-style-type: none">- Setup of a consumption tracking system- Historical analysis of consumption- Exploratory activities to improve the control system	<ul style="list-style-type: none">- Formalizing a consumption monitoring system- Reduce water waste in support processes

PEOPLE CENTRALITY

MATERIAL TOPIC	DESCRIPTION	MAIN ACTIONS 2024	GOALS FOR THE FUTURE
Human capital and skills development	Training, assessment and skills development	<ul style="list-style-type: none"> - Definition of technical and transversal training plan - Starting the performance evaluation system 	<ul style="list-style-type: none"> - Mapping key competencies - Integrating the reward system with individual development plans
Employee welfare and well-being	Enhancing organizational well-being and supporting work-life balance	<ul style="list-style-type: none"> - Defining a welfare plan on a dedicated platform - Team building activities 	<ul style="list-style-type: none"> - Consolidate the welfare plan - Activate spaces for socialization - Continue team building activities
Protection of employees' health and safety	Risk assessment, prevention and continuing education	<ul style="list-style-type: none"> - Updating the Risk Assessment Document (DVR). - 12 trainings dedicated to safety - Involvement of 42 staff and 177 hours delivered - Injury monitoring (4 cases, IF: 17,31 - GI: 1,09) - Strengthening the role of supervisors and internal audits 	<ul style="list-style-type: none"> - Strengthen prevention in higher-risk departments - Expand educational pathways on emerging risks - Systematically monitor accident indicators and Verify the effectiveness of measures taken
Safeguarding the diversity and inclusion of human resources	Promoting inclusive and respectful work environments, countering all forms of inequality	<ul style="list-style-type: none"> - Monitoring demographic and gender composition - Activation of an internship 	<ul style="list-style-type: none"> - Formalizing tools for promoting diversity - Raise employee awareness of diversity and inclusion issues
Protection of gender equality	Promotion of equal opportunities between men and women in business	<ul style="list-style-type: none"> - Constant monitoring of gender composition 	<ul style="list-style-type: none"> - Improving women's representation in key functions
Customer centricity	Quality assurance and ongoing customer relationship	<ul style="list-style-type: none"> - Systematic monitoring of reports received - Analysis of returns and nonconformities - Proactive listening and post-sales initiatives 	<ul style="list-style-type: none"> - Adopt a structured customer care system - Introduce customer satisfaction indicators

KPI FOR SUSTAINABLE VALUE CREATION

ENVIRONMENTAL SUSTAINABILITY

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
WASTE MANAGEMENT AND RECYCLING			
Waste production	Total waste generated	kg	321.500
Hazardous waste	Total amount of hazardous waste generated	kg	3.110
Non-hazardous waste	Total amount of non-hazardous waste generated	kg	318.390
ENERGY MANAGEMENT			
Electricity	Total electricity consumption	kWh	678.336
Natural gas	Total annual LPG consumption	Smc	88.282
Energy consumption	Total energy consumption	GJ	5.646,6
Energy intensity ratio	Total annual energy consumption/turnover	GJ/mln euro	141,5
CLIMATE CHANGE AND REDUCTION OF GREENHOUSE GAS EMISSIONS			
Emissions	Direct greenhouse gas emissions (Scope 1)	tons of CO ₂	276,7
Emissions	Indirect greenhouse gas emissions (Scope 2 location-based method).	tons of CO ₂	173,0
WATER RESOURCE MANAGEMENT			
Water	Total annual water consumption	m ³	7.184,3

PEOPLE CENTRALITY

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
HUMAN CAPITAL AND SKILLS DEVELOPMENT			
Training	Total hours provided	Hours	1.703
Production volumes	Curves produced	No. of units	1.933.438
Work Commitment	Hours worked	Hours	231.086
Average productivity	Curves per hour worked	No. curves/hour	12,86
Specific productivity	Batteries per hour worked	No. of batteries/hour	0,11
EMPLOYEE WELFARE AND WELL-BEING			
Welfare credits disbursed	Dispensing	Yes/No	Yes
Welfare adherence by employees	Use	%	> 90%
Team building activities	Number of events held	No.	2
PROTECTION OF EMPLOYEES' HEALTH AND SAFETY			
Risk assessment	Presence of a system/ procedure for assessing hazards and risks in the workplace	Yes/No	Yes
Occupational accidents	Number of injuries	No.	4
Serious injuries	Injuries with prognosis > 40 days	No.	2
Days lost due to injury	Total days of absence	days	252
Total hours worked	Total hours worked by company staff	Hours	231.085,74
Frequency Index (FI)	(Injuries/hours worked) × 1,000,000	-	17,31
Severity Index (GI)	(Days lost/hours worked) × 1,000	-	1,09
Safety Training	Number of training interventions	No.	12
Employees involved in training	Workers trained in health and safety	No.	42
Hours of safety training provided	Total hours provided in the area of safety	No.	177
SAFEGUARDING THE DIVERSITY AND INCLUSION OF HUMAN RESOURCES			
Discrimination	Incidents of discrimination that have occurred	No.	0
Child labor	Presence of activities at risk of child labor	Yes/No	No

VARIABLE	KPI	UNIT OF MEASUREMENT	2024
Forced labor	Presence of activities at risk of forced labor	Yes/No	No
Female presence	Women out of total employees	%	23,8%
Age diversity	Employees < 30 years old / 30-50 / > 50	%	20,6% / 42,1% / 37,3%
Inclusive inclusion	Activation of inclusive pathways (internships, targeted onboarding, etc.).	Yes/No	Yes
PROTECTION OF GENDER EQUALITY			
Gender diversity	Female presence out of total employees	%	23,8%
Employee gender composition	Women out of total employees	%	36,2%
Access to educational pathways	Female presence in inclusion/training pathways	Yes/No	Yes
Women's internships activated	Number of internships filled by women	No.	1
Gender discrimination	Complaints or incidents noted	No.	0
Employees' gender pay gap	Percentage variation between average pay for women and men	%	0,14%
CUSTOMER CENTRICITY			
Quality Monitoring	Existence traceability reports	Yes/No	Yes
Complaint rate	Complaints on total batteries produced	%	1,98%

GRI-ESRS CONTENT INDEX

This Sustainability Report is prepared in accordance with ESRS and GRI principles. The table below is intended to facilitate the connection between these principles and the contents of the Report.

GRI STANDARD	ESRS	REFERENCE IN THE REPORT
GRI 2. GENERAL DISCLOSURE		
2. General Disclosure	1. The organization and its reporting practices.	ESRS 2, specific paragraphs
		5, 17, 19
2. General Disclosure	2. Activities and workers	ESRS 2, specific paragraphs
		17, 21-22
2. General Disclosure	3. Governance	ESRS 2, specific paragraphs
		18
2. General Disclosure	4. Strategy, policies and practices	ESRS 2, specific paragraphs
		7-9, 11-15
2. General Disclosure	5. Approach to stakeholder engagement	ESRS 2, specific paragraphs
		5, 8
GRI 3. MATERIAL THEMES.		
3. Material themes	3-1. Process of determining material themes	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii through (b) iv
		8
3. Material themes	3-2. List of material themes	ESRS 2 SBM-3 §48 (a) and (g)
		8-9
3. Material themes	3-3. Management of material issues	ESRS 2 SBM-§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) and (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) and (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) and (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4- 5 §41 (b) and (c)

GRI STANDARD	ESRS	REFERENCE IN THE REPORT
TOPIC STANDARDS		
201. Economic performance	201-1. Directly generated and distributed economic value	-
		20
302. Energy	302-1. Internal energy consumption within the organization	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)
		29-32, 47
302. Energy	302-3. Energy intensity	ESRS E1 E1-5 §40 - §42
		30, 47
303. Water and effluents	303-5. Water consumption	ESRS E3 E3-4 §28 (a), (b), (d) and (e)
		33, 47
305. Emissions	305-1. Direct greenhouse gas (GHG) emissions (Scope 1)	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) - (d); §AR 40; AR §43 (c) - (d)
		31-32, 47
305. Emissions	305-2. Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2)	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) - (d); §AR 40; §AR 45 (a), (c), (d), and (f)
		31-32, 47
306. Waste	306-1. Waste generation and significant waste-related impacts	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 E5-4 §30
		27-28
306. Waste	306-2. Management of significant waste-related impacts	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)
		27-28
306. Waste	306-3. Waste generated	ESRS E5 E5-5 §37 (a), §38 - §40
		28, 47
403. Occupational health and safety	403-1. Occupational health and safety management system	ESRS S1 S1-1 §23
		38
403. Occupational health and safety	403-2. Hazard identification, risk assessment, and accident investigation	ESRS S1 S1-3 §32 (b) and §33
		38
403. Occupational health and safety	403-3. Occupational health services	ESRS 1 §AR 16
		38
403. Occupational health and safety	403-5. Worker training on occupational health and safety	ESRS 1 §AR 16
		38
403. Occupational health and safety	403-9. Occupational accidents	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82
		38, 48
403. Occupational health and safety	403-10. Occupational disease	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82
		38
405. Diversity and equal opportunity	405-1. Diversity in governance bodies and among employees	ESRS S1 §24 (a)
		21-22, 41-42, 49
406. Non-discrimination	406-1. Incidents of discrimination and corrective measures taken	ESRS S1 S1-17 §97, §103 (a), §AR 103
		40, 48
408. Child labor	408-1. Activities and suppliers that present a significant risk of child labor incidents	ESRS S1 §14 (g); S1-1 §22 ESRS S2 §11 (b); S2-1 §18
		40, 48
409. Forced or compulsory labor	409-1. Activities and suppliers that present a significant risk of incidents of forced or compulsory labor	ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11 (b); S2-1 §18
		40, 49

MATERIAL TOPICS AND SDGS CORRELATION

This Report is a tool to take stock of **DBM's** contribution to the pursuit of the Sustainable Development Goals (SDGs) of the 2030 Agenda.

TEMA MATERIALE	DESCRIZIONE	SDGs
Waste management and recycling	Optimize the management and recycling of waste generated during processes by adopting practices that promote waste reduction and material recovery, thereby helping to improve operational efficiency and reduce environmental impact	
Energy management	Promote the adoption of policies, procedures, and certifications for the responsible management of energy needs while adopting energy efficiency solutions	
Climate change and reduction of greenhouse gas emissions	Addressing the challenge of climate change mitigation by committing, in line with European and national targets, to the reduction of energy consumption and greenhouse gas emissions, including the implementation of energy-efficient technologies and the promotion of renewable energy sources	
Water resource management	Careful management of the water resource by adopting sustainable practices to ensure efficient water use and establishing policies for supply and proper delivery	
Human capital and skills development	Recognizing and enhancing people's skills, experiences and potential through performance appraisal processes and incentive programs and through training activities to ensure effective human resource management and promote the achievement of corporate objectives	
Employee welfare and well-being	Promoting employee well-being through initiatives aimed at improving the quality of work and personal life as a lever for sustainable value creation	
Protection of employees' health and safety	Compliance with regulatory requirements and agreements signed on safety, prevention, hygiene and health in the workplace and development of a risk identification system	
Safeguarding the diversity and inclusion of human resources	Spread and strengthen a culture of inclusion, nondiscrimination and respect, promoting diversity and equal opportunities in the workplace	
Protection of gender equality	Promotion of gender, job, treatment, and pay equality in all levels of organization	
Customer centricity	Maximizing the value generated for customers by proactively managing their needs, ensuring quality and timeliness of supply, and establishing effective and equitable relationships with them	

