





Sustainability Report 2024

DULEVO INTERNATIONAL S.p.A.
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Letter to Stakeholders



Maurizio Giansiracusa
General Manager

Dear Stakeholders,

Last year, as General Manager, I was honored to present Dulevo's very first Sustainability Report. As a premier Parma company dedicated to a cleaner world, nearing our 50th anniversary in 2026, the concept of sustainability is very much a part of our DNA. And as part of the Fayat Group, we are closely aligned with our parent company's far-reaching commitment to sustainability principles.

Though it has only been one year since that first report, much has happened since that time in our ever-changing world, but it is gratifying to see the progress we have made on our sustainability goals. The decarbonization strategy launched by our parent company, FAYAT NOW, has targeted a 30% reduction in GHG emissions from 2022 levels by 2030. Dulevo's company-wide strategies are in line with Fayat's strategies.

Thanks to the previous year's work, we were able to better develop the strategic actions underpinning our organic path to sustainable company growth, using sustainability as a true growth driver, rather than a legislative or environmental constraint. For example, our waterless products with ultra-high-performance particulate filters are bringing us great success in countries like India, and thanks to this, India has become a cornerstone of our growth strategy.

Consistent with what we highlighted last year, we've launched significant investments to achieve the goal of making our

main Fontanellato site **Net Positive**. With the installation of the photovoltaic system in our main Dulevo International factory, we will produce more than 60% of the site's electrical needs and can redistribute the remaining part to an energy community that includes homes and schools. The project is underway with an expected completion date of April, 2026.

Under the guidance of Francesca, our CSO, and together with our Ambassadors, we strengthened our **governance** structure in 2024, establishing a sustainable path of organic and structured improvement.

Furthermore, as you'll read in the following pages, we've committed to expanding the scope of our data and information to provide an even more representative overview of our sustainability performance.

With this **2024 Sustainability Report**, we renew our commitment to people, communities, and the environment, convinced that Dulevo's growth must go hand in hand with the common good.

Thank you for being with us this far and for the trust you have shown us every day. Together, we will continue our journey toward a greener, more inclusive, innovative, and prosperous future for all.

Message from the CSO



Francesca Bertini
Chief Sustainability Officer

For Dulevo, sustainability isn't just a goal, but a daily journey of growth and responsible innovation. Over the past year, we've taken important steps that strengthen our path toward an increasingly sustainable future. The preparation of our second annual report demonstrates our strong focus on the results we aim to achieve each year.

In 2024, we achieved several noteworthy results:



Our ecological transition reached a key milestone with the planning and **installation of a 950 kWp photovoltaic system** at our main factory, which will allow us to fully cover our electricity needs with renewable sources and significantly reduce our environmental footprint by adopting innovative solutions to **combat climate change**. As of the date of this report, the first phase of the installation will be completed in April of 2026.



On July 2, 2024, Dulevo obtained ISO 45001 certification;



In November 2024, we were awarded the **ECOVADIS Silver medal**, achieving a score of 70/100.

Sustainability at Dulevo also thrives thanks to the direct involvement of our people. This year, we launched a training program called **"Sustainability Transition"** in collaboration with Bologna Business School. This program involved our **Leadership Team** and **ESG Ambassadors**, a network of colleagues from various departments called upon to champion sustainability values and initiatives.

This participatory approach fosters a shared culture of responsible innovation and makes every employee an active participant in change.

To strengthen our sustainability governance, **the Sustainability Committee** is in the process of being created and will soon make its debut. This is a new body that will guide the ESG strategy and closely monitor progress. This will ensure that environmental, social, and good governance principles will be increasingly integrated into Dulevo's decisions and operations.

At the same time, we continue to place great importance on listening and engaging in ongoing dialogue with our stakeholders. Their expectations, observations, and ideas are a valuable guide for us: they inform our initiatives and help us ensure that the actions we take truly reflect our shared values.

With this in mind, we have embraced the principle of **dual materiality**, considering it a valuable tool for awareness and strategic direction. This integrated approach allows

Message from the CSO

us to comprehensively assess both how sustainability issues impact Dulevo and how our activities impact people, communities, and the environment. Thanks to this dual perspective, we are able to focus our efforts on what truly matters, for our stakeholders and for the future of the company.

I hope that reading this Sustainability Report will help you to fully appreciate the commitment and progress that the entire Dulevo team has made to become an increasingly sustainable and responsible company. The road to sustainability is a journey of continuous improvement: we know it won't always be linear, but we remain steadfast in our resolve. We will continue to act consistently between the vision that guides us and the daily actions we take, to protect our people, our customers, and the planet we share.

I firmly believe that, thanks to the shared responsibility of the entire Dulevo team and our stakeholders, we will achieve increasingly ambitious goals and together build a better and sustainable future for all.

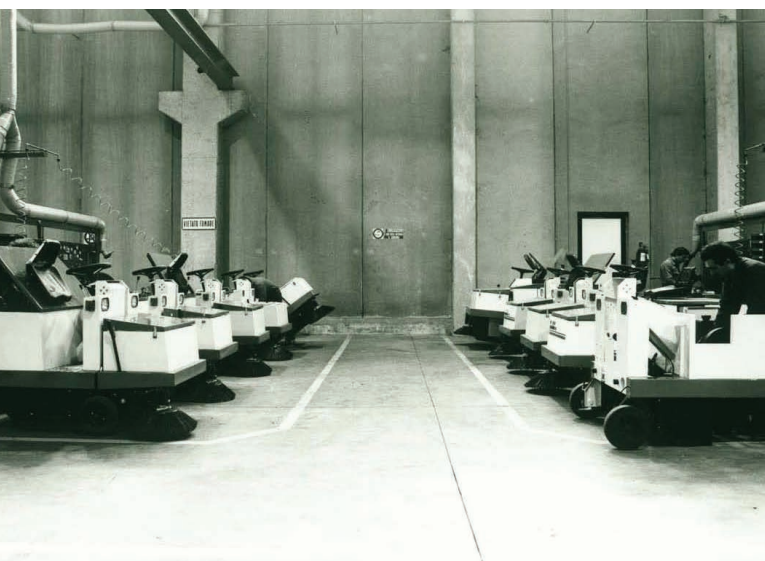
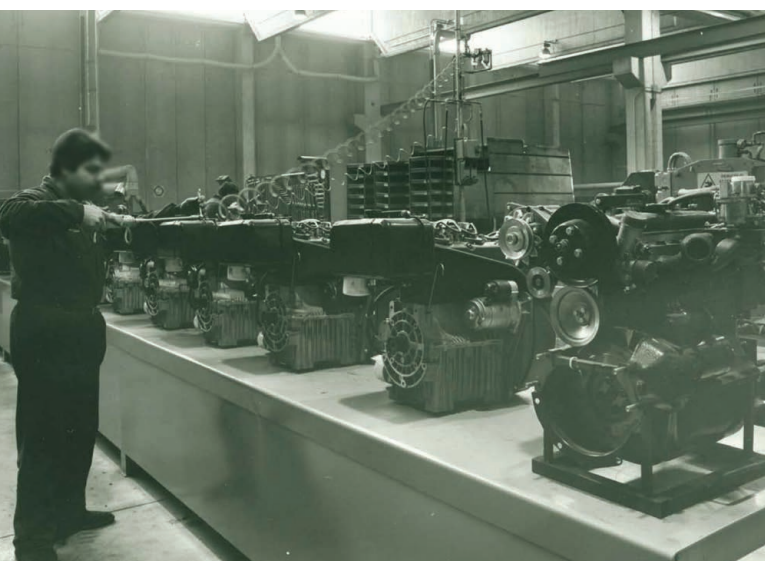


1

Our origins



1.1 Our path



1982

In 1982, with the inauguration of the **production plant in Sanguinaro (PR)**, the company entered a phase of consolidation and industrial growth.

Innovation became a cornerstone of the corporate culture, supported in 1991 by a decisive corporate transition: entry into the Lampogas Group and the creation, in 2006, of the "Grande Complesso Industriale Dulevo" in Fontanellato (PR), accompanied by significant investments in research, development, and automation.

1976

The history of **Dulevo International S.p.A.** is the story of a pioneering vision born in the heart of **Italy's Motor Valley**.

Founded in 1976 in Parma, the company began life in a small garage, where the **Model 120** was created, the first sweeper with a patented mechanical suction-filtering system. Designed to tackle the most stubborn dirt in complex industrial environments such as cement factories, without the use of water, this machine stands as a symbol of Dulevo's distinctive engineering approach: pragmatic, courageous, and solution-oriented.



2013

In the following years, Dulevo increasingly established its presence in international markets, distinguishing itself for the reliability of its products and an ever-expanding range of solutions. 2013 saw a new impetus.

Thanks to funding from the **4D Global Energy Fund**, Dulevo introduced lean manufacturing, streamlined processes, and accelerated the push towards exports. The first sweepers with low-emission technology and targeted solutions for public services were launched.



2017-2019

From 2017 to 2019, the company strengthened its position through the acquisition of **Biostrada** and **TecnoSystem** and the development of the first fully electric street sweeper, the **D.Zero²**. This was a concrete demonstration of a commitment to sustainability that was already underway before it became a buzzword.

2021

This journey was culminated in 2021 by the acquisition of Dulevo by the **FAYAT Group**, a world leader in environmental solutions through its **Cleantech** division. Thanks to this integration, Dulevo gained access to a global network spanning 170 countries and an advanced technological platform that strengthened its capacity for innovation along the entire value chain.



2024

2024 also saw the publication of its first **Sustainability Report** (reported data for 2023), a turning point in formalizing the company's environmental and social commitment. At the same time, projects were launched to extend product lifecycles, improve the digitalization of the spare parts service, enhance the circular economy, and optimize energy consumption.

Today, Dulevo is present in over **80 countries** and represents Made in Italy excellence in the sector of urban, industrial, and commercial cleaning machines. It is the world's leading brand in sweepers with mechanical-suction-filtering technology, and one of the top brands on the overall market.

The company stands out for its ability to combine cutting-edge technology, reduced environmental impact, and a comprehensive and flexible range of services. Its business model is based on a consolidated and qualified network of **dealers, authorized workshops, and key accounts**, supported by reliable after-sales service, advanced spare parts logistics, and a multi-channel sales strategy that integrates direct relationships, local presence, and digital lead generation.

Dulevo's mission is clear: to offer professional cleaning solutions that improve quality of life and respect the environment.



Each machine designed embodies a balance between performance, sustainability, and ease of use.

Attention to people's well-being, safety, and product durability guides every technical choice, confirming Dulevo as a solid, reliable partner ready to meet the environmental challenges of the present and future, in full harmony with the brand's values: performance, sustainability, time, people, and quality.



1.2

Our history



1976

Dulevo is born

The company was founded in Parma with the creation of the first prototype of the model 120 sweeper with a patented Mechanical-Suction-Filtering system, developed to meet specific industrial and environmental needs.

1982

First production plant

Opening of the first production plant in Sanguinaro (Parma), marking the beginning of the consolidation and growth phase through the introduction of new models such as the 200 and 500 series, dedicated to urban cleaning.



1991

Lampogas Group

Acquisition by the Lampogas Group, which begins construction of the "Grande Complesso Industriale Dulevo," a 22,000 m² production facility dedicated to product research, development, and industrialization.



2013 - 2014 4D Global Energy

Funding from 4D Global Energy. Implemented new business strategies, adopted lean manufacturing, and focused on street sweepers (models 3000 and 6000), along with an expansion of the distribution network.

2017 - 2019 Sales and Marketing

Group expansion with the strategic acquisitions of Biostrada and TecnoSystem. In 2019, development of the D.Zero² electric low-emission sweeper.

2021 Launch of the New Era D6/D3

Acquisition of Dulevo by the FAYAT Group, the leading independent French group in the construction and civil engineering sector and a world leader in road equipment. Introduction of the new D6 and D3 models, featuring advanced and sustainable technologies.

2022 Fayat Group

Revision of the company logo, consistent with the FAYAT Group's identity and the historic values of quality, technology, and passion embodied by Dulevo. Introduction of a range of low-impact machines, such as the natural gas-powered D6 Blue.

2023 ESG Governance

Identification of proactive figures who will take on ESG Ambassador roles to monitor the progress of sustainable projects and to ensure the widespread dissemination of the company's ESG strategy throughout the organization.

2024 1st Sustainability report

Publication of the first Sustainability Report (reported data for 2023), which officially measures the organization's environmental impact for the first time and outlines the company's strategy in terms of decarbonization, product development, value chain, and social responsibility.

Dulevo Diamond Project

Launch of a strategic project for the development and harmonization of the global sales network, aimed at supporting distributors in adopting shared strategies in terms of performance and sustainability.

2025 2nd Sustainability Report

Dulevo chooses to continue and strengthen the sustainability reporting process started in 2023 through the direct involvement of company figures and through the use of a digital portal for the collection of quantitative KPIs.



1.3

Mission, Vision and Value

Timeless Quality
Through Passion



Mission

We develop **reliable products** for the most demanding cleaning tasks, ensuring quality, robustness, and long-lasting performance.

We offer **innovative solutions** for a wide range of applications, meeting the needs of businesses and local authorities around the world, committed to maintaining a clean environment without wasting time and resources.

We rely on our **experience** to achieve the highest levels of performance and safety in the industry, thanks to proven technologies and continuous, practical, and effective **innovations**.

Vision

We want to become the **best version of ourselves** — a sustainable, respectable company focused on product excellence. We invest energy, time, and resources in caring for the environment around us.

We are committed to achieving this goal and offering the best possible service with the utmost dedication and passion, working for the **well-being of people**.

Value

The core values that guide Dulevo's daily activities are:

Performance

Passion for excellence

Our pursuit of excellence is fueled by a passion for quality and performance. This is demonstrated by our commitment and tenacity in tackling the industry's most complex challenges to create recognizable and timeless products. With this same passion, we support our customers and partners, constantly striving to provide excellent products, services, and solutions with technologies designed to ensure consistent, reliable, and uncompromising performance.

Quality

Products made to last

Our focus on reliability translates into stable performance, solidity, and safety. Each of our products is an example of engineering excellence, born from constantly evolving expertise and attention to every detail. This reliability has earned us the trust of our partners around the world and reaffirms our commitment to sustainability, excellence, and innovation.

Time

Optimize time to maximize results

Time is a precious resource, and at Dulevo, we are committed to optimizing it for our customers through intelligent and innovative solutions. Our machines, built to last, are designed to minimize downtime and maintenance, improving operational efficiency in every context, both industrial and urban. With our cutting-edge technologies, we help businesses and communities achieve rapid and lasting results, reducing operating costs and maximizing productivity. Every second saved is a step towards a more efficient and sustainable future.

In a world where time is increasingly precious, we aim to offer solutions that allow our partners to focus on what really matters, leaving us the task of ensuring consistent and reliable performance.

Environment

From words to actions: a cleanliness that really matters

We strive to create sustainable cleaning solutions, committing to reducing waste, respecting resources, acting ethically, and adhering to the principles of the circular economy. We adopt solutions that enable us to set new environmental standards in the industry. We are committed to reducing waste and consumption through the use of innovative technologies and sustainable solutions, such as our mechanical-vacuum-filter systems that reduce water consumption.

This commitment is part of our promise to care for the environment and make the world cleaner and more livable. For this reason, we actively collaborate on projects with the KilometroVerdeParma Consortium and promote biodiversity.

People

By the people, for the people

We support communities around the world to keep them vibrant and cohesive, places where people can thrive. This belief stems from respect for the environment, confidence in our technical expertise, and attention to the ever-evolving needs of the people who use our services. We care about the people who form communities, businesses, and institutions to ensure the well-being of humanity in an increasingly technological world. We support communities through local and global initiatives and projects that promote well-being.



Highlights 2024

Governance

70/100

Score
Ecovadis Silver

3

ISO certifications

9001:2015
14001:2015
45001:2018

100%

Executives and
managers trained
in anti-corruption

80

Countries
served
worldwide

4

Board members

4

Vita@Dulevo
Town Hall
Meetings held

12

COMEX
meetings

Focusing on corporate
performance
and sustainability

1

Internal network
of ESG
Ambassadors

Active across
all departments

10

ESG Ambassador
meetings

Focusing on the
development of
sustainable projects



Environment

+1.200

Native trees
planted

In collaboration with the
KilometroVerdeParma
Consortium

ZERO

Particulate matter
emissions and
recorded
environmental spills

(thanks to Dulevo filter sy-
stems) and zero recorded
environmental spills

9

2 Tonnes
workshops

Conducted within the
organization

Social

+80%

More workers
trained

In health, safety, and well-
being

100%

Of employees
involved

In the company climate
survey

100%

Of staff informed

About the Code of Ethics
and the whistleblowing
channel

+40

Near misses
reported

Prevention works

100%

of new hires

Included in a structured
onboarding program

ZERO

Serious injuries
recorded in 2024

Our Governance



2.1

The Governance system

Since **May 31, 2021**, Dulevo International S.p.A. has been part of the **FAYAT Group**, a leading French industrial company in the construction and infrastructure sector, with over 23,500 employees and 230 branches operating in 170 countries. Within the Group, Dulevo operates in the **FAYAT Road Equipment** division and is part of the **Cleantech** business unit, which brings together companies specializing in the development of technological solutions for urban and industrial cleaning.

Belonging to **the FAYAT Group** allows Dulevo to benefit from the solidity and strategic support of an international organization, while maintaining a consistent level of operational autonomy. The FAYAT Group favors an approach that leverages the unique characteristics and expertise of its subsidiaries, while leaving room for local initiative.

Three strong values have guided the FAYAT Group for over 60 years: **Autonomy, Commitment, and Boldness.**



◆ Clément Fayat,
Founder

"I remain more strongly attached than ever to the values I deeply respect: the autonomy, commitment, and boldness of the men and women who work in these companies."

This governance model avoids any form of centralization and promotes responsible and agile management by Dulevo, allowing it to adapt its strategies and decisions to the specificities of its target market and customer needs.

Dulevo adopts a traditional governance system, provided for in the bylaws, which is divided into three main bodies: **the Shareholders' Meeting, the Board of Directors, and the Board of Statutory Auditors**, each with clearly defined roles and functions.

The Assembly is composed of Fayat Italia S.r.l., the majority shareholder with 99.98% of the share capital, and a minority shareholder. It is responsible for key corporate decisions, such as approving the financial statements, appointing and dismissing directors, statutory auditors, and the independent auditor, as well as determining their compensation and exercising liability powers.

The Board of Directors is the company's highest governance body and is composed of four male members. The Board of Directors is responsible for both the ordinary and extraordinary management of the company.

From a sustainability perspective, the **operational autonomy** granted to Dulevo by the FAYAT Group represents a significant strength. This governance model allows Dulevo to adapt its strategies and initiatives to the specific needs of the local community and stakeholders, ensuring targeted interventions and greater effectiveness in environmental and social matters.

Furthermore, **the ability to operate autonomously** fosters a more streamlined and responsible decision-making process, encouraging proactivity and innovation in managing ESG challenges and creating long-term sustainable value.

GRI 405-1 No. OF BOARD MEMBERS BY GENDER

Male	Female
2022	
3	0
2023	
3	0
2024	
4	0

The organization employs seven **attorneys**, two of whom are women, who have been granted specific powers consistent with their role responsibilities by notarial deed. **The General Manager**, the top executive, ensures consistency between daily activities and corporate strategy, coordinating the actions of the various departments and reporting to the Board of Directors on the progress of objectives. He represents the company in institutional and union relations, manages labor disputes, and has broad responsibilities for environmental, safety, and tax matters, with the ability to subdelegate specific operational functions.

The internal control system includes the **Board of Statutory Auditors**, composed of three members and two alternates, appointed by the Shareholders' Meeting. The auditors operate independently, are registered with the Register of Statutory Auditors, and oversee compliance with applicable regulations, the adequacy of the organizational structure, and proper management. Furthermore, the three-member Supervisory Body, appointed by the Board of Directors, is responsible for ensuring the effective implementation of Model 231, monitoring the company's ability to prevent crimes and proposing updates where necessary. Finally, accounting control is entrusted to an independent statutory auditor, responsible for verifying the financial statements' compliance with Italian and international regulations.

A key role in sustainability governance is held by the **Chief Sustainability Officer (CSO)**, who oversees the management of environmental, social, and governance (ESG) impacts

The CSO is responsible for promoting the integration of sustainability criteria into corporate strategies and decision-making processes, ensuring the monitoring of ESG performance and providing periodic reports.

A Sustainability Committee will also be established by 2025. This Committee will report monthly on the progress of ESG activities to the Management Committee (COMEX), using specific indicators and supported by a network of 10 internal Ambassadors, including 6 women.

This structure reflects a **structured governance model**, with a clear assignment of responsibilities and an effective vertical flow of information.

A distinctive aspect of Dulevo's sustainability governance model is the presence of a network of ESG Ambassadors, key figures who act as points of contact between company management and the various operational departments. ESG Ambassadors are responsible for disseminating a culture of sustainability within the company, gathering feedback, encouraging active participation, and ensuring that ESG initiatives are effectively integrated into business processes.

Thanks to their role, Dulevo is able to maintain an ongoing, **two-way dialogue on environmental, social, and governance issues**, ensuring alignment between strategy and daily operations.

This approach fosters widespread accountability and strengthens the consistency of corporate decisions with sustainability principles.



The 9 operational areas into which Dulevo is divided

01 Finance - IT

It includes treasury, administration, management control, and the IT department. Managed by the CFO, it is responsible for preparing the financial statements, managing various financial aspects, and ensuring that processes comply with current regulations. It is also responsible for verifying project profitability and sales.

02 HR

It focuses on staff development and management.

03 Sales & Marketing

Managed by the CCO, it oversees global sales strategies, marketing strategies, customer service, and product marketing.

04 Operations

It deals with production processes, production engineering, logistics and plant maintenance.

05 Engineering

It deals with research and development, product design, product and validation and approval.

06 Parts & Service

It deals with the supply of spare parts, after-sales service and technical assistance.

07 Purchasing

It deals with the acquisition of goods and services necessary for operations.

08 Quality

Ensures that all products and processes fully meet quality and safety standards. Perform machine component inspections.

09 Area Sustainability / Legal / General Services

This area includes: the Chief Sustainability Officer, the Legal Department, and General Services.

2.2

Tools to support Governance

Solid and transparent governance requires not only strategic vision but also concrete tools to ensure consistency, control, and accountability in the implementation of corporate commitments.

To this end, Dulevo has built a structured system of organizational and management controls that support effective decision-making, regulatory compliance, and the creation of long-term sustainable value.

Certified management systems (quality, environment, health and safety), **the Organization, Management and Control Model pursuant to Legislative Decree 231/2001**, anti-corruption policies, and internal training and monitoring mechanisms form the operational foundations of the company's governance model.

These tools enable integrated management of operational, reputational, legal, and environmental risks, ensuring process traceability and full accountability to stakeholders.

In 2024, Dulevo strengthened the integration of these tools, consolidating a cross-functional and proactive approach to ESG management. This approach allows the organization to prevent non-compliant behavior, promote a culture of ethics and safety, and ensure that sustainability is effectively incorporated into daily decision-making processes.

Dulevo's integrated management system

For Dulevo, management systems represent an operational pillar supporting governance, helping to ensure structured impact monitoring and greater effectiveness in managing corporate risks. The adoption of certified international standards allows the organization to integrate responsibility, quality, and sustainability criteria into its strategy. Specifically, in 2024, Dulevo implemented the **UNI EN ISO 45001** management system to protect worker health and safety and proactively manage related risks.

Dulevo is already certified **UNI EN ISO 14001** to monitor and reduce environmental impacts throughout the production cycle and **UNI EN ISO 9001** to ensure high quality standards in its processes, products, and services. These systems have been fully integrated into the company's organizational model since 2024 and are essential tools for supporting solid, transparent governance geared toward continuous improvement.

Management systems help a company move from commitments to action. They allow for clear organization of work, establishing who does what, how, and with what controls. This approach is essential when it comes to sustainability because it allows for **structured management of complex issues such as the environment, workplace safety, energy use, and process quality.**

Having certifications like ISO 14001 (environment) or ISO 45001 (health and safety) isn't just a formality: it means having precise rules, procedures, and objectives to reduce negative impacts and improve performance over time. Management systems also help collect reliable data, useful for understanding where improvements have been made and where action is needed.



Model 231 and the fight against corruption

For a company like Dulevo, which produces complex machinery and works with customers around the world, these tools are essential to ensure consistency, control, and continuous improvement. Furthermore, they facilitate **regulatory compliance, activity traceability, and the ability to concretely demonstrate its commitment to sustainability.**

Organization, Management and Control Model (MOG) pursuant to Legislative Decree 24/23

To support its sustainability strategy and strengthen its responsible governance model, Dulevo has adopted an **Organization, Management, and Control Model (MOG)** pursuant to Legislative Decree 231/2001, as an essential tool for managing operational, reputational, legal, and ethical risks. Adopting the MOG allows the organization to reduce the risk of crimes committed by senior management or employees, while promoting transparency, ethical behavior, and stakeholder trust.

In addition to being a regulatory framework, the Model is also a cross-cutting tool for managing ESG (environmental, social, and governance) risks and opportunities. The protocols and measures adopted within the model support, for example, the prevention of behaviors detrimental to health and safety in the workplace, fairness in commercial relationships, environmental protection, and equal treatment. Integrated with the company's risk management system, the Model allows Dulevo

to identify potential negative impacts early and simultaneously promote ethical practices, aligning its operations with the principles of corporate social responsibility. The Model is also subject to continuous evaluation through a structured process of risk assessment, regulatory updates, and staff training. Operational oversight is ensured by an independent Supervisory Body, which monitors the system's effectiveness and implementation and ensures regular information flows with corporate bodies, strengthening internal consistency between governance and sustainability.

In 2024, 15 transactions conducted at the Parma office were assessed for corruption risks.

These were business processes deemed to be at greater risk - such as those related to supplies, public tenders, or strategic commercial relationships - which were subjected to formal controls according to the procedures established by Model 231. No transactions were assessed at the Padua office, where the activities are considered to be at lower risk.

Also in 2024, the company's anti-corruption policies and procedures were communicated to **208 employees at the Parma office**. This communication covered all personnel, including managers, executives, clerks, and workers, and was implemented through dedicated training, document updates, and access to documentation via a dedicated platform. Apprentices, interns, or casual workers were not affected. The company's external commitment has also been strengthened: **523 business partners** have received formal notification of Dulevo's anti-corruption policies.

Specifically, all key business stakeholders have been engaged: **customers, suppliers, distributors, consultants, and financial institutions**. This activity aims to promote transparent behavior throughout the value chain, strengthening risk management, including in relationships with third parties.

Through Model 231 and the adoption of clear and shared policies, Dulevo confirms its commitment to **consistent corporate ethics, the prevention of illicit behavior, and transparency in commercial relationships, both internal and external**.



GRI 205-1 Total number of operations assessed for corruption risks	Year		
SITE	2022	2023	2024
Dulevo Parma	0	15	15
Grand total	0	15	15

GRI 205-2 No. of employees to whom anti-corruption policies/procedures have been communicated	Year		
QUALIFICATION	2022	2023	2024
Dulevo Parma	189	192	208
Upper Management	5	7	8
Mid-Level Management	9	9	10
Office Staff	64	64	69
Factory Workers	110	110	118
Interns	1	2	3
Apprentices	0	0	0
Grand total	189	192	208

GRI 205-2 No. of commercial partners to whom anti-corruption policies/procedures have been communicated	Year
TYPE OF COMMERCIAL PARTNER	2024
Dulevo Parma	523
Clients	15
Distributors/Resellers	90
Suppliers	400
Service providers	15
Financial institutions	3
Outsourcing/subcontracting	0
Grand total	523

Number of incidents/legal actions for corruption/ bribery

Total number of corruption incidents for which employees were fired or disciplinary action was taken

Confirmed Corruption Incidents Involving Business Partners and Related to the Whistleblowing Procedure

Zero

Dulevo's ethical and behavioral governing principles

Dulevo has adopted a structured system of ethical and behavioral governing controls, consisting of three complementary and integrated instruments: **the Code of Ethics, the Anti-Corruption Code of Conduct, and the Code of Conduct towards Public Administration.**

These documents form the foundation of the corporate culture and constitute regulatory and operational guidelines aimed at promoting legality, transparency, and responsibility in all relationships, both internal and external to the organization.

The Code of Ethics expresses the general principles that form the foundation for Dulevo's business practices—legality, fairness, equity, respect, and protection of the environment and human rights—and establishes the standards of conduct that must be observed by employees, collaborators, suppliers, customers, business partners, and anyone working on behalf of the company. The document is a fundamental tool for guiding corporate decisions and preventing behavior that is inconsistent with the company's values, thus representing a cornerstone for creating shared value with stakeholders.

This is complemented by the **Anti-Corruption Code of Conduct**, which introduces specific provisions to actively combat all forms of corruption, abuse of office, or unlawful conduct, strengthening integrity safeguards in decision-making and business processes. The Code applies to all levels of the organization and requires compliance with specific operating rules in relationships with public and private entities. It is integrated into the compliance system and directly linked to the Organization, Management, and Control Model pursuant to Legislative Decree 231/2001.

The third instrument, the **Code of Conduct for Public Administration**, specifically regulates the conduct required in interactions with public bodies, ensuring full compliance with regulations, the prevention of conflicts of interest, and the protection of corporate reputation. The Code also promotes an ethical work environment, strengthening consistency with the values expressed in the Code of Ethics, and serves as an operational support tool for the functions involved in institutional relations.

The Code of Ethics

Dulevo's Code of Ethics clearly states what is acceptable and what is not. It is not merely a formal document, but rather a compass that guides every decision: from the way we interact with colleagues, customers, and suppliers, to how we manage data, accounting, and company tools.

Honesty

The company is committed to communicating openly and truthfully with customers, partners, employees, and the general public.

Integrity

Dulevo's conduct is informed by ethics and integrity in all aspects of its business practices.

Transparency

The company is committed to providing clear and complete information about its operations and performance.

Equality and Impartiality

The company is committed to treating all individuals, including employees, suppliers, and customers, without discrimination.

Loyalty, Fairness, and Good Faith

The company values relationships, both internally and externally, and its dealings are always done impartially and with sincere intentions.

Strict Adherence To the Law

The company fully complies with all applicable laws and regulations, both local and international, in all of its operations globally.

Complies with Rules of Conduct in Dealings with Government Administrators

The company's behavior in interactions with government officials will be performed with respect, transparency, integrity, and adherence to established protocols.

Clarity

The company is committed to providing information in a clear and understandable form.

Respect for Individuals

The company places a high value on the dignity and rights of all persons.

Environmental Protection and Safety

The company is committed to sustainable business practices and safety at its work places and in the communities in which it operates.

2.3

Our approach to compliance

Complying with laws and regulations is not just an obligation for Dulevo. It is a necessary condition for operating in a serious, responsible, and credible manner, especially in an international context. **Compliance**, i.e., adherence to applicable regulations and internal principles of conduct, is an integral part of the company's daily management.

Over time, Dulevo has developed a system of **internal rules** - from codes of conduct to organizational models - that help prevent legal risks, protect the company's employees, and ensure transparency in relationships with customers, suppliers, public bodies, and external partners.

Compliance not only concerns regulatory aspects but also extends to issues such as safety, the environment, business ethics, and data protection.

Our goal is simple: do things the right way, right from the start, with concrete tools and clear controls.



Working compliantly means doing things methodically, clearly, and responsibly, day after day. Compliance is not a separate sector, but a cross-cutting component of corporate culture that involves all functions and levels of the organization.

This section explores some key areas:

Certified management systems (ISO)

that support quality, environmental protection and occupational safety in a structured way.

Our privacy and personal data management policies

are compliant with the European General Data Protection Regulation (GDPR) and are constantly updated.

The whistleblowing channel

through which employees and external parties can report, in a confidential and protected manner, illicit behavior or behavior that violates company values.

The Supervisory Body (SB)

responsible for monitoring the effective implementation of Model 231 and reporting any non-compliance.

Whistleblowing system and report management

Dulevo has implemented a structured **whistleblowing** system to detect, analyze, and manage potential legal, behavioral, or ethical violations that could compromise the organization's integrity, in accordance with **Legislative Decree 24/23**. The system is an effective prevention and control mechanism, designed to promote transparency, legality, and accountability, and contributes to building a healthy corporate environment based on trust and fairness.

The company has established a codified procedure for managing reports, which includes analyzing, verifying, and assessing the validity of the information received. In the event of confirmed violations, corrective measures and disciplinary sanctions are adopted commensurate with the severity of the infraction, in order to prevent the repetition of harmful behavior and strengthen the culture of compliance.

Reports can be submitted through dedicated and protected channels, including digital formats, accessible to both internal and external stakeholders. Anonymity is guaranteed and protection from any form of retaliation or discrimination is ensured.

The whistleblowing management process is structured according to principles of impartiality, transparency, and traceability, allowing the whistleblower to monitor the status of their communication. **The Board of Directors** receives periodic updates on the number, type, and outcome of reports, thus ensuring constant coordination between the whistleblowing system and corporate governance.

This integrated approach allows Dulevo to promptly and responsibly address actual or potential negative impacts, while strengthening the effectiveness of its organizational model and stakeholder trust.

Data Protection and Privacy Policy

Dulevo is committed to ensuring the protection of the personal data of employees, collaborators, customers, and third parties by adopting internal standards that precisely regulate the collection, storage, access, and use of information. These processes are structured to prevent any improper or unauthorized use, in full compliance with **Regulation (EU) 2016/679 (GDPR)** and national legislation. The company constantly monitors the use of IT resources, allowing their use exclusively for business purposes and implementing system security controls and preventing hacking.

These tools help ensure the integrity, confidentiality, and availability of processed data, strengthening information security with a view to responsible governance.

At the same time, Dulevo recognizes the importance of protecting individuals' privacy and is committed to respecting their **right to privacy** at every stage of its business operations. The company expressly prohibits any investigation into the private lives of employees and collaborators, including personal opinions, tastes, preferences, and orientations, except for strictly legitimate reasons. To consolidate this commitment, information and training activities were promoted throughout 2024: a specific training course was conducted for office staff, and operational documents containing guidelines for the proper management of personal information were distributed to the entire company workforce. In 2024, no proven privacy violations were detected, confirming the effectiveness of the measures adopted. This integrated approach strengthens the culture of respect and responsibility, helping to create a transparent and protected corporate environment.

GRI 418-1 Complaints about breaches of customer privacy			
	Year		
LOCATION/TYPE OF VIOLATION	2022	2023	2024
Dulevo Parma	0	0	0
Complaints substantiated by regulatory bodies	0	0	0
Substantiated complaints received from external parties	0	0	0
Total number of data leaks, thefts or losses	0	0	0
Grand total	0	0	0
GRI 418-1 Number of cybersecurity incidents			
	Year		
SITE	2022	2023	2024
Dulevo Parma	0	0	0
Grand total	0	0	0

The Supervisory Body

Responsibility for the implementation and oversight of these three tools is entrusted to dedicated corporate functions, with the active involvement of the **Supervisory Board**, which monitors their effectiveness and implementation over time.

The dissemination of the codes is supported by periodic training and awareness-raising activities, aimed at all staff and, where relevant, external parties.

These actions strengthen individual and collective awareness of expected behaviors and contribute to the diffusion of a corporate culture based on integrity.

During 2024, no incidents of corruption were recorded, nor were any legal proceedings concluded or initiated related to corruption offenses involving Dulevo or its employees. This result confirms the effectiveness of the prevention policies adopted and demonstrates the consolidation of an integrated and fully operational ethical approach, in line with regulatory expectations and international standards of sustainability and good governance.

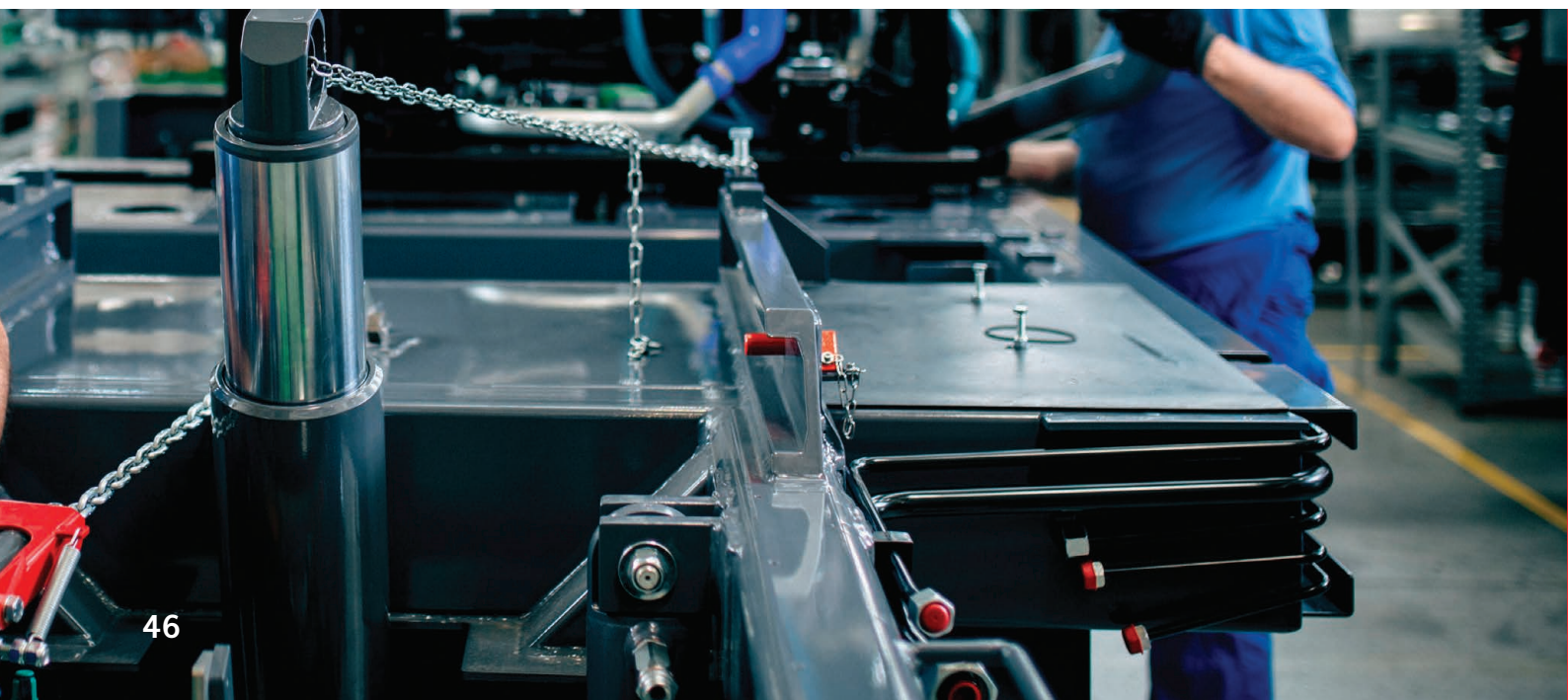
2.4

Performance and economic results

Dulevo's **financial performance** is a key element in supporting long-term strategies and ensuring its ability to invest in environmental, social, and governance initiatives. Thanks in part to its membership in the FAYAT Group, the company has strengthened its organizational structure and presence in international markets, consolidating its competitiveness and resilience in a complex global environment.

The creation of economic value translates into a responsible **distribution of resources to workers, suppliers, communities, and the public sector**. Through careful cost and investment management, Dulevo has been able to **finance innovation, efficiency, and welfare** projects, helping to generate **positive impacts** along the entire **value chain**.

In the three-year period 2022–2024, Dulevo continued to generate increasing economic value and distribute it sustainably among its stakeholders.



- ◆ **The most significant portion of distributed value** is represented by operating costs, which constitute between 76% and 85% of the total redistributed. In 2024, these will amount to €73,322,245, an increase compared to previous years (€74,289,356 in 2023 and €64,815,592 in 2022).
- ◆ **The value recognized to employees** is also constantly increasing, going from €11,429,424 in 2022 to €13,473,071 in 2024. This item represents 15.4% of the share redistributed in 2024, a sign of continued investment in human capital.
- ◆ **Payments to financiers and investors**, while still a minority item, will grow significantly over the three-year period: from €811,777 in 2022 to €2,880,000 in 2024 (equal to 3.3% of the distributed value), depending on financial policies and capital management.
- ◆ **The resources allocated to the local community**, although limited in absolute value, have increased from €72,708 in 2022 to €91,804 in 2024, demonstrating a constant commitment to supporting projects and initiatives of collective interest.
- ◆ **Contributions paid to the Public Administration** range between 1.9% and 2.4% of the distributed value. In 2024, they reached €2,046,027, an increase compared to previous years.

The positive and consistent performance of these indicators reflects the solidity and balance of the corporate strategy, which aims to generate and redistribute value in a responsible manner, strengthening Dulevo's role as an economically active and ethically committed player in the local area and in its reference industrial sector.

Year	UoM	2022	2023	2024
GRI 201-1 Community Investments	€	72.708	59.274	91.804
Payments to the public administration	€	1.654.502	1.608.985	2.046.027
Payments to capital providers	€	811.777	427.502	2.880.000
Employee Wages and Benefits	€	11.429.424	12.218.846	13.473.071
Operating costs	€	64.815.592	74.289.356	73.322.245
Economic value generated: revenues	€	84.820.881	91.839.787	92.672.243

2.5

Sustainability policies and commitments

Dulevo's sustainability strategy fits coherently and synergistically into the broader framework of the **FAYAT Group's** environmental commitments, incorporating its guiding principles and translating them into concrete actions at the product, process, and corporate level.

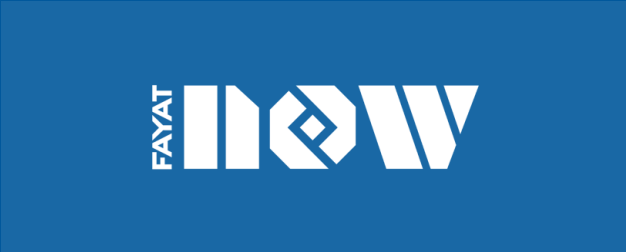
Continuous concern for the environment and attention to people's needs are the driving forces that, since the company's founding in 1976, have driven Dulevo to develop solutions capable of reducing waste and resource consumption, simplifying machine use, and ensuring operational effectiveness in any context. **Its environmental strategy is therefore intrinsically linked to its corporate history and its founding values, based on responsible innovation and lasting quality.**



With its integration into the **FAYAT Group** ecosystem in 2021, Dulevo has strengthened its path towards sustainable development, benefiting from a shared vision and a consolidated international presence. Since 2022, the **FAYAT Group** has launched a structured decarbonization program, led by Louise Durand, Group Decarbonization Director.

Our goal is to reduce CO2 emissions by 30% across all areas, business lines, and countries by 2030, compared to 2022. To this end, each Division is working to reduce its emissions as much as possible, in line with its own carbon footprint.

Today, after several months of work, we have produced an initial version of an encouraging roadmap for Scope 1 and 2 areas: Group-wide consolidation is -28% in 2030 compared to 2022.



FAYAT NOW

is the decarbonization strategy defined by the FAYAT Group in 2023, which aims to reduce GHG emissions by at least 30% across all scopes by 2030 (compared to 2022), involving all Group Divisions. The initiative integrates cross-cutting emissions reduction actions (electric transport, biofuels, energy efficiency, photovoltaic systems at production sites) and technological innovation to offer more sustainable solutions. In this context, Dulevo has launched its own sustainability path, in line with the Group's objectives.

Dulevo's actions at the Parma plant

In 2022, the **Dulevo Parma plant** in Parma began systematically analyzing and monitoring its **carbon footprint (GHG footprint)** to guide mitigation actions. Specifically, in 2024, the company began the project of installing a 950 kWp photovoltaic system, aimed at covering part of its electricity consumption with clean energy. The first two phases will be completed by December 2024, with the final phase completed in April 2026. At the same time, measures are underway to **reduce direct emissions (Scope 1)**, such as electrifying factory equipment and replacing conventional heating systems. These internal efficiency measures and the new photovoltaic system will reduce net energy consumption, contributing to the target of **-30% GHG emissions by 2030**.

Local Biodiversity Projects

Dulevo also actively participates in environmental projects in the Parma area. With the support of the **Consorzio KilometroVerdeParma**, the company has initiated a corporate reforestation project aimed at recreating an ecological/biodiversity corridor near the plant. **1,040 native trees** have been planted over an area of approximately 13,000 m². This project strengthens the local ecological corridor and improves air and landscape quality. These joint initiatives with community demonstrate the company's concrete commitment to local environmental sustainability.



 Louise Durand
Decarbonization Director



Electrification of products

In line with **FAYAT NOW**, Dulevo - within its **Cleantech** business unit - has committed to a gradual electrification process across its entire range. This means that in the future, products will also be available in electric or hybrid versions, meeting the growing demand for zero-emission machines. This approach fosters product innovation and allows Dulevo to offer customers cutting-edge green solutions, in line with the expectations of public authorities and international markets.

Environmental performance and competitiveness

Adopting the FAYAT NOW program translates into tangible competitive benefits. Energy production from renewable sources reduces operating costs, thanks to lower energy bills. At the same time, a low-impact product catalog meets the demands of public and private customers who are increasingly focused on sustainability (thanks to the eco-friendly requirements of new tenders). Finally, technological innovation - such as vehicle electrification - opens up new markets and strengthens Dulevo's image as a cutting-edge company. In short, improved environmental performance also translates into economic benefits: lower energy consumption, access to green tenders, and added value for the company brand.

Employee Engagement and CSRD

The FAYAT NOW program involves Dulevo employees across the board. The company has established a team of internal Ambassadors to spread a culture of sustainability among employees, integrating sustainability training into daily activities. This active participation encourages the adoption of good practices within the company (energy saving, waste recycling, sustainable mobility). Furthermore, the program is part of the preparation for the adoption of the **European Corporate Sustainability Reporting Directive (CSRD)**: the measurement and disclosure of ESG performance was initiated early to comply with the new reporting requirements.

Dulevo's first 2023 Sustainability Report already follows GRI/G4 criteria and contains energy efficiency and GHG reporting indicators, in line with the requirements of the CSRD.

The sustainable strategic plan

Dulevo has embraced these principles, translating them into an ambitious multi-year strategic plan that represents a true industrial lever for the ecological transition. **The product strategy highlights a clear transition toward electrification, with an estimated 50% of models electric by 2030**, signaling a commitment to reducing direct (Scope 1) and indirect (Scope 3) polluting emissions related to product use. This transition is reinforced by the design of modular platforms shared across different product lines, which reduce industrial complexity and promote efficient use of material resources and product life cycle management.

The plan also includes the progressive integration of technologies compliant with the most stringent environmental regulations (Euro VI-E, Euro VII, EPA27, CARB24-31) and the development of models eligible for European and North American approval, complying with CE and CARB standards. The technical approach, applied to both indoor and outdoor lines, follows a consistent eco-design model, with component rationalization, energy optimization, harmonized human-machine interface (HMI), and flexible configurations for local markets.

Dulevo has always stood out on the market thanks to its range of sweepers that eliminate or significantly reduce the use of water in cleaning processes. This approach is fully in line with the company's commit-

ment to environmental sustainability and operational efficiency, generating measurable benefits for customers and the environment.

Dulevo's sustainability policies focus on reducing operating costs, energy efficiency, and water conservation, pursuing the goal of reducing the environmental impact of its operations and products. The advanced design of its mechanical-suction-filter sweepers allows for effective cleaning even without water, helping to protect local water resources and improve environmental quality.



These strategic choices are aligned with Dulevo's vision of becoming a **Net Positive Plant: a facility capable not only of reducing its own impact, but also of generating environmental and social benefits for the community and the region in which it operates.**

Waterless technology, in particular, is a distinctive element of this vision, as it reduces the use of natural resources, prevents water pollution, and creates shared value. In this context, Dulevo is committed to:

- ◆ Continue technological innovation geared towards sustainability.
- ◆ Integrate the protection of natural resources throughout all stages of the product life cycle.
- ◆ Promote responsible and informed management of its production processes and supply chain relationships.
- ◆ Contribute concretely to achieving the ESG objectives of its customers and stakeholders.

This strategy makes Dulevo a **competitive and reliable** partner for companies and public administrations that want to optimize their operating costs, improve environmental performance, and meet the needs of green and circular procurement.

A **Net Positive** plant means that the company generates more positive environmental, social, and economic impacts than negative ones, becoming a driver of regeneration for the environment and the community.

Key Actions for Dulevo:

- ◆ Reduce energy consumption (efficiency, smart grid, real-time data management).
- ◆ Install photovoltaic systems for self-generation.
- ◆ Eliminate fossil fuels (e.g., replace with heat pumps, e-mobility for commuting).
- ◆ Recover and reuse water and waste (e.g., closed-loop, regenerated materials for the production of street sweepers).

In keeping with the global vision of the FAYAT Group, which operates in over 170 countries and is committed to promoting innovative and sustainable solutions, **Dulevo intends to consolidate its role as one of the world's largest manufacturers of sweepers**, offering a range of products featuring advanced mechanical-suction-filtering systems and a reduced environmental footprint.

This focus on sustainability, now also integrated into the updated Brand Strategy for 2026, strengthens the company's regulatory resilience and ESG reputation, in line with the expectations of public and private stakeholders who are increasingly attentive to environmental, social, and governance performance.

Dulevo has joined the United Nations Global Compact

As part of its commitment to sustainable and responsible business practices, **Dulevo joined the UN Global Compact in 2024**. The company has incorporated the **Ten Principles of the United Nations Global Compact** into its strategies and operations; it is committed to respecting human and labor rights, protecting the environment, and combating corruption in all its forms. Launched in 2000, the **United Nations Global Compact** is the world's largest corporate sustainability initiative, with more than 15,000 companies and 3,000 non-business signatories based in over 160 countries and more than 70 Local Networks.



Ecovadis and international recognition

In recognition of its continuous sustainability improvement program, Dulevo received the **ECOVADIS silver medal** in November 2024, placing it in the **90th percentile** of globally assessed companies and thus among the **top 15%** of the highest scorers. The **scorecard** awarded an overall score of **70/100**, confirming a solid and comprehensive management of all key ESG areas: Environment, Labor Practices and Human Rights, Ethics, and Sustainable Procurement. This result demonstrates the effectiveness of the strategies adopted and the company's commitment to integrating ESG criteria into its processes, as well as its willingness to measure itself against international benchmarks to ensure transparency, reliability, and progress over time.



The Clément FAYAT Foundation



The Clément Fayat Foundation, founded in 2021 and recognized as a public utility, is the corporate foundation of the FAYAT Group, of which Dulevo is a part. It was created from the legacy of Clément Fayat (1931-2022). It is supported through the progressive transfer of group shares as a guarantee of independence and stable resources, combined with direct contributions from employees.

Mission and areas of commitment

The Foundation promotes projects with a high social and cultural impact, organized around three main areas:

- ◆ **Health:** support for research into neurodegenerative diseases (Parkinson's and Alzheimer's), with scholarships for doctoral students and postdocs, and funding for specific projects.
- ◆ **Training and career integration:** tools and grants for young people and the unemployed, particularly in the construction sector, also to promote greater female representation.
- ◆ **Heritage and industrial heritage:** appreciation of historical heritage, architectural restoration (e.g., the "Angel" stained glass windows by René Lalique in Reims and the Saint-André organ in Bordeaux, France)

Governance and operation

- ◆ **Participatory and independent structure:** the Board of Directors includes founders Jean Claude and Laurent Fayat, scientific experts and a government representative.
- ◆ **Scientific and training committees** support decisions on calls for proposals (e.g. health and training).
- ◆ **Life-cycle funding model:** constant financing (dividends approximately €1 million/year) guarantees project continuity and operational autonomy.

Recent results and projects

- ◆ **2022:** scholarships awarded for theses and research (e.g. NAPAD IMNCHU Bordeaux project – France), announcements dedicated to non-pharmacological treatments, and significant commitment to historical heritage (funding of the René Lalique stained glass windows and the Saint-André organ – France).
- ◆ **Internal communication** with employees and active participation in company events and meetings to directly engage collaborators.
- ◆ **2023–2025:** Consolidation of projects, development of systems for monitoring the resources allocated, and increased external visibility.

2.6

Marketing and communication

External Communication

Within its external communications strategy, Dulevo adopts an approach geared towards transparency, inclusion, and the promotion of sustainability, using the environmental characteristics of its products as distinctive narrative levers. Commercial promotion is increasingly based on elements of technological eco-innovation, including minimal water use, the adoption of high-efficiency particulate filters, and the offering of sustainable engines, including electric solutions, designed to significantly reduce environmental impact in a variety of operating environments.

As part of its **Partnership for the Goals** commitment, Dulevo is developing a digital marketing library accessible to all stakeholders through a dedicated section of its website. This space will contain updated technical and commercial materials, designed to support partners in communicating and promoting the sustainable value of their products.

The **DULEVO DIAMOND PROJECT**, developed in collaboration with an **Inception Committee** of 10 international dealers, fits into this context. This led to the drafting of a guiding document divided into ten strategic areas, including sustainability, safety, human resources, and service quality. The guidelines are intended as a cross between a training tool and a shared commercial code of conduct, strengthening the distribution network's identity.





Sustainable communication has also been extended to Dulevo products, with several innovative solutions: for example, starting in 2025, each product will include internal environmental awareness messages, external safety decals, and digital training content, such as interactive manuals and online video tutorials, designed with intuitive icons to overcome language barriers in the many countries where Dulevo operates.

To strengthen the consistency and effectiveness of communications, a comprehensive **Brand Essence Study** was finalized and shared in 2024, involving 200 internal and external stakeholders to identify the brand's core values. The analysis revealed strong appreciation for Dulevo's ease, clarity, and interpersonal skills in communicating and building dialogue aimed at achieving shared goals. Based on this foundation, the 2024 **Brand Book** was drafted, initially distributed as a "private release" to 30 key internal and external stakeholders, with the aim of gathering feedback to improve the final version.

Finally, communication also extends to customized initiatives, where Dulevo acts as an active partner to convey the client's requested messages, as in the case of the Giubileo vehicles for Rome Capital, where the liveries and embedded information were designed to meet specific public needs.

This communication flexibility demonstrates the company's ability to adapt its promotional and information tools to the values and objectives of the territories and communities in which it operates.

Transparent and responsible communication

For Dulevo, external communication - both commercial and institutional - is a key element of its relationship with the market. All content disseminated, from technical brochures to promotional materials, from digital channels to machine labeling, is managed with attention to accuracy, clarity of language, and consistency with corporate values.

In 2024, there were no incidents of non-compliance regarding product labeling or the disclosure of mandatory information. Nor were there any cases of misleading or non-compliant communications with marketing regulations (GRI 417-2 and 417-3).

This result confirms the effectiveness of internal controls and the company's sense of responsibility in presenting its products and services.

Each new communication initiative undergoes an internal validation process involving marketing, technical-commercial, and legal departments, with the aim of avoiding misunderstandings or overlaps between promotion and technical information. Labels and materials accompanying the machines are also periodically updated to ensure compliance with current regulations regarding safety, environmental performance, and usability.

The absence of non-compliance cannot be taken for granted: it is the result of daily work that combines technical precision, regulatory awareness, and a strong focus on transparency towards customers, users, and stakeholders.



Internal Communication: Vita@Dulevo involves and encourages participation

In 2024, Dulevo strengthened its commitment to transparent, inclusive, and participatory internal communication. Opportunities for discussion between management and staff, such as **Town Hall Meetings**, have become a consolidated tool for fostering cohesion, motivation, and understanding of corporate objectives at all levels.

During plenary meetings, the company clearly and effectively shares its key financial, industrial, and strategic milestones, providing timely updates on results, future investments, market performance, and technological innovations. These events also provide a valuable opportunity to celebrate new hires, training programs, and employees' personal successes, fostering a strong sense of belonging and corporate pride.

Town Hall Meetings are also crucial for conveying key ESG messages, such as progress on the Ecovadis roadmap, results in reducing absenteeism, and improved productivity. Equally important was the announcement of collective initiatives such as the adoption of company water bottles and the "BOSCO DULEVO" corporate reforestation project.

Through these moments of open dialogue, Dulevo builds an increasingly transparent, collaborative work environment oriented towards shared growth.



2.7

Cybersecurity, innovation and digitalization

As part of its technological evolution and sustainability journey, Dulevo has undertaken a broad digitalization project focused on two main areas: internal optimization of operations and innovation in external services.

Internally, the company is implementing a series of **digital solutions** aimed at improving operational efficiency, process integration, and employee support. Among the most significant projects are preparation for the adoption of the new **SAP ERP** system, scheduled for 2026, the adoption of a **Manufacturing Execution System (MES)**, and the replacement of the current **Product Lifecycle Management (PLM)** system with a Group-wide one. These tools will allow for more precise control of production processes and more effective management of the product lifecycle. A digital supply chain collaboration project has also been launched to support collaboration along the supply chain.

An **internal ticketing** system has also been active for several years, allowing employees to directly report any technical issues to **the IT department**, improving responsiveness and traceability of interventions.



After-sales digitalization: the DulevoService and DulevoParts platforms

On the external front, the digitalization process has particularly affected after-sales services, through the strengthening of two distinct channels: **DulevoService** and **DulevoParts**.



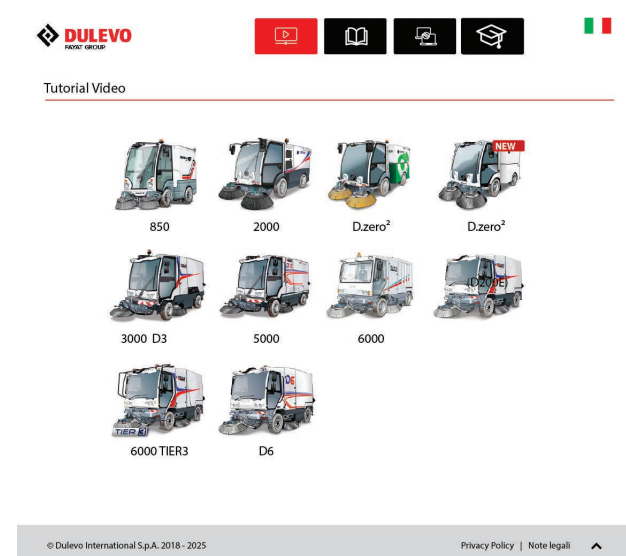
DulevoService is a digital platform dedicated to the distribution network and authorized workshops, designed to offer advanced technical support in a rapid, structured, and accessible manner. Through this platform, Dulevo has completely digitized its product technical documentation, making the following available online:

- ◆ Operation and Maintenance Manuals (OMMs).
- ◆ Workshop manuals.
- ◆ Scheduled maintenance tables.

This content is accompanied by a collection of **video tutorials** that allow immediate and intuitive use of the operating instructions, even without specific language skills, facilitating access to information by operators around the world.

Another key element is the **remote assistance request system**, which allows dealers and authorized workshops to directly contact Dulevo technicians for support on complex interventions, receiving real-time indications and helping to reduce downtime and intervention costs.

The **DulevoService** platform is part of a broader digitalization process aimed at improving the efficiency, quality, and timeliness of after-sales service, while strengthening collaboration between the company and its global support network.



Dulevo Telematic

Dulevo has embarked on a journey into the after-sales sector, forming a specialized team dedicated to the development of telematics, with the aim of improving the level of service and support for customers and dealers. The implementation of **remote control** required the active participation of all Dulevo operational departments, demonstrating a collective commitment to innovation and safety thanks to the telematics system developed with the Tierra on-board device. **Dulevo Telematic Tierra** provides a wide range of operational parameters, extending well beyond simple geolocation to include powerful remote diagnostics and tracking of strategic data wherever the sweepers are located.

Through this system, managed by authorized operators via the web app, Dulevo is able to offer real-time support, facilitating the identification and resolution of any anomalies through error codes.

This advanced data management system offers a comprehensive set of features designed to increase operational efficiency, improve workplace safety, and promote sustainable practices in street cleaning.



The heart of Dulevo Telematics is its ability to provide accurate, real-time data and detailed analysis of sweeper performance.

This allows fleet managers and operators to anticipate and promptly resolve any issues, thus avoiding negative impacts on daily operations and extending the life of the machines. This data represents a significant opportunity for Dulevo to improve the environmental performance of its vehicles. The company intends to leverage this information flow to increasingly integrate metrics to support sustainability analyses of the ecosystem and Dulevo products.

- ◆ **Geolocation:** Real-time monitoring of machine location and status.
- ◆ **Performance data:** Collection and analysis of key data such as working hours, consumption, and productivity.
- ◆ **Security:** Alarm monitoring.
- ◆ **Reporting and analysis:** Generation of customized reports for improved fleet management and useful for staff training.

At the same time, significant infrastructure investments have been made to update operating systems, replace obsolete machines, and renew the company's hardware and software.

These initiatives, including the adoption of the Arxivar system and integration with the new configurator, represent a fundamental step in supporting the digital transition and ensuring the security and efficiency of the company's IT infrastructure.

2.8

The value chain

Dulevo's value chain offers a detailed look at how the organization transforms incoming materials into finished products through a series of well-coordinated phases. Starting with the submission of specifications, the company establishes basic requirements with its suppliers, ensuring that each acquired component meets the required quality standards from the beginning of the process.

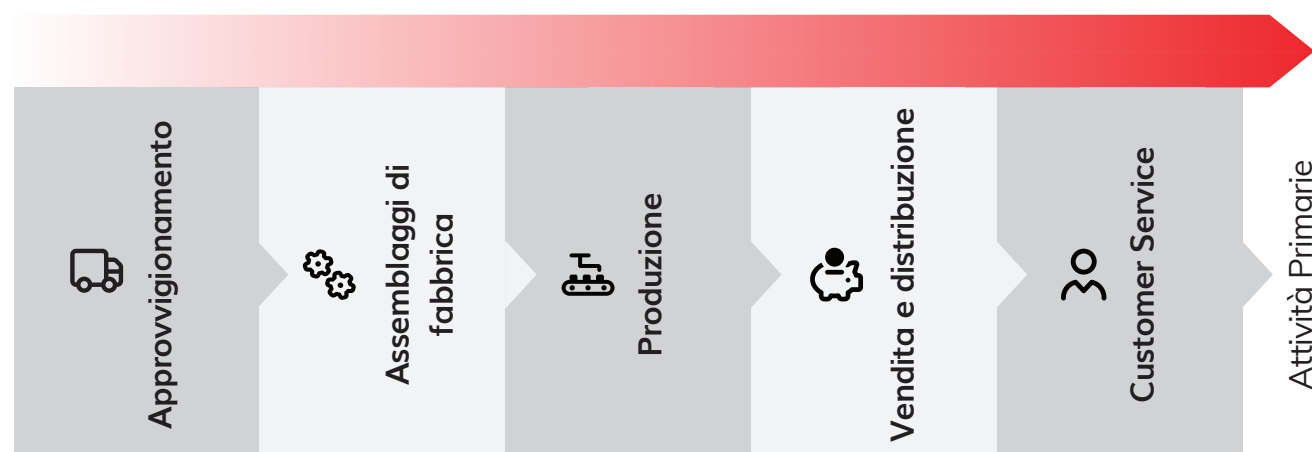
Component receiving and quality receiving implement rigorous controls to ensure that only compliant materials enter the production phase, thus reducing the risk of defects or delays in subsequent phases.

The actual production phase represents the operational heart of the company, where components are assembled into functional products through efficient and technologically advanced processes.

Testing ensures that each product meets quality standards before proceeding to the finishing phases in the body shop, where the product acquires its final aesthetic characteristics.

Finally, finished product logistics completes the production cycle, handling the preparation and shipment of products to customers, ensuring they arrive in optimal condition and on schedule.

This value chain not only optimizes every step of the production process to maximize efficiency and quality, but also lays the foundation for effective supplier and customer relationship management, crucial to the company's continued success in today's competitive marketplace.



Additionally, the company adopts a **Lean approach** to production, aimed at eliminating waste and continuously optimizing processes to improve efficiency and reduce costs, thus ensuring a more streamlined workflow and greater customer satisfaction.

Dulevo's "pull" approach to production management optimizes fleet delivery, improving efficiency and customer satisfaction. Thanks to OTD (on-time delivery), Dulevo adjusts production based on actual market demand, ensuring timely and reliable deliveries.

This method relies on production scheduling directly influenced by the customer's requested delivery date, defining the "**takt time**" of the production line. In other words, Dulevo synchronizes **production rhythm** with customer needs, not only meeting delivery deadlines but also encouraging the use of higher-performance machines suited to specific operational needs. This highly responsive and flexible system ensures that each unit is completed at the right time, thus improving operational efficiency and customer competitiveness in the market.

Takt time is a crucial element in this production model, as it establishes the time needed to complete a product in order to meet the agreed delivery schedule. This production rate is calculated to ensure that each step of the production process is perfectly aligned with delivery times, thus ensuring efficiency and punctuality in deliveries.

By adopting this strategy, Dulevo is able to respond more effectively to the specific needs of its customers, improving its internal operations, reducing costs, and increasing customer satisfaction.

This approach is therefore beneficial for both the company and consumers, promoting a more dynamic and responsive production environment.

The supply chain

In 2024, Dulevo collaborated with a total of **477 suppliers**, including **69 service providers** and **6 subcontractors**. Approximately 80% of suppliers operate near the plant and comply with European environmental and labor regulations.

With its entry into the **FAYAT Group**, Dulevo became part of the **Cleantech Division**, which also includes three other companies that produce sweepers: **Mathieu (FR)**, **Ravo (NL)**, and **Scarab (UK)**. Collaboration between the Purchasing Offices of the aforementioned companies began in 2023, and in 2024, a phase of integration of the Cleantech Division's Purchasing Function began, coordinated and managed by the CPO, Dulevo's General Manager. This initiative has provided in-depth knowledge of the various supply chains of the Cleantech companies with the aim of optimizing (reducing purchasing costs) the supplier base and achieving common objectives.

In 2024, the company purchased from **106 raw material suppliers**, **25 service providers**, and **only 1 outsourcing supplier**. This is consistent with Dulevo's policy of focusing on direct supplies and collaborations with local partners over more distant suppliers. This approach allows Dulevo to strengthen the quality and timeliness of its supplies, while also supporting the economic development of the region and contributing to a more sustainable and resilient supply chain.

SUPPLIERS WITHIN 30 KM	UoM	2022	2023	2024
Raw material	n.	104	103	106
Raw Material Services	n.	39	35	25
Outsourcers/subcontractor/third party	n.	2	3	1

The strategy is progressively oriented toward a more extensive, flexible, and cost-effective supply chain. To date, the company has maintained collaboration with local suppliers as part of its sustainability strategy, aiming to balance efficiency, resilience, and shared value within the local community.

GRI 204-1 Spending with local suppliers within 30 km	UoM	2022	2023	2024
Raw materials	€	20.109.635	24.679.738	25.576.484
Services	€	848.161	861.154	762.817
Outsourcers/subcontractor/third party	€	332.708	285.474	337.139

The supplier selection process

Supplier selection is based on a **13-point self-assessment template**, which includes three certifications (ISO 9001, 14001, 45001) and five ESG indicators (sustainability reporting, carbon footprint, LCA, human rights, circular economy).

Starting in 2025, the questionnaire will be enhanced with governance and anti-corruption requirements. Suppliers exceeding 75% receive a "green light," while those between 50% and 74% are defined a **three-year improvement plan**. Below this threshold, the supplier is not eligible. For long-standing suppliers, compliance will be progressive.

A **composite KPI** is being defined that will evaluate quality, incoming and production rejects, on-time delivery, competitiveness, and sustainability through co-design. This system will also be extended to include ESG aspects by 2025.

GRI 414-1 Total suppliers	2022	2023	2024
Raw materials	403	413	402
Services	88	76	69
Outsourcers/subcontractor/third party	7	8	6

GRI 308-2 Total suppliers assessed for environmental impacts	Year
LOCATION/SUPPLIER TYPE	2024
Dulevo Parma	31
Raw materials	30
Outsourcers/subcontractor/third party	1
Services	0
Dulevo Padova	3
Raw materials	3
Outsourcers/subcontractor/third party	0
Services	0

GRI 414-2 Total suppliers assessed for social impacts	Year
LOCATION/SUPPLIER TYPE	2024
Dulevo Parma	31
Raw materials	30
Outsourcers/subcontractor/third party	1
Grand total	31

Continuous supply chain monitoring includes assessments of **suppliers' financial sustainability**, with particular attention to external risks (e.g., rising raw material prices, geopolitical shocks). Dulevo applies supply limits to avoid dependence on single suppliers or customers and activates dual supply plans when necessary.

Integration with the Purchasing and Logistics departments has also been strengthened through the **Milk Run project**, currently implemented across approximately 25% of the supply chain. The system enables direct delivery of materials to the production line using reusable containers, reducing packaging and optimizing transportation. The model is being gradually expanded.

Customer-center value generation

After analyzing the upstream phase of the value chain, represented by relationships with suppliers, it is essential to consider the downstream phase, in which the value created translates into **concrete solutions for customers**.

For Dulevo, the customer is not just the end recipient of the product, but a **strategic partner** with whom to build **relationships of trust, attentive listening, and lasting collaboration**. The goal is to proactively respond to the needs of public and private sectors in industrial and urban settings, offering **efficient, reliable, and sustainable machines** capable of generating tangible benefits in terms of performance, safety, and environmental impact.

Throughout 2024, Dulevo continued to strengthen its customer focus, focusing on service **quality, product innovation, and after-sales support** as key levers for consolidating its presence in international markets.



Customer relations and after-sales services

Customer relationships are a key component of Dulevo's value chain. The company goes beyond the design and production of industrial and street sweeping machines, but is committed to providing ongoing support throughout the product's life cycle, promoting service as a distinctive element of its business model.

Dulevo operates through a widespread network of commercial partners, consisting of **dealers** with and without authorized workshops, which represent the primary channel for the distribution and service of its sweepers. This structure allows it to efficiently serve both mature markets and expanding regions, offering customized solutions based on the specific needs of the region and the application sector.

Dulevo machines are used in a wide range of contexts, from municipalities to industries, to corporate clients such as highway management companies and multi-utilities.

The sales approach varies depending on the type of customer: for strategic and executive segments, Dulevo manages the commercial relationship directly, while for public administrations and industrial customers, the service is delivered through dealers and workshops, ensuring high quality standards and consistent service. Relationship coordination is entrusted to a team of **Area Managers**, who operate glo-

bally to ensure proximity, responsiveness, and commercial consistency. This is complemented by an increasingly strategic use of **digital channels**, such as online lead generation, which allows the company to expand its customer base and respond more quickly to market demands.

A distinctive aspect of Dulevo's value chain is its **after-sales services**, which include **technical assistance and spare parts supply**. The company guarantees a **constant local presence and reliable support**, thanks in part to the availability of authorized workshops and strategically located spare parts warehouses. This system reduces vehicle downtime, extends the useful life of machines, and optimizes the environmental and economic performance of the solutions offered. The quality and efficiency of these services are therefore a key driver for **customer loyalty** and for promoting the informed and sustainable use of the technologies offered.

Finally, the flexibility of Dulevo's service model translates into the ability to adapt to diverse customer needs while maintaining high standards of **innovation, efficiency, and responsibility**. This customer focus, integrated into every stage of the value chain, allows Dulevo to consolidate its position in international markets and actively contribute to the transition to more sustainable urban and industrial cleaning models.



Relation

Analysis of dual materiality

Materiality

Analysis of dual materiality

Dulevo's dual materiality analysis was conducted in line with the new **European ESRS standards (specifically ESRS 1 and 2)**, which introduce an integrated approach to defining material topics by considering both the impact perspective (environmental and social materiality) and the financial perspective related to the company's risks and opportunities.

This approach is also consistent with **GRI 3: Material Topics**, part of the **Global Reporting Initiative's GRI Standards**, which represent an internationally recognized framework for sustainability reporting. In practice, the GRI Standards (universal, sector-specific, and sector-specific) provide useful guidelines for identifying and reporting an organization's sustainability performance in a structured manner.

Following the methodological guidelines of GRI 3 for identifying material topics, Dulevo has identified a series of positive and negative impacts that the company generates (or could generate) on the eco-

nomy, the environment, and people (including human rights). By assessing their relevance, a set of significant topics was identified on which to focus the sustainability strategy and reporting. In parallel, for each topic, the potential financial impacts (risks and opportunities) on the company were also assessed, according to the financial materiality logic introduced by the ESRS.

The result is a comprehensive dual materiality framework:

Dulevo accounts for both its external impacts and the potential effects of those ESG factors on its medium- to long-term financial performance.

In 2024, Dulevo conducted a review of its dual materiality analysis, maintaining the previously used methodological process.

For methodological consistency, stakeholder engagement remained unchanged: the company continued to actively engage with a broad ecosystem of internal and external stakeholders (employees, customers, suppliers, owners, financial institutions, local communities, etc.) through targeted management interviews, questionnaires, and in-depth meetings.

This ensured a broad and representative collection of feedback, aligning the identified priorities with both internal and external expectations. The results of this 2024 review confirm the material topics that had previously emerged, albeit reclassified according to an updated framework described below.

It is important to emphasize that this is a review and not a complete new analysis; a complete reworking of the dual materiality analysis is planned during the year to fully update the assessment of emerging topics and their impacts.

The 2024 revision presented here updates the formulation of Dulevo's material topics to improve consistency with emerging frameworks, but **does not alter the methodological foundations**: the two axes of dual materiality (ESG impact and financial relevance) and ongoing dialogue with stakeholders remain central.



3.1

Stakeholder involvement

In carrying out its activities, Dulevo interacts with a broad ecosystem of stakeholders, both internal and external, across the organizational, economic, environmental, and social dimensions in which the company operates. Therefore, active stakeholder engagement was a central element of the materiality analysis.

Dulevo initiated a structured stakeholder engagement process, continuously and proactively engaging its key stakeholders: customers, suppliers, employees and collaborators, owners (FAYAT Group), financial institutions (banks and insurance companies), local authorities and communities, as well as commercial partners (e.g., distributors and dealers).

Stakeholder engagement methods were diversified to ensure broad and representative feedback. Specifically, Dulevo combined targeted interviews (e.g., with top management) and questionnaires/surveys addressed to both internal and external stakeholders, as well as in-depth meetings and technical workshops. Interviews

with company management allowed for an exploration of the strategic vision and key management drivers, highlighting significant ESG impacts and initiatives.

At the same time, questionnaires administered to employees, customers, suppliers, and other key stakeholders measured external perceptions of Dulevo's activities and the level of interest in various sustainability issues.

3.2

Stakeholder selection criteria

In defining the makeup of the stakeholder panel to engage, Dulevo adopted criteria based on the relevance and reciprocity of the relationship.

The groups with the greatest influence on, or most affected by, the company's activities were identified. The various stakeholders' expertise in sustainability and willingness to engage in dialogue were also taken into account.

This approach ensured that the engagement process included the most significant perspectives: from internal governance and employees to key external stakeholders (strategic customers, critical suppliers, affected local communities, etc.). Thus, the results of the materiality analysis effectively reflect the priorities shared between Dulevo and its stakeholders.



3.3

The matrix of dual materiality



Dulevo's **dual materiality matrix** allows for the integrated identification of the most relevant topics for the company's **sustainability and financial performance**. Based on the **ESRS** and **GRI** standards, it combines two perspectives: on the one hand, **impact materiality**, which assesses the effects - positive and negative, direct and indirect - that corporate activities have on the environment, people, and society; on the other, **financial materiality**, which analyzes how ESG factors can influence the company's ability to create value over time.

Through **stakeholder and management engagement**, Dulevo has defined a list of topics consistent with its industry, visually represented in the matrix. This tool allows Dulevo to focus its **actions on strategic priorities, integrate sustainability into its business, and ensure targeted reporting that complies with regulatory requirements**. In short, dual materiality helps Dulevo jointly monitor its **external impact and internal resilience**, strengthening its path towards sustainable development.

3.4

Relevant topics for Dulevo and its stakeholders

Dulevo has identified nine priority material topics for its business and stakeholders, grouped into the E (Environment), S (Social), and G (Governance) dimensions.

These updated topics are listed below, each accompanied by a brief description of their relevance and a summary table of the main financial and ESG risks, financial and ESG opportunities, as well as the company's strategy on the topic, concrete actions (ongoing and future), and related United Nations SDGs.

This structure highlights the dual materiality of each topic: Dulevo's impact on the environment and society and, conversely, the impact of that topic on the company's business.

The updated material themes are:

- E1**
Climate Change and Adaptation
- E2**
Pollution
- E3**
Water and Resources
- E4**
Biodiversity
- E5**
Circular Economy
- S1**
Workers within the Organization
- S3**
Community
- G1**
Corporate Ethics
- G3**
Sustainability Governance



Specifically, the material themes that have been prioritized are:

Climate Change (Mitigation of Greenhouse Gas Emissions) and Climate Adaptation

While not operating in an energy-intensive sector, Dulevo recognizes its responsibility to actively contribute to the fight against climate change. Reducing CO₂ emissions through improved energy efficiency, product electrification, and the use of renewable sources represents a strategic objective for strengthening competitiveness, containing operating costs, and aligning with European environmental policies. At the same time, the company is committed to evaluating climate adaptation measures, such as strengthening the resilience of its plants to extreme weather events, to ensure long-term operational continuity and employee safety.

Environmental pollution

This concerns Dulevo's impact in terms of polluting emissions (other than CO₂), noise, waste, and chemical use. In the context of cleaning machines, minimizing local air pollution (particulate matter, VOCs) and noise pollution from sweepers is essential to protect public health and comply with environmental regulations. Reducing waste (e.g., packaging, single-use plastics) and safely managing paints, solvents, and other chemicals is equally important to limit negative impacts on ecosystems and improve the company's environmental image.

Water resource management

Efficient water use is a key issue for both internal operations (machine washing and testing) and for customers' use of Dulevo products (some machines use water to suppress dust). In a context of growing water stress, optimizing consumption and reusing water where possible reduces environmental impact and protects an increasingly scarce resource, as well as mitigating potential costs or future limitations in access to water.

Biodiversity

Although indirectly, Dulevo contributes to biodiversity protection through voluntary initiatives and environmental compensation (e.g., reforestation, company green spaces). Protecting ecosystems is important for preserving ecosystem services (hydrogeological protection, air quality, pollination, etc.) and represents a commitment to the community and the environment that strengthens the company's social responsibility. Investing in biodiversity projects also improves the brand's perception as a sustainable player and can generate climate benefits (e.g., CO₂ absorption by trees).

Circular economy and materials management

In the industrial sector, it is essential to move from a linear to a circular model. For Dulevo, this means optimizing the use of raw materials, increasing the content of recycled or renewable materials in products, extending the useful life of machines (facilitating repairs, upgrades, and second lives), and increasing the recycling of end-of-life components (e.g., brushes, spare parts). Adopting circular economy principles reduces both environmental impact (less waste and fewer virgin resources extracted) and the risks associated with raw material price volatility, while also generating opportunities for savings and product innovation.

Dulevo Employees

Dulevo's workers represent the human capital essential to the company's success. This material topic encompasses both occupational health and safety and employee development in terms of well-being, professional development, and inclusion. Since Dulevo operates in a production environment with inherent risks, protecting employee safety is a top priority: a healthy and safe work environment reduces accidents and occupational illnesses, avoiding costs and legal liabilities while simultaneously improving productivity and internal climate. Dulevo is therefore committed to promoting organizational well-being and the growth of its staff through welfare initiatives, training, diversity and inclusion policies, and career paths—including international ones—thanks to its membership in the FAYAT Group. Investing in people allows us to attract and retain talent, reduce turnover, and enhance skills and motivation, strengthening the company's long-term competitiveness.

Community

As a locally significant industrial company, Dulevo recognizes its responsibility to the community in which it operates. This theme concerns its relationship with the local area and local development: from the impact of company activities on the community (truck traffic, noise, local emissions) to the positive contribution the company can make in terms of employment, social, and cultural initiatives. Maintaining positive relationships with the local area strengthens the company's social license to operate and helps create shared value, enhancing Dulevo's reputation as a responsible company integrated into the local fabric. Dulevo implements this commitment through activities supporting local development (sponsorship of cultural and charitable events, collaboration with schools and institutions, corporate volunteering in social and environmental projects). A strong connection with the community can also translate into benefits for the company itself, in terms of fewer bureaucratic obstacles, attracting local talent, and opportunities for public-private partnerships.

Corporate ethics and integrity

Ethical and regulatory-compliant behavior is the foundation of corporate sustainability. Dulevo adheres to organizational models for the prevention of crime (Legislative Decree 231/2001) and actively promotes a culture of integrity, combating all forms of corruption and illicit conduct. Maintaining high ethical standards protects the company from legal sanctions and reputational damage, while also contributing to the proper functioning of society (anti-corruption, transparency). Dulevo's reputation as an honest and reliable company is an intangible asset that fosters relationships with all stakeholders (customers, institutions, and the financial community).

Business Governance and Sustainability

Dulevo has integrated sustainability into its business strategy and corporate governance mechanisms. This topic concerns how the company strategically manages ESG issues and innovation to ensure the long-term sustainability of the business. A governance model that includes environmental and social objectives and stimulates technological innovation allows it to seize the opportunities of the ecological and digital transition, increasing the company's resilience and competitiveness. Conversely, if management fails to prioritize ESG issues, Dulevo risks neglecting crucial market trends (e.g., electrification, digitalization) and new regulations, with potentially negative impacts both financially (loss of market share, internal inefficiencies) and ESG-related (failure to reduce environmental impacts, personnel policies not in line with expectations). Therefore, for Dulevo, it is essential that sustainability be driven by top management and integrated into decision-making processes, promoting continuous innovation and improving environmental and social performance.

Below, for each material topic, is a summary table with: one financial risk and two ESG risks, one financial opportunity and two ESG opportunities, a summary of Dulevo's strategy on the topic, ongoing and planned future actions, as well as the relevant SDGs (Sustainable Development Goals).

<div>7 AFFORDABLE AND CLEAN ENERGY12 RESPONSIBLE CONSUMPTION AND PRODUCTION13 CLIMATE ACTION</div>		
Material Theme and SDGs	Principal risks (ESG and financial)	Principal opportunities (ESG and financial)
E1 - Climate Change and Adaptation SDG 7 – Affordable and clean energy; SDG 12 – Responsible consumption and production; SDG 13 – Climate action	Introduction of carbon taxes or more stringent regulations on CO ₂ emissions, potentially increasing operational and compliance costs for the company. Extreme weather events (heat waves, storms, etc.) can affect production sites and suppliers, causing operational disruptions and harm to communities.	Environmental and competitive opportunity: investing in renewable energy, electrification, and low-emission solutions allows Dulevo to reduce energy costs, access new market segments, and make a concrete contribution to climate change mitigation, while also improving environmental resilience and safety.

Strategy

Dulevo aims to reduce its carbon footprint in the medium term through energy efficiency, the use of 100% renewable energy, and technological innovation (electrification and low-impact engines), strengthening its climate resilience.

Concrete actions for decarbonization and climate adaptation:

Actions in progress

- Installation of a 950 kWp photovoltaic system (covering >60% of electricity needs).
- Energy management and internal awareness raising.
- Gradual renewal of the company fleet with electric/hybrid vehicles.
- GHG data collection and LCA analysis of products were initiated.
- Logistics optimized with the "Milk Run" model, Step 1.

Future actions

- **Reducing fossil fuels:** Management will evaluate gradual interventions, focusing on advanced technologies and structural improvements, without setting immediate goals, but preparing informed future choices.
- **Logistics and sustainable mobility:** exploring projects and collaborations to reduce emissions from corporate and supplier transportation, promoting alternative modes compatible with operations.
- **Environmental analyses:** extension of monitoring activities (e.g., LCA and carbon footprint) to collect data useful for identifying areas for improvement.
- **Sustainable design:** product innovation aimed at reducing emissions and increasing energy efficiency, in line with regulations and market demands.

<div> <div> <div>3</div> <div>GOOD HEALTH AND WELL-BEING</div> </div> <div> <div>11</div> <div>SUSTAINABLE CITIES AND COMMUNITIES</div> </div> <div> <div>12</div> <div>RESPONSIBLE CONSUMPTION AND PRODUCTION</div> </div> </div>		
Material Theme and SDGs	Principal risks (ESG and financial)	Principal opportunities (ESG and financial)
<p>E2 - Pollution</p> <p>SDG 3 – Health and well-being (target 3.9: reduce pollution);</p> <p>SDG 11 – Sustainable cities and communities (air quality and urban environment);</p> <p>SDG 12 – Responsible consumption and production (waste and chemicals management)</p>	<p>Environmental and regulatory risks: Dulevo has risk exposure to fines or cleanup costs in the event of environmental violations, such as non-compliant emissions or improper waste management. Production activities and the use of machinery can generate air pollutants and noise, potentially impacting health and the environment. Ineffective waste and chemical management can cause soil and water contamination, with negative effects on ecosystems and public health.</p>	<p>Environmental efficiency as a strategic lever: investing in low-emission technologies, low-noise machinery, and more sustainable waste and substance management allows Dulevo to reduce the risk of non-compliance, improve environmental quality in urban contexts, access new sustainability-focused markets, and benefit from public incentives. These choices strengthen its competitive position and its contribution to the well-being of communities.</p>

Strategy

Environmental efficiency as a strategic lever: Investing in low-emission technologies, low-noise machinery, and more sustainable waste and substance management allows Dulevo to reduce the risk of non-compliance, improve environmental quality in urban contexts, access new sustainability-focused markets, and benefit from public incentives. These choices strengthen its competitive position and its contribution to the well-being of communities.

Actions in progress

- **“Zero Waste” program:** elimination of single-use packaging and promotion of the reuse of plastic and metal scraps in the production cycle.

Future actions

- **Reducing waste in production:** continuation of the “Zero Waste” program with the elimination of single-use packaging and the use of reusable containers.
- **Circular economy:** reusing, where possible, plastic and metal waste in the production cycle.

<div> <div> <div>6</div> <div>CLEAN WATER AND SANITATION</div> </div> </div>		
Material Theme and SDGs	Principal risks (ESG and financial)	Principal opportunities (ESG and financial)
<p>E3 - Water and Resources</p>	<p>Water Management Risks: Dulevo is exposed to operational and economic risks in the event of water scarcity or rising water costs, which could limit testing and production activities. Inefficient or excessive use of water can reduce availability for local communities, while untreated discharges can cause environmental pollution and compromise aquatic ecosystems.</p>	<p>Water efficiency and environmental responsibility: through recirculation systems and water-saving technologies, Dulevo optimizes water use in production processes, reducing operating costs and risks associated with water shortages. It also designs more efficient machines and promotes responsible use among customers, contributing to the protection of water resources and improving its environmental reputation.</p>

Strategy

Dulevo has adopted a water strategy based on two pillars:


- **reducing consumption at the source,** including through the adoption of low-impact mechanical-suction-filtering cleaning solutions;
- **increasing reuse,** thanks to water recovery, filtering, and recirculation systems in washing and testing processes, to maximize water use before disposal.

Actions in progress

- **Focus on low-impact solutions:** waterless technology, in particular, reduces the use of natural resources, prevents water pollution, and creates shared values.
- **Industrial water recovery:** evaluation and analysis of systems for filtering and recirculating water in production (washing) and testing processes.

Future actions

- **Recovery and recirculation in processes:** site solutions will be explored to reuse water in the washing process and in testing, thus reducing water withdrawals.
- **Monitoring product water consumption:** developing a system to track water usage by street sweepers, with the aim of assessing potential improvements.
- **Advanced Treatment and Reuse:** Evaluation of technologies, such as reverse osmosis, to purify wastewater and reuse it in internal processes.
- **Internal water audits:** Conducting water assessments on all company uses (cooling, sanitation, irrigation) to identify inefficiencies and define corrective actions.
- **Guidelines for efficient use:** drafting operating instructions for responsible water use, aimed at internal staff, customers, and dealers.
- **Green infrastructure:** study of a natural basin for rainwater collection, useful for irrigation, biodiversity, and the management of intense rainfall events.

		
Material Theme and SDGs	Principal risks (ESG and financial)	Main opportunities (ESG and financial)
E4 - Biodiversity SDG 11 – Sustainable Cities and Communities (green urban spaces and quality of life); SDG 13 – Climate Action (sequester carbon through planting trees); SDG 15 – Life on Land (protect and restore terrestrial ecosystems)	Biodiversity Risks: Dulevo may incur regulatory obligations or compensation costs to mitigate environmental impacts due to industrial expansion (e.g., creation of green spaces). Improper site management or an unmonitored supply chain may contribute to the loss of local habitats or deforestation, generating impacts on biodiversity, reputational damage, and additional costs.	Biodiversity protection and awareness: by creating corporate green spaces such as the "Bosco Dulevo" and pollinator habitats, the company promotes local biodiversity and ecosystem services (CO ₂ absorption, air purification, soil protection). Through environmental education and volunteer initiatives, it engages employees and the community, promoting a culture of ecological responsibility.

Strategy


No Net Loss and Environmental Engagement: Dulevo has adopted the principle of no net loss of biodiversity, offsetting residual impacts through the creation and maintenance of green areas such as the "Bosco Dulevo" (over 1,200 trees), with the aim of improving the company's biodiversity index. At the same time, it promotes environmental awareness by involving employees, schools, and communities in environmental education and volunteer activities.

Actions in progress

- **Dulevo Forest:** planting of 1,040 trees on company land has been completed, creating a permanent woodland area near the plant.
- **Environmental benefits:** the forest contributes to local biodiversity and acts as a carbon sink, offsetting part of CO₂ emissions.
- **Educational trails:** the creation of information trails in the forest, with educational and environmental awareness purposes, is currently being evaluated.

Future actions

- **Environmental education:** designing educational programs and guided tours of the Dulevo Forest, involving schools and families.
- **Urban beekeeping:** evaluating the installation of hives and pollinating insect shelters in company green spaces to protect biodiversity.
- **Environmental volunteering:** organizing eco-friendly days with employees and the local community, in collaboration with local associations.

		
Material Theme and SDGs	Principal risks (ESG and financial)	Main opportunities (ESG and financial)
E5 - Circular Economy SDG 8 – Decent Work and Economic Growth (new "circular" job opportunities and sustainable supply chains); SDG 9 – Sustainable Business, Innovation and Infrastructure (leading-edge industrial solutions); SDG 12 – Responsible Consumption and Production (circular economy)	Risks related to the use of raw materials and waste management: Dulevo's reliance on virgin raw materials exposes it to price volatility and supply risks, potentially impacting costs and delivery times. Inefficient use of non-renewable materials and design that isn't geared toward end-of-life planning increase waste production and environmental impact, potentially resulting in additional costs related to disposal and the loss of valuable resources.	Circular economy as a lever of value: by adopting circular economy principles, Dulevo can reduce costs through the use of recycled materials and reducing disposal costs, opening up new business models such as remanufactured spare parts, retrofits, and reconditioning. This approach reduces environmental impact, promotes responsible production (SDG 12), and promotes sustainable practices throughout the supply chain, engaging suppliers and customers in a more circular ecosystem.

Strategy

Dulevo's circular economy strategy applies to all phases of the product life cycle. Eco-design principles will be increasingly adopted during the design phase to facilitate repairs, upgrades, and parts recovery. At the supply chain level, Dulevo will prioritize sourcing recycled materials and implementing take-back programs. In production, waste separation and recycling will continue to be enhanced. Finally, customer policies will be analyzed to promote the use of remanufactured spare parts and reconditioning services.

Actions in progress

- **Collaboration with suppliers:** initiatives underway to introduce reusable packaging and increase the use of recycled materials in semi-finished products.
- **Monitoring of incoming materials:** a system to track materials used is being developed to reduce waste and improve production efficiency.

Future actions

- **Circularity KPIs:** introduction of specific indicators (e.g. % recycled materials, average lifespan of machines, recycling rate), with measurable objectives for 2030.
- **Circular economy in the supply chain:** inclusion of clauses and agreements with partners and dealers for end-of-life returns, component recovery, and packaging reuse.
- **Traceability and material reduction:** development of incoming material tracking systems and implementation of actions to reduce raw material consumption by 5% by 2030.
- **Sustainable packaging:** expanding the use of reusable ("returnable") packaging in collaboration with suppliers, to reduce waste and encourage reuse.

<div><div><div>3</div><div>GOOD HEALTH AND WELL-BEING</div></div><div><div>5</div><div>GENDER EQUALITY</div></div><div><div>8</div><div>DECENT WORK AND ECONOMIC GROWTH</div></div></div>		
Material Theme and SDGs	Principal risks (ESG and financial)	Main opportunities (ESG and financial)
<p>S1 - Workers within the organization</p> <p>SDG 3 – Good health and well-being (occupational health and employee welfare);</p> <p>SDG 5 – Gender equality (women's empowerment in the workplace);</p> <p>SDG 8 – Decent work and economic growth (health and safety at work, decent working conditions)</p>	<p>Health and safety risks at work: occupational injuries and illnesses have serious human and economic consequences, including production downtime, compensation claims, decreased productivity, and reputational damage. An unhealthy work environment exposes a company to legal liability and can compromise the well-being of employees, their families, and the community.</p>	<p>Safety as a social and competitive value: by promoting a strong culture of safety, Dulevo protects the health of its workers and their families, contributing to collective well-being. A safe and well-being-conscious work environment strengthens the company's reputation and sets a positive example for the local area and the industry.</p>

Strategy

The strategy combines procedural rigor (risk assessments, operational protocols, periodic HSE audits) with active employee involvement: ongoing training, proactive reporting of near-misses, and worker engagement as safety ambassadors. At the same time, Dulevo integrates the concept of physical safety with general well-being: ergonomic programs, psychological support, corporate welfare initiatives (flexible benefits, agreements, etc.), and the promotion of healthy lifestyles, recognizing that health and safety are priorities for ensuring satisfied and healthy workers.



Actions in progress

- **Quarterly HSE audits:** quarterly checks in production departments and testing areas to monitor risks and ensure compliance with safety measures.
- **Corporate climate and well-being:** a climate survey and focus groups were conducted with employees; the results will lead to targeted improvement plans.
- **Training and internal growth:** recruiting and job rotation programs have been activated, including international ones, through the FAYAT Group's "Connecting Roads" platform.
- **Gender equality:** data collection for UNI/PdR 125:2022 certification has begun, focusing on pay equity, female development, and work-life balance.
- **Corporate volunteering (pilot):** a project under study that offers employees a package of paid annual hours for socially useful activities, strengthening engagement.
- **Onboarding:** implemented a structured onboarding process to facilitate the integration of new hires and convey the company culture.
- **Internal communication:** Vita@Dulevo has implemented a structured strategy of quarterly Town Hall Meetings to strengthen internal cohesion.



Future actions

- **"Welldone" Project:** expansion with the introduction of best practices such as free medical screenings and agreements for sports activities.
- **Advanced onboarding:** final release of the Employee Handbook and introducing a mentoring program for new hires; reviewing onboarding and outboarding processes.
- **Gender Equality Certification:** completion of the UNI/PdR 125 process and initiation of corrective actions (e.g. female leadership, flexibility for parents).
- **Social inclusion in greenery:** evaluation of a project with social organizations to involve vulnerable people in the maintenance of company green spaces.
- **Sustainable workspaces:** development of a masterplan to redevelop internal areas and common spaces, with pedestrian paths through the woods to promote well-being and nature.
- **Diversity & Inclusion:** implementation of a management system compliant with UNI ISO 30415, with certification, dedicated training, and monitoring KPIs.
- **Dulevo Academy:** creation of a structured technical and managerial training program, with skills and talent development paths for all Dulevo employees.
- **Great Place to Work:** application for external corporate climate certification programs to validate and strengthen internal engagement.

<div><div><div>4</div><div>QUALITY EDUCATION</div><div></div></div><div><div>11</div><div>SUSTAINABLE CITIES AND COMMUNITIES</div><div></div></div><div><div>17</div><div>PARTNERSHIPS FOR THE GOALS</div><div></div></div></div>					
Material Theme and SDGs	Principal risks (ESG and financial)	Main opportunities (ESG and financial)			
<p>S3 - Community</p> <p>SDG 4 – Quality education (school-business partnerships for training);</p> <p>SDG 11 – Sustainable cities and communities (social cohesion, clean and liveable urban spaces);</p> <p>SDG 17 – Partnership for goals (multi-stakeholder collaboration at local level)</p>	<p>If Dulevo does not actively contribute to the well-being of the local community and is indeed perceived as a source of negative externalities (noise, traffic, pollution), the social impact on the area is negative in terms of quality of life and trust in the company.</p> <p>- The lack of dialogue and involvement can lead corporate initiatives to not take into account local needs (employment, environmental, social), generating mistrust and a sense of abandonment in the community and causing the loss of synergy opportunities for the socio-economic development of the area.</p>	<p>Solid social license and attractiveness for talent: strong roots in the territory and the reputation of a company committed to social issues guarantee Dulevo a solid license to operate– with lower risks of opposition, litigation, or regulatory obstacles – and make it more attractive to local talent (many prefer to work for companies with social values), facilitating recruitment. Furthermore, active partnerships with local authorities can open up opportunities for public funding or joint innovation projects in the region.</p> <p>- Supporting initiatives cultural, sporting and solidarity at a local level, Dulevo enriches community life, helping to improve social cohesion, access to culture and the quality of services for the population (in line with SDG 11 – Sustainable Communities).</p> <p>- Involving employees in volunteer activities in the local area and by opening the company's doors to schools and communities (e.g. guided tours of the factories, events open day), Dulevo spreads knowledge on topics such as clean technologies and sustainability, strengthens bonds of trust with citizens and lays the foundations for shared and lasting development.</p>			



Strategy

Creating shared value in the territory: Dulevo views the local community not just as a group of stakeholders to be managed, but as a true growth partner. The company's community strategy is multifaceted: active participation in local events and causes (through sponsorships and donations aimed at addressing local needs, from culture to solidarity).

Actions in progress

- **Corporate volunteering (pilot):** a project under study that offers employees a package of paid annual hours for socially useful activities, strengthening engagement.
- **Educational collaboration:** participation in initiatives such as "Open Enterprises" with guided tours for students and partnerships with schools and universities for internships, testimonials, and projects on innovation and sustainability.
- **Local sponsorships:** support for local cultural and sporting events (e.g. "Musica in Castello", "Olimpiadi Verdiane") and support for charitable initiatives such as those promoted by "Noi per Loro".
- **Transparency and dialogue with the territory:** promoting ongoing dialogue with local authorities and communities through public meetings and consultations to listen to the community, prevent critical issues, and strengthen trust.
- **Commitment as a corporate citizen:** Dulevo aims to act as a responsible stakeholder in the local area, aligning corporate objectives with the expectations and development of the local community.

Future actions

- **Educational and institutional collaborations:** development of projects with schools, universities, and municipalities (e.g., "green" competitions, workshops with managers) to promote sustainability and strengthen ties with the local community.
- **Dulevo Clean Up Day:** proposal for an annual environmental volunteering event open to employees, families, and the community, for cleaning public areas, using company resources and logistical support.
- **Urban impact study:** launch of a project with public bodies to measure the acoustic and environmental impact of Dulevo machinery in urban settings, with possible sharing of the results with citizens.

Material Theme and SDGs	Principal risks (ESG and financial)	Main opportunities (ESG and financial)
<div> <div> 8 DECENT WORK AND ECONOMIC GROWTH </div> <div> 16 PEACE, JUSTICE AND STRONG INSTITUTIONS </div> <div> 17 PARTNERSHIPS FOR THE GOALS </div> </div> <p>G1 – Business Ethics</p> <p>SDG 8 – Decent work and economic growth (ethical component in labor and business practices);</p> <p>SDG 16 – Peace, justice and strong institutions (fight against corruption, transparency);</p> <p>SDG 17 – Partnerships for goals (trust in partnerships through integrity)</p>	<p>Ethical and legal risks: incidents of corruption, fraud, or regulatory violations, even isolated ones, can result in severe fines, exclusion from public tenders, and a loss of trust among customers and partners, with lasting economic impacts. Failure to prevent corruption and unethical practices undermines the internal climate, fosters injustice, and damages the company's social capital and reputation in the context in which it operates.</p>	<p>Integrity and reputation as strategic assets: a corporate culture based on ethics and legality strengthens Dulevo's reputation, promoting access to strategic customers, favorable financing, and a high Legality Rating. Widespread integrity improves the internal climate, strengthens employee engagement, and promotes responsible behavior throughout the supply chain, contributing to a more just and transparent society (SDG 16).</p>

Strategy

Dulevo's governance strategy combines a robust compliance system (updated Model 231, Code of Ethics, anti-corruption procedures, whistleblowing) with the promotion of a widespread culture of integrity. Through ongoing training, management engagement, and initiatives such as Ethics Day, ethics is seen as a shared value. The company adopts a zero-tolerance policy towards improper conduct, monitoring its reputation and strengthening internal controls.

Actions in progress

- **Anti-corruption training – phase 1:** the first mandatory training cycle on Model 231 and anti-corruption issues has been completed, with a focus on at-risk functions (purchasing, sales, administration).
- **Spreading ethical culture:** training has been extended to the entire company population to ensure widespread awareness of the rules, duties, and expected behaviors.
- **Reputation and transparency:** ongoing efforts to strengthen brand reputation through transparent communication, publication of the sustainability report, and attention to customer satisfaction.
- **Continuous training:** periodic refresher courses are planned to maintain a high level of focus on ethics and integrity in corporate behavior.



Future actions

- **Advanced Anti-Corruption Training:** continuation of the training program with periodic sessions, practical cases and simulations to strengthen employee preparation.
- **Ethics desk:** evaluating the activation of an internal Ethics Helpdesk, managed by an ethics representative or the legal department, to offer confidential support on compliance issues.
- **Strengthening Model 231:** checks are planned on the effectiveness of the management system and on third parties (suppliers, agents) through due diligence and ethical audits.
- **Legality Rating:** commitment to maintaining and improving the AGCM score, including through internal awareness initiatives and the active involvement of top management.

<div><div><div>9</div><div>INDUSTRY, INNOVATION AND INFRASTRUCTURE</div></div><div><div>12</div><div>RESPONSIBLE CONSUMPTION AND PRODUCTION</div></div><div><div>16</div><div>PEACE, JUSTICE AND STRONG INSTITUTIONS</div></div></div>		
Material Theme and SDGs	Principal risks (ESG and financial)	Main opportunities (ESG and financial)
G3 – Sustainability Governance SDG 9 – Industry, innovation and sustainable infrastructure; SDG 12 – Responsible consumption and production (sustainable supply chain, reduction of environmental impacts); SDG 16 – Peace, justice and strong institutions (transparent and inclusive governance at corporate level)	Risks from a lack of ESG integration and innovation: the lack of governance geared toward sustainability and innovation could undermine Dulevo's competitiveness, hindering its ability to adapt to strategic trends such as electrification and digitalization. Insufficient attention to ESG issues exposes the company to regulatory, reputational, and environmental risks, while organizational inefficiency and neglect of cybersecurity could undermine resilience, business continuity, and stakeholder trust.	Resilience and growth through sustainability and innovation: by integrating sustainability into its strategies and investing in innovation and digitalization, Dulevo builds a lasting competitive advantage, accesses new markets and incentives, and attracts capital through solid ESG governance. Clean technologies and efficient processes improve both environmental impact and working conditions (SDG 9). Engaging top management and training staff on ESG issues strengthens a responsible corporate culture and encourages the adoption of sustainable initiatives at all levels.

Strategy

Sustainable innovation integrated into governance: Dulevo is evolving its governance by explicitly incorporating sustainability objectives into its business plan and management systems. The strategy includes strengthening an internal ESG committee (or a Board-level ESG oversight body) to guide and monitor progress and incorporating ESG targets (emissions reduction, diversity, etc.) into management performance KPIs.

Actions in progress

- **Dulevo Diamond Project:** launch of a strategic project to develop and harmonize the global sales network, aimed at supporting distributors in adopting shared performance and sustainability strategies.
- **Product innovation:** continuous development of electric machines and advanced, low-impact motors, based on modular platforms, to combine high performance and lower environmental impact.
- **Diversification and modularity:** rationalization of the range by reducing redundant models and using common platforms, to optimize resources and accelerate innovation.
- **Quality and durability:** maintaining high standards through rigorous controls and a certified quality system, to guarantee maximum reliability.



- **Cybersecurity:** compliance with the requirements of the NIS2 Directive and ISO/IEC 27001 certification process, with IT infrastructure updates and ongoing internal training.
- **Digitalization of products and processes:** integration of digital technologies into machinery (touchscreens, telemetry, AI) and internal processes (document management, 4.0 and 5.0 solutions).
- **ERP and digital transformation:** implementation of the new SAP ERP and adoption of data analytics tools to increase efficiency, traceability, and integrated management.
- **Sustainable procurement:** introduction of an ESG vendor rating system with environmental and social criteria, to select more sustainable suppliers and promote improvement plans.
- **ESG Training:** training sessions for managers and buyers on regulations, market trends, and sustainable purchasing practices, including negotiating environmental clauses.
- **Integrated ESG Governance:** promoting a culture of sustainability in all decision-making functions, ensuring that ESG aspects are an integral part of strategic choices.

Future actions

- **Materiality Update:** a new cycle of stakeholder engagement is planned for 2025 to review material topics and update strategic priorities.
- **Integrated ESG vision:** continued integration of ESG objectives into business plans and decision-making processes to ensure resilient growth and shared value in the long term.
- **Culture of quality and continuous improvement:** strengthening quality and safety management systems, with investments in monitoring technologies and lean practices to reduce waste.
- **Sustainable vendor rating:** consolidation of the ESG supplier evaluation system, with periodic monitoring, improvement plans for critical suppliers, and progressively raising standards.
- **Cyber-resilience:** compliance with emerging regulations regarding cybersecurity and protection of connected products.
- **SAP Implementation:** launch of the new management system by 2026, with subsequent upgrades to fully digitize company processes.
- **Net Positive Plant:** goal of transforming the main plant into a positive impact site by 2030 (energy produced > consumed, zero waste, recirculated inland water, increased biodiversity).

Sustainable Development Goals 2030

Dulevo's Commitment



SDG 4 Quality Education

- ◆ **Continuous internal training:** Dulevo invests in technical, linguistic, safety, ethics, and sustainability training for its employees, ensuring the adoption of green technologies and efficient practices.
- ◆ **Educational collaboration with the territory:** in partnership with schools, the company hosts students for visits and training internships.

Through school-business projects, Dulevo shares knowledge about clean technologies with new generations, contributing to their education and strengthening community ties.



SDG 5 Gender Equality

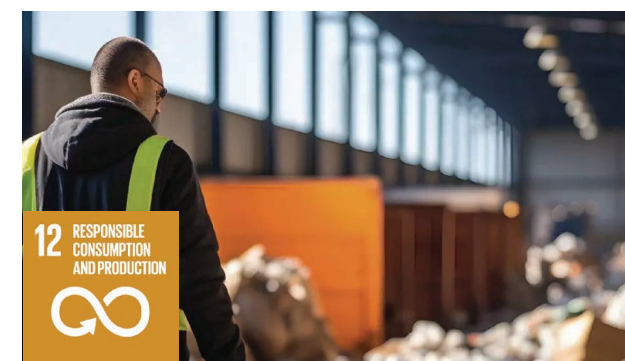
- ◆ **Opportunity and inclusion for all:** Dulevo promotes an inclusive work environment, ensuring equal career opportunities and compensation for women and men. Merit-based selection, mentoring, and anti-discrimination policies ensure that diversity is valued at every level.
- ◆ **Structured commitment to equality:** the company aims to achieve UNI/PdR 125:2022 certification on gender equality by the first quarter of 2026.



SDG 9 Industry, Innovation and Infrastructure

- ◆ **Product and process innovation:** Dulevo is developing increasingly eco-friendly and efficient cleaning machines, investing in technologies such as electrification to reduce emissions and fuel consumption. It was among the first companies to launch electric sweepers and is the only European company to offer a methane-powered sweeper.
- ◆ **Sustainable production infrastructures:** the company is modernizing its facilities to reduce waste and emissions, with a factory designed to minimize energy consumption and equipped for photovoltaic panels.

Thanks to energy efficiency and automation measures, Dulevo makes its infrastructure more sustainable and resilient.



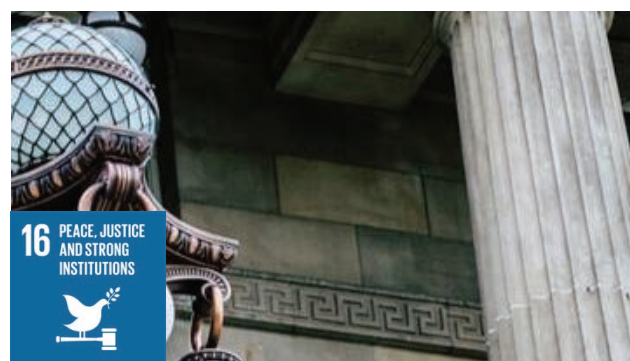
SDG 12 Responsible Consumption and Production

- ◆ **Integrated circular economy:** Dulevo implements "zero waste" programs in production by eliminating single-use packaging and recycling waste.



SDG 13 Climate Action

- ◆ **Decarbonization of operations and products:** Dulevo is reducing its carbon footprint by improving efficiency and using photovoltaic panels to cover most of its energy needs. At the same time, it is converting its range of machines to electric or low-impact motors, reducing operating emissions.
- ◆ **Resilience and adaptation:** corporate resilience is increased by protecting sites from extreme weather events and optimizing logistics to eliminate unnecessary transportation. The company is expanding its environmental monitoring (LCA, carbon footprint) to identify future risks and opportunities, ensuring operational continuity in the face of climate challenges.



SDG 16 Peace, Justice and Strong Institutions

- ◆ **Ethical governance and compliance:** Dulevo bases its governance on principles of ethics and legality, with a robust compliance system (Model 231, Code of Ethics, anti-corruption measures). All employees receive regular training on integrity and anti-corruption standards, fostering a culture of zero tolerance for illegal behavior.
- ◆ **Transparency and widespread integrity:** transparency is ensured through clear communications and public sustainability reporting; while internally, whistleblower channels and initiatives like Ethics Day encourage open ethical dialogue. These measures strengthen stakeholder trust and contribute to fairer markets.



SDG 17 Partnerships for the Goals

- ◆ **Alliances in the value chain:** Dulevo collaborates with suppliers and customers to achieve shared sustainability goals. Together with suppliers, it improves supply chain environmental standards.
- ◆ **Multi-stakeholder networks:** the company participates in initiatives with local authorities and civic organizations for cleaner cities and social projects.



5

Our products



5.1

Our sweepers

Dulevo designs, manufactures, and markets advanced solutions for urban, industrial, and commercial cleaning.

The offering includes a wide range of street **sweepers, industrial and professional floor cleaners**, designed to operate in indoor and outdoor environments with high standards of efficiency, safety and sustainability.

The company integrates its offering with **qualified after-sales services, original spare parts** and advanced digital solutions, such as **Dulevo Telematic**, for remote monitoring of vehicle performance.

Sustainable innovation and patented technologies

Since its foundation, Dulevo has stood out for the introduction of exclusive technology such as its **mechanical-aspirating-filtering**, capable of effectively removing fine dust (PM10 and PM2.5) while simultaneously reducing water use. This system, present in many machines in the product line, allows for efficient cleaning even at low speeds, reducing energy use and noise impact as well as water consumption. The most recent versions are equipped with an **ECO mode**, which further optimizes consumption during daily operations.

Alternative propulsion and low environmental impact

In 2024, Dulevo continued to strengthen its machines offering **low or zero emissions, expanding the diffusion of models full electric and to CNG (methane)**. These solutions represent a growing market share, especially in the urban and industrial segments, thanks to their superior environmental performance and quiet operation, ideal for sensitive environments. All machines comply with European, American, and non-European emissions regulations.

Durability, safety and circularity

Dulevo machines are designed to last: high-strength materials, standardized components and durable filtration systems reduce the need for frequent replacements and minimize waste generated. This approach to **sustainable design** also includes systems for **water recovery and recycling**, contributing to the efficient management of natural resources. Attention to **product safety and maintainability makes** the vehicles reliable and suitable for different application areas.



Dulevo's mechanical-suction-filtering sweepers: innovation and efficiency for urban and industrial cleaning

One of the main strengths of Dulevo sweepers is the adoption of a mechanical-suction-filtering collection system, a unique technology that guarantees high cleaning performance with very low water consumption.

This approach, which is defined as waterless due to its ability to operate in dry mode, represents an innovative and particularly effective solution for cleaning management in urban and industrial contexts.

The **technology** behind Dulevo sweepers combines a central brush and side brushes to convey debris to the heart of the vehicle, where a mechanical suction system lifts it and transfers it directly to the waste container. This process is supported by a powerful airflow generated by the high-capacity suction system, which ensures the capture of even the finest particles of dust.

The **dust** raised during the sweeping cycle is completely sucked up and filtered, thanks to special fabric filters capable of retaining **fine particulate matter (PM10 and PM2.5)**, returning only clean air to the outside environment.

This operating mode allows Dulevo sweepers to **significantly reduce water consumption**, with only a minimal amount used to control dust from the side brushes. This results in significant environmental benefits, in line with Dulevo's commitment to water conservation and sustainability. Furthermore, waterless operation allows cle-

aning operations to be carried out even in adverse weather conditions, such as freezing winter temperatures, where the use of water would be problematic or counter-productive.

The flexibility and efficiency of Dulevo machines with a mechanical-suction-filtering system are particularly suited to addressing a wide range of sweeping needs:

from summer operations on streets and squares, with sand and dust, to the removal of autumn leaves and debris, to the cleaning of industrial areas and complex interior spaces.

The absence of water jets reduces environmental impact and operating costs. It also contributes to improved ergonomics for the operator, as it generates less noise.

Operator ergonomics are built into Dulevo sweeper design. The cabin is soundproofed and designed for operator comfort.

Dulevo sweepers not only meet the growing need for **sustainability**, but also offer a competitive advantage in terms of cost savings and operational continuity. They are concrete proof of Dulevo's commitment to a **transition towards low-environmental-impact production and operating models**, while always maintaining the quality and effectiveness of its solutions at the forefront.

Although formal product sustainability certifications such as **LCA, EPD or CFP** are not yet active as of 2024, the company has started data collection of **environmental metrics in the system** to support advanced analytics across the entire product lifecycle in the future.

Attention to the ergonomics and inclusiveness continues to guide the design: soundproof, intuitive and filtered cabins, accessible displays, digital support for training and remote maintenance.

Furthermore, simplified and safe user interaction is promoted, with a growing focus on accessibility, comfort operation and multi-channel after-sales support.



5.2

Our production cycle

Dulevo's designers, manufacturers and markets advanced solutions for urban, industrial and commercial cleaning.

Machines are manufactured at the company's main plant, on **five assembly lines**, each of which is managed by a dedicated team with coordination, control and optimization functions: **4 finished product lines and 1 line dedicated to the assembly of driver's cabins.**

Starting from 2023, a process of **organizational transformation**, based on project management logic and the horizontal involvement of people.

The operational structure has been strengthened with the inclusion of a **team leader**, selected through technical and aptitude assessments, and trained through specific workshops on leadership skills and team management.

This role has assumed a central role in the day-to-day management of activities and coordination between departments, helping to strengthen the sense of shared responsibility within the lines.

Assembly activities are supported by advanced material management. Components are supplied in proprietary reusable containers, divided by type according to **ABC logic**, and delivered directly to the line thanks to an integrated internal handling system.

One of the key tools introduced is the Supermarket-based Kit-ting system:

a logistics strategy that consists of grouping the individual parts needed to assemble a product into a set, creating a package, called a kit, thus achieving reduced cycle times, fewer errors, and better use of space.

At the same time, the company has adopted **sequencing practices for the largest components**, optimizing the flow of materials to the assembly stations. With a view to improving the final stages of the process, Dulevo is evaluating the transition to a **new digital test bench**, developed with an interface validated by the Technical Department, which allows for real-time monitoring of machine parameters and blocking of the cycle in the event of detection of anomalies with respect to the specifications.

The efficiency of **internal logistics** was further strengthened in 2024 through a structured sharing with the purchasing department on the use of containers, coordinating the space requirements in the warehouses and on the line. A handling system was introduced using containers with a towable drawbar, which allows the logistics operator to go directly online with a single vehicle, reducing repetitive routes, increasing safety and reducing the risk of manual handling injuries. To support this model, **logistics transactions** which organize loading and unloading flows in a systematic way, reducing time waste and the risk of errors, have been introduced.

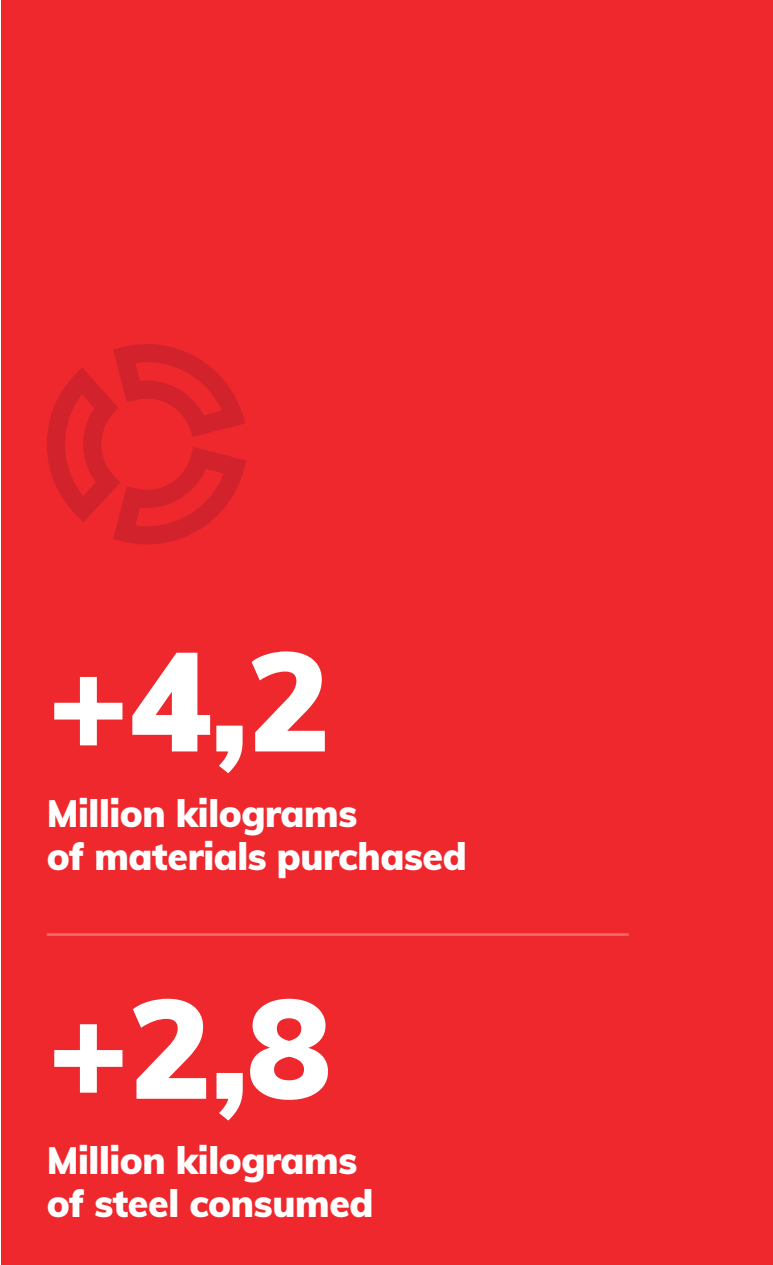
The Dulevo production process, in its current configuration, therefore reflects a long-term vision that aims to strengthen **operational resilience, worker safety, the digitalization of controls and logistics sustainability**, in line with the strategic objectives of manufacturing excellence defined in the multi-year corporate plan.

As part of its commitment to efficient and responsible industrial management, Dulevo carefully monitors the procurement of raw materials used in its production processes.

The choice and quantity of materials used reflect the technical requirements related to the robustness, reliability and product lifespan, as well as the aim of ensuring business continuity and quality along the entire supply chain.

In 2024 Dulevo managed a significant volume of raw material supplies, for a total of over **4.2 million kilograms of materials purchased**. The most used material was **steel**, with over **2.8 million kg**, followed by **plastic** (965.000 kg), **rubber** (185,000 kg) and **iron** (180,000 kg), confirming the centrality of these components in the production of high-performance machinery. Targeted quantities were also used, such as **lubricants** (106.000 kg), **glass** (94,500 kg) and copper (8,000 kg), as well as specific elements such as **cast iron**, **paints**, and **aluminum**, used for structural, functional or finishing needs.

The variety of raw materials reflects the complex construction of Dulevo machines, designed to meet high quality standards and operate in demanding environments. Purchasing is managed according to criteria of reliability and compliance with technical specifications, with the aim of ensuring maximum process efficiency and consistency with long-term corporate objectives.



GRI 301-1 Type of material purchased	Dulevo Parma	Dulevo Padua
Iron	N.A.	180.000
Steel	2.760.300	60.000
Plastic	955.000	10.000
Copper	N.A.	8.000
Glass	87.500	7.000
Cast iron	N.A.	5.000
Eraser	182.000	3.000
Lubricants	104.000	2.000
Aluminum	N.A.	1.500
Paints	2.800	200

5.3

Our quality, safe and sustainable products

The quality, safety, and sustainability of Dulevo products are managed through an integrated system of practices, tools, and projects that ensure compliance with technical, regulatory, and environmental requirements in the relevant markets.

In 2024, the company significantly strengthened its control activities through the launch of the **Product Audit Project**, which involves in-depth checks on a sample of machines, conducted in person by cross-functional teams.

Each week, a meeting is held with a detailed analysis of a sample machine, during which defects and areas for improvement are identified. The collected data is cross-referenced with complaints received by the after-sales service and integrated into a corrective action tracking system, thus fostering a positive and synergistic cycle between design, production, and support.



In July 2024, Dulevo obtained ISO 45001 certification, which joined the existing quality and environmental certifications, completing the integration of management systems.

Integrated policy It has been updated accordingly, with the aim of consolidating a culture of prevention and continuous improvement.

In the product development field, the company has started several process **improvement projects**, aimed at strengthening quality starting from the design phase. Among the key actions is the precise definition of the installation methods for wiring and internal pipes within the machines, thus reducing assembly errors and facilitating maintenance. This intervention is directly linked to after-sales service, helping to improve component accessibility, reduce machine downtime, and increase customer satisfaction.

During 2024, Dulevo achieved all the planned strategic objectives and started a medium-term reflection that aims to transform the company into a manufacturing excellence by 2030. The first concrete step was the launch of a pilot project on the **cabin line**, with the physical separation of the cabin from the assembly line. This will allow dedicated checks to be implemented for electrical and electronic systems starting in 2025. At the same time, a new approach to project management has been promoted:

production teams have been involved in co-designing workflows, with the aim of moving beyond a linear vision of work in favor of a culture of cross-functional responsibility.

On an environmental level, Dulevo has consolidated its commitment to reducing impacts through three main directions: **reduction of energy consumption, reduction of water consumption, reduction of dust emissions**. Some machines employ systems for nebulizing and recovering the water used for dust reduction, promoting reuse in a closed cycle.

On a social level, the company has worked to improve the accessibility of its machines. On some models, it's possible to customize the user interface and adjust parameters such as brush pressure, making operation immediately understandable even for inexperienced operators. To make our electric model more accessible, a lightweight version has been developed that does not require special licensing requirements, while also focusing on operator safety.

In continuity with these efforts, Research and Development carried out four key projects in 2024: **the industrial line update with attention to ergonomics and electrification; the reduction of consumption through the structural lightening of some models; the replacement of diesel engines from step C to step E, in line with the legislation; and the implementation of advanced control systems to increase active and passive safety on board the machine.**

Health and safety at Dulevo

In 2024, Dulevo strengthened the coverage of its products and services within its health and safety management system, integrated into company processes.

Overall, there were **1,588 products and services** subjected to structured assessments and specific controls to ensure the protection of the health and safety of the users and operators involved. This particularly applies to the **Fontanellato (PR)** production site and has included **1.553 machines**, while at the Ponte San Nicolò (PD) plant 35 have been considered.

This extension reflects the company's commitment to designing and providing safe solutions that comply with technical and regulatory requirements, with a focus on both risk prevention and end-user operational comfort.

GRI 416-1 No. products and services covered by health and safety management systems			
Year	Site	Final report	
2024	Dulevo Parma	1.553	
	Dulevo Padua	35	
GRI 416-2 Incidents of non-compliance regarding health and safety impacts of products and services			
Year	Site	Type of non-conformity	Final report
2024	Dulevo Parma	Non-compliance with voluntary codes	22



1.588

Products and services evaluated through structured processes

In 2024, Dulevo recorded a total of **22 incidents of non-compliance** relating to the health and safety impacts of its products and services. These cases, detected at the **Fontanellato (PR)** plant, concerned exclusively the failure to comply with **voluntary codes and self-regulatory standards**, without violations of mandatory regulations.

The company managed each incident according to the internal procedures established by the integrated management system, adopting targeted corrective actions and technical and organizational improvement measures. Continuous monitoring and systematic comparison with more stringent voluntary requirements represent an active prevention tool for Dulevo, aimed at ensuring the constant improvement of the quality, safety, and reliability standards of its products.

Our people



6.1

Dulevo people

Dulevo recognizes the value of people as a key factor in achieving corporate goals. In a constantly evolving industry, the company invests strongly in the development of human capital, promoting professional growth, ongoing training, and a stimulating, safe, and respectful work environment.

As of September 30, 2024, Dulevo had **215 employees**, distributed between the Parma (208) and Padua (7) offices, with a stable workforce over the three-year period. The gender composition shows a male prevalence, in line with the sector context. Women are predominantly hired on permanent contracts, while men are found, albeit to a limited extent, on fixed-term contracts and internships.

The company complies with the notice periods established by the **National Collective Bargaining Agreement for Metalworkers** for both parties regarding termination of employment. However, the company guarantees timely communication to employees regarding any significant organizational changes. For example, if organizational needs require a job change, this is agreed upon in advance with the employee without a specific time-frame, but respecting the needs of the company and the employee.

GRI 2-7 EMPLOYEES			
	Year		
Site/Gender/Qualification	2022	2023	2024
Dulevo Parma	189	192	208
Female	26	28	31
Apprentice	0	0	0
Stage	0	0	0
Fixed term	0	0	1
Indefinite period	26	28	30
Male	163	164	177
Apprentice	0	0	0
Stage	1	0	1
Fixed term	1	2	6
Indefinite period	162	162	170
Dulevo Padua	12	7	7
Female	1	0	0
Apprentice	0	0	0
Stage	0	0	0
Fixed term	0	0	0
Indefinite period	1	0	0
Male	11	7	7
Apprentice	0	0	0
Stage	0	0	0
Fixed term	1	0	0
Tempo indeterminato	10	7	7
Indefinite period	201	199	215

215

Employees

Permanent contracts are the predominant type of contract for both genders. Fixed-term contracts remain marginal and primarily concern male staff. Almost all employees work full-time; part-time work is present only among female workers at the Parma office, with a slight increase in recent years.



Overall, Dulevo's employment structure reflects a strong propensity for stability and very limited use of flexible contractual arrangements.

During the period 2022–2024, Dulevo made limited use of workers who are not directly employed by the organization, primarily through temporary work contracts. As of September 30, 2024, there were 25 non-employee workers, including 3 at the Padua office and 22 at the Parma office. The use of non-employee workers primarily responds to temporary operational support needs and is managed in accordance with current contractual standards.

GRI 2-7 EMPLOYEES GENDER/CONTRACT			
	Year		
SITE	2022	2023	2024
Dulevo Parma	189	192	208
Female	26	28	31
Fixed term	0	0	1
Full-time	0	0	1
Indefinite period	26	28	30
Full-time	20	22	23
Part-time	6	6	7
Male	163	164	177
Stage	1	1	1
Full-time	1	1	1
Fixed term	1	2	6
Full-time	1	2	0
Indefinite period	161	161	170
Full-time	161	161	170
Dulevo Padova	12	7	7
Female	1	0	0
Indefinite period	1	0	0
Part-time	1	0	0
Male	11	7	7
Indefinite period	11	7	7
Full-time	11	7	7
Grand total	201	199	215



GRI 2-8 NON-EMPLOYEE WORKERS / LOCATION / TYPE OF COLLABORATION			
	Year		
SITE	2022	2023	2024
Dulevo Parma	20	23	22
Female	6	5	4
Temporary workers	6	5	4
Male	14	18	18
Temporary workers	14	18	18
Dulevo Padua		3	3
Male	0	3	3
Temporary workers	0	3	3
Grand total	20	26	25

In the three-year period 2022–2024, Dulevo managed its hiring and termination dynamics with balance, maintaining a healthy turnover rate in line with labor market trends. 2024 was marked by improved retention performance, with a reduction in the outgoing turnover rate compared to the previous year.

In particular, the outgoing turnover rate was 9.35% in 2022, rose to 15.08% in 2023, and then decreased significantly to 8.84% in 2024. Conversely, the incoming turnover rate stood at 10% in 2022, 12% in 2023, and reached 14% in 2024, highlighting a strengthening of the company's attractiveness.

The analysis by age group shows a predominance of new hires among workers between 30 and 50, followed by those under 29, while departures have mostly involved workers over 50, consistent with the natural dynamics of generational turnover. The male component is predominant in both directions, reflecting the composition of the company's workforce.

GRI 401-1 NEW HIRES BY GENDER AND AGE (N.)			
SITE	Year		
	2022	2023	2024
Dulevo Parma	22	24	31
Female	2	4	5
<= 29 years old	0	1	2
>= 51 years old	0	0	0
30 – 50 years old	2	3	3
Male	20	20	26
<= 29 years old	6	2	8
>= 51 years old	2	4	7
30 – 50 years old	12	14	11
Grand total	22	24	31

GRI 401-1 EMPLOYEE TURNOVER BY GENDER AND AGE (N.)			
SITE	Year		
	2022	2023	2024
Dulevo Parma	19	25	19
Female	1	3	2
30 – 50 years old	1	3	2
Male	18	22	17
<= 29 years old	1	2	5
>= 51 years old	8	15	7
30 – 50 years old	9	5	5
Dulevo Padua	1	5	0
Female	0	1	0
30 – 50 years old	0	1	0
Male	1	4	0
<= 29 years old	0	1	0
>= 51 years old	1	2	0
30 – 50 years old	0	1	0
Grand total	20	30	19

People's well-being in Dulevo

Dulevo adopts an advanced and responsible approach to human resources management, aiming to create a sustainable, positive work environment focused on the overall well-being of its people. Through targeted policies and flexible organizational tools, the company promotes conditions that foster a work-life balance, contributing to the construction of solid and lasting social sustainability. Among the most significant actions, the introduction of the **smart working system** represented a significant cultural shift, welcomed with participation and regulated through both individual agreements and the company-wide supplementary contract. This model has produced positive effects in terms of both productivity and quality of life for employees.

Another tool that has been active for several years, promoted in conjunction with the workers' union representatives, is the **solidarity time bank**, an institution that allows employees to grant hours of leave/vacation to colleagues who need to care for family members with serious health problems. To complement its welfare measures, Dulevo offers supplemental health insurance to all full-time, permanent employees, thus contributing to health protection and promoting a work environment that is attentive to personal needs.



In 2024, a team building day was also promoted, open to all staff and on a voluntary basis: the Dulevo Biathlon Day. The initiative featured a four-person team relay, with combined running or walking and shooting events, organized into two shifts and supported by professional coaches. The event provided an opportunity to strengthen collaboration, a sense of belonging, and relational well-being in a dynamic, informal, and inclusive setting.

These initiatives are part of a broader strategy aimed at promoting a cohesive, participatory, and person-centered work environment, where individual well-being is recognized as a fundamental lever for process quality and organizational development.

6.2

Staff training and development

In 2024, Dulevo intensified its commitment to training, providing a total of 2.492 hours of training. The training program covered all company positions, with differentiated distribution by gender and role.

For comparison, in 2023 a total of 2.604 hours of training were delivered, equivalent to approximately 13 hours per employee, with a slightly higher average for women (15 hours) compared to men (13 hours). 85% of the hours were carried out via e-learning, with significant participation from clerical staff (2,124 hours).

The 2024 training plan maintained a multidisciplinary approach, addressing strategic, environmental, health and safety, ethics and compliance, and digitalization topics. Among others, sessions were delivered on privacy (involving 72 employees), cybersecurity (66 employees), and training on the **Organizational Model 231**.



2.492

Hours of training activity

Confirming the growing attention to ESG issues, the training course was launched in July 2024 Sustainability Transition In collaboration with Bologna Business School (BBS), involving all members of the Management Committee (COMEX) and ESG Ambassadors.

The Dulevo Planet Program has also been launched for all employees to raise awareness of sustainability issues.

The program aims to provide tools and strategic vision to drive change towards sustainable business models, strengthening management's ability to integrate sustainability into decision-making processes.

Aware of the crucial role of corporate leadership in promoting sustainable transition, Dulevo has also supported this path with a series of experiential workshops, **2 tons**, Launched in April 2024, the workshop involved 89 employees, including all members of the Leadership Team (COMEX). Based on the 2 tonnes platform, the program aims to raise awareness of the climate emergency and provide concrete tools to contribute, both individually and collectively, to a realistic and engaging ecological transition. Starting in 2025, a special edition of the workshop will be offered on a recurring basis to new hires.

The variety and transversality of the activities provided, ai-

med at all company functions, confirm Dulevo's commitment to promoting a culture of continuing education, as an essential lever for the organization's competitiveness and the valorization of its internal resources.

In order to potentiate the retention of employees and **organizational continuity**, starting in 2022, Dulevo launched a structured plan of initiatives aimed at consolidating internal strategic skills and ensuring the long-term sustainability of the business. At the Group level, there has been a strong push towards defining and implementing individual development plans, with increasing attention to succession planning.

In this context, the FAYAT Group requires all subsidiaries to annually develop a **succession plan**, in which for each front-line position, both a medium-term successor and a substitute in case of emergency are identified. Successors can also be identified using a cross-company logic. For each medium-term successor, it is also mandatory to prepare a **Professional Development Plan (PDP)**.

PDPs are structured into three areas: training, objectives, and salary or career development. Each area is divided into years and monitored through periodic reviews with the manager and the HR department. These reviews assess the progress of training activities and objectives, and authorize or deny access to the salary or career development phase.

The process begins with a structured skills assessment, which defines the soft and hard skills needed to fulfill the role over the next three years.

Each skill is assigned an expected score by the manager. Subsequently, the employee self-assessments independently, without access to the manager's assessment, which is conducted separately. The results are integrated into a digital radar chart that highlights any skills gaps, upon which a personalized development plan is built. This plan may include technical or transversal training, mentoring, coaching, on-the-job activities, and performance objectives, accompanied by financial recognition mechanisms and growth paths.

Originally reserved for top management, this approach has been progressively extended to key figures as well, such as Talent, deemed essential for organizational stability. At the same time, the company has initiated a targeted strengthening of strategic roles, particularly in the technical and engineering fields, along with a reduction in the reliance on external resources. This has allowed us to consolidate internal skills and build a solid and qualified structure capable

of ensuring organizational stability, process continuity, and the protection of corporate expertise.

GRI 404-3 TOTAL NUMBER OF EMPLOYEES RECEIVING PERFORMANCE REVIEWS	
Site / Gender / Qualification	2024
Dulevo Parma	25
Female	3
Upper Management	1
Office Workers	1
Mid-Level Management	1
Male	22
Upper Management	7
Office Workers	10
Mid-Level Management	5
Grand total	25



6.3

Protection of the health and safety of workers

Dulevo has adopted a structured system for the management of health and safety at work compliant with the international standard **ISO 45001**, obtained and certified by DNV in July 2024. The system is integrated with the quality and environmental management systems, applicable to all company departments and all categories of workers, including temporary workers, interns and external contractors, for whom specific protocols relating to the management of interference risks, behavioral safety and emergency management are provided.

The company's approach to safety is participatory and widespread, based on a culture that values the direct contribution of people at all levels.

A central tool in this model is the **Reporting Diary**, introduced in 2023, through which workers can report critical issues, suggestions, and observations in a structured manner. Thanks to this tool, significant improvements have already been made: more ergonomic workstations, high-tech work equipment, and a redesign of assembly line layouts.

The project, Interviews in Safety, was launched in 2024, starting from the most complex and articulated assembly line, the GREEN Line. Each worker was interviewed individually using a five-question form focused on perceived risks, operational criticalities and improvement proposals. Subsequently, an in-depth technical analysis of the station was held, attended by line managers and technicians. The project, already extended to other departments and planned for the clerical areas, has resulted in numerous improvements, not only in safety, but also in ergonomics and equipment layout.

In parallel, other strategic projects have been activated within the **Health and Safety Improvement Plan**, including:

- ◆ **The Exoskeleton project**, launched in collaboration with the University of Parma, Department of Medicine and Surgery, numerous local companies, and health surveillance agencies. In recent years, the use of exoskeletons in the workplace has gained growing interest, both from a scientific research perspective and for their practical applications. Exoskeletons are wearable devices that provide mechanical support and enhance the operator's physical capabilities. They can be used to reduce biomechanical overload due to tasks performed while maintaining awkward postures for prolonged periods or during physically demanding activities such as manual handling, as they help maintain proper posture and reduce strain on the spine. The project's goal is to reduce biomechanical overload on the spine. Dulevo participated in the research project with a pilot group that underwent three specialist visits - initial, intermediate, and final - to evaluate the exoskeleton's impact on physical well-being.
- ◆ **Adherence to the Regional Prevention Plans**, formalized in December 2024 and which provides for audit activities and interviews on the topic of industrial machinery safety during 2025.
- ◆ **The project survey on work-related stress**, which will be launched in 2025, to evaluate the psychophysical well-being of workers and identify areas for organizational and environmental improvement.

Accident management is regulated by a structured procedure based on the method of “**5 whys**”, with the completion of specific forms for the analysis of causes and “near misses.” In 2024, an accident occurred. A worker was injured and as a result, he was on medical leave for 30 days. The event was immediately investigated and led to the elimination of unnecessary tools on the production line and the implementation of specific training aimed at all affected departments.

The activities of **education and training** are managed according to an annual schedule. Mandatory courses are conducted by accredited external bodies, while training on new machines is handled by the **Facility manager**, Supervisors and R.L.S. actively participate in the training assessment. All activities are tracked in the **Prevention Diary** and in the system **Collective Training**, which allows individual and group registration, ensuring full traceability of training courses.

Staff involvement is one of the system's strengths. Over 40 people were involved in the project. **Interviews in Safety** and dozens of reports have been analyzed through the Safety Diary, contributing to practical improvements, ranging from **arrangement of instruments** to the adoption of **less physical stress-inducing materials** for repetitive work.

Through these actions, Dulevo promotes a working environment that is safe, inclusive and responsive, in which worker contributions are considered a structural element of prevention.

The goal for the coming years is to consolidate this widespread culture and make it an integral part of the corporate identity. Training and education activities are managed according to a detailed and constantly monitored annual plan. Data for 2024 shows a significant increase in training hours provided compared to previous years. Specifically:

GRI 403-5 HOURS OF WORKER TRAINING ON OCCUPATIONAL			
SITE	2023	2024	
Dulevo Parma	152	870	
Dulevo Padua	0	6	
Grand total	152	876	

The following table shows the number of workers covered by the occupational health and safety (OHS) management system at the company offices in Parma and Padua, highlighting the evolution from 2022 to 2024. The data shows substantial staff coverage through the OHS system, with particular stability in Parma and limited variability at the Padua office.

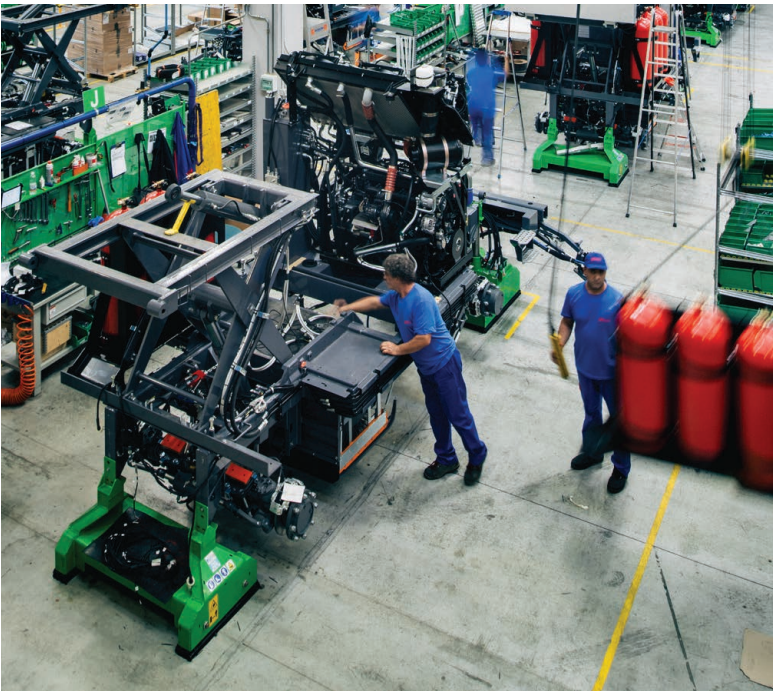
GRI 403-1 NUMBER OF WORKERS COVERED BY A HEALTH AND SAFETY SYSTEM			
SITE	2022	2023	2024
Dulevo Parma	189	192	208
Dulevo Padua	12	7	7
Grand total	201	199	215

The following table shows the number of Dulevo employees receiving supplemental healthcare at the Parma and Padua offices from 2022 to 2024. A steady increase is evident at the Parma office, while at the Padua office the numbers are lower and more stable over the period considered, reflecting the company's commitment to providing its employees with additional forms of healthcare protection.

GRI 403-1 NO. EMPLOYEES COVERED BY SUPPLEMENTARY HEALTHCARE			
SITE	2022	2023	2024
Dulevo Parma	189	192	208
Dulevo Padua	12	7	7
Grand total	201	199	215

The following table highlights the number of accidents and near misses recorded at the Parma and Padua offices between 2022 and 2024. The data confirm the effectiveness of the structured procedure, based on the analysis of the "5 whys" and the use of dedicated modules, allowing for the timely detection of potential risks and significantly reducing incidents. At Dulevo, the increase in reports of **near miss** (near misses) is interpreted as a positive sign of organizational maturity and a focus on prevention. Each near miss represents a potential accident avoided and offers the opportunity to intervene before actual damage occurs to people or property. The increase in their detection is the result of a more widespread safety culture, in which workers are actively involved in identifying risky situations. This approach allows the company to strengthen prevention measures, reduce the actual number of accidents, and continuously improve working conditions.

GRI 403-9 NO. ACCIDENTS/NEAR MISSES THAT OCCURRED			
SITE	2022	2023	2024
Dulevo Parma	9	1	47
Dulevo Padua	0	0	0
Grand total	9	1	47



The table below shows the total hours of absence due to injuries at the Parma and Padua offices from 2022 to 2024. The data shows a significant decrease in hours lost due to accidents in Parma over the years, underscoring the effectiveness of the safety measures and preventative procedures implemented by the company, as specified in the chapter dedicated to accident management and company safety procedures.

GRI 403-9 NO. TOTAL HOURS OF ABSENCE DUE TO INJURY			
SITE	2022	2023	2024
Dulevo Parma	807,5	527	352,5
Dulevo Padua	0	0	24
Grand total	807,5	527	376,5

6.4

Inclusion, diversity, equal opportunity and non-discrimination

Dulevo promotes a fair, respectful, and inclusive work environment, believing that **valuing diversity** - gender, age, origin, culture, and personal history - is essential to the organization's sustainable growth.

Through active policies and management practices geared toward equal opportunity, the company is committed to ensuring that every employee can express their potential in a professional environment, free from discrimination, valued for their skills, experience, and individual contributions.

In 2024, no cases of discrimination were recorded thanks to the company's ongoing commitment to promoting an inclusive and respectful work environment.

All phases of the working life cycle – from selection to induction, from professional development to career progression – are based on **meritocratic and transparent criteria**, in compliance with the National Collective Bargaining Agreement and applicable regulations. Constant monitoring of the workforce composition by gender, age, and nationality allows us to identify areas for improvement and strengthen diversity efforts.

GRI 405-1 EMPLOYEE DIVERSITY			
NATIONALITY	2022	2023	2024
Dulevo Parma	189	192	208
Female	26	28	31
Italian	24	26	29
Non Italian	2	2	2
Male	163	164	177
Italian	150	150	158
Non Italian	13	14	19
Dulevo Padua	12	7	7
Female	1	0	0
Italian	1	0	0
Non Italian	0	0	0
Male	11	7	7
Italian	5	1	1
Non Italian	6	6	6
Grand total	201	199	215

Dulevo's workforce is characterized by a clear male prevalence, a fact consistent with the dynamics of the industrial sector in which the company operates. The percentage of women in the total workforce increased from 13.4% in 2022 to **14.4% in 2024** (31 out of 215). Despite showing slight growth, the female presence is still limited, especially in operational offices and technical roles.

Regarding cultural diversity, in 2024 **non-Italian workers represented approximately 11,6%** of the total (25 out of 215), distributed primarily among male employees. This confirms a good cultural representation, although not yet gender-balanced.

The company conducts periodic **compensation reviews** to ensure fair, transparent compensation consistent with assigned responsibilities and results achieved. Complementing this approach are reward systems based on the achievement of individual objectives, which aim to recognize individual contributions and incentivize commitment and overall performance.



25/215

Non-Italian workers



Particular attention is paid to the progressive reduction of the gender pay gap, monitored annually by job title and location.

The data highlights an improvement especially among white-collar workers and managers: in 2024, the pay gap for managers narrowed from 42% to 39%, while for white-collar workers it fell to 12% (compared to 20% in 2023).

In cases where no percentage of the pay gap between men and women is indicated, this is due to the lack of representation of both genders in the same job title, making the comparison meaningless.

GRI 405-1 % GENDER PAY GAP			
QUALIFICATION	2022	2023	2024
Dulevo Parma			
Apprentices	-	-	-
Upper Management	-	42%	39%
Office Workers	16%	20%	12%
Factory Workers	-	-	23%
Mid-Level Managers	19%	22%	20%
Interns	-	-	-

The company complies with the regulatory requirement for the inclusion of protected categories and in 2024 will employ **11 vulnerable workers**, including 3 women and 8 men, all aged 30–50. Most workers with disabilities or frailties work in clerical and operational roles. Looking ahead, Dulevo intends to go beyond regulatory compliance by developing more structured inclusion programs.

GRI 405-1 VULNERABLE WORKERS			
TYPE	2022	2023	2024
Dulevo Parma	14	12	11
Female	3	3	3
30 – 50 years old	3	3	3
Office workers	3	3	3
Male	11	9	8
30 – 50 years old	11	9	8
Office workers	1	1	1
Factory Workers	10	8	7
Grand total	14	12	11

In the context of parenting, Dulevo recognizes the importance of providing concrete support to families, with a particular focus on active maternity and paternity.

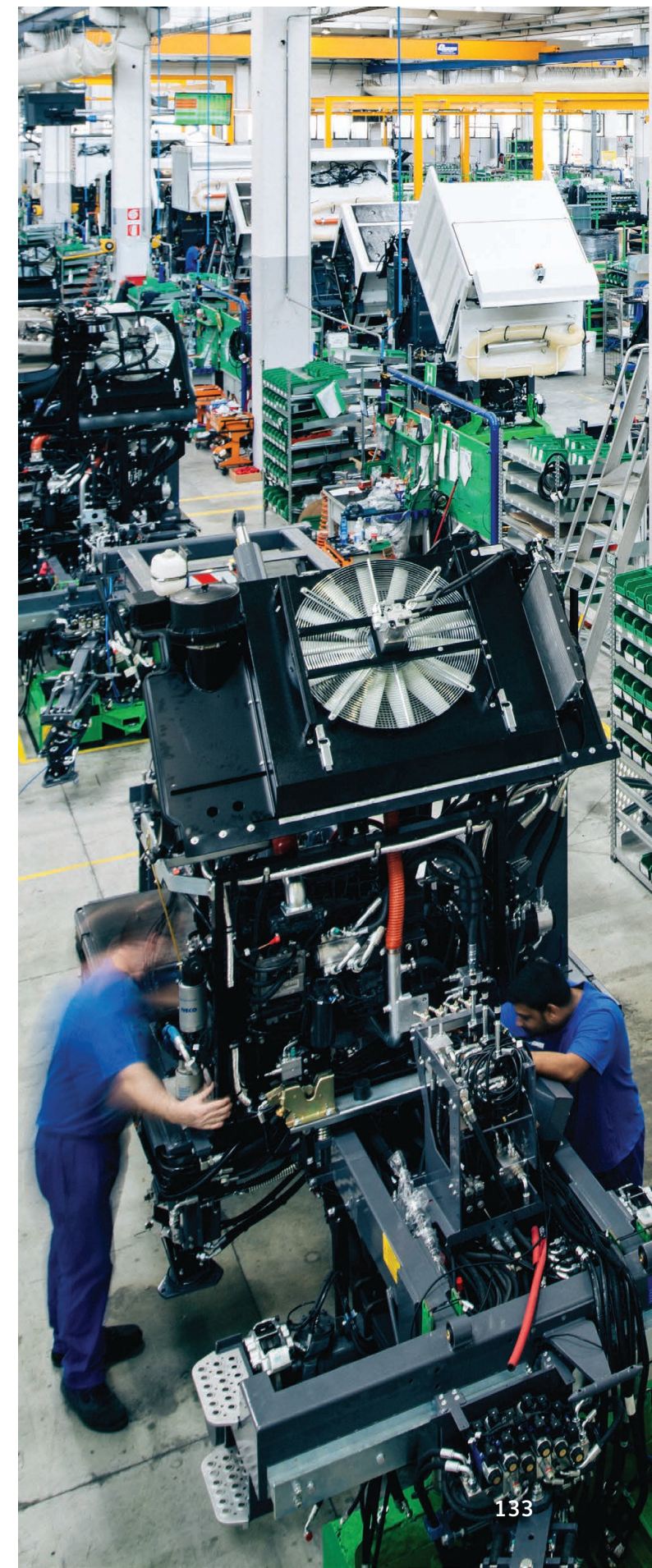
Parental leave, increasingly used by fathers as well, reflects a growing internal awareness of the issues of sharing family responsibilities. Formal policies dedicated to fathers are also being evaluated, with a view to greater inclusivity.

The company has chosen to focus on **clear, accessible, and immediate internal communications**, favoring infographics and visual content rather than lengthy written texts. This choice has proven strategic not only for improving operational efficiency but also for promoting a more inclusive work environment.

In addition to improving processes, the project has a positive impact on employee well-being and inclusion. The elimination of written lists and complex codes helps break down language barriers, making tasks comprehensible even to those who aren't fully fluent in Italian. Simplifying operational flows reduces cognitive load and the stress associated with the fear of making mistakes, fostering a more relaxed, safe, and welcoming work environment.

A key aspect of this approach was the adoption of a universal visual language, free of written or spoken text.

The use of stylized, self-explanatory animations allows operators of all backgrounds and literacy levels to easily understand the operations to be performed, allowing them to work independently and safely.



6.5

Support for local community development

Dulevo recognizes the strategic value of local roots as an integral part of its sustainability vision.

Its commitment to local communities is expressed through initiatives that combine social responsibility, enhancing relational capital, and promoting its corporate culture. The relationship with the local community is based on principles of respect, listening, and creating shared value, with constant attention to the environmental, economic, and social impacts of its business activities.

Among the most significant projects for 2024 is the continuation of the multi-year collaboration with the **Consorzio KilometroverdeParma**, which led to the design of the **Dulevo Forest**: an urban forestry project spanning two company-owned areas, with the planting of 1,040 native trees and shrubs. The project was submitted for the regional call for proposals **"Mettiamo radici per il futuro"** as part of the Emilia-Ro-

magna Region's goal of planting one tree for every inhabitant. The initiative complements other long-term environmental initiatives, including the creation of a **local energy community** that provides for the self-consumption and sharing of clean energy produced by the photovoltaic system soon to be installed at the Dulevo plant.

Dulevo also actively participates in cultural and charitable projects promoted in the local area. For years, it has been a partner of the **"Musica in castello"** cultural festival, a free-access initiative that promotes art, music, theater, and dance in local communities. On the social front, the company supports the **"Noi per loro"** association, alongside the **Pediatric Oncohematology Department of the Parma Children's Hospital**. This support is provided through a raffle promoted by the RSU (worker's union), with direct employee participation and a doubling of the amount raised by the company. The funds are used to support children and families in need, as well as to provide tools and training for healthcare workers.

Also in 2024, Dulevo joined the **"Imprese aperte"** program, promoted by local institutions to enhance the region's industrial and cultural heritage. As part of this initiative, Dulevo opened the doors of its production facility to the public and students, promoting technical culture, industrial innovation, and applied sustainability.

The company is also involved in training and orientation activities aimed at schools.

As part of the **"Un'impresa possibile"** project, in collaboration with the Parma chapter of **"Maestri del lavoro"**, Dulevo hosted several middle school classes. After simulating the activities of a manufacturing

company in the classroom, the students were able to tour the facility and compare their theoretical experience with real-world processes, gaining an understanding of how a modern and sustainable production organization works.

All these initiatives demonstrate a coherent and multidimensional approach aimed at building **lasting and productive relationships with local communities**. Dulevo's goal is to actively contribute to the quality of life in the area by developing forms of participation that involve workers, families, schools, institutions, and citizens in a journey of collective growth.



Our environmental commitment





On the path to greater sustainability, Dulevo has adopted a structured approach aimed at reducing the environmental impacts of its products and processes. This commitment translates into continuous analysis and improvement that encompasses the entire product life cycle, from the selection of the most sustainable raw materials to environmentally efficient design, all the way to logistics and end-of-life management.

The goal is to systematically identify the areas of greatest environmental concern and implement **concrete** solutions that minimize the overall ecological footprint. In this context, Dulevo promotes a production model increasingly aligned with the principles of the circular economy, aiming to offer the market machines and solutions that combine high performance and environmental responsibility.

To implement this commitment, Dulevo has launched a comprehensive ecological transition plan, which includes both increasing consumption efficiency and decarbonizing its energy mix.

Among the most significant actions is the strategic shift in its energy procurement model, oriented toward self-generation: during 2025-2026, a photovoltaic system with a peak power of 950 kW will be installed, which will be able to cover approximately 60% of the company's energy needs. Half of the energy produced will be used for internal consumption, certified green energy. The remaining energy not covered by self-generation will be purchased from certified renewable sources, thus ensuring a completely green supply and contributing to the reduction of Scope 2 emissions.

7.1

Our GHG emissions

Reducing greenhouse gas emissions is one of the major environmental challenges of our time. **In line with international GRI 305 standards, the ESRS E1 regulation, and the FAYAT Group's decarbonization strategy**, Dulevo has initiated a systematic process for measuring and managing its climate-altering emissions

Dulevo's GHG inventory was drawn up according to the GHG Protocol, distinguishing between:

- **Scope 1:** direct emissions from sources owned or controlled by the company;
- **Scope 2:** indirect emissions from electricity consumption;
- **Scope 3:** other indirect emissions along the value chain.

CATEGORY	SUB-CATEGORY	2023	2024
Scope 1	1.1 Stationary combustion sources	333,7	505,3
	1.2 Cooling liquids	0	0
	1.3 Mobile combustion sources	221,5	240,3
	Total scope 1	555,20	745,6
Scope 2	2.1 Electricity consumption	160,3	166,7
	Total scope 2	160,3	166,7
Scope 3	3.1 Purchased goods and services	24.042,6	14.743,3
	3.2 Capital Goods	0	0
	3.3 Fuel and energy related activities	103,7	143,7
	3.4 Upstream transportation	0	0
	3.5 Wastes generated in operations	61,7	140,6
	3.6 Business travel	252,7	173,9
	3.7 Employee commuting	285,6	302,7
	3.9 Downstream transportation	526,0	455,2
	3.11 Use of sold products	130.375,0	140.989,4
	Total scope 3	155.647,3	156.989,0

Emissions: Scope 1 e Scope 2

In the reporting period, direct and indirect emissions generated by Dulevo were equal to:

Scope 1

745.7 tons of CO₂ equivalent

- **Stationary combustion** (e.g., heating): 505.3 tCO₂e
- **Mobile combustion** (company fleet): 240.3 tCO₂e
- **Refrigerants**: 0.0 tCO₂e

Scope 2 (market-based)

166.7 tons of CO₂ equivalent

- **Refers entirely to electricity consumption** at production sites.

100% of Scope 1 and Scope 2 data is based on real-world measurements.

Emissions: Scope 3

Indirect emissions along the value chain (Scope 3) constitute the most significant component of Dulevo's overall carbon footprint, reaching an estimated total of **156,989.0 tonnes of CO₂ equivalent in 2024**. The main category is the **use of products sold**, which alone represents approximately 90% of **Scope 3 emissions, with a value equal to 140,989.4 tCO₂e**, in line with the company's core business focused on construction machinery.

The following are:

- **Purchased goods and services**: 14,743.3 tCO₂e, calculated partly on the basis of primary data (approximately 63%), demonstrating the commitment to supply chain traceability.
- **Downstream transport**: 455.2 tCO₂e, relating to the distribution of products after sales.
- **Fuel and energy related activities** (excluded from Scope 1 and 2): 143.7 tCO₂e.
- **Employee commuting**: 302.7 tCO₂e, detected through internal surveys.
- **Business trips**: 173.9 tCO₂e, relating to business trips.
- **Waste generated by operational activities**: 140.6 tCO₂e, calculated on the basis of the flows recorded at plant level.

Data is currently not available for the "Capital Goods" and "Upstream Transportation" categories., which will be the subject of further study in the coming financial years. The approach used includes estimates based on secondary sources where primary data is not yet available, according to the criteria set by international standards (GHG Protocol – Corporate Value Chain – Scope 3 Standard).

Dulevo's energy consumption

GRI 302-1 ELECTRICITY CONSUMPTION				
	UoM	Year		
SITE		2022	2023	2024
Dulevo Parma	Kwh	722.105,34	645.387	659.551
NON-RENEWABLE	Kwh	722.105,34	645.387	659.551
RENEWABLE	Kwh	-	0	0
Dulevo Padua	Kwh		30.000	31.393
NON-RENEWABLE	Kwh	-	30.000	31.393
RENEWABLE	Kwh	-	0	0
Grand total		722.105,34	675.387	690.944

Over the three-year period 2022–2024, Dulevo's overall electricity consumption remained relatively stable, reaching 675,387 kWh in 2023 and 690,944 kWh in 2024. Energy demand was concentrated primarily at the Parma production site, which accounts for almost all consumption. All electricity consumed during this period came from non-renewable sources purchased from the grid.

In 2024, the design of a **950 kW** peak photovoltaic system at the Parma plant was completed, representing a strategic shift towards self-generation of renewable energy. The system will be operational starting in 2025-2026, which is why no increase in consumption from renewable sources is yet visible in the 2024 data. Once fully operational, the system will be able to cover approximately 60% of the company's total energy needs. For the portion of its energy needs not covered by self-generation, Dulevo has already planned, starting in 2026, to exclusively use electricity certified from renewable sources, thus ensuring **100% green coverage of its electricity consumption**.

In continuation of the installation of the photovoltaic system and the commitment to purchasing electricity from certified renewable sources, Dulevo has launched an integrated project to monitor and optimize electricity consumption, with the aim of making **energy management increasingly efficient and sustainable**. This initiative is part of the broader implementation plan of the FAYAT Group's decarbonization targets, thus making a concrete contribution to the reduction of indirect emissions related to energy use. The project includes the installation of devices for controlling energy quality (Power Quality) and an advanced energy management system, capable of monitoring in real time how much, where, and when energy is consumed within the plant.

This technology allows for the identification of losses, abnormal power consumption, and inefficiencies in the internal electricity grid, enabling targeted interventions to reduce consumption. By optimizing the flow of energy drawn from the grid, the system can limit energy losses related to imbalances, harmonic distortions, or overvoltages, with a positive impact on both the environment and the economy. It is estimated that the introduction of this system could reduce electricity consumption by 5%, promoting increasingly intelligent and sustainable resource management. The project represents a step consistent with the principles of **Industry 5.0**, integrating digital innovation and environmental responsibility to enhance operational efficiency.

GRI 302-1 ENERGY CONSUMPTION NATURAL GAS				
	UoM	Year		
SITE		2022	2023	2024
Dulevo Parma	m³	225.197	172.391	185.785
Dulevo Padua	m³	-	4.682	6.012
Grand Total		225.197	177.073	191.797

In the three-year period 2022–2024, Dulevo recorded a total consumption of natural gas for production purposes equal to 594,067 m³, with a significant reduction between 2022 and 2023, followed by a partial increase in 2024. In particular, consumption went from 225,197 m³ in 2022 to 177,073 m³ in 2023 (–21%), and then settled at 191,797 m³ in 2024 (+8% compared to the previous year). Almost all consumption is attributable to the Parma production site, which accounts for over 95% of the company's natural gas needs. The Padua site, included in the monitoring starting in 2023, shows significantly lower consumption, but is increasing, from 4,682 m³ in 2023 to 6,012 m³ in 2024 (+28%).

GGRI 302-1 ENERGY CONSUMPTION FUELS				
	Uom	Year		
SITE		2022	2023	2024
Dulevo Parma		0	42.300	52.300
Gas	L	0	300	300
Diesel	L	44.000	42.000	52.000
Grand Total		44.000	42.300	52.300

Over the three-year period 2022–2024, Dulevo's overall fuel consumption increased from 44,000 liters in 2022 to 52,300 liters in 2024, with diesel fuel being used almost exclusively, primarily to power the machines produced and for final testing. To efficiently manage this operational phase, the company has external tanks dedicated exclusively to testing, with a capacity of 10,000 liters for oil and 5,000 liters for diesel, located within the production area. These tanks are refilled periodically and undergo regular checks on withdrawals and consumption to ensure traceability, safety, and waste reduction. Petrol represents a marginal share of consumption and is mainly used to power generators installed as emergency systems.

Regarding **corporate mobility**, Dulevo currently manages a fleet of approximately 30 vehicles, including diesel and gasoline-powered cars, as well as two mobile workshop vans and a fully electric vehicle. In line with the FAYAT Group's decarbonization strategy and sustainability objectives, company management is evaluating the gradual replacement of the vehicle fleet with electric or hybrid vehicles, starting with the segments most suitable for conversion. In this context, the installation of electric charging stations at the Parma site has already been planned. This project will begin following the activation of the photovoltaic system, scheduled for 2025–2026, to ensure a renewable energy source for internal mobility as well.

GRI 302-1 ENERGY CONSUMED WITHIN THE ORGANIZATION				
	UoM	Year		
SITE		2022	2023	2024
Dulevo Parma				
Total energy consumption	Gj	12.870,44	10.501,84	11.452,80
Dulevo Padua				
Total energy consumption	Gj	-	285,92	349,19
Grand total		12.870,44	10.787,76	11.801,99

Energy intensity represents energy consumption in relation to the economic volume generated (turnover), and allows us to evaluate a company's energy efficiency in relation to its production and commercial capacity. In the three-year period 2022–2024, Dulevo recorded the following energy intensity values:

GRI 302-3 ENERGY INTENSITY				
	UoM	Year		
SITE		2022	2023	2024
Dulevo Parma				
Consumption	Kwh	722.105,34	645.387	659.551
Economic value generated	euro	84.820.881,00	91.839.787,00	92.672.243,00
Energy intensity	kWh/MFatturato	0,85	0,70	0,71
GRI 305-4 GHG EMISSIONS INTENSITY				
SITE	UoM	2022	2023	2024
Dulevo Parma	Gj			
Grand total		9.83	7.92	8.43

After the significant improvement recorded between 2022 and 2023, with a 24.7% reduction in energy intensity, a slight increase of 8% is expected in 2024 compared to the previous year. This increase can be attributed to several factors, including:

- Changes in the composition of the production mix,
- Variations in energy consumption related to operating or climatic conditions,
- The launch of new, more energy-intensive production activities.

Energy saving and environmental rationale

Throughout 2024, Dulevo continued implementing organizational measures aimed at reducing energy consumption, integrating efficiency and sustainability into the daily management of company sites. One of the most effective initiatives was the continued **closure of company offices on Fridays**, made possible by extending remote working for office staff. This solution significantly reduced electricity consumption related to air conditioning, lighting, and workstation use.

At the same time, **the company optimized internal lighting and switching systems**, installing automatic timers and energy-saving lamps in less frequented areas. These measures, in addition to ensuring measurable energy savings, contribute to fostering a corporate culture focused on the conscious use of resources and environmental sustainability.

In the medium term, Dulevo aims to achieve a reduction in energy consumption by 2026 through efficiency measures and the active involvement of staff.

7.2

Waste management

Responsible waste management is a strategic aspect of Dulevo's environmental policy, aimed at preventing, reducing, and recycling waste generated throughout the production cycle.

In line with the principles of the circular economy and the FAYAT Group's environmental objectives, the company adopts a **structured waste monitoring, traceability, and treatment system**, aiming to minimize environmental impacts and promote sustainable solutions both in internal processes and throughout the supply chain.



In 2024, Dulevo generated a total of **295,155 kg of waste, of which 8,130 kg (equal to 0.0088% of turnover)** was classified as hazardous.

The waste comes primarily from production, maintenance, and logistics activities at the Parma and Padua sites and is broken down by product category.

The main types include: **waste from sweeper processing and maintenance** (125,360 kg), **cleaning and washing** (18,030 kg), **finishing and bodywork** (2,770 kg), **electronic waste and batteries** (2,580 kg), **as well as packaging and wrapping materials** (146,320 kg), which represent a significant but constant fraction of turnover (0.2%).

Waste intensity indicators based on turnover show a stable trend over time: the non-hazardous waste ratio is **0.3097%**, a slight improvement compared to 2023 (0.3199%). These results reflect the company's ongoing commitment to waste reduction and enhanced reuse and sorting activities, thanks in part to the internal "zero waste" program and the growing focus on efficient packaging management.

The most significant wastes by volume include:

- **Waste from packaging and wrapping materials**, mostly non-hazardous, generated during the receipt and shipping phases.
- **Waste from the processing and maintenance of sweeping machines**, both ordinary and extraordinary, including shavings, fluids, lubricants, and replacement materials.

- **Waste from cleaning, washing, finishing, and bodywork**, sometimes containing hazardous substances such as solvents and paints.
- **Electronic waste and batteries**, from the replacement of electrical and electronic components, both in Parma and Padua.

The hazardous waste with the greatest environmental impact consists of **waste paints and varnishes, oils and their packaging, and contaminated absorbent materials**. However, the quantities of these are small and do not currently require the implementation of specific reduction procedures.

All flows are managed according to a structured system that includes **internal waste sorting, temporary storage in authorized areas, and delivery to qualified third-party suppliers** for treatment, recovery, or disposal. Hazardous waste is subject to enhanced traceability.

The company uses loading and unloading **registers, identification forms, and annual reports**, actively monitoring the quantity and quality of discarded materials.

Performance is monitored annually through internal indicators. Among these, an internal recycling **KPI with a minimum target of 2%** was launched in 2024, applied to selected streams.

Although no significant environmental impacts related to waste management have been recorded, the topic is considered cross-cutting in the sustainability strategy.

Several initiatives are underway to reduce overall waste production and increase its recovery:

- The **"reusable delivery boxes"** project involves providing suppliers with permanent containers to reduce the use of single-use packaging.
- A **process of evaluating the substances** used in production has been initiated, with the aim of identifying equally high-performance but less impactful materials. For example, a new single supplier of **lubricating oils with a lower environmental impact** is being selected for use by the Cleantech Division.

- On the **waste recovery front**, two new circular economy projects were planned for 2024 and made operational in 2025:

- ◊ **The recovery of used PPE**, in collaboration with specialized suppliers, for the restoration or partial recycling of gloves and shoe soles, destined to become secondary raw materials such as rubber shavings.
- ◊ **Recycling plastic bottle caps** through periodic collections in departments, with environmental and social objectives.

In 2025, the company plans to formalize quantitative targets for improving waste sorting, expand staff training on proper waste management, and develop local partnerships for the recovery of end-of-life materials, particularly electronic components. These initiatives will be monitored through internal environmental audits and aligned with the FAYAT Group's broader sustainability goals.

GRI 306-4 / GRI 306-5 TOTAL ANNUAL WASTE			
	2022	2023	2024
Cleaning and washing waste	5.490	30.890	18.030
Waste from processing and maintenance of street sweeping machines	52.810	105.930	125.360
Finishing and bodywork waste	2.598	2.105	2.770
Electronic waste and batteries	4.787	3.690	2.580
Waste from packaging and packaging materials	142.310	157.760	146.320
Total hazardous waste	57.049	6.645	8.130
Total non-hazardous waste	228.211	293.750	287.025
Total waste	285.260	300.395	295.155
Sales	84.820.881	91.839.787	92.672.247
Hazardous waste to turnover ratio	0,0673%	0,0072%	0,0088%
Non-hazardous waste ratio to turnover	0,2691%	0,3199%	0,3097%
Packaging waste to turnover ratio	0,2%	0,2%	0,2

7.3

Pollutants

In line with Dulevo's strategic objective, air emissions are also showing signs of improvement. Specifically, there has been a **significant reduction in emissions of some of the most impactful pollutants, such as nitrogen oxides (NOx) and sulfur oxides (SOx)**. However, this positive trend is partially offset by an **increase in emissions of fine particulate matter (PM10) and non-methane volatile organic compounds (NMVOCs)**, which will continue to be monitored and corrective actions taken in the coming years.

In 2024, **total atmospheric pollutant** emissions generated by Dulevo's operations amounted to **0.93 tons**, a slight increase compared to 2023 (0.71 tonnes) but a sharp decrease compared to 2022, when the value was stable at **2.73 tons**. This trend confirms the effectiveness of the measures adopted in recent years to limit the atmospheric impact of internal processes.

The detailed analysis shows that **nitrogen oxide (NOx) emissions**, the main culprits of urban air pollution and the formation of ground-level ozone, decreased from **2,268 kg** in 2022 to **766.8 kg** in 2024, an overall reduction of approximately 66% in two years.

A similar trend is observed for sulfur oxides (SOx), which dropped dramatically from **367 kg** in 2022 to **approximately 35 kg** in 2024.

As regards organic substances, a **progressive decrease in non-methane volatile organic compounds (NMVOCs)** is observed, from **56.21 kg** in 2023 to **36.58 kg** in 2024, and a reduction in total **organic carbon (TOC)** emissions as well, from **32.62 kg** to **21.22 kg** in the same period.

These results are the fruit of technical and management interventions, including scheduled plant maintenance, production process optimization, and the adoption of solutions with lower emissions.

The goal for the coming years is to consolidate the results achieved, particularly by reducing PM10 emissions, and to continue the ongoing monitoring of the most critical pollutants affecting air quality.

GRI 306-4 / GRI 306-5 TOTAL POLLUTANT EMISSIONS				
	UoM	Year		
		2022	2023	2024
Total Pollutant Emissions	t	2.73	0,71	0,93
Particulate matter (PM10)	kg	14.9	15,66	79,75
Total organic carbon (TOC) (expressed as total C or DOC/3)	kg	28.5	32,62	21,22
Non-methane volatile organic compounds (NMVOCs)	kg	48	56,21	36,58
Nitrogen oxides (Nox/NO2)	kg	2.268	583,2	766,8
Sulfur oxides (Sox/SO2)	kg	367.2	25,92	34,56



High-performance mechanical-suction-filtering technology

In addition to measuring and reducing its direct and indirect emissions, Dulevo also makes a tangible contribution to air quality through the design of low-emission machines.

One of the most significant solutions in this area is the mechanical-suction-filtering technology integrated into vehicles intended for urban cleaning.

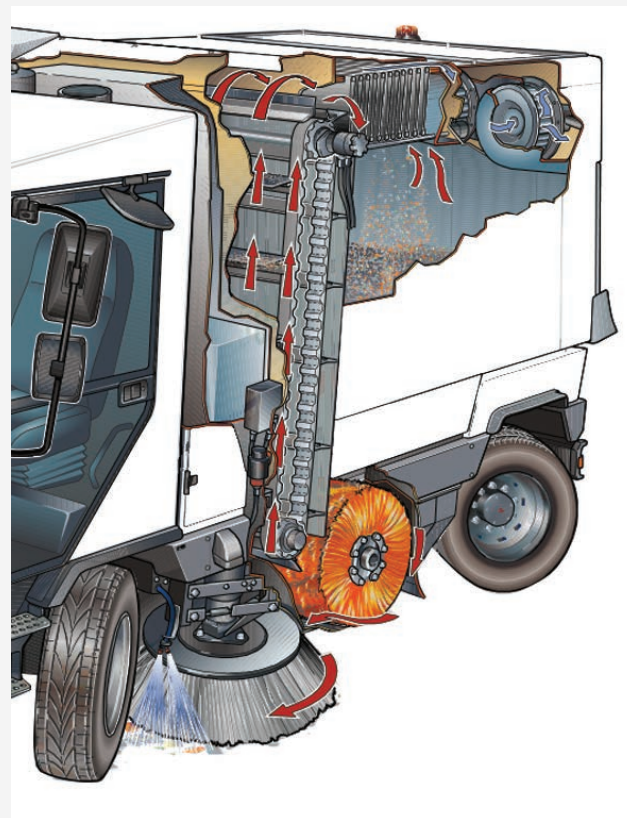
Thanks to a vacuum system combined with advanced mechanical collection, the dust generated during sweeping is sucked up and conveyed into a closed container, inside which the air is filtered using special technical fabric filters. This system captures even the finest particles of airborne particulate matter, returning filtered air to the environment that complies with the most stringent standards.

All Dulevo road sweepers comply with EN 15429-3 certification, confirming the effectiveness of the dust emission containment system. The effectiveness of the filter technology is the result of a long process of experimentation and development: starting in 2006, road studies in urban environments were conducted, thanks also to collaboration with scientific and industrial partners.

This work has led to results certified by qualified third-party bodies (TÜV and DNV),

which confirmed the ability to retain dust down to PM1.

To date, the filtering system adopted by Dulevo represents a technological benchmark at the European level, with performance also validated by the VDI (Association of German Engineers). The combined use of high-efficiency filter materials and optimized suction systems allows it to exceed regulatory requirements for PM10 and PM5, ensuring air quality standards compatible with the most sensitive urban environments.



7.4

Water resources

Water is a fundamental resource for the functioning of production processes and, at the same time, a natural resource that must be used responsibly. Although Dulevo's operations are not particularly water-intensive, **the company carefully monitors its water consumption and promotes actions aimed at reducing waste and improving efficiency at key points of use.**

Water management takes place primarily within the production plant, where it is used for cleaning operations, machine functional testing, and sanitation.

In these areas, attention is paid to both the quantity withdrawn and the quality of wastewater, in compliance with current regulations and with the goal of minimizing environmental impact.

This chapter illustrates data on water consumption in recent years, the sources of supply, and the actions implemented to improve sustainability in resource management.



GRI 303-3 Total water withdrawal				
	UoM	2022	2023	2024
Total volume of water withdrawn from municipal water supply or other public or private water services	ML	6.4	5,7	6.65

GRI 303-4 Total water load				
	UoM	2022	2023	2024
Total volume of water discharged into public sewers	ML	6.4	5,7	6,65

In the three-year period 2022–2024, Dulevo's total water withdrawal remained at very low and stable levels.

The **Parma production site** accounts for almost all of the company's water consumption, reflecting the concentration of industrial activities. The stability of consumption over the three-year period indicates a consistent and controlled use of the resource, in line with operational needs and without withdrawals from water-sensitive areas.

Dulevo thus confirms its commitment to **responsible water use**, minimizing the volumes withdrawn and drawing exclusively from managed and regulated sources, in line with the principles of environmental sustainability and resource traceability.

Although water does not represent a particularly impactful resource in Dulevo's production processes, it plays a strategic role in the company's technological identity. Dulevo is one of the world's leading manufacturers of **waterless sweepers**, capable of operating with minimal water use thanks to a highly efficient mechanical-suction filter system. All machines are designed to minimize water consumption, offering **technical solutions that allow both completely waterless operation** and controlled use of the resource when necessary.

The **system** can operate completely without water using special caps, or, in models that use water, the operator can precisely adjust the amount of water used on the side brushes. The vacuum sweeping system is also optimized to reduce water use thanks to adjustable dust abatement technologies and an internal recycling system, which allows for the reuse of part of the water used during cleaning operations. This approach not only **benefits the environment** but also translates into significant **cost savings for the user**.

At an organizational level, Dulevo promotes a **culture of respect for water resources** through daily initiatives such as distributing reusable water bottles to employees and recovering plastic caps discarded during production, which are subsequently donated for charitable purposes.

Regarding **wastewater management**, the company has two separate discharge points: one into the civil sewer system and one into surface water (authorized), both subject to periodic analytical checks. **Over**

the three-year period, no accidents or limit violations have occurred. Process and yard water is treated by a dedicated system that allows for its safe release.

In its **multi-year environmental plan**, Dulevo includes the installation of wash water recovery and recirculation systems. A reverse osmosis system for recycling test water is also planned, as is the start of monitoring machine water consumption (for models that use water), as well as assessing the product's water footprint. Finally, an internal technical audit (water assessment) is planned to map water use destinations and identify savings opportunities. This is accompanied by the development of technical guidelines for customers and dealers, and training activities for the after-sales network aimed at disseminating water-efficient practices.



Methodological note

This **Sustainability Report of Dulevo International S.p.A.** is prepared on a voluntary basis and aims to provide a clear and transparent overview of the company's economic, environmental, social, and governance performance, highlighting the results achieved and the impacts generated during the 2023/2024 financial year.

This document is prepared **in accordance with the GRI 2021 standards** ("in accordance with the GRI Standards") defined by the **Global Reporting Initiative**. The GRI Content Index, detailing the standards applied and any omissions, is available in the appendix.

The reporting scope refers exclusively to **Dulevo International S.p.A.**, with registered and operational headquarters at **Via Giovannino Guareschi 1, Fontanellato (PR)**. The data presented refers to the period between **October 1, 2023, and September 30, 2024**. Where available, data from previous years (2022 and 2023) have also been included for comparative purposes. The contents of the report were defined

based on the **dual materiality analysis conducted in 2023**, which identified priority topics based on their relevance to the company (financial materiality) and to stakeholders and the environment (impact materiality).

In 2024, this analysis was **revised and validated**, without modifying the original structure and methodological framework, to confirm its relevance. The process included updating the external context and conducting a new discussion with management, without repeating the entire stakeholder engagement cycle.

The relevance of the topics was assessed on a 5-level scale, from "irrelevant" to "very relevant," based on the intensity of the impacts generated and their strategic significance for the company.

The financial statements also reflect Dulevo's commitment to ensuring **regulatory compliance, fiscal transparency**, and responsible behavior toward all stakeholders. As of the date of publication, **the company is not subject to any criminal, civil, or administrative proceedings or pending sanctions**.

The 2024 Sustainability Report will not be independently audited by a **qualified third party** and will be published on the institutional website: **www.dulevo.com**.

The document was approved by the Board of Directors on July 10th 2025.



GRI CONTENT INDEX			
Declaration of Use	Dulevo S.p.A. has reported the information cited in this GRI content index for the period from 01/10/2023 to 30/09/2024 with reference to the GRI Standards.		
GRI 1 used	GRI 1: Foundation 2021		
GRI STANDARD	Disclosure	Chapter	Explanatory notes, omissions and reasons for partial/non-applicability
GRI 2: General Disclosure 2021	2.1 Organizational details	Chap 1.1; Chap. 2.1	
	2.2 Entities included in the organization's sustainability reporting	Appendix Methodological note	
	2.3 Reporting period, frequency and point of contact	Appendix Methodological note	
	2.4 Review of information	Methodological note	
	2.5 External Assurance	Appendix - Assurance	
	2.6 Activities, value chain and other business relationships	Chap. 2.8 Chap. 5.2	
	2.7 Employees	Chap. 6.1, 6.2, 6.3, 6.4	
	2.8 Non-Employee Workers	Cap. 6.1, 6.3	
	2.9 Structure and composition of governance	Chap. 2.1	
	2.10 Appointment and selection of the highest governing body	Chap. 2.1	
	2.11 President of the highest governing body	Chap. 2.1	
	2.12 Role of the highest governance body in overseeing impact management	Chap. 2.1	
	2.13 Delegation of responsibility for impact management	Chap. 2.1	
	2.14 Role of the highest government in sustainability reporting	Chap. 2.1	
	2.15 Conflicts of interest		Information not available. The organization currently does not have a formalized and documented procedure for managing and disclosing potential conflicts of interest within its highest governance body. A review of corporate governance practices is underway, with the aim of introducing specific tools and rules on this issue and reporting the information in future financial years.
	2.16 Communication of critical issues	Chap. 2.1, 2.2, 2.3	
	2.17 Collective knowledge of the highest governing body	Chap. 2.1	
	2.18 Performance evaluation of the highest governing body		Information not available. There is currently no formalized process for evaluating the performance of the highest governance body in relation to the management of sustainability impacts. The company is evaluating the evolution of its governance tools in line with ESG principles, with the aim of introducing monitoring and evaluation tools in the coming years.

2.19 Rules concerning remuneration		Information not available. The organization does not currently have a formalized policy defining the criteria or rules relating to the remuneration of the highest governance body. The definition and documentation of these criteria is subject to internal evaluation and may be developed in future financial years in line with the evolution of the governance system.
2.20 Procedure for determining remuneration		Information not available. The organization does not currently adopt a formalized procedure for determining the remuneration of the highest governance body. Decisions in this regard are made directly by top management, without a documented process or explicitly defined criteria. The adoption of more structured tools consistent with the principles of transparency and good governance is being evaluated.
2.21 Annual Total Compensation Ratio		Information not available. The organization has not yet calculated the ratio between the highest-paid employee's total annual compensation and the median salary, nor the related annual changes. This data is not currently tracked in a structured manner, but the company is committed to evaluating the introduction of collection and analysis systems to report this information in future financial years.
2.22 Declaration on the Sustainable Development Strategy	Chap. 2.5 Chap. 7, 7.1	
2.23 Policy commitments	Chap. 2.5	
2.24 Incorporation of policy commitments		Information not available. The organization has sustainability commitments and principles, but has not yet established a formalized process for structurally integrating these policies into its governance mechanisms, corporate strategies, or operational systems. An internal evolution process is underway to strengthen the alignment between declared commitments and decision-making processes.
2.25 Processes to address adverse impacts		Information not available. The organization has not yet implemented a formalized and systematic process to manage the remediation of any negative impacts its activities may have on people, the environment, or stakeholders. Currently, critical issues are handled on a case-by-case basis, without a documented tracking or evaluation mechanism. A review is underway to integrate these aspects into management systems and corporate governance.
2.26 Mechanisms for requesting clarification and raising concerns	Chap. 2.2, 2.3	
2.27 Compliance with laws and regulations	Chap. 2.3	
2.28 Membership in associations		Information not available. The organization currently does not have a structured and updated list of its membership associations, trade bodies, or collective initiatives. This information is not yet centrally tracked. A formal internal inventory of relevant memberships is planned for the coming years, with the aim of reporting on their purpose and level of participation.

GRI 3: Material Topics 2021	2.29 Approach to stakeholder engagement	Chap. 3.1, 3.2	
	2.30 Collective bargaining agreements	Chap. 6.1	
	3.1 Process for determining material themes	Chap. 3 (all)	
	3.2 List of material topics	Chap. 3.4	
ECONOMIC ASPECTS			
GRI 201: Economic Performance	201-1 Economic value directly generated and distributed	Chap. 2.4	
	201-2 Financial implications and other risks and opportunities due to climate change		Information not available. The organization has not yet conducted a structured and documented assessment of the risks and opportunities related to climate change, nor of the related financial implications. Internal discussions are currently underway to integrate these aspects into the strategic analysis and risk management processes, consistent with ESG principles and progressive alignment with European standards.
	201-3 Defined Benefit Pension Plan and Other Pension Plan Obligations		Information not applicable. The organization does not directly manage defined benefit pension plans. Social security contributions are paid to mandatory schemes established by national legislation and, where applicable, to supplementary funds on a voluntary or contractual basis. Consequently, the company has no direct pension obligations or liabilities related to these plans.
	201-4 Financial assistance received from the government		Non-applicable information During the reporting period, the organization did not receive significant financial assistance from public bodies or governments, such as subsidies, tax breaks, incentives, or capital grants. Therefore, the indicator is not applicable to the company's situation.
GRI 202-1: Market Presence	202-1 Relationship between the standard entry-level wage and the local minimum wage		Information not available. Currently, the organization does not have a structured analysis of the relationship between entry-level wages and the legal or contractual minimum wage in the locations where it operates. The remuneration applied is defined in accordance with the relevant national collective bargaining agreement. The integration of this indicator into internal compensation and monitoring systems is underway.
	202-2 Proportion of managers employed by the local community		Information not available. The organization does not currently systematically monitor the geographic origin of managers in relation to the local community. Hiring is based on competency and role-specific criteria, regardless of residence. The introduction of systems to collect this data for future analysis is being evaluated.

GRI 203: Indirect economic impacts	203-1 Investments in supported infrastructure and services		Information not applicable. During the reporting period, the organization did not make significant investments in infrastructure or services for direct public benefit (e.g., roads, water networks, healthcare or education facilities). Local initiatives were limited to contributions or sponsorships and are not included in the scope of this indicator.
	203-2 Significant indirect economic impacts		Information not available. The organization has not yet conducted a structured assessment of the indirect economic impacts generated by its activities (e.g., on local supply chains, employment in the supply chain, or skills development). While recognizing their potential significance, these impacts have not yet been formally measured. Internal discussions are underway to develop appropriate tools and indicators in the future.
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	Chap. 2.8	
GRI 205: Anti-Corruption	205-1 Operations assessed for corruption risks	Chap. 2.2	
	205-2 Communication and training on anti-corruption policies and procedures	Chap. 2.2	
	205-3 Confirmed incidents of corruption and actions taken	Chap. 2.2	
GRI 206: Anti-Competitive Behavior	206-1 Legal actions for anti-competitive behavior, antitrust practices and monopolies	Chap. 2.2	
GRI 207: Taxation	207-1 Approach to taxation		Information not available. The organization has not yet defined and formalized a tax policy describing the approach adopted regarding tax management, tax governance, acceptable risk level, and relations with tax authorities. An internal assessment is underway regarding the possibility of developing a more structured documentation framework in line with the principles of transparency and tax compliance.
	207-2 Governance, control and management of tax risk		Information not available. The organization has not yet implemented a formalized system for managing tax risk, nor structured internal control processes dedicated to this area. Tax activities are currently managed through external consultancy and internal operational responsibilities, but without a documented governance framework. The company plans to gradually strengthen these aspects in line with the principles of tax transparency and good governance.
	207-3: Stakeholder engagement and management of tax concerns		Information not available. The organization currently has no structured processes for stakeholder engagement on tax issues, nor dedicated mechanisms for gathering or addressing any concerns related to this topic. Taxation has not yet been the subject of significant stakeholder concerns. The company will evaluate the opportunity to integrate this aspect into future engagement and communication tools.

	207-4: Country-by-country reporting	Non-applicable information. The organization operates exclusively in Italy and is not subject to multinational tax reporting obligations. Therefore, disclosure of taxes paid by country is not applicable to the current scope of operations.
ENVIRONMENTAL ASPECTS		
GRI 301: Materials	301-1 Materials used by weight and volume	Chap. 5.1
	301-2 Recycled materials used	Information unavailable. The organization currently does not have a structured system to quantitatively detect and monitor the percentage of recycled materials incorporated into its products or purchased supplies. The complexity of the supply chain and the lack of complete supplier traceability make the required information currently unavailable. The company plans to gradually improve data collection and dialogue with suppliers to enhance circular economy practices.
	301-3 Recycled products and materials	Information not available. The organization does not currently have a traceability or data collection system that can quantify the percentage of recycled materials used in its products or packaging. An internal assessment is underway to develop tools and methodologies that can improve transparency along the supply chain and strengthen its commitment to the circular economy.
GRI 302: Energy	302-1 Energy consumed within the organization	Chap. 7.1
	302-2 Energy consumed outside the organization	Information not available. The organization has not currently developed a system for collecting and reporting data related to external energy consumption, i.e., energy consumption associated with activities carried out outside its direct operational boundaries (e.g., outsourced transportation, product use, suppliers). Dulevo is evaluating the introduction of more advanced measurement tools to gradually extend the scope of energy monitoring throughout its value chain.
	302-3 Energy intensity	Chap. 7.1
	302-4 Reduction of energy consumption	Information not available. During 2024, Dulevo implemented initiatives aimed at reducing energy consumption (e.g., weekly office shutdowns, automated lighting). However, disaggregated and measurable data on the reductions achieved is not yet available, nor have specific monitoring tools been implemented to accurately attribute consumption changes to the measures implemented. The company is committed to improving energy tracking starting in 2025, also in view of the installation of the new photovoltaic system and the introduction of an energy management system.
	302-5 Reduction of energy requirements of products and services	Chap. 2.5

GRI 303: Water and wastewater	303-1 Interaction with water as a shared resource	Chap. 7.4
	303-2 Management of water-related impacts	Chap. 7.4
	303-3 Water withdrawal	Chap. 7.4
	303-4 Water drainage	Chap. 7.4
	303-5 Water consumption	Chap. 7.4
GRI 304: Biodiversity	304-1 Owned, leased or managed operational sites in protected areas and in areas of high biodiversity value outside protected areas	Not applicable - The organization's operational headquarters are neither within nor near protected areas or areas considered to be of high biodiversity value. Production and logistics activities take place in urbanized industrial contexts, without direct impact on sensitive natural habitats or vulnerable ecosystems. Therefore, the disclosure does not apply to the scope of the company's activities.
	304-2 Significant impact of activities, products and services on biodiversity	Not applicable - The organization's operational headquarters are neither within nor near protected areas or areas considered to be of high biodiversity value. Production and logistics activities take place in urbanized industrial contexts, without direct impact on sensitive natural habitats or vulnerable ecosystems. Therefore, the disclosure does not apply to the scope of the company's activities.
	304-3 Protected or restored habitats	Chap. 2.5 Chap. 6.5
	304-4 Species included in the IUCN Red List and in national conservation lists with habitats in areas affected by operations	Not applicable- The company does not operate in areas that include habitats of species included in the IUCN Red List or in national conservation lists.
GRI 305: Emissions	305-1 Direct GHG emissions (Scope 1)	Chap. 7.1
	305-2 Indirect GHG emissions from energy consumption (Scope 2)	Chap. 7.1
	305-3 Other significant indirect emissions (Scope 3)	Chap. 7.1
	305-4 GHG emission intensity	Chap. 7.1
	305-5 Reduction of GHG emissions	Information not available. Currently, the organization has not implemented specific, monitorable, and quantified measures to reduce its greenhouse gas emissions. Although there is growing internal interest in energy efficiency and the adoption of technologies with lower environmental impact, certified data or systematic calculations demonstrating a reduction compared to a base year are not yet available. Dulevo intends to strengthen its approach to climate monitoring in the coming years, including through the definition of measurable objectives and actions.
	305-6 Emissions of substances that deplete the ozone layer	Chap. 7.1
	305-7 Other significant air emissions	Chap. 7.3

GRI 306: Waste	306-1 Waste generation and significant related impacts	Chap. 7.2
	306-2 Management of significant impacts related to waste	Chap. 7.2
	306-3 Waste generated	Chap. 7.2
	306-4 Waste diverted from final destination	Chap. 7.2
	306-5 Waste destined for final destination	Chap. 7.2
GRI 308: Supplier Environmental Assessment	308-1 New suppliers selected based on environmental criteria	Chap. 2.8
	308-2 Significant adverse environmental impacts in the supply chain and actions taken	Chap. 2.8
SOCIAL ASPECTS		
GRI 401: Employment	401-1 Hiring of new employees and staff turnover	Chap. 6.1
	401-2 Benefits provided to full-time employees not offered to temporary or part-time employees	Chap. 6.1
	401-3 Parental Leave	Chap. 6.4
GRI 402: Employee-Management Relations	402-1 Minimum notice period for significant operational changes	Chap. 6.1
GRI 403: Occupational Health and Safety	403-1 Occupational health and safety management system	Chap. 6.3
	403-2 Hazard identification, risk assessment and accident investigation	Chap. 6.3
	403-3 Occupational health services	Chap. 6.3
	403-4 Participation, consultation and communication of workers in matters of health and safety at work	Chap. 6.3
	403-5 Worker training in occupational health and safety	Chap. 6.3
	403-6 Promotion of workers' health	Chap. 6.3
	403-7 Prevention and mitigation of occupational health and safety impacts directly related to business relationships	Chap. 6.3
	403-8 Workers covered by an occupational health and safety management system	Chap. 6.3
	403-9 Accidents at work	Chap. 6.3
	403-10 Occupational diseases	Chap. 6.3
GRI 404: Training and Education	404-1 Average hours of annual training per employee	Chap. 6.2
	404-2 Employee Upskilling and Transition Assistance Programs	Chap. 6.2
	404-3 Percentage of employees receiving regular performance and career development reviews	Chap. 6.2
GRI 405: Diversity and Equal Opportunity	405-1 Diversity in the governance body and employees	Chap. 2.1
	405-2 Ratio of basic salary to employee compensation by gender	Chap. 6.4

GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective measures taken	Chap. 6.4
GRI 407: Freedom of Association and Collective Bargaining	407-1 Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	
GRI 408: Child Labor	408-1 Operations and suppliers at significant risk of child labor	Information not available. Currently, the organization has not conducted a structured child labor risk assessment at its operations or along its supply chain. Although Dulevo operates primarily in low-risk industrial contexts (Italy and Europe) and requires its suppliers to comply with ethical principles, it does not have a formal monitoring or audit system to identify any areas of significant risk. The company intends to strengthen its human rights and social responsibility policies in the coming years.
GRI 409: Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk of incidents of forced or compulsory labor	Information not available. The organization has not yet implemented a formal forced or compulsory labor risk mapping and assessment process, either at its own operations or at its suppliers. Its operations are primarily conducted in countries with low regulatory risk (such as Italy), and the company requires respect for fundamental rights through its Code of Ethics and contractual documents. However, in the absence of dedicated audits or analyses, this information is currently unavailable. Evaluations are underway to introduce social due diligence tools into the supply chain.
GRI 410: Safety Practices	410-1 Security personnel trained in human rights policies or procedures	Not applicable - The organization does not employ internal security personnel nor outsource security functions to entities operating in risky contexts
GRI 411: Rights of Indigenous Peoples	411-1: Incidents of violations of the rights of indigenous peoples	Not applicable - Dulevo's activities take place exclusively in geographical areas that do not involve territories inhabited by indigenous populations, nor do they present interactions with indigenous communities
GRI 413: Local communities	413-1 Operations with community engagement programs, impact assessments and development	Chap. 6.5
	413-2 – Operations with significant actual and potential negative impacts on local communities	Information not available. During the reporting period, the organization did not identify any operations with significant negative impacts—actual or potential—on the local communities in which it operates. However, in the absence of a structured process for assessing local social risk, it is not possible to formally rule out such impacts. Therefore, the information is not available. The company intends to strengthen its dialogue with the local community and, in the future, evaluate systematic tools for listening to and analyzing the potential social impacts of its activities.
GRI 414: Supplier Social Assessment	414-1 – New suppliers selected based on social criteria	Chap. 2.8
	414-2 – Adverse social impacts in the supply chain and actions taken	Chap. 2.8

GRI 415: Public Policy	415-1 – Contributions to political parties and representatives		Non-applicable information - During the reporting period, the organization did not make any financial or other contributions to political parties, elected officials, or related organizations. Such practices are not part of the company's operating procedures and are expressly excluded from the Code of Ethics and internal policies on integrity and transparency.
GRI 416: Customer Health and Safety	416-1 – Assessment of impacts on customer health and safety	Chap. 5.4	
	416-2 – Incidents of non-compliance relating to customer health and safety	Chap. 5.4	
GRI 417: Marketing and Labeling	417-1 – Requirements for information and labeling of products and services	Chap. 2.6	
	417-2 – Incidents of non-compliance relating to information and labelling of products and services	Chap. 2.6	
	417-3 – Incidents of non-compliance related to marketing	Chap. 2.6	
GRI 418: Customer Privacy	418-1 – Justified complaints regarding breaches of customer privacy and data loss	Chap. 2.3	



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