Sustainability Report

Year 2025

DAL BEN
Leading vision

Produced by

Synesgy™ · view

Sustainability Report

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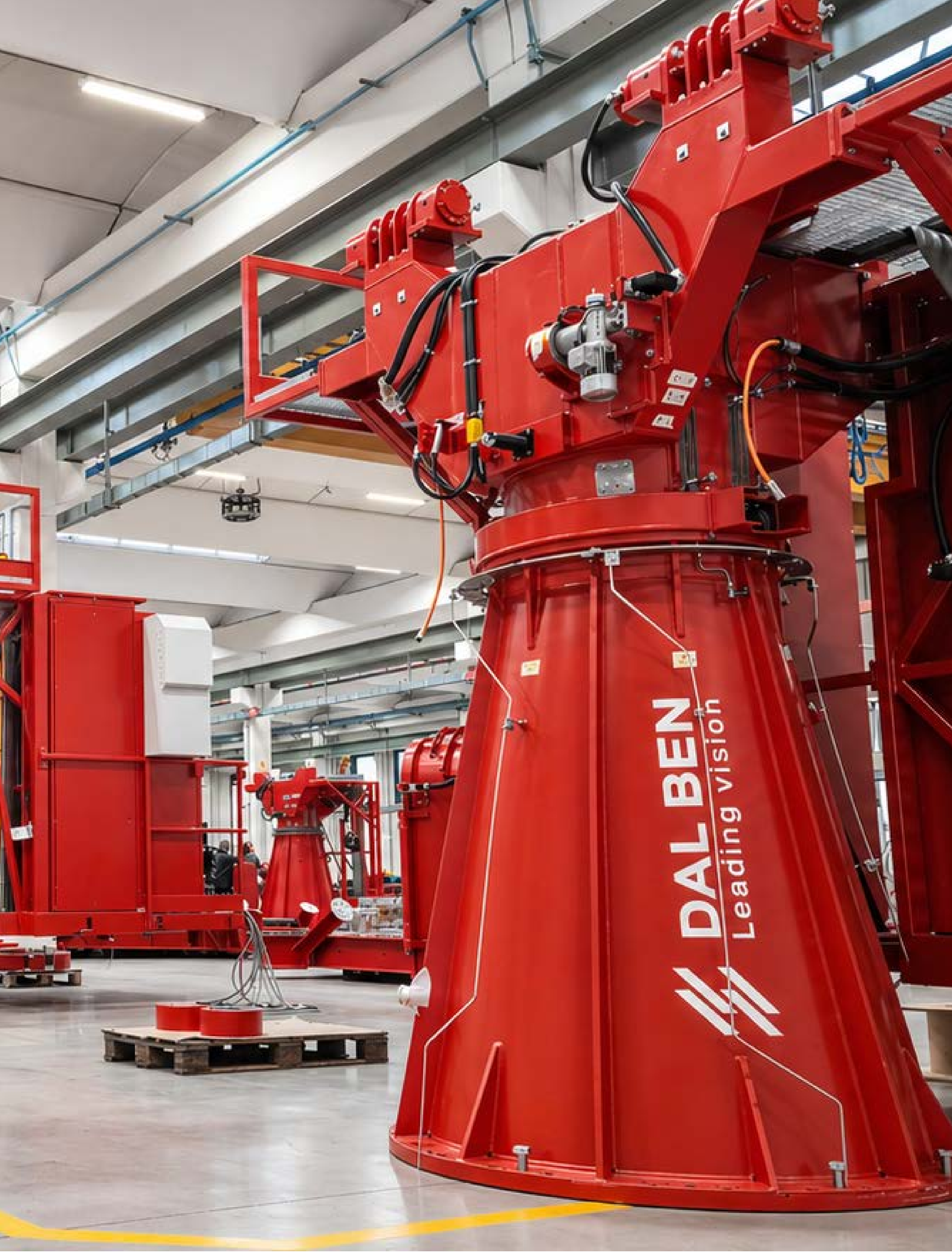
Contents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Reporting Information

GRI 2-3 • GRI 2-4 • GRI 2-5

The company publishes its results relating to environmental, social and governance sustainability in a dedicated report, produced semi-automatically using the Synesgy View platform.

The Sustainability Report was drawn up on the basis of the questionnaire administered to **Dal Ben S.p.A.** by Synesgy. This tool enabled the company's ESG performance figures for the period **1 January 2025 to 31 December 2025** to be identified.

GRI SOFTWARE AND TOOLS PARTNER 2026

Synesgy is a full **Licensed Software and Tools Partner** of the GRI at a global level. This ensures that the use, within the Report, of the statements contained therein complies with GRI standards.
The standards are designed to provide a comprehensive, comparable and credible picture of an organisation's material issues, their impacts and how they are managed.

The Sustainability Report is therefore aligned with the GRI Sustainability Reporting Standards, updated in line with the recent revisions of 1 January 2023, and also with the ESRS set out in the new CSRD.
The latter are the European Sustainability Reporting Standards (ESRS), adopted by the European Commission on 31 July 2023 as a common basis for ESG reporting by companies falling within the scope of the Corporate Sustainability Reporting Directive (CSRD).

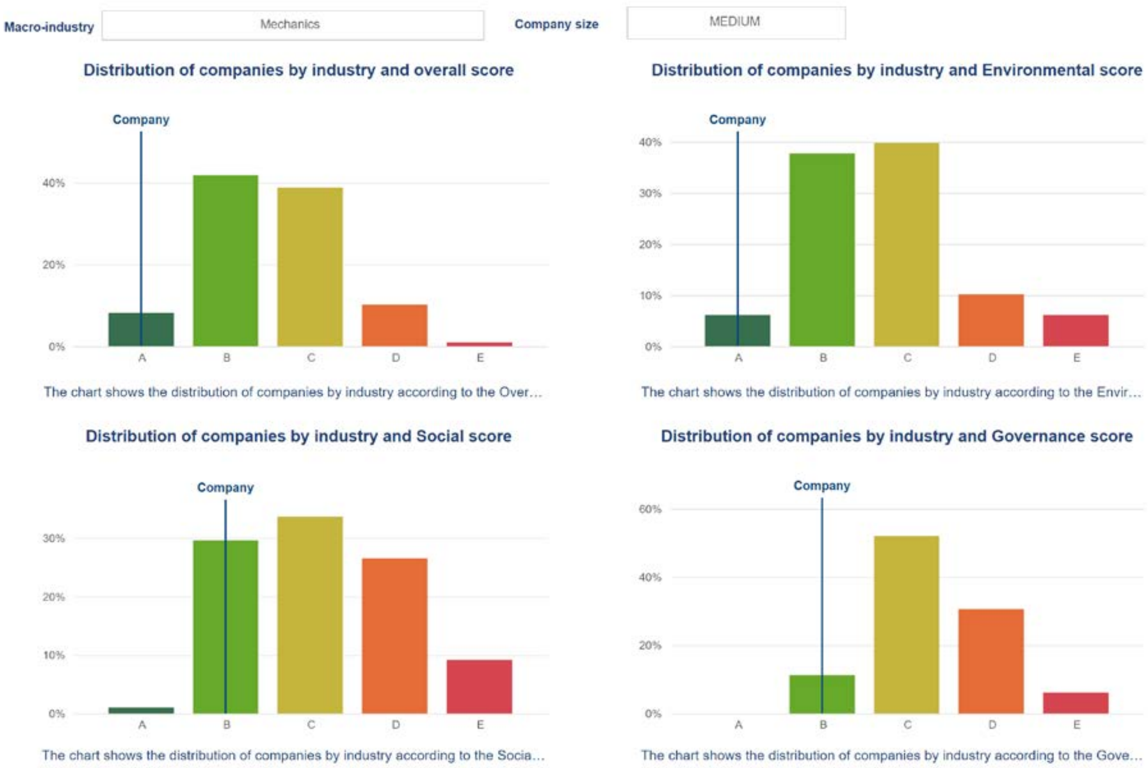
On 25 September 2024, the Italian transposition decree, Legislative Decree 2024/125, officially came into force The ESRS are largely aligned with the GRI standards.

- **GRI Sustainability Reporting Standards**
- **ESRS European Sustainability Reporting Standards**

This statement is published on the Dal Ben S.p.A. website at **www.dalbenspa.com**. Enquiries may be sent toinfo@dalbenspa.com.

The report has been prepared on the basis of the questionnaire provided to Dal Ben S.p.A. by Synesgy and covers the period 1 January 2025 to 31 December 2025.

Benchmark Statistics



Why was it important for Dal Ben S.p.A. to complete the Synesgy questionnaire?

- It enabled the company to create a virtuous circle with its customers, suppliers and all stakeholders
- It is a questionnaire that can be used across all recognised banking networks, as it is based on international measurement criteria (GRI)
- Data is shared in real time
- It is supported by a platform that enables data collection in a matter of moments
- It is produced by CRIF, an internationally recognised player
- It enables this report to be generated automatically thanks to its integration with the Synesgy platform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COMPASS-U
DAL BEN

Letter from the Chairman

For Dal Ben S.p.A., this Sustainability Report represents not only an opportunity to report on our progress, but also a moment of reflection. It recounts a year in which we have continued to grow, innovate and consolidate our way of doing business, whilst keeping our responsibility towards people, the environment, the local community and all the stakeholders with whom we collaborate every day at the heart of everything we do. In 2024, we gave a name to our strategic direction: Leading Vision. In 2025, this vision continued to guide our decisions, increasingly becoming a concrete way of working. For us, it means looking ahead, anticipating customers'needs, investing in skills and technologies, and developing industrial solutions that combine quality, reliability and a focus on environmental impact.

For Dal Ben S.p.A., sustainability is not a goal separate from our business, but an essential component of our industrial identity. It is part of the way we design, manufacture, train our people, manage processes and engage with the market. Maintaining an overall ESG rating of A confirms the soundness of the path we have taken and encourages us to press ahead with even greater determination. Throughout the year, we have continued to invest in process efficiency, reducing our environmental impact, training and the development of our workforce.

We have strengthened our commitment to a corporate culture founded on safety, inclusion, responsibility and professional development. Every achievement stems from the daily contribution of the people who work at Dal Ben S.p.A., to whom I extend my most sincere thanks.

Dialogue with our stakeholders – customers, suppliers, institutions, schools, local communities, banks, employees and industrial partners – also continues to play a central role. We believe that open and ongoing dialogue is an indispensable tool for improving, innovating and generating shared value.

Our presence in international markets and our ties to the local area confirm our commitment to being an open, reliable company capable of tackling complex challenges with expertise and vision.

We look to the future with a sense of responsibility and confidence. Environmental, social and industrial challenges demand increasingly informed, measurable and courageous decisions. Dal Ben S.p.A. intends to continue playing its part, strengthening its model of sustainable growth and contributing, through our day-to-day work, to building a solid, innovative and responsible future.

Gabriele Maria Dal Ben
Owner, Dal Ben S.p.A.


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Dal Ben S.p.A. Profile

This report covers the organisational structure of the company's units, which can be summarised as follows:

Unit 1 – Head Office and Assembly: Via G. Di Vittorio, 12 30029 San Stino di Livenza (VE);

Unit 2 – Structural Steelwork: Via G. Di Vittorio, 11 30029 San Stino di Livenza (VE);

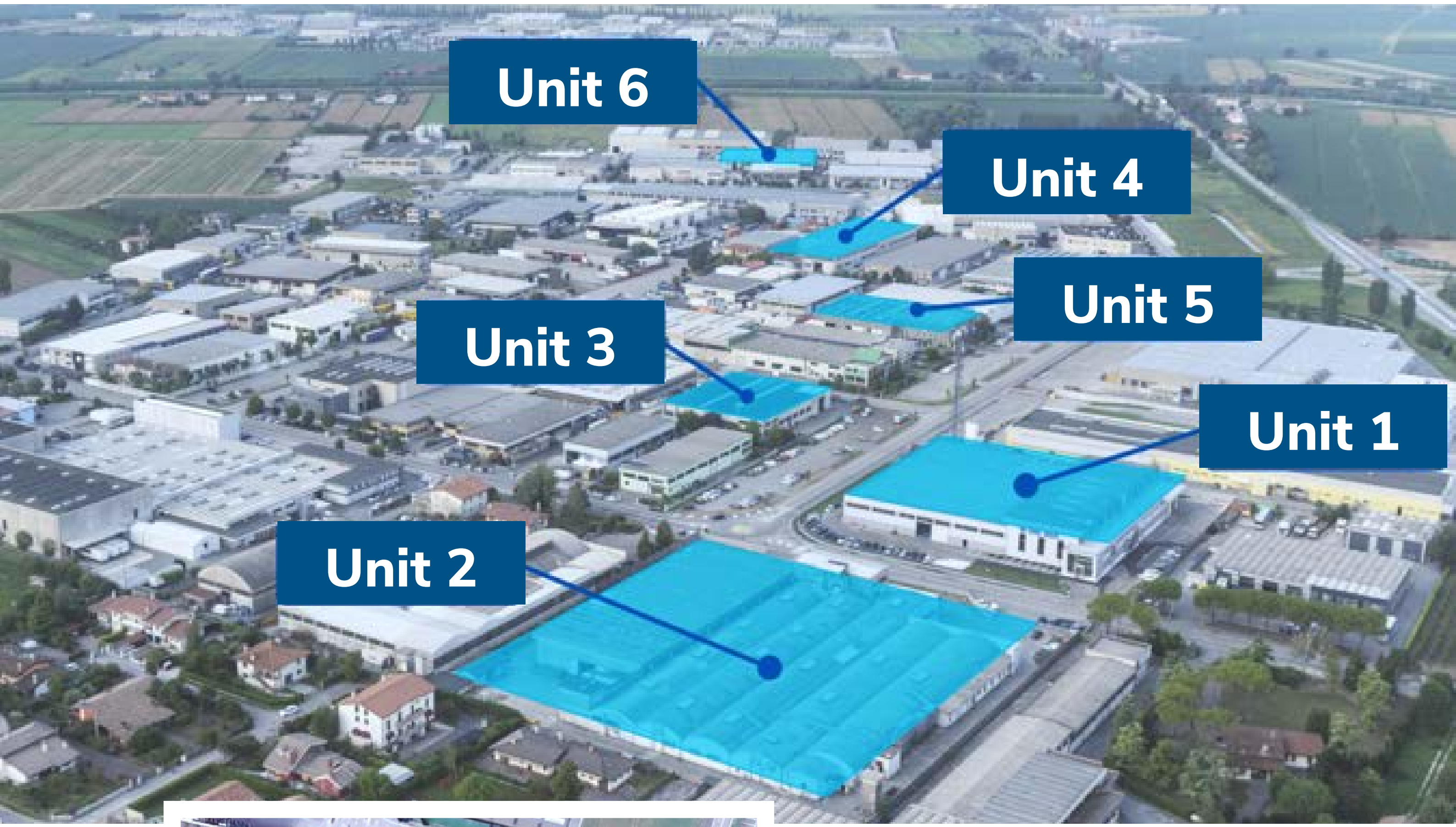
Unit 3 – Mechanical Machining: Via S. Pertini, 20 30029 San Stino di Livenza (VE);

Unit 4 – Mechanical Machining: Via Carlo Alberto Dalla Chiesa, 14 30029 San Stino di Livenza (VE);

Unit 5 – Surface Treatments: Via S. Pertini, 14 30029 San Stino di Livenza (VE);

Unit 6 – Stainless Steel Fabrication: Via I Maggio, 13 30029 San Stino di Livenza (VE);

Unit 7 – Assembly: Via Po, 85 30022 Ceggia (VE).

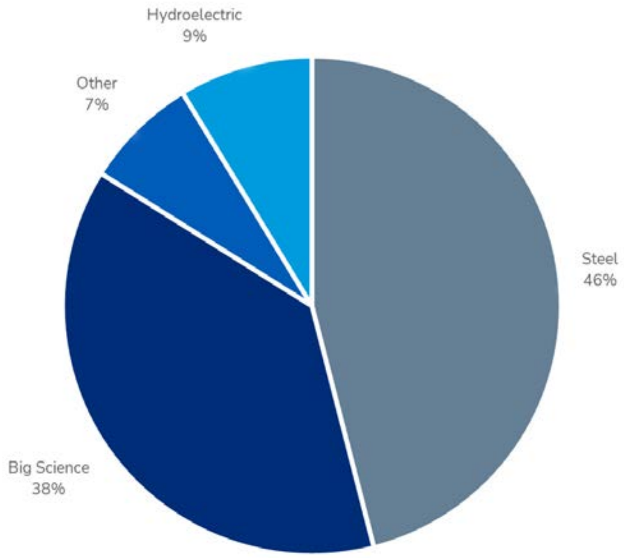


About us

GRI 2-1 • GRI 2-2 • GRI 2-6

Dal Ben S.p.A. was founded in 1987 when Gabriele Maria Dal Ben, the current CEO, set up an old lathe in his garage at the age of just 20. In less than forty years, the company – which initially focused on machining mechanical components – has specialised in the manufacture of high-tech machinery for complex systems and scientific research, becoming the trusted supplier to leading international players in the nuclear, astrophysics, scientific research, steel and hydroelectric sectors. Today, the company stands out for the manufacture of largescale, high-tech products and employs over 130 people.

Dal Ben designs and manufactures plant, machinery and mechanical components for various industrial sectors. Its experience and ongoing investment in staff training – with staff working to certified processes – enable it to oversee the entire production process, from order receipt to the finished product, encompassing design, raw material procurement, welding, machining, painting, assembly, plant engineering, automation and final testing. Dal Ben supports its customers with a proactive approach that goes beyond mere assistance. The most innovative solutions arise from consultation and dialogue between the customer and the company's departments. The company's organisational structure, its ability to manage diverse customer requirements effectively and efficiently, together with its flexibility and proven expertise, have enabled it to carry out innovative projects in various countries around the world. A significant proportion of the company's turnover comes from exports, which stood at 70 per cent in 2025.



MISSION

High industrial performance

We contribute to improving industrial performance by offering high-tech, customised solutions of the highest quality, leveraging the expertise and dedication of our skilled professionals.

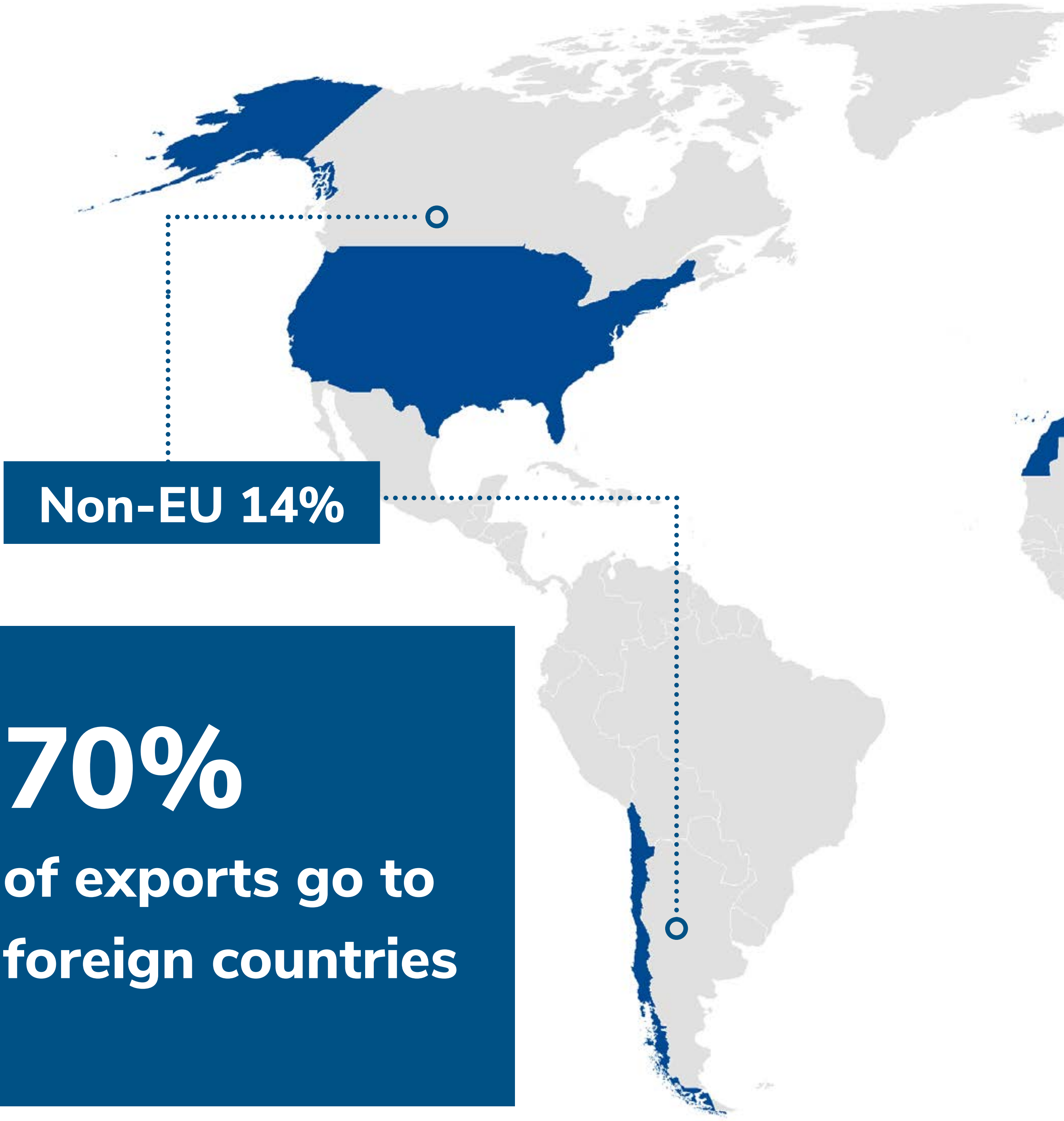
VISION

Leading vision

We aim to lead the future of innovation by partnering with companies to design bespoke solutions, helping them navigate the path to innovation.

Dal Ben S.p.A.'s Global Presence

Dal Ben S.p.A. successfully exports its products worldwide, consolidating its position as a recognised and respected player in foreign markets too. This achievement is the result of the distinctive expertise and high quality standards that set the company apart.
Thanks to its reputation for reliability and quality, Dal Ben S.p.A. has established a significant international presence, winning the trust of customers and business partners beyond national borders.

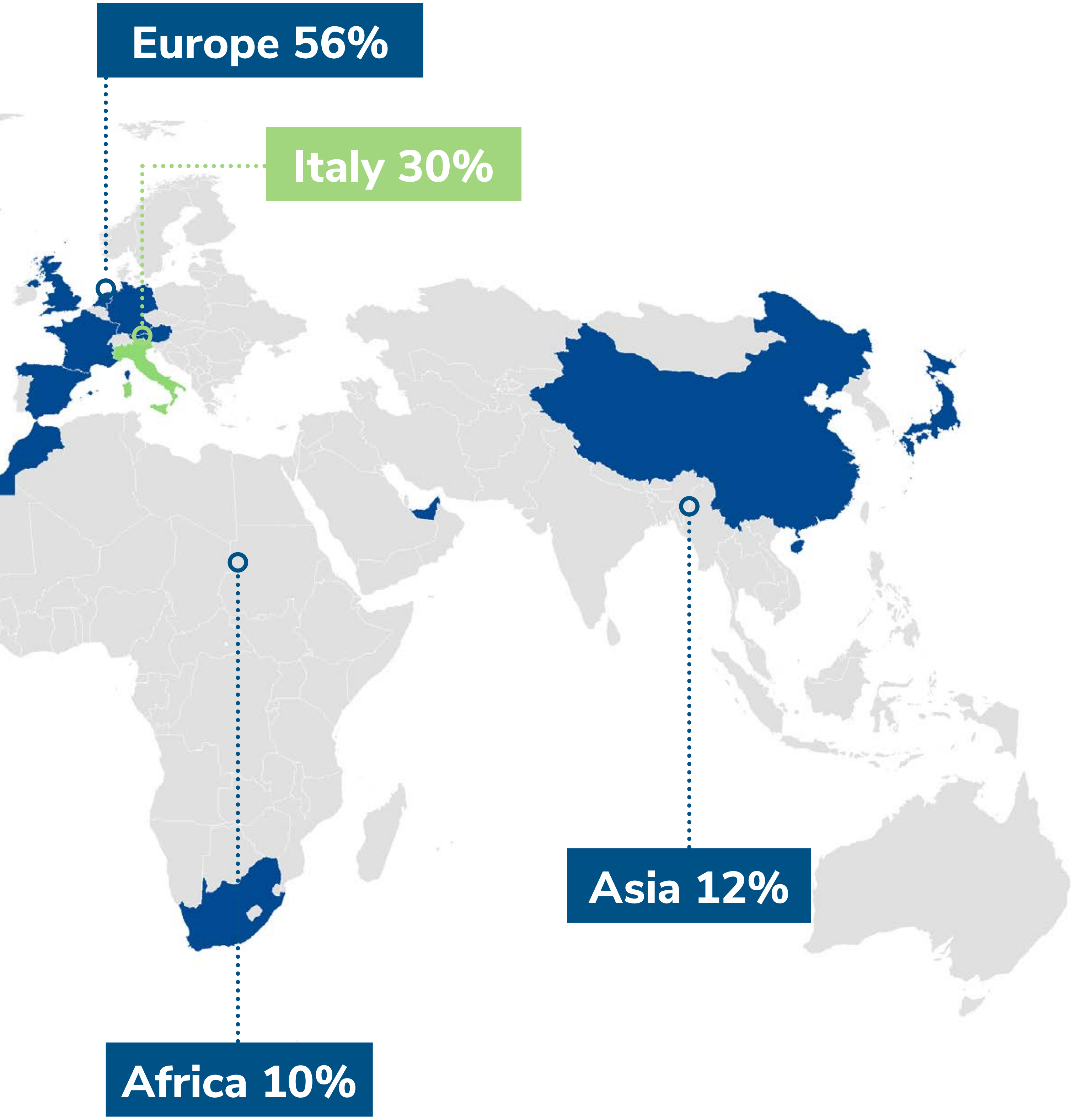


70%

of exports go to foreign countries

70 per cent of the company's exports are to foreign countries, reflecting its success in global expansion and its ability to adapt to the specific challenges of each market.

Dal Ben S.p.A. continues to stand out as a brand of excellence, reaffirming its ongoing commitment to innovation and customer satisfaction on a global scale.



Stakeholder Engagement

GRI 2-29

The aim of stakeholder engagement

As part of its journey towards an increasingly sustainable business model, Dal Ben S.p.A. regards dialogue with stakeholders as a strategic priority. Understanding the needs, expectations and contributions of those who interact with the company, either directly or indirectly, is a key driver for guiding responsible decision-making and generating shared value.

Active and structured listening to stakeholders enables the company to incorporate elements into its strategy that enhance the quality of processes, the transparency of actions and the consistency of objectives, in line with the needs expressed by the relevant context. The activities carried out by Dal Ben S.p.A. with each category of stakeholder – from the workforce to local communities, and from suppliers to public bodies – are characterised by ongoing collaboration and open dialogue, based on concrete operational tools and well-established relationships.

For each group, communication channels, activities carried out and expected responses have been identified, using an approach that takes into account the nature of the relationship, the degree of involvement and the strategic role within the corporate ecosystem. The table below summarises the main ongoing interactions, reflecting a dynamic system of relationships geared towards continuous improvement, capable of combining industrial efficiency with social and environmental responsibility.

Stakeholder	Involvement	Expectations	Activities carried out	Responses/Output
Collaborators and technicians	HR, RSPP, Technical Management	Professional growth, safety, involvement	Continuous training, productivity bonuses, corporate welfare, meetings with management	Welfare policies, certifications (e.g. ISO 45001), bonuses and benefits
B2B industrial customers	Technical and commercial area	Reliability, innovation, quality	Customer visits, shared testing, technical co-design	Multi-year contracts, development of tailor-made solutions
Strategic suppliers	Purchasing department, Quality	Operational continuity, collaboration, punctuality	Technical audits, regular meetings, weekly updates, performance monitoring	ESG qualifications, sustainable supply contracts
Communit y and schools	Communication, Management	Promotion of the local area, openness and transparency	Open days, company visits, school-business projects, sponsorships, donations	Public initiatives, social contributions, open-door events
Public bodies and institutions	General management	Regulatory compliance, safety, employment promotion	Participation in tenders, environmental audits, regional round tables	ESG reports, certifications, dialogue with local authorities
Banks and lenders	CFO, Management	Economic and financial soundness, long-term vision	ESG reporting, presentations on investment projects, strategic meetings	Analysis reports, access to dedicated financial instruments

SDGs: UN Sustainable Development Goals

On 25 September 2015, the governments of 193 UN member states signed the 2030 Agenda for Sustainable Development.

This action plan, approved by the UN General Assembly, includes 17 specific Sustainable Development Goals, set within a broader action plan comprising a total of 169 targets.

The 17 Goals commit not only governments and nations but also every single business. The ESG principles set out what businesses must do.

Environmental

- Dependence on fossil fuels
- High water footprint
- Complicity in deforestation
- Waste disposal

Social

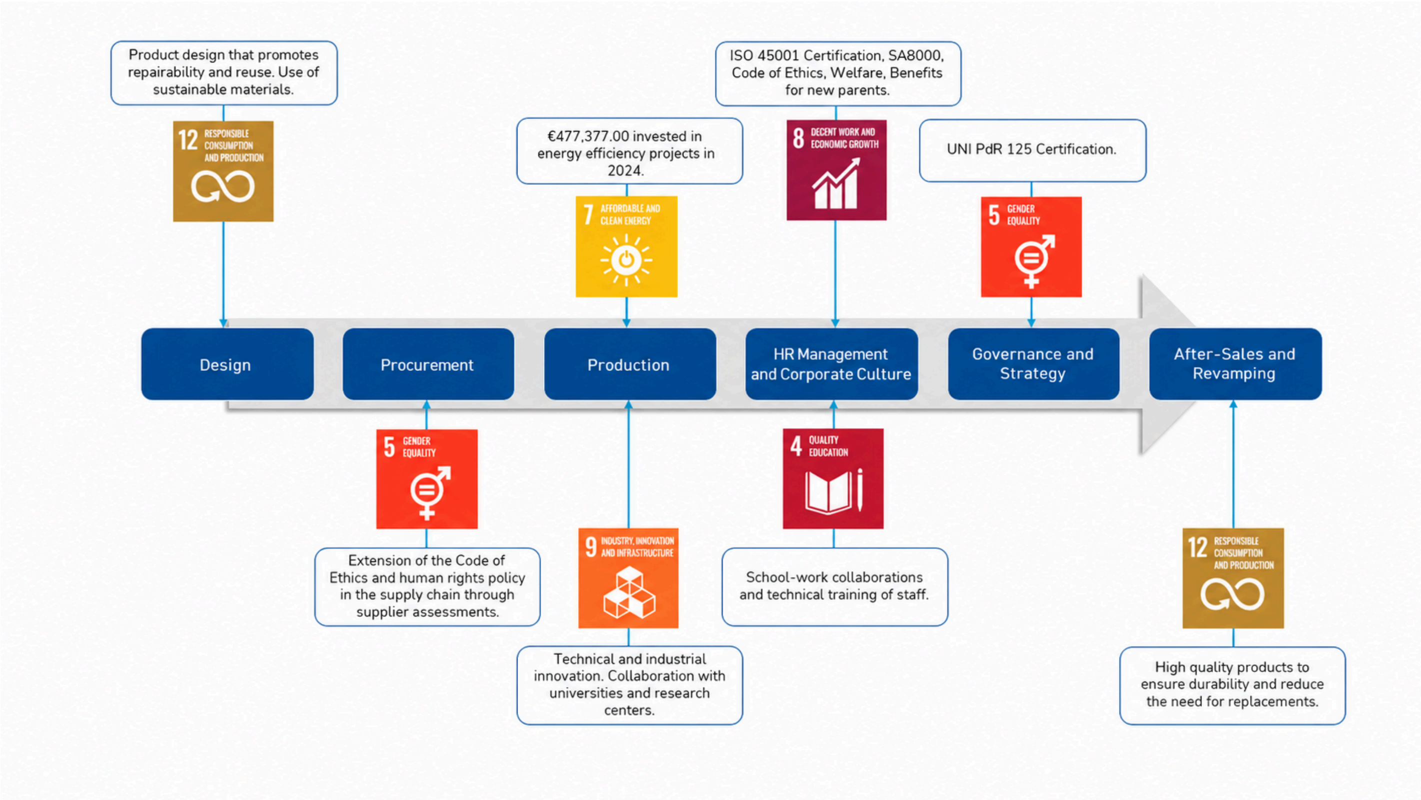
- Conflicts with local communities
- Attention to employee health a n d safety
- Protection of diversity
- Proper interpersonal relations among employees

Governance

- Bonuses disproportionate to employees' salaries
- Involvement in corruption scandals
- Opening of offshore branches for the purpose of tax evasion

The Sustainable Development Goals (SDGs) in the Dal Ben S.p.A. model

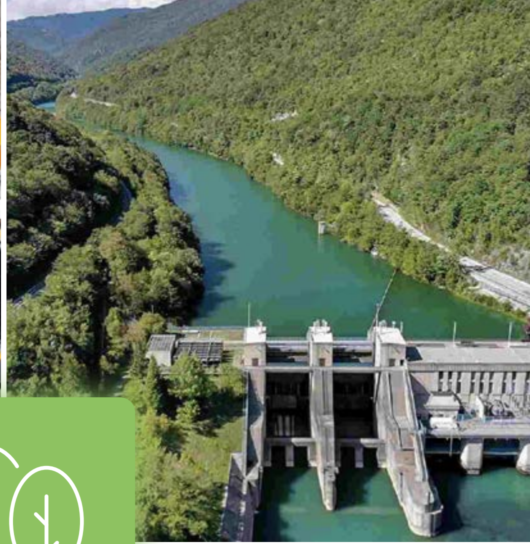
As part of its journey towards becoming an increasingly responsible company, Dal Ben S.p.A. has chosen to systematically integrate the United Nations' Sustainable Development Goals (SDGs) into its strategy and dayto-day operations. This integration is not merely a formal commitment, but translates into concrete actions across the entire value chain, from design and production through to internal management, governance and after-sales services. The Synesgy questionnaire, adopted during the year, proved a useful tool for mapping relevant issues and highlighting the most significant aspects of our work in the field of sustainability. The results obtained, in line with internationally recognised parameters, have provided an overview of the company's commitment, highlighting the consistency between the actions undertaken and the six SDGs considered a priority for Dal Ben S.p.A. The image below summarises the alignment between business processes and the relevant sustainability objectives, demonstrating an integrated and informed approach to industrial and social development.



The mapping of these issues, carried out using Synesgy and the 26 materiality factors linked to ESG areas, has, based on these findings, initiated a genuine process of raising awareness that engages all stakeholders through multiple communication channels.

Environment





Management of environmental impacts

GRI 305-5
ESRS E1-1 • ESRS E1-2 • ESRS E1-4 • ESRS E2-3 • ESRS E3-3 • ESRS E4-4 • ESRS E5-3 • VSME B1 • VSME B2 • VSME C2

Dal Ben S.p.A. recognises that all production activities have an impact on the environment, both directly and indirectly, through its value chain. For this reason, the company is committed to the careful and informed monitoring of environmental impacts associated not only with its own operations, but also with its commercial relationships with partners, suppliers and customers. Identifying, measuring and addressing these impacts is an essential step towards promoting a responsible industrial model. With this in mind, Dal Ben S.p.A. has adopted a proactive approach aimed at preventing or mitigating negative effects and, where possible, enhancing positive ones, through the adoption of sustainability-oriented practices, technologies and solutions. As evidence of this commitment, the company holds ISO 14001 certification for environmental management and, in recent years, has undertaken structural investments to improve energy efficiency, including:

Insulation works on walls and windows	105.000 €
Installation of heat pumps or solar collectors	10.000 €
Electric charging points	15.000 €
Photovoltaic system	347.377,77 €

ISO 14001:2015

ISO 14001 Environmental management

These measures are complemented by the adoption of medium-term (5 years) and long-term (10 years) targets for reducing environmental impact. Indeed, plans are in place to reduce the use of purchased energy by 70% at the U4 site alone.

At the same time, the company is implementing measures to adapt to climate change by strengthening its management systems (quality, safety, environment) and adopting strategic plans to manage external risks, such as health emergencies and cyber security.

Dal Ben S.p.A. also utilises data analytics and advanced diagnostic tools to monitor energy consumption and material usage in real time, in support of efficient and sustainable resource management.

The design takes into account a product design that facilitates recycling, repair and reuse (e.g. a simplified product shape, easy separation of components, ease of disassembly to facilitate the repair of damaged parts, etc.).

Materials

GRI 301-1 • GRI 301-2
ESRS E5-4
VSME B7

The company's focus on the materials used and their impact on the environment is of paramount importance, not only during the production phase but also throughout the product's entire life cycle.
The raw materials used as production inputs and the total quantities used by the company are:

Metals	**1804 tonnes**

In the production process, the company uses, where possible and unless otherwise requested by the customer, recycled or reused raw materials: specifically, it uses scrap and waste materials that are recovered, processed and then reused to recreate the same product or different products.

The recycled or reused raw materials employed by Dal Ben S.p.A. in its production processes currently account for less than 20 per cent of the total raw materials used.
The company utilises applications and technologies that enable data analysis and diagnostics, in particular to accurately record the quantities of input and output materials.

Energy

GRI 302-1
ESRS E1-5
VSME B3

For Dal Ben S.p.A., energy management is a key element in assessing environmental impact and implementing its sustainability strategies. The company adopts a conscious and structured approach to rationalising consumption, using monitoring systems that enable it to identify areas of highest energy consumption and plan targeted measures to optimise resources.

During the last financial year, electricity consumption was carefully tracked at all company premises, both owned and leased. The energy supply contracts currently in place stipulate the exclusive use of electricity from renewable sources, confirming Dal Ben S.p.A. to reducing its carbon emissions.

To support a sustainable energy strategy, the company has installed photovoltaic systems for on-site energy generation and has, over time, invested in energy efficiency measures, such as the installation of heat pumps and insulation systems.

The electricity consumed at the company's owned and leased premises during the latest financial reporting period (e.g. 1 January – 31 December) amounted to 1,472,103 kWh.

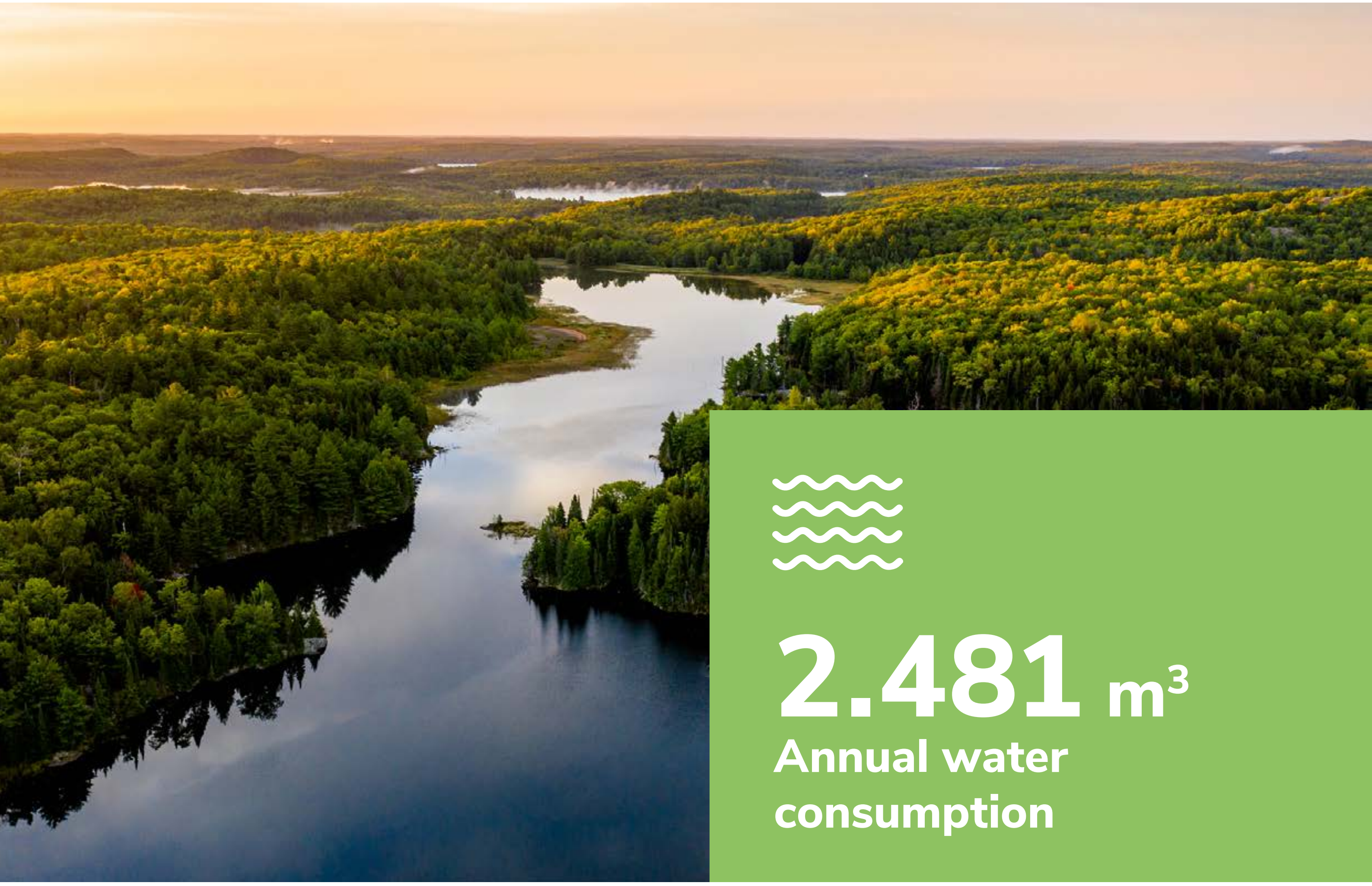
Water and wastewater

GRI 303-5 • ESRS E3-2 • ESRS E3-4 • VSME B6

Sustainable water management is a priority area within Dal Ben S.p.A.'s environmental commitment, as water is a shared and limited resource, the protection of which requires shared awareness and responsibility.
The company recognises the importance of the efficient and rational use of water resources, promoting mindful behaviour and targeted actions, including through the involvement of key stakeholders such as employees, consultants and suppliers, to encourage the adoption of best practices and raise awareness of the responsible use of water.

During the last reporting period, the total water consumption recorded by Dal Ben S.p.A. amounted to 2,481 m³.

Although it does not currently have a structured system for the recovery or reuse of water used in production processes, the company has launched a technical assessment phase for the implementation of a water recovery plant, with particular focus on water resulting from washing activities.
This decision forms part of a long-term strategy aimed at progressively reducing the environmental impact associated with water consumption by integrating sustainable solutions into its production processes.



Emissions

GRI 305-1 • GRI 305-2 • GRI 305-3 • ESRS E1-6 • VSME B3

Direct or indirect GHG emissions, emissions of other ozone-depleting gases and their monitoring, as well as actions aimed at reducing them, confirm the organisation's commitment to reducing its production-related impact on the ecosystem.
The level of direct emissions is also influenced by energy sources owned or controlled by the organisation, such as electricity generation, heating, cooling and steam, as these result from the combustion of energy sources.
This highlights the importance of the company's monitoring of emissions, but also, and above all, its contribution to ever-greater efficiency in the use of energy resources, which determine the levels of emissions into the atmosphere.
Over the past year, Dal Ben S.p.A. has monitored its emissions into the atmosphere, in line with the main international reporting standards.
In particular, **direct emissions (Scope 1)**, attributable to sources directly controlled by the company, amount to **52 tonnes of CO_2 equivalent**.

Compared with the previous year, the company has already significantly reduced its emissions.
In the same context, Dal Ben S.p.A. has adopted measures to promote more sustainable corporate mobility.
These include the installation of charging points for electric vehicles at company premises and the provision of bicycles to facilitate internal travel between departments and sites.
These actions form part of a broader strategy aimed at reducing emissions linked to transport and promoting behaviour with a low environmental impact.

Waste

GRI 306-2-a • GRI 306-2
ESRS E5-1 • ESRS E5-5
VSME B7

Within the context of the GRI Standards, the environmental dimension of sustainability concerns an organisation's impacts on living and non-living natural systems, including soil, air, water and ecosystems. It is within this context that the issue of waste arises; waste may be generated by the organisation's own activities, but may also be generated by entities upstream and downstream in the organisation's value chain. Waste can therefore have significant negative impacts on the environment and human health if managed inadequately.

The total amount of company waste produced in the last reporting year (e.g. 1 January – 31 December) was 463 tonnes. Of this, 98 per cent is not sent to landfill.

The company sorts the following at its sites:

- paper;
- industrial waste;
- IT equipment;
- glass;
- plastic.

During the production process, the company generates 76 tonnes of hazardous waste, which it disposes of separately as required by law.

Product design takes into account technical characteristics aimed at reducing waste generation during the production phase.

As part of its operations, the company adopts practices and procedures to ensure the recycling/recovery of waste through:

- the sale or transfer of waste to third parties for reuse.
- the reuse of its own or third-party waste material.
- collaborative processes with other parties (including those outside the sector and the supply chain).

People



Employment

GRI 2-7-a • GRI 2-7-b • GRI 2-29-a • GRI 2-30-a • GRI 401-2 • GRI 403-9 • GRI 405-1 • GRI 405-1-a-iii • GRI 405-2
ESRS S1-1 • ESRS S1-6 • ESRS S1-8 • ESRS S1-9 • ESRS S1-11 • ESRS S1-12 • ESRS S1-14 • ESRS S1-15 • ESRS S1-16
VSME B1 • VSME B8 • VSME C5 • VSME B10 • VSME B9

Dal Ben S.p.A.'s sustainable growth is founded on recognising the value of its people and on creating a working environment that fosters wellbeing, inclusion and professional development. The company's approach to human resources management is based on structured recruitment, selection and retention policies, accompanied by working conditions geared towards quality of life, a healthy work-life balance and the promotion of diversity.

Dal Ben S.p.A. is committed to ensuring job security by promoting long-term contracts and investing in corporate welfare initiatives. These elements form the foundations of a productive, resilient organisation capable of effectively dealing with even extraordinary events. The company is also certified to the ISO 45001 standard, which attests to the adoption of an advanced management system for health and safety in the workplace.

The company holds certification to ISO 45001 (Occupational Health and Safety Management).

ISO 45001

Dialogue with employees is a well-established principle, governed by company policies that provide for structured opportunities for discussion. Among the tools adopted is a periodic employee satisfaction survey, which enables the company to gather ongoing feedback and identify areas for improvement.

In accordance with fundamental rights, Dal Ben S.p.A. has adopted and published policies and procedures on equity, diversity and inclusion, as well as on respect for human rights. These documents explicitly address issues relating to non-discrimination (on the grounds of gender, ethnicity, sexual orientation or religious belief) and the rejection of all forms of child labour, forced labour or compulsory labour, both within the organisation and throughout the supply chain.
As further evidence of the company's commitment to promoting a fair, inclusive and representative working environment, updated figures on the composition of the workforce are provided below.

The number of female employees, interns and self-employed workers by professional category:

WOMEN	NUMBER
Office staff	19
Manufacturing workers	1

The number of male employees, interns/trainees and self-employed workers by occupational category:

MEN	NUMBER
Office staff	26
Manufacturing workers	88

Percentage of total employees by contract type:

CONTRACTS	NUMBER
Permanent	99%
Fixed-term	1%
Part-time	6%

The ratio between the highest and median pay within the organisation stands at 2.19. Furthermore, 6.7% of the total workforce consists of individuals belonging to protected categories (under Law 68/99), disadvantaged workers (under Law 381/91) or members of under-represented minorities, confirming Dal Ben S.p.A.'s commitment to promoting inclusion and valuing diversity.

Dal Ben S.p.A. has adopted an integrated occupational health and safety management system, with the aim of preventing risks, ensuring safe working environments and promoting a widespread culture of safety amongst all workers. Almost all employees are covered by National Collective Labour Agreements (CCNL), and the number of hours worked in the last financial year totalled **221,938**.

221.938
Hours worked in a year

Over the last five years, there have been more than ten cases of accidents. In 2025 alone, 61 days were lost due to accidents resulting in temporary incapacity.

The company implements additional internal policies and/or procedures, supplementing the standard protocols, to ensure the health and safety of its employees at work:

- **Monitoring performance through checks and audits;**
- **Investing in staff training and awareness-raising;**
- **Establishing rules for the division of work phases in order to reduce the risks of interference.**

As part of its corporate welfare programme, the company has a total budget of €137,148.92, allocated as follows:

- **it provides motor insurance policies for employees;**
- **provides support for families (nursery/summer camps/scholarships);**
- **offers special arrangements with local organisations (fuel vouchers, shopping vouchers, discounts);**
- **allows flexible working hours and remote working;**
- **provides a parenting bonus introduced in 2024 and renewed for 2025 (€3,000 for each new child born to a mother and father employed by the company);**
- **awards productivity bonuses.**

Corporate welfare

Dal Ben S.p.A. regards people's wellbeing as a core value of its organisational model. For this reason, as early as 2017, it introduced a structured corporate welfare scheme, which over the years has become one of the organisation's key strengths.
In 2024, the company allocated €1,000 to each employee, regardless of their professional role, to be used on the welfare platform.
The commitment to accessible and inclusive welfare is also reflected in the provision of company accommodation for staff from abroad or other regions of Italy, to facilitate their integration and long-term stay.
The package has been enhanced through local partnerships, which include discounts on life and accident insurance policies. Furthermore, the company has introduced a bonus for new parents totalling 3,000 euros

for each birth, paid in annual instalments of €1,000 until the child reaches their second year of life. A total of €10,000 has been allocated for this purpose in 2025. The promotion of wellbeing also involves measures related to work-life balance, such as flexible working hours, remote working and the awarding of productivity bonuses. Furthermore, with a view to sustainable mobility, Dal Ben S.p.A. has installed electric charging points for employees to charge their vehicles free of charge and has made company bicycles available to facilitate travel between its sites.

Corporate welfare also has a cultural and social dimension: concerts, sporting events, prevention projects and collaborations with local schools and associations represent an extension of wellbeing beyond the company's walls. These include initiatives such as the 'Talenti in Sinergia' concert, the Color Run with AVIS, the WelfareCare project for women's cancer prevention, and partnerships with technical colleges for the donation of laboratories and machinery.

Among the projects currently under development, Dal Ben S.p.A. is considering setting up a company crèche to support parents and help them balance work and family life, as well as establishing an advanced research centre dedicated to continuous professional development and innovation. Over the years, Dal Ben S.p.A. has received significant national and regional accolades, which attest to the value of the path it has taken in the areas of sustainability, innovation and social responsibility.

The company has once again, for 2025, achieved the highest '5W' rating on the SME Welfare Index, an initiative promoted by Generali Italia under the patronage of the Presidency of the Council of Ministers, which assesses and recognises the most exemplary Italian companies in terms of integrated welfare models. Ben S.p.A. was also recognised as a Welfare Champion and received the Special Mention 'Young People and Social Mobility', awarded to just three companies amongst all the Welfare Champions, for having particularly distinguished itself in initiatives dedicated to the growth, inclusion and empowerment of the younger generation. In November 2024, the company was awarded the Regional Prize for Economic Development by Unioncamere Veneto, for successfully combining technological innovation with a strong focus on sustainability and the development of human capital, thereby becoming a benchmark in the region in terms of positive impact and inclusive growth.

Finally, in July of the same year, Dal Ben S.p.A. was selected as one of the 'Winning Companies' by Intesa Sanpaolo, a programme dedicated to promoting Italian SMEs that stand out for their vision, adaptability and sustainable development. Among the ten companies honoured, Dal Ben S.p.A. stood out for the quality of its 'Made in Italy' products, its focus on innovation and its ability to generate economic and social value for the community, including in response to new market challenges.


GENERALI
WELFARE INDEX PMI
10 ANNI
WELFARE AZIENDALE CHE GENERA VALORE
vincono la sfida: dalla consapevolezza all'impatto
promosso da
GENERALI
in partnership con
Confagricoltura
Confartigianato


GENERALI
WELFARE INDEX PMI
10 ANNI
IL WELFARE AZIENDALE CHE GENERA VALORE
Le PMI vincono la sfida: dalla consapevolezza all'impatto
Menzione speciale Giovani e ascensore sociale
DAL BEN SPA
WELFARE CHAMPION 2026
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Training

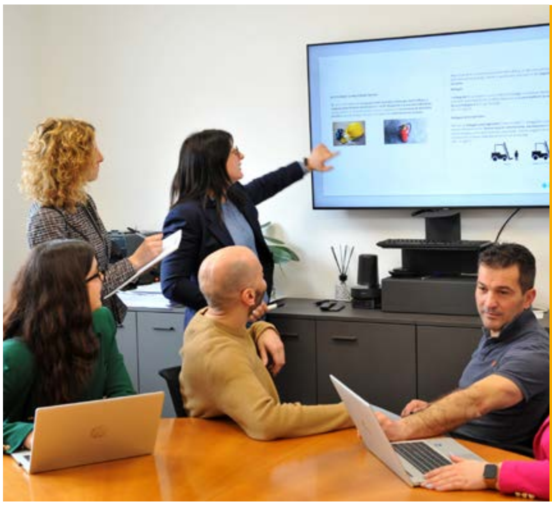
GRI 205-2 • GRI 403-5 • GRI 404-1
ESRS S1-13 • VSME B10

Dal Ben S.p.A. regards training as a strategic pillar for the company's growth, as well as a key tool for individual and collective development. Investment in training is ongoing and structured, targeting both internal staff and the younger generation, through active partnerships with the education sector.
Within the company, professional development initiatives and training programmes dedicated to the development of technical, managerial and soft skills are promoted. In the last year alone, 5,109 hours of training were delivered, confirming the organisation's commitment to developing its human capital. The main topics covered included data protection (e.g. GDPR), anti-corruption, health and safety at work, sustainable transformation and environmental management (waste reduction, proper management of waste and water resources, and energy efficiency).

This is complemented by training dedicated to ethics and corporate responsibility, aimed not only at employees but also at consultants and suppliers, through specific modules on the company's Code of Ethics.

The company firmly believes in training as a strategic pillar of business growth, committing to maintaining high levels of expertise amongst its staff and encouraging the recruitment of young talent.
In-house training enables the company to maintain a high level of expertise, which is essential for meeting customers' needs. Furthermore, both the training and the experience gained by staff make the organisation flexible and capable of adapting swiftly to changing market demands.
Furthermore, the training of certified specialists in the field of sustainability, such as the Industrial Energy Management Expert, is promoted, thereby reinforcing the commitment to social and environmental responsibility.

The total number of training hours delivered during the year was 5,109.



5.109
Training hours in a year

Dal Ben S.p.A.'s commitment to training extends beyond the company's own boundaries, encompassing a significant partnership with local educational institutions. The company believes that investing in the younger generation means investing in the future of business. For this reason, in 2025 alone, it welcomed over 300 students on school visits organised at its facilities, with the aim of giving them a first-hand understanding of industrial dynamics and production processes.

In addition to these visits, Dal Ben S.p.A. promotes training placement opportunities that allow students to gain practical, structured experience. These programmes offer a comprehensive overview of the company's various departments and provide a valuable opportunity to gain a deeper understanding of the skills required in the world of work, supporting young people in shaping their own career paths.
Dal Ben S.p.A. has also made significant investments in local schools to modernise their technical workshops. The main aim of these initiatives is to provide students with a cutting-edge education, in line with the dynamic and changing needs of the world of work.

Recognising the importance of constantly adapting skills to technological and industrial developments, the company has contributed to the refurbishment of the workshop at the 'Mattei' Technical Industrial Institute in San Stino di Livenza, the modernisation of the workshop at the 'Leonardo da Vinci' Technical Industrial Institute (ITIS) in Portogruaro, and the upgrading of the CAD-CAM workshop at the Don Bosco Institute in San Donà di Piave.
These investments aim to provide students with a modern, well-equipped learning environment, thereby helping to prepare them more effectively for the challenges of the ever-changing professional world.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DAL BEN

Network and Local area

Local communities and exemplary initiatives

GRI 203-1 • ESRS S3-1 • ESRS S3-2 • VSME B2

The integration of the company with the local community represents a constantly evolving strategic area, aimed at reducing its impact on the local area and generating shared value. With this in mind, the relationship that Dal Ben S.p.A. maintains with its local environment is characterised by collaboration, active listening and the mutual exchange of expectations, experiences and contributions. This dialogue has a direct influence on the company's development strategies and on the quality of its relationship with the local community.

The company has long demonstrated its social commitment through a series of significant partnerships. Among these, particular mention should be made of its support for the Italian Blood Donors' Association (AVIS), through the organisation of the 'Color Run', a sporting and charitable event aimed at promoting a culture of blood donation.

Also of particular significance is its long-standing participation in the WelfareCare project, an initiative dedicated to the prevention of breast cancer, through which Dal Ben S.p.A. helps to provide free mammography screening to the public. This is a concrete commitment that promotes women's health and raises awareness within the community about the importance of prevention.

At a local level, the company participates in and supports numerous local cultural, recreational and social initiatives, thereby strengthening its ties with the local community. This direct collaboration with local organisations enables the company to broaden public engagement and actively contribute to the community's growth.

Internally, the company promotes opportunities for social interaction aimed at the wellbeing of its staff, including through corporate events dedicated to employees and their families.

In line with its commitment to fostering a culture of sustainability, Dal Ben S.p.A. has also established a direct dialogue with the education sector.

In January 2025, Dal Ben S.p.A. took part in the event ‘Tradition and Innovation: The Story of an Entrepreneurial Family’, organised by UNIPER APS – the University of the Third Age of the Lower Piave. The event was attended by Gabriele Dal Ben alongside his children Angelica, Ilaria and Filippo, who represent the second generation of entrepreneurs. The event provided an opportunity to share the company’s history with the local community, as well as the value of generational continuity, work ethic, and the role of innovation and sustainability in the company’s growth.

In February 2025, the company was invited to speak at Ca' Foscari University in Venice, as part of a Master's degree course in Economics, to discuss its approach to sustainability. The event provided an opportunity to share best practices and the company's vision with the younger generation, fostering an exchange between academic knowledge and business experience.

On 7 March 2026, Angelica Dal Ben took part in the round-table discussion 'Corporate Social Responsibility', organised to coincide with the Lions Club meeting at the M9 Museum. Her participation provided a further opportunity to discuss issues of social responsibility, sustainability and the role of businesses in generating value for the local area and the community.

Such initiatives reinforce the company's role as a responsible stakeholder in the local area, contributing to the creation of a more inclusive, informed system focused on collective well-being.

Supporting local sports clubs is another key aspect of the company's social responsibility. Through this partnership, the company provides financial and logistical support for local sporting activities, helping to nurture young talent and promote a healthy lifestyle. This initiative not only strengthens ties with the community but also fosters an environment in which sport acts as a catalyst for social cohesion and general well-being.

Among its various community support initiatives, Dal Ben S.p.A. has installed an Amazon Locker for the use of staff and the local community, with the aim of reducing environmental impact by minimising delivery journeys.

For many years, the company has been collaborating with Ceggia Primary School on the 'Sports Festival'. The aim of the project is to actively involve pupils in a day dedicated to the importance of physical activity, promoting sporting values and team spirit.

Customer Relations

Dal Ben S.p.A. recognises the central importance of safeguarding the health, safety and satisfaction of its customers, taking full responsibility for the impacts generated by its products and services throughout their entire life cycle. This commitment translates into careful and continuous monitoring, starting from the design and development phase, through to production, installation, after-sales support and end-of-life management.

During the design phase, every solution is conceived with the aim of ensuring reliability, durability and safety, even under intensive operating conditions. Rigorous functional checks and tests are carried out, supplemented, where required, by certification procedures and technical analyses such as RAMS (Reliability, Availability, Maintainability, Safety), FEM (Finite Element Method), FMECA (Failure Modes, Effects and Criticality Analysis), HAZARD analysis (analysis of hazards and potential harmful events), or other specialist engineering assessments, to support safety, regulatory compliance and risk management.

During production, attention to materials and processes helps to minimise risks associated with use, promoting a preventive approach to end-user safety. Information on the correct installation, maintenance and operation of the product is provided through detailed technical manuals to ensure the safe and informed use of the equipment.

With a view to sustainable use, Dal Ben S.p.A. designs highly robust and durable equipment, which encourages reuse over time and reduces the need for frequent replacements. The technologies incorporated into the machinery also enable users to optimise energy consumption, contributing to more efficient resource management.

Finally, the company adheres to a structured policy on privacy and data security, to protect its stakeholders and in compliance with EU Regulation 2016/679 (GDPR), ensuring transparency and accountability even in the handling of sensitive information relating to the services offered.

Production innovation and controlled environments

During 2025, Dal Ben S.p.A. established two cleanrooms, further strengthening its production capacity and quality control in processes with a higher technical content. This investment enables the company to operate in controlled environments, suitable for processes and activities requiring high standards of cleanliness, precision and reliability.

The new cleanrooms represent a concrete step forward in the company's industrial innovation journey, supporting technological growth, the diversification of expertise and the ability to meet the needs of increasingly specialised customers and sectors.


Suppliers and procurement practices

GRI 2-22 • GRI 2-23 • GRI 2-25 • GRI 204-1 • GRI 307 • GRI 308 • GRI 414-1 • GRI 416-1 • ESRS E5-5 • ESRS 2 MDR-P • ESRS S2-1 • ESRS 2 G1-2

Dal Ben S.p.A. recognises the strategic role of the supply chain in creating sustainable value and mitigating environmental, social and economic impacts throughout the entire production cycle. In this context, the company has progressively strengthened its practices for selecting, monitoring and evaluating suppliers, with the aim of ensuring consistency with its principles of responsibility and the ESG policies it has adopted.

To support this commitment, the company has introduced a structured mechanism for periodic assessment which involves distributing a sustainability questionnaire to all active suppliers every two years. The responses provided enable a summary performance index to be assigned to each supplier; those failing to meet the defined criteria are not retained for future collaborations, in line with the objective of ensuring high standards throughout the supply chain.

Supplier selection also takes geographical proximity into account, with a preference for operators located near the production site. This approach addresses the need to reduce the environmental impact associated with logistics whilst, at the same time, supporting the local economy.

Dal Ben S.p.A. operates in accordance with an ISO 9001-certified Quality Management System, which ensures traceability, procedural rigour and transparency in relations with external partners, strengthening supply chain governance and contributing to the pursuit of the company's sustainability objectives.

The company holds ISO 9001 certification (Quality Management System)

International Organization for Standardization ISO 9001

Dal Ben S.p.A. has adopted a structured approach to managing its supply chain, with the aim of promoting responsible and sustainable practices throughout the entire procurement cycle. In this context, the company has implemented a system to monitor the timeliness of payments to suppliers, in line with the principles of fairness and transparency in business relations. Furthermore, a procedure is in place for regular dialogue with key stakeholders, which also includes dedicated sessions for discussion with supply chain partners. The selection and assessment of suppliers is based on ESG (environmental, social and governance) criteria, including:

- **holding recognised environmental certifications;**
- **geographical proximity to the company's headquarters, in order to reduce the environmental impact of transport;**
- **the presence of social certifications, particularly regarding health and safety at work.**

In line with its ethical values, the company has extended its policy on respect for human rights to suppliers as well, strengthening its oversight of accountability throughout the value chain.
The company utilises advanced applications and technologies that enable data analytics and predictive diagnostics, which are useful for monitoring product performance and the timely identification of faults or malfunctions. These tools help to improve operational efficiency and process continuity. An analysis was also carried out to assess the increase in resource productivity and the reduction of waste throughout the value chain, with a view to continuous improvement and the optimisation of production flows.
During the design phase, products are developed taking into account:

- **technological features designed to minimise waste generated during the production process;**
- **design solutions that facilitate recycling, repair and reuse, for example through simplified shapes, easily separable components and modular structures that make it easier to replace damaged parts.**

With regard to the use phase, the company promotes the adoption of second-life projects, with the aim of extending the life cycle of products throughout the supply chain and reducing the overall environmental impact.


Liquidità differite 5.890.339 25,58 % 9.269.801
Crediti dell'Attivo Circolante a breve termine 5.798.990 25,18 % 9.198.852
Crediti immobilizzati a breve termine
Immobilizzazioni materiali destinate alla vendita
Attività finanziarie
Ratei e risconti attivi 91.349 0,40 % 70.949
Rimanenze 1.735.099 7,54 % 2.534.911
IMMOBILIZZAZIONI 12.536.689 54,45 % 9.908.213
Immobilizzazioni immateriali 79.374 0,34 % 55.062
Immobilizzazioni materiali 12.347.330 53,62 % 9.760.838
Immobilizzazioni finanziarie 666 670
Crediti dell'Attivo Circolante a m/l termine 109.319 0,47 % 92.443
TOTALE IMPIEGHI 23.025.983 100,00 % 23.331.181
Stato Patrimoniale Passivo
Voce Esercizio 2020 % Esercizio 2019
CAPITALE DI TERZI 15.322.325 66,54 % 17.978.339
Passività correnti 5.076.714 22,05 % 13.144.916
Debiti a breve termine 5.050.845 21,94 % 13.139.222
Ratei e risconti passivi 5.694
Passività consolidate 4.833.423
Debiti a m/l termine 36,25 % 3.031.848
Fondi per rischi e oneri 2,96 % 611.165
TFR 5,28 % 1.190.410
CAPITALE PROPRIO 33,46 % 5.352.842
Capitale sociale 2,17 % 500.000
Riserve 30,59 % 3.669.203
160.177 0,70 % 1.183.639
23.025.983 100,00 % 23.331.181

Leadership and Governance

Governance

GRI 2-9-a ESRS 2 GOV-1 VSME C9

Dal Ben S.p.A. is a family-run business founded in 1987 by Gabriele Maria Dal Ben. In recent years, it has embarked on a structured process of generational succession, which has led to the three children taking an active role in the company, as well as joining the Board of Directors (BoD).

Family unity and team spirit are distinctive features of the corporate culture. Family management fosters a cohesive working environment, in which a focus on people and the quality of relationships are top priorities. This approach is reflected in the principles that guide the organisation, which are geared towards the well-being of employees and the promotion of collaboration.

The arrival of the second generation demonstrates a commitment to continuity and to sustainable long-term growth. In keeping with the tradition of family-run businesses, Dal Ben S.p.A. takes a forward-looking approach, investing in the future and in strong relationships with stakeholders, customers and the community, based on quality, responsibility and shared values.

Organisation, Management and Control Model

GRI 2-22 • GRI 2-23 • ESRS 2 GOV-1 • VSME BP5

The Chief Executive Officer of Dal Ben S.p.A. is the founder, Gabriele Maria Dal Ben, who has led the company since its establishment in 1987. The Board of Directors currently comprises five members: the Chairman and four directors, namely Debora Cancian and her children Dr Angelica Dal Ben, Dr Ilaria Dal Ben and Dr Filippo Dal Ben, who play an active role in the company's management and represent the second generation of entrepreneurs.

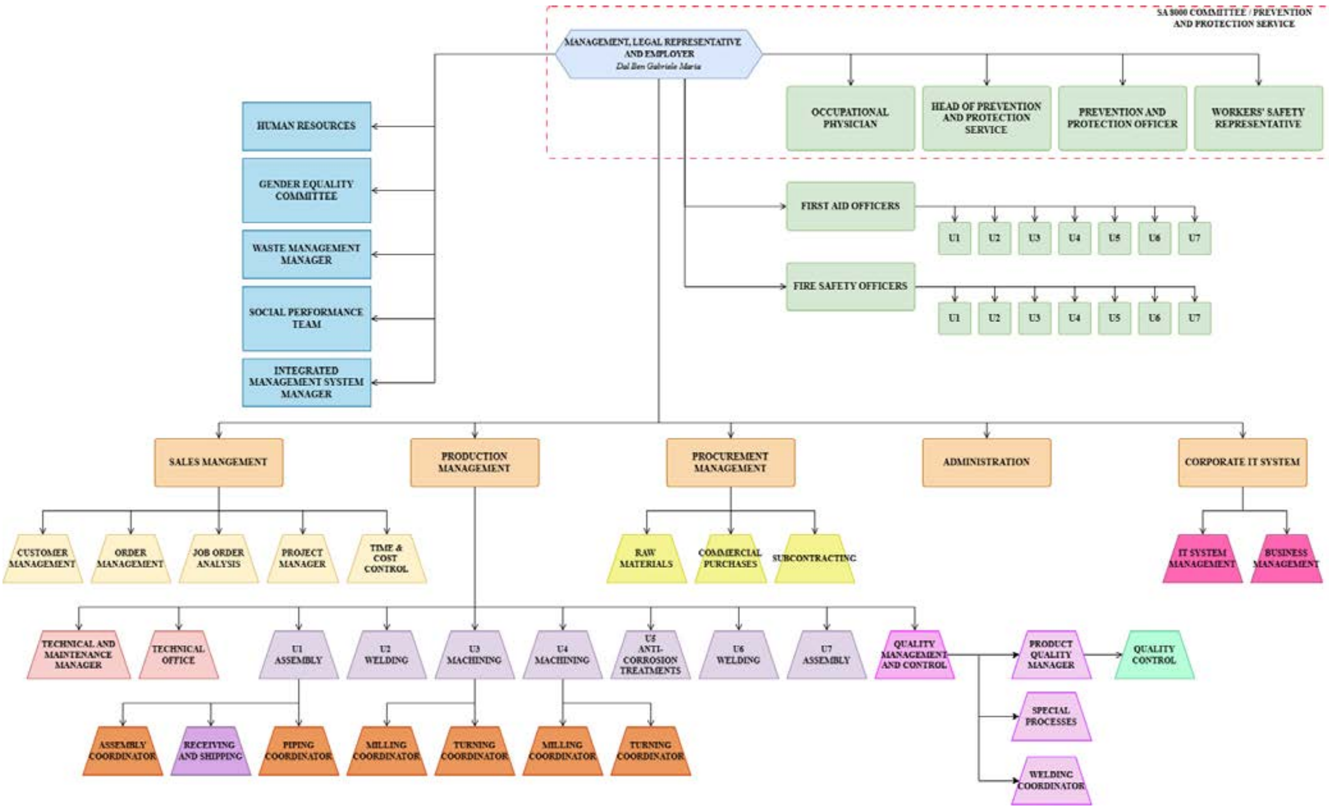
The composition of the Board of Directors reflects the company's commitment to gender equality: 60 per cent of its members are women. The average age of the Board is under 45, confirming a young yet already wellestablished leadership team capable of combining innovation with continuity.The company has adopted an organisational and control model compliant with Legislative Decree 231/2001, and has also implemented an integrated management system for quality, safety and the environment, certified to the ISO 9001, ISO 14001 and ISO 45001 standards.

Governance is supported by an organisation structured into functional and business areas, with clearly defined roles and responsibilities. Key cross-functional units include the Gender Equality Committee, the Social Performance Team, the Waste Management Manager and the Integrated Management System Manager (RSGI), all of whom report directly to the Chief Executive Officer.
The company's senior management is supported by a managerial team involved in both operational and strategic aspects, with a view to integrated and cross-functional management. The internal control system is overseen by the Board of Statutory Auditors, currently comprising Ms Patrizia Piccin, Mr Luigi Facchin and Mr Giorgio Manzon, as per the Chamber of Commerce records.

The company also has a Risk Management Department, an Internal Audit Department and a Compliance Department, which oversee regulatory compliance and risk management.
At an operational level, the organisation is divided into key functions: sales management, production, procurement, administration, quality and information systems, coordinated by function heads with specialist expertise. The organisational chart also includes the Health and Safety Service (SPP), the Health and Safety Committee, first-aid officers and the Workers' Health and Safety Representative (RLS), ensuring constant monitoring of health and safety conditions in the workplace. These organisational elements are clearly illustrated in the simplified structure shown below.

The company is a member of Confindustria Veneto Est and actively promotes a culture of legality, professional ethics and respect for human rights, as set out in its publicly accessible Code of Ethics. All potentially conflictual situations must be reported in accordance with internal procedures, confirming the company's commitment to responsible and transparent management.

The company has adopted a whistleblowing policy and procedure.



Regulatory compliance

GRI 1 • GRI 2-3 • GRI 2-4 • GRI 2-22 • GRI 2-23 • GRI 2-26
ESRS 2 MDR-P • ESRS 2 IRO-2 • ESRS 2 BP-1 • ESRS 2 BP-2
VSME B1

Compliance refers to an organisation's ability to ensure that its activities are conducted in accordance with nationally and internationally recognised statutory, regulatory and voluntary standards. In a context where ESG issues are increasingly central to corporate strategy, compliance plays a vital role in ensuring operational integrity, transparency and accountability towards all stakeholders. Dal Ben S.p.A. adopts a systematic approach to compliance, based on well-established organisational controls and an integrated management system that complies with current regulations.

The company has obtained significant third-party certifications, including:

- **UNI/PdR 125:2022, relating to gender equality;**
- **SA 8000, for social responsibility;**
- **ISO 14001, for environmental management;**
- **ISO 45001, for occupational health and safety;**
- **ISO 9001, for quality management.**

To support the compliance system, the company has established and maintains dedicated functions, including Risk Management, Internal Audit and Compliance, tasked with ensuring the adequacy of internal processes, risk management and compliance with applicable requirements.

A cornerstone of the governance system is the Code of Ethics, which explicitly addresses the issues of legality, environmental and social sustainability, fairness and transparency. The Code of Ethics, which is publicly available on the company's website, represents a formal commitment to ethical and responsible conduct, and serves as a guide for all those acting on behalf of the company.

The Code of Ethics is publicly available on the company's website.

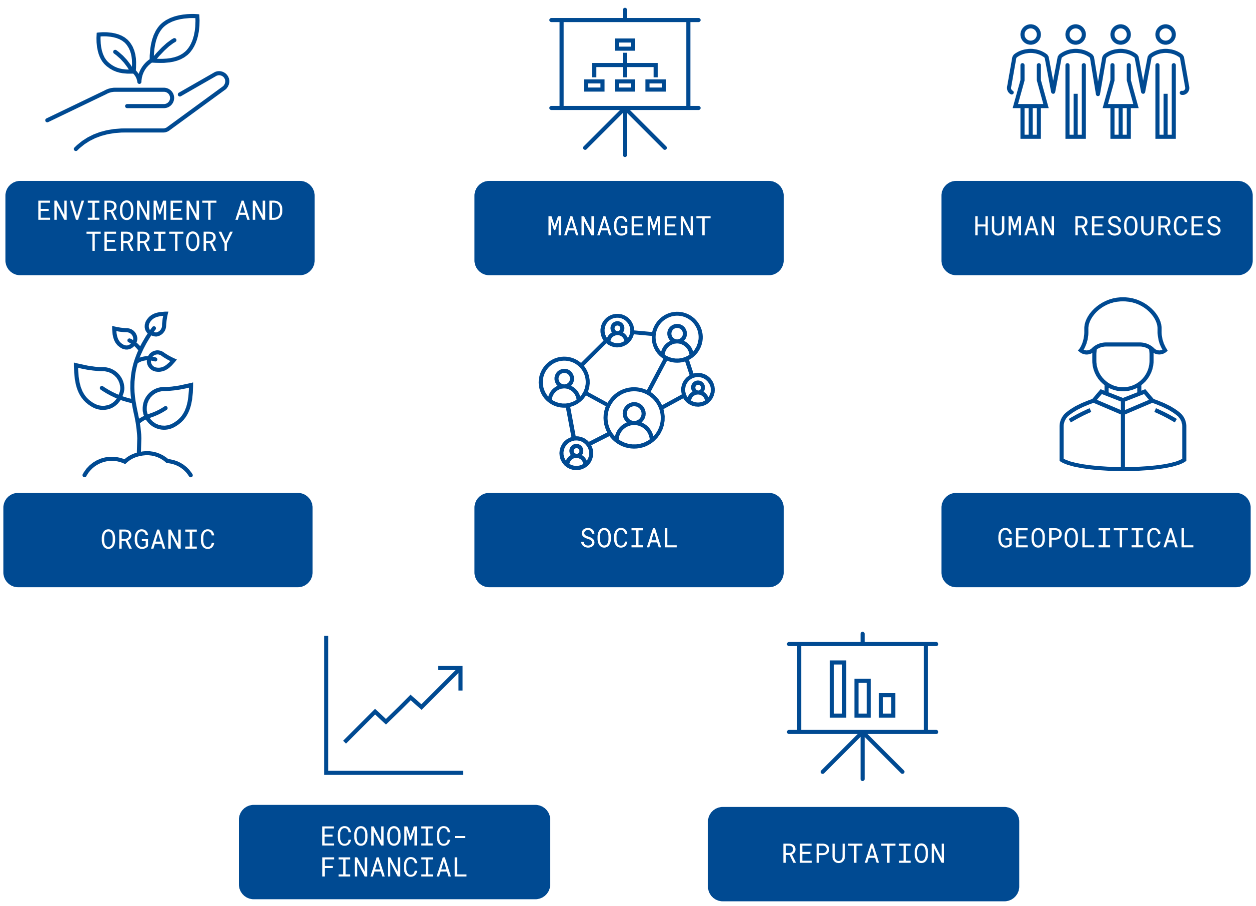
Risk Management

GRI 2-5 • GRI 2-23 • ESRS G1 • VSME B11

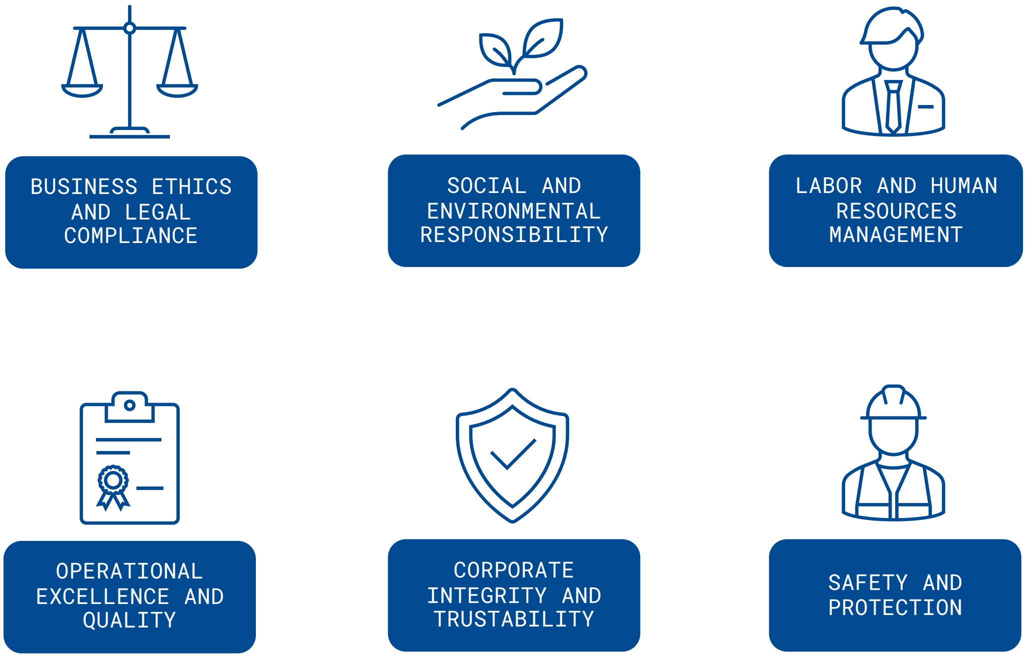
The company is constantly committed to identifying, assessing, managing and mitigating risks that may affect the achievement of its objectives. The Board of Directors carries out assessments of risks and opportunities in order to manage any factors that could jeopardise the achievement of the desired objectives.

Risks, together with their associated impacts, which may affect the company and its stakeholders, are assessed on a regular basis.

The main business risks relating to health, safety, quality and the environment are:



The company adopts a proactive approach to addressing these challenges, ensuring that operations comply with the highest standards and minimising negative impacts on its stakeholders.



Professional ethics

GRI 1 ESRS 2 SBM-3 • ESRS 2 IRO-1
VSME B2

The company is committed to conducting its business with ethical sensitivity, social engagement and respect for the environment.

The Code of Ethics, available on the company's website, has been drawn up to clearly define behavioural guidelines, promoting and fostering a corporate culture based on core values.
The publication of the Code of Ethics aims to widely disseminate the anti-corruption policies and procedures adopted by the organisation, involving both internal and external stakeholders.

The company has carried out an analysis of its impacts and sustainability risks relating to Environmental, Social and Governance factors.

Model 231

GRI 2-22 • GRI 2-23 • ESRS 2 GOV-1 • VSME ED BP5

Dal Ben S.p.A. has adopted Model 231, a set of principles and procedures designed to prevent offences committed by employees or company representatives, whilst promoting transparency and ethical business conduct. This model requires the company to identify and assess specific risks of offences being committed and to implement appropriate preventive measures and controls. Furthermore, the company has established reporting channels so that anyone can report unlawful conduct in confidence. This initiative helps to promote an ethical, transparent and safe working environment for all employees.

Anti-corruption and Tax Governance

GRI 205

The company interacts on a daily basis with a wide range of stakeholders, including customers, suppliers, contractors, creditors, institutions and local communities. In this context, it is essential to clearly define the practices and behaviours that could give rise to situations involving a risk of corruption.

Dal Ben S.p.A. has adopted a structured system for the prevention and management of corruption risks, based on formalised organisational models and procedures for mapping both internal and external risks. This system, which is integrated into the company's governance framework, aims to maintain constant oversight and ensure that all activities are carried out in accordance with the principles of legality, transparency and fairness, whilst keeping the incidence of corruption at zero.


Foresight
Analisi del mercato e
della concorrenza
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NEEDS &
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SUPPLIERS
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FORCES
MARKET
FORCES
MARKET
ISSUES
The Business Model Canvas
REVENUE
ATTRACTIVENESS
GLOBAL M
COND
ECONOMIC
INFRASTRUCTURE

Action Plan

Actions recommended by Synesgy

Business and corporate governance

- Strengthen governance safeguards.
- Evaluate the possibility of joining Benefit Corporations.
- Consider long-term product sustainability goals, based on the latest European directives, when designing products.
- Consider designing/patenting products with low environmental impact (using internal capabilities and/or through external specialist companies).

Water, energy and waste

- Implement a water recovery and/or reuse system.
- Adopt measures aimed at increasing the use of recycled/reuse draw materials as production inputs.
- Consider using previously used raw materials, i.e., materials no tyet classified as waste that are reused directly (without processing) for the same purpose.
- Consider developing and/or implementing wastewater treatment and reuse systems as part of your manufacturing processes.

Environmental Certifications

- Adopt ISO 50001 certification for energy management systems.

Personnel Management, Certifications and Regulations

- Adopt policies to cover topics such as workers health and safety.
- Adopt safety measures to reduce workplace accidents.
- Strengthen regular consultations with key stakeholders.
- Extend the training topics to include, for example, the circular economy.
- Extend the training topics to include, for example, digital innovation.

Regulatory Certifications

- Adopt ISO 37001 certification for the anti-bribery management system.

Relations with Stakeholders and the Local Community

- Initiate collaboration processes with the supply chain, but also with subjects outside the industry and supply chain.
- Implement end-user safety measures, for example, through instructions for use using international symbols.

GRI Index

Statement of Use: Dal Ben S.p.A. has reported in accordance with the GRI Standards for the period from 1 January 2025 to 31 December 2025.

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Leading vision

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