

Sustainability Report

Year 2024



DAL BEN
Leading vision

Produced by



The background features two large, flowing blue curves. One curve starts from the top left and sweeps down towards the right. Another curve starts from the bottom left and sweeps up towards the right, intersecting the first curve.

Sustainability Report

Anno 2024



DAL BEN
Leading vision



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Reporting information

GRI 2-3 • GRI 2-4 • GRI 2-5

The company publishes its environmental and social sustainability results in a dedicated report, starting in 2023 and on an annual basis.

The Sustainability Report has been prepared in accordance with the GRI Sustainability Reporting Standards, defined in 2016 by the Global Reporting Initiative (GRI Standards) and updated in 2022, in association with the Sustainability Accounting Standards Board (SASB) for the definition of material topics.

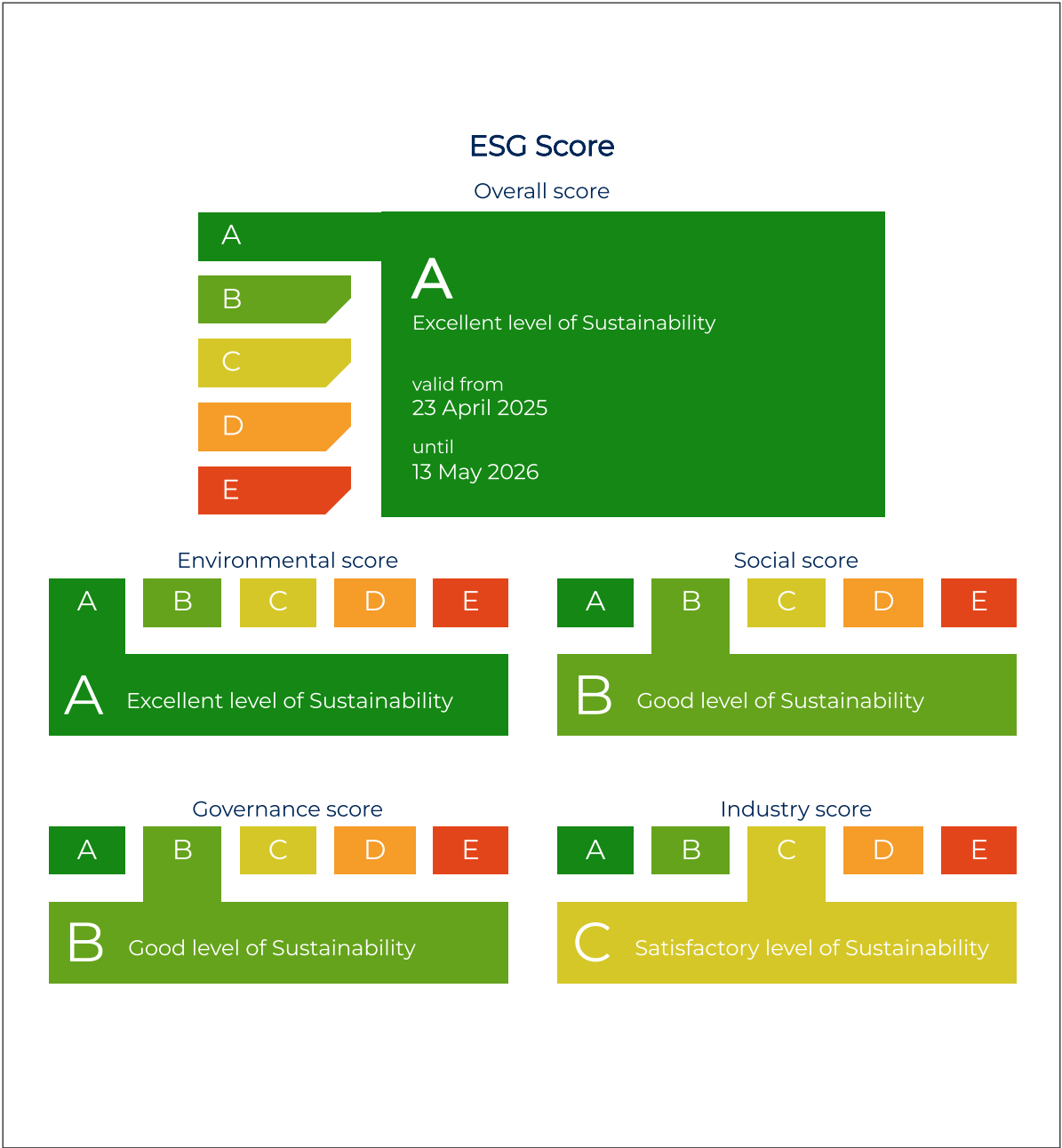
This sustainability report has been prepared with reference to the GRI by SYNESGY-VIEW (www.esg-view.com).

 **GRI Sustainability Reporting Standards**

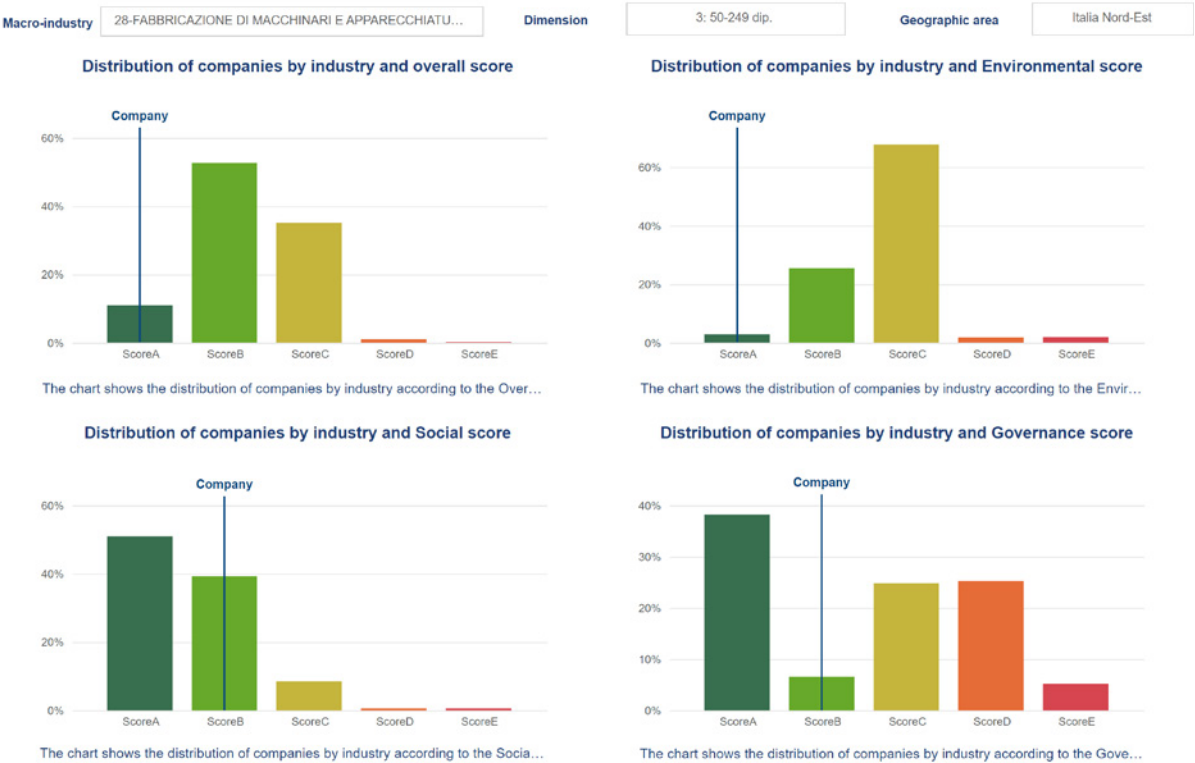
 **Sustainability Accounting Standards Board (SASB)**

This statement is published on the **Dal Ben S.p.A.**, website at www.dalbenspa.com. Information can be requested by emailing info@dalbenspa.com.

The report was prepared on the basis of the questionnaire administered to Dal Ben S.p.A. by Synesgy and covers the period 01/01/2024-31/12/2024.

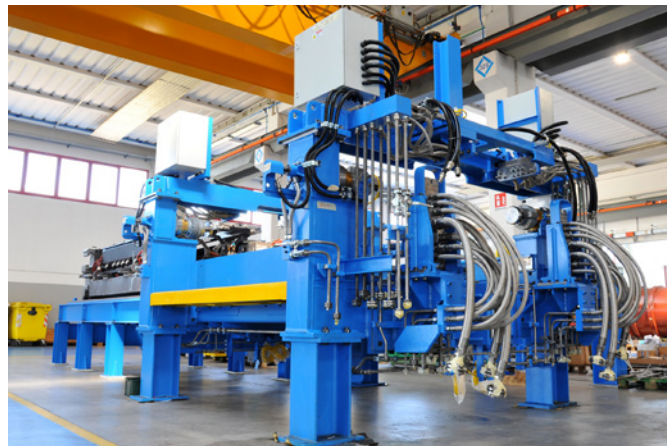


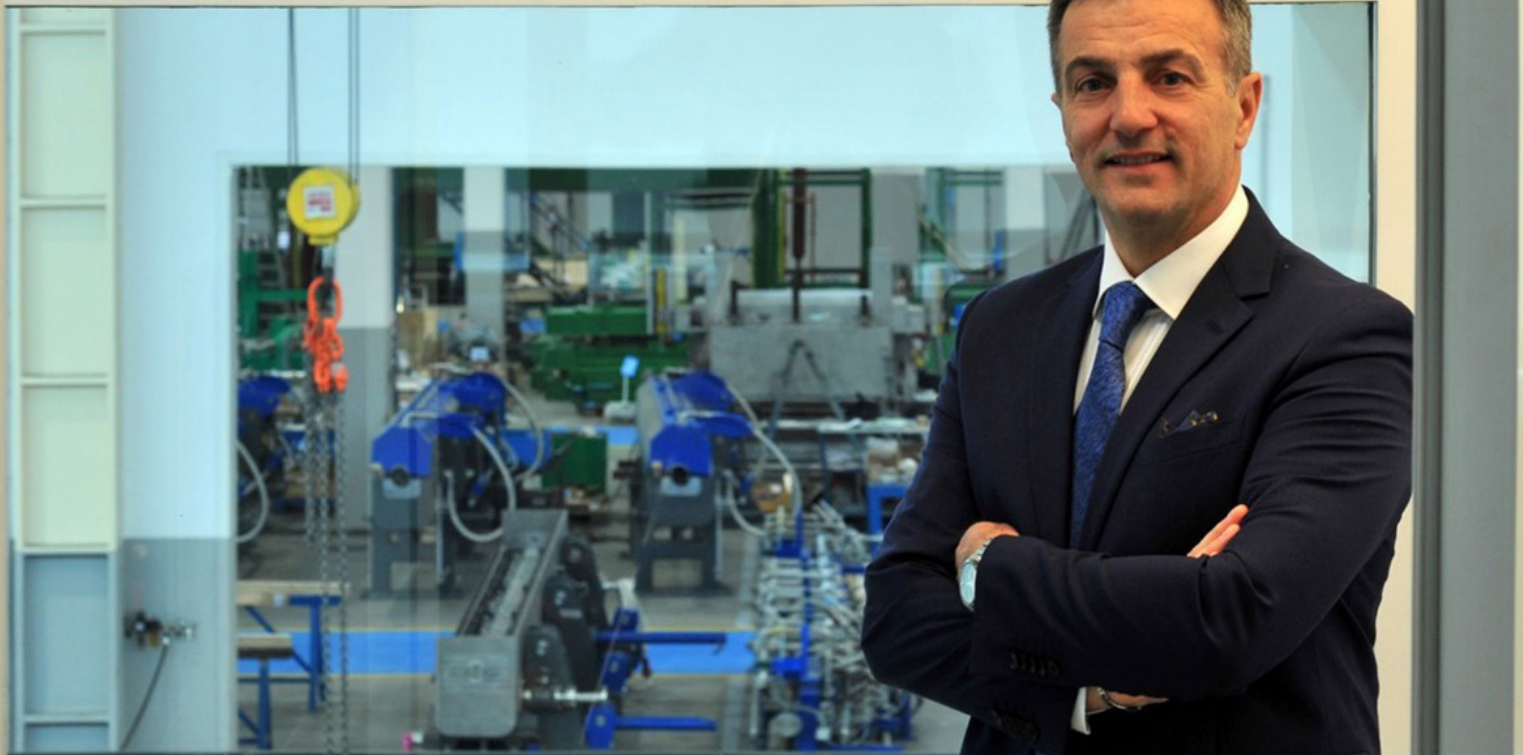
Benchmark Statistics



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.
- The questionnaire can be used in all recognised banking circuits, as it is based on international measurement criteria (GRI).
- The data is shared in real time
- It is based on a platform that allows data to be collected 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





Letter from the Chairman of the Board of Directors

This Sustainability Report recounts a year of concrete choices and progress, guided by the desire to combine industrial growth with responsibility towards people, the environment and the local area.

In 2024, we decided to give our direction a name: "Leading Vision". This is not just a payoff, but a daily commitment to being a reliable partner for those seeking tailor-made, innovative and sustainable solutions. It is a summary of our way of working, with an eye to the future but firmly rooted in our industrial experience.

Along this path, we have integrated sustainability more and more deeply into our business model, not as a separate goal, but as a guiding principle in every decision. Confirming the soundness of this approach, in 2024 we achieved a concrete improvement in our ESG rating, moving from 'B' (2023) to 'A'. This result testifies to our collective commitment and the direction we have taken.

We have invested in innovation, improved process efficiency, adopted solutions with a lower environmental impact and promoted a corporate culture focused on well-being, safety and inclusion. All this has been possible thanks to the daily contribution of those who work at Dal Ben S.p.A.: people who, with commitment and professionalism, support our objectives and give substance to the values we believe in.

We have also consolidated our dialogue with stakeholders, initiated new collaborations with the world of education and continued to generate shared value with the local community.

We look ahead with awareness and determination, ready to face the challenges that lie ahead, confident that a clear, shared and responsible vision is the key to building a solid and sustainable future.

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





Dal Ben S.p.A. Profile

This report refers to the structure of the company units, which can be summarised as follows:

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

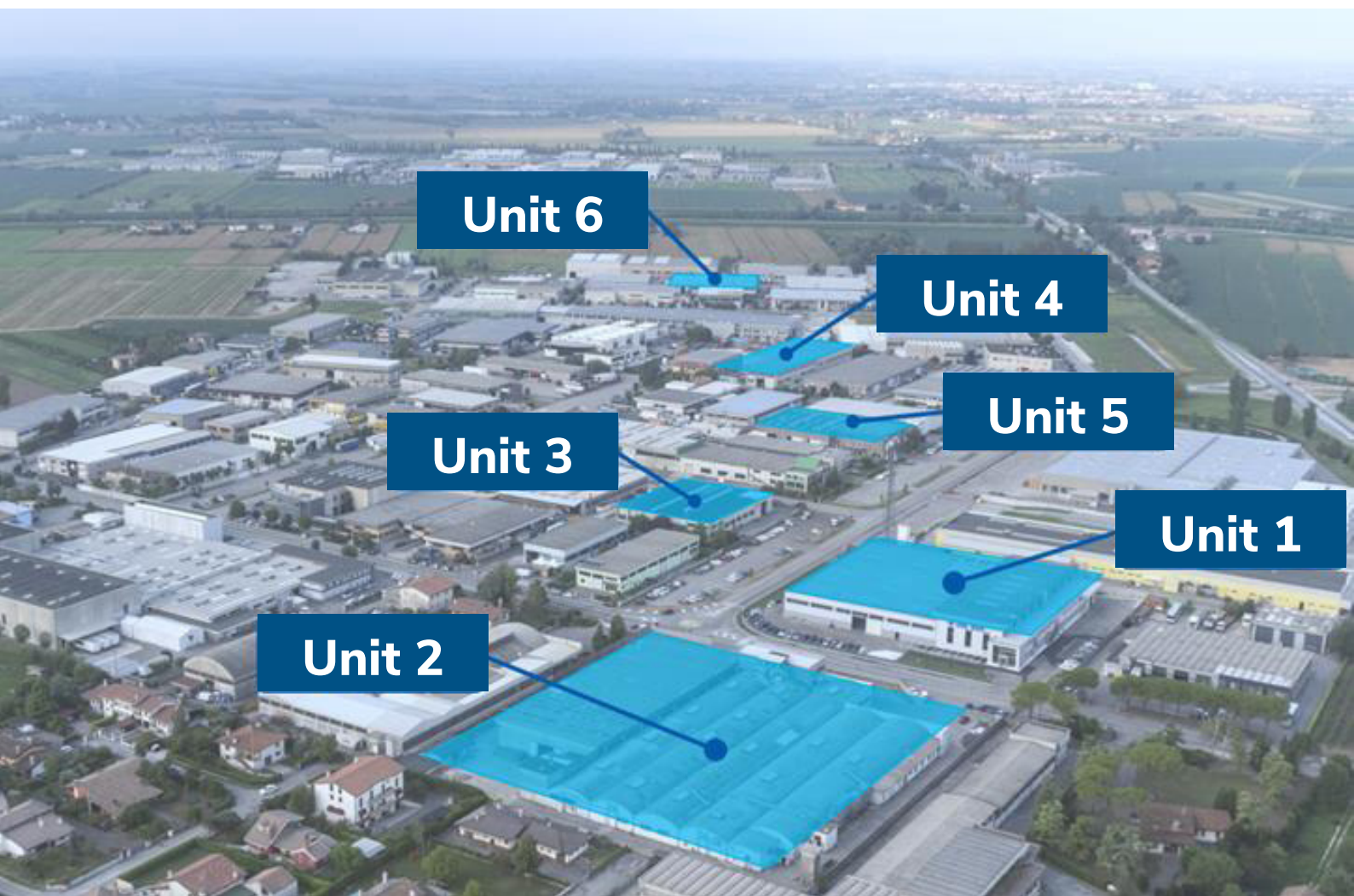
Unit 2 – Carpentry: Via G. Di Vittorio, 11 30029 San Stino di Livenza (VE);

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

Unit 4 – Mechanical Processing: 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 Carpentry: Via I Maggio, 13 30029 San Stino di Livenza (VE).



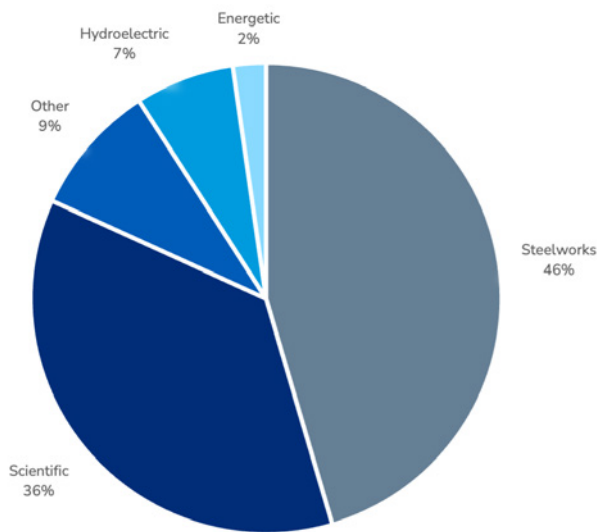
About us

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, installed an old lathe in his garage at the age of just 20. In less than forty years, the company, which focused on the machining of mechanical parts, specialised in the manufacture of high-tech machinery for complex systems and scientific research, becoming the trusted supplier of leading international players in the nuclear, astrophysics, scientific research, steel and hydroelectric sectors. Today, the company stands out for its production of large, high-tech products and employs over 120 people.

Dal Ben designs and manufactures plants, machines and mechanical components for various industrial sectors. Its experience and constant investment in staff training, which operates according to certified processes, allow it to follow the entire production process, from order acquisition to the finished product, including design, raw material purchase, welding, mechanical processing, painting, assembly, plant engineering, automation and final testing.

Dal Ben supports its customers with a proactive approach that goes beyond simple assistance. The most innovative solutions are born from consultation and dialogue between the customer and the company's departments. The company's organisational structure, its ability to manage the diverse needs of its customers effectively and efficiently, together with its flexibility and consolidated expertise, have enabled it to carry out innovative projects in various countries around the world. A significant portion of the company's turnover is attributable to exports, which exceeded 75% in 2024.



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 presence in the world

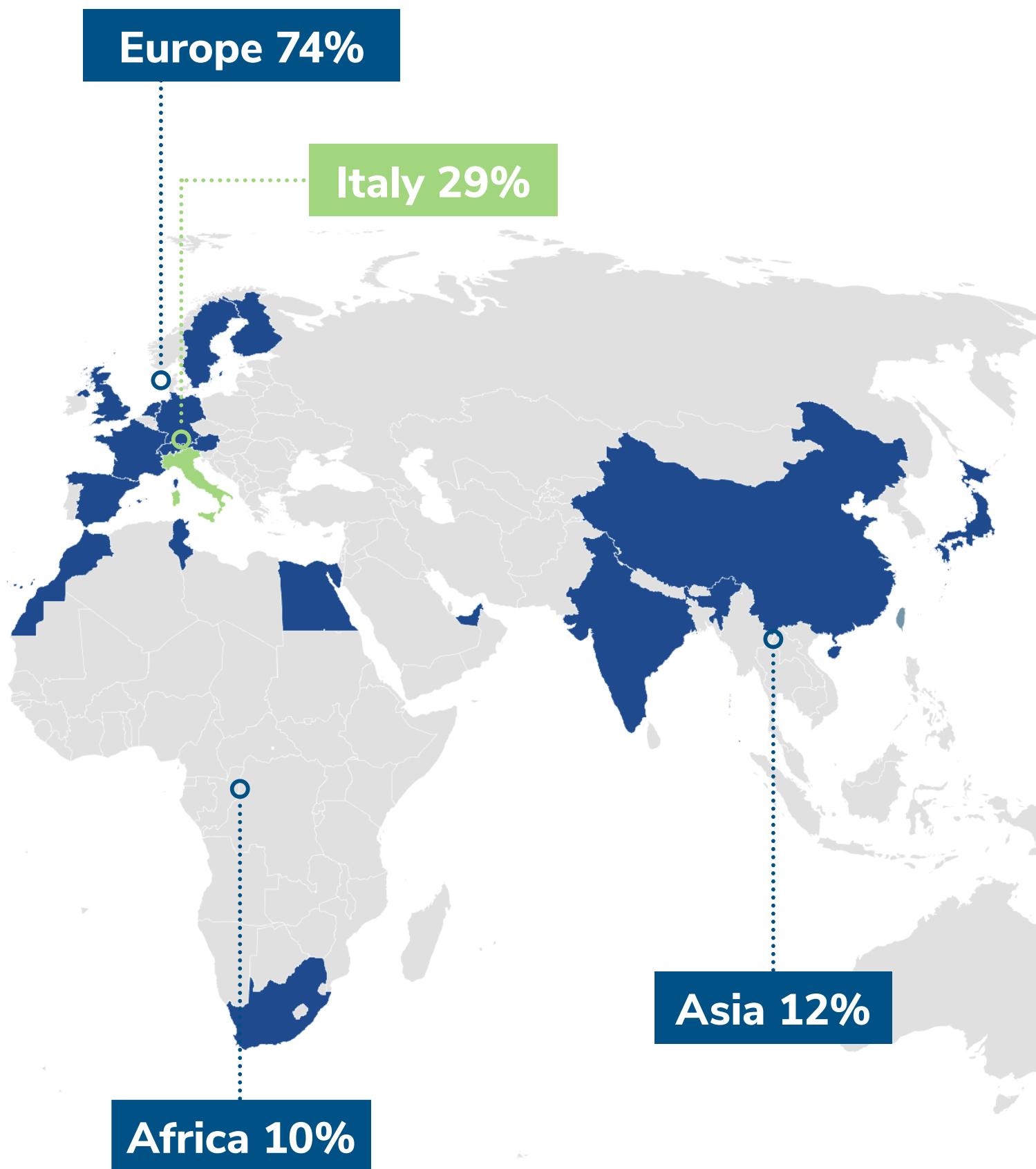
Dal Ben S.p.A. successfully exports its products all over the world, consolidating its position as a recognised and respected player in foreign markets. This result is the fruit of the distinctive skills and high quality standards that set the company apart.

71%
delle Esportazioni avviene
in paesi esteri

Thanks to its reputation for reliability and quality, Dal Ben S.p.A. has acquired a significant international presence, winning the trust of customers and business partners beyond national borders.

71% of the company's exports go to foreign countries, testimony to 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, confirming its ongoing commitment to innovation and customer satisfaction on a global level.





Stakeholder Engagement

GRI 2-29

The objective of Stakeholder Engagement

On the path towards an increasingly sustainable business model, Dal Ben S.p.A. considers dialogue with stakeholders to be a strategic element. Understanding the needs, expectations and contributions of those who interact with the company, directly or indirectly, is a fundamental lever for guiding responsible decisions and generating shared value.

Active and structured listening to stakeholders allows us to integrate elements into our corporate strategy that strengthen the quality of our processes, the transparency of our actions and the consistency of our objectives, in line with the demands expressed by the context of reference. The activities carried out by Dal Ben S.p.A. with each category of stakeholder, from the workforce to local communities, from suppliers to public bodies, are based on continuous collaboration and open dialogue, using concrete operational tools and established relationships.

For each group, communication channels, activities carried out and expected responses have been identified, with an approach that takes into account the nature of the relationship, the degree of involvement and the strategic role in the corporate ecosystem. The following table summarises the main interactions in place, reflecting a dynamic and continuously improving system of relationships, 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
Community 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 countries signed the 2030 Agenda for Sustainable Development.

This action programme, approved by the UN General Assembly, includes 17 specific Sustainable Development Goals, which are part of a broader action programme comprising a total of 169 targets or milestones.

The 17 Goals commit governments and nations, but also every single company. The ESG principles are the expression of what companies must do.

Environmental

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

Social

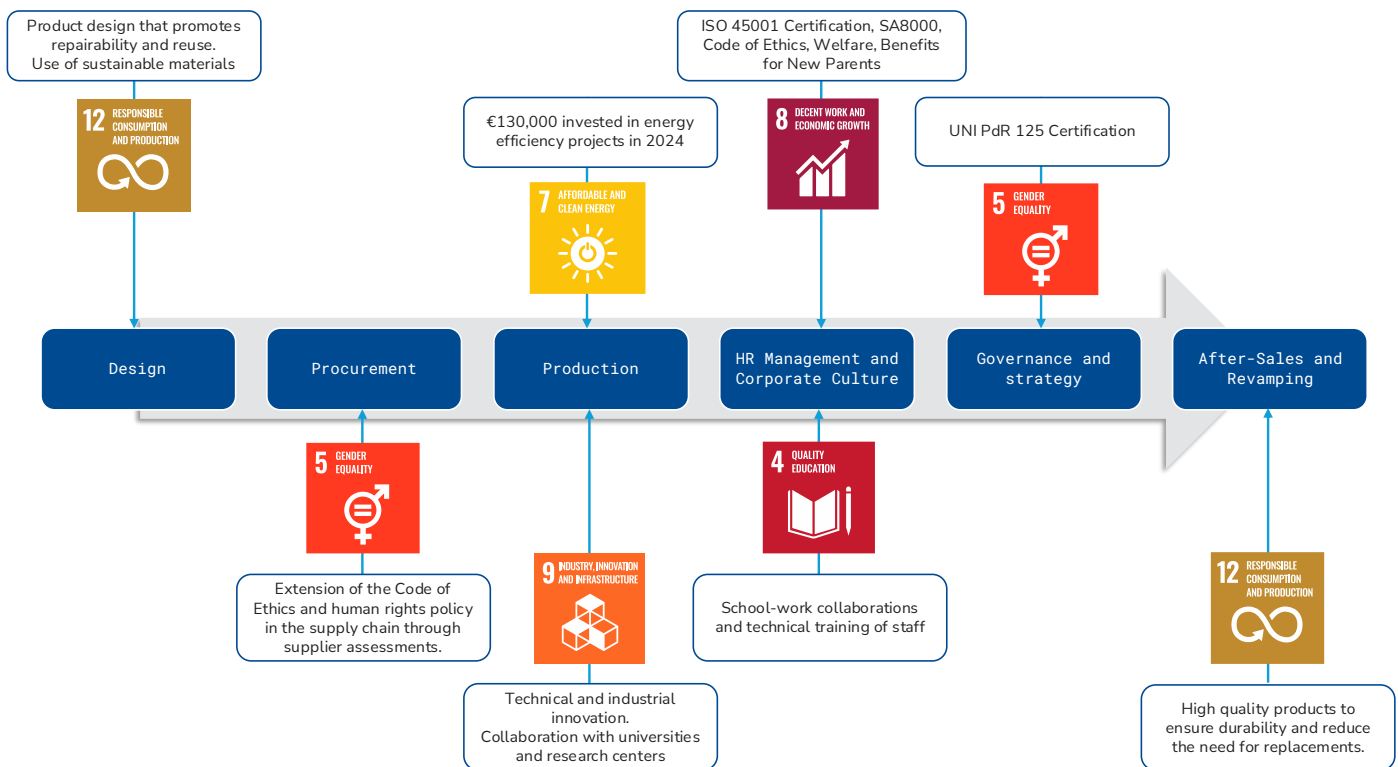
- ✓ Conflicts with local communities
- ✓ Attention to employee health and safety
- ✓ Protection of diversity
- ✓ Proper interpersonal relations among employees

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

On its path towards becoming an increasingly responsible company, Dal Ben S.p.A. has chosen to integrate the United Nations Sustainable Development Goals (SDGs) into its strategy and daily operations in a structured manner. This integration is not just a formal commitment, but translates into concrete actions throughout the entire value chain, from design to production, internal management, governance and after-sales services. The Synesgy questionnaire, adopted during the year, was 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, provided an overview of the company's commitment, highlighting the consistency between the actions taken and six SDGs considered priorities for Dal Ben S.p.A. The image below summarises the alignment between business processes and related sustainability objectives, reflecting an integrated and conscious approach to industrial and social development.



The mapping of issues using Synesgy and the 26 Materialities related to ESG areas, based on this emergence, has initiated a real awareness process involving all stakeholders through multiple communication channels.





Environment



Management of environmental impacts

GRI 2-25 • GRI 3-3 • 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 ED BP3 • VSME ED BP4

Dal Ben S.p.A. recognises that all production activities have an impact on the environment, both directly and indirectly, through their value chain. For this reason, the company is committed to carefully and consciously monitoring the 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 in 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 confirmation of this commitment, the company is ISO 14001 certified for environmental management and has made structural investments in energy efficiency in recent years, including:

Insulation work on walls and fixtures	105.000 €
Installation of heat pumps or solar collectors	10.000 €
Electric charging stations	15.000 €



ISO 14001 Environmental management

These measures are accompanied by the adoption of targets to reduce environmental impact by 5% in the medium term (5 years) and long term (10 years), in line with an approach geared towards continuous improvement.

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 for managing external risks, such as health emergencies and cyber security.

Dal Ben S.p.A. also uses data analytics and advanced diagnostics tools to monitor energy consumption and material use in real time, supporting efficient and sustainable resource management.

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



Materials

GRI 204 • GRI 301-1 • GRI 301-2 • GRI 301-3 • GRI 303-1 • ESRS E5-4

The company’s focus on the materials used and their impact on the environment is of primary importance, not only in terms of product manufacturing, but also throughout the product’s life cycle.

The raw materials used as production inputs and the total quantities used by the company are:

Wood	3 ton
Metals	48 ton



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

The recycled or reused raw materials used by Dal Ben S.p.A. in its production processes currently account for less than 20% of the total raw materials used.

The company uses applications and technologies that enable data analysis and diagnostics, in particular to accurately record the quantities of input and output materials.

During production activities, practices and procedures are adopted aimed at recovering and reusing waste, either through sale to third parties for subsequent reuse or through internal use of waste material, either from the company itself or from external sources.

To support these practices, the company has initiated collaboration processes with other parties, including those outside its sector of activity and supply chain, in order to make the management of residual materials more efficient. Specifically, the company regularly sells processing waste, which is thus reintroduced into the market.

Energy

GRI 302-1 • ESRS E1-5 • VSME ED B3

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

During the last financial year, electricity consumption was carefully tracked at all company premises, both owned and leased. Current energy supply contracts provide for the exclusive use of electricity from renewable sources, confirming Dal Ben S.p.A.'s commitment to reducing its carbon emissions.

In support of a sustainable energy strategy, the company has installed photovoltaic systems for self-production of energy and has made investments in efficiency measures over time, such as the installation of heat pumps and insulation systems. These actions demonstrate a forward-looking vision focused on reducing environmental impact.



Water and wastewater

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

The sustainable management of water resources is a priority area in Dal Ben S.p.A.'s environmental commitment, as water is a common and limited resource, the protection of which requires shared awareness and responsibility.

The company recognises the importance of efficient and rational use of water resources, promoting careful behaviour and targeted actions, including through the involvement of its closest stakeholders, such as employees, consultants and suppliers, to encourage the spread of good practices and raise awareness of responsible water use.

During the last reporting period, Dal Ben S.p.A.'s total water consumption was 2,644 m³. Although it does not currently have a structured system for recovering or reusing the water used in its production processes, the company has begun a technical assessment phase for the implementation of a water recovery system, with a particular focus on water from washing activities.

This decision is part of a long-term strategy that aims to progressively reduce the environmental impact of water consumption by integrating sustainable solutions into its production processes.



2.644 m³
Annual water
consumption

Emissions

GRI 305-1 • GRI 305-2 • GRI 305-3 • ESRS E1-6 • VSME ED 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 attitude towards reducing its production 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 are the result of the combustion of energy sources. This highlights the importance of the company monitoring its emissions, but also and above all its contribution to the ever-increasing efficiency of energy resources that affect air emission levels.

Over the last 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 **93.77 tonnes of CO₂ equivalent**, while **indirect emissions (Scope 2)**, generated by the production of purchased and consumed electricity, amount to **621.99 tonnes of CO₂ equivalent**.

These figures represent a starting point for defining strategies to reduce and offset emissions, with a view to continuously improving environmental performance.

In the same context, Dal Ben S.p.A. has adopted measures to promote more sustainable corporate mobility. These include the installation of charging stations for electric vehicles at company premises and the provision of bicycles to facilitate internal travel between departments and plants.

These actions are part of a broader strategy aimed at reducing mobility-related emissions and promoting low environmental impact behaviour.



Waste

GRI 306-2 • GRI 306-3 • ESRS E5-1 • ESRS E5-5 • VSME ED B7

In 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. This context includes the issue of waste, which 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 corporate waste produced in the last reporting year (e.g. 1 January – 31 December) was 441 tonnes.

The company separates the following types of waste at its sites:

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

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

In particular, part of this waste is filtered and reused in the production process. The total hazardous waste produced in the last reporting period was 63 tonnes.

Product design takes into account technological properties that are aimed at reducing waste generation during the production phase.





DAL BEN







Employment

GRI 2-7-a • GRI 2-7-b • GRI 401-2 • GRI 403-1 • GRI 403-2 • GRI 403-5 • GRI 403-9 • GRI 405-1 • GRI 405-2 • ESRS S1-6 • ESRS S1-9 • ESRS S1-11 • ESRS S1-12 • ESRS S1-14 • ESRS S1-15 • ESRS S1-16 • VSME ED N4 • VSME ED BP11 • VSME ED B8 • VSME ED B10 • VSME ED B9 • VSME ED BP10

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

Dal Ben S.p.A. is committed to ensuring job stability by promoting long-term contracts and investing in corporate welfare initiatives. These elements represent the foundations for a productive, resilient organisation capable of

effectively dealing with even extraordinary events. The company is also certified according to ISO 45001, which certifies the adoption of an advanced management system for health and safety in the workplace.

**The company holds
ISO 45001 certification
(Workers' Health and
Safety Management).**



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 allows for the collection of constant feedback and the identification of 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 related to non-discrimination (based on gender, ethnicity, sexual orientation, religious beliefs) and the rejection of all forms of child, forced or compulsory labour, both within the organisation and throughout the supply chain.

As confirmation of the company's commitment to promoting a fair, inclusive and representative working environment, below are some updated figures on the composition of the workforce.

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

WOMEN	NUMBER
Office workers	18
Factory workers	1

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

MEN	NUMBER
Office workers	28
Labourers	81

Percentage of total employees by contract type:

CONTRACTS	NUMBER
Permanent	99
Fixed-term	1
Part-time	7

The ratio between the highest remuneration within the organisation and the median remuneration is 2.01. In addition, 7% of the total workforce consists of individuals belonging to protected categories (pursuant to Law 68/99), disadvantaged workers (pursuant to Law 381/91) or members of under-represented minorities, confirming Dal Ben S.p.A.'s commitment to promoting inclusion and diversity.

Dal Ben S.p.A. adopts an integrated occupational health and safety management system with the aim of preventing risks, ensuring safe environments and promoting a widespread culture of safety among all workers. Almost all employees are covered by National Collective Labour Agreements (CCNL), and the hours worked in the last financial year amounted to **209.376**.



209.376

Hours worked in a year

Over the last five years, there have been more than ten accidents. In 2024 alone, 26 days were lost due to accidents resulting in temporary incapacity.

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

- ✔ Monitoring performance through control and audit activities;
- ✔ Investing in staff training and awareness;
- ✔ Defining rules for the division of work phases in order to reduce the risks of interference.

Corporate Welfare

Dal Ben S.p.A. considers people's well-being to be a fundamental value of its organisational model. For this reason, in 2017 it introduced a structured corporate welfare system, which has become one of the organisation's strengths over the years.

In 2024, the company allocated €2,500 to each employee, regardless of their professional role, to be used on the welfare platform. This commitment demonstrates the company's concrete focus on the quality of life of its people, covering a wide range of areas: shopping vouchers, fuel and meal vouchers, reimbursements for household utilities, public transport, childcare and family services, health, sport, culture, travel, personal training, digital subscriptions and healthcare.

The commitment to accessible and inclusive welfare is also reflected in the provision of company accommodation for employees from abroad or other Italian regions, to facilitate their integration and stay. The offer has been enhanced thanks to local partnerships, which include discounts on life and accident insurance policies.

In addition, the company has introduced a bonus for new parents of €3,000 for each birth, paid in annual instalments of €1,000 until the child's second year of life. In 2024 alone, a total of €6,000 has been allocated for this purpose.

The promotion of well-being also involves measures related to work-life balance, such as flexible working hours, smart working and the awarding of productivity bonuses. Furthermore, with a view to sustainable mobility, Dal Ben S.p.A. has installed electric charging stations for employees' vehicles and made company bicycles available to facilitate travel between plants.

Corporate welfare is also cultural and social: concerts, sporting events, prevention projects and collaborations with local schools and associations represent an extension of wellbeing beyond the company 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 schools for the donation of laboratories and machinery.

Among the projects currently under development, Dal Ben S.p.A. is considering the creation of a company nursery to support parenthood and work-life balance, and the creation of an advanced research centre for continuing education and innovation.

In 2024, Dal Ben S.p.A. received important national and regional awards, testifying to the value of the path it has taken in the areas of sustainability, innovation and social responsibility. For the second consecutive year, the company obtained the highest '5W' rating in the Welfare Index PMI, an initiative promoted by Generali Italia with the patronage of the Presidency of the Council of Ministers, which assesses and promotes the most virtuous Italian companies in terms of integrated welfare models. This recognition confirms the solidity and innovation of the approach adopted by Dal Ben S.p.A. in all ten areas analysed by the rating.

In November, the company was awarded the Regional Prize for Economic Development by Unioncamere Veneto for its ability to combine technological innovation with a strong focus on sustainability and the enhancement of human capital, becoming a benchmark in the region in terms of positive impact and inclusive growth. Finally, in July, Dal Ben S.p.A. was selected among the 'Winning Companies' by Intesa Sanpaolo, a programme dedicated to promoting Italian SMEs that stand out for their planning, adaptability and sustainable development. Among the ten companies awarded, 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, even in response to new market challenges.



Training

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

Dal Ben S.p.A. considers training to be a strategic pillar for business growth, as well as a key tool for individual and collective development. Investment in training is constant and structured, both for internal staff and for the younger generation, through active collaborations with the world of education.

Within the company, professional development initiatives and training courses dedicated to the development of technical, managerial and cross-functional skills are promoted. In the last year alone, 5,290 hours of training have been provided, confirming the organisation's commitment to enhancing human capital. The main topics covered included privacy protection (e.g. GDPR), the fight against corruption, health and safety at work, sustainable transformation and environmental management (waste reduction, proper waste and water management, energy efficiency).

These are 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 itself to maintaining high levels of competence among its staff and encouraging the recruitment of young talent.

Internal training allows the company to maintain a high level of expertise, which is essential for meeting customer needs. Furthermore, both the training and the experience acquired by employees make the organisation flexible and able to adapt quickly to changing market demands.

Furthermore, the training of certified specialists in the field of sustainability, such as Energy Management Experts in the industrial sector, is promoted, thus strengthening the commitment to social and environmental responsibility.

The total number of training hours provided during the year was 5,290.



5.290
**Training hours in
one year**

Dal Ben S.p.A.'s commitment to training extends beyond the company's boundaries, embracing a significant collaboration with local educational institutions. The company believes that investing in the younger generation means investing in the future of business. For this reason, in 2024 alone, it welcomed over 300 students on school visits organised within its factories, with the aim of giving them a close-up view of industrial dynamics and production processes.

In addition to visits, Dal Ben S.p.A. promotes training internship opportunities that allow students to gain practical, structured experience. These programmes offer a comprehensive overview of the different areas of the company and represent a valuable opportunity to gain a deeper understanding of the skills required in the world of work, supporting young people in defining their career paths.

Dal Ben S.p.A. has also made significant investments in local schools to renovate their technical laboratories. The main objective 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.

Considering the importance of constantly adapting skills to technological and industrial developments, the company has contributed to the refurbishment of the laboratory at the 'Mattei' Technical Industrial Institute in San Stino di Livenza, the renovation of the laboratory at the 'Leonardo da Vinci' ITIS in Portogruaro and the improvement of the CAD-CAM laboratory at the Don Bosco Institute in San Donà di Piave.

These investments aim to provide students with a modern and well-equipped learning environment, thus helping to prepare them more effectively for the challenges of the ever-changing professional world.









Local Communities

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

The integration of the company with the local community is a constantly evolving strategic area, aimed at reducing the impact on the territory and generating shared value.

With this in mind, the relationship that Dal Ben S.p.A. has with its local community is based on collaboration, listening and the mutual exchange of expectations, experiences and contributions.

This dialogue has a direct impact on the company's development strategies and the quality of its relationship with the local community.

The company has long demonstrated its social commitment through a series of significant collaborations. These include support for the Italian Blood Donors' Association (AVIS), with the organisation of the 'Color Run', a sporting and charity event aimed at promoting the culture of donation.

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

At a local level, the company participates in and supports numerous local cultural, recreational and social initiatives, thus strengthening its ties with the local community. This direct collaboration with local organisations allows it to broaden the involvement of the population and actively contribute to the growth of the community.

Internally, the company promotes opportunities for sharing aimed at the well-being of its employees, including through corporate events dedicated to employees and their families. Initiatives such as the trip organised in 2024 to the Gardaland amusement park demonstrate the desire to strengthen the sense of belonging and corporate cohesion, enhancing the relational climate and the human dimension of work.

In line with its commitment to spreading a culture of sustainability, Dal Ben S.p.A. has also initiated a direct dialogue with the world of education. In 2024, the company was invited to speak at Ca' Foscari University in Venice, as part of a master's course in Economics, to talk about its approach to sustainability. The meeting was an opportunity to share best practices and corporate vision with the younger generation, promoting the exchange of academic knowledge and business experience.

Such initiatives reinforce the company's role as a responsible player in the local area, contributing to the construction of a more inclusive, aware and collective well-being-oriented system.

Talents in Synergy

In 2022 and 2024, Dal Ben S.p.A. held the first two editions of the two-year project 'Talents in Synergy' at its production plant, an initiative that combines art, culture and business, promoting human capital and collaboration between worlds that are only apparently distant.

The aim of the project is to create a symbolic and concrete bridge between different expressions of human experience, giving shape to a synergy of talents. In fact, music and mechanical engineering, although belonging to different contexts, share fundamental principles: passion, training, precision, commitment and dedication. In both, people are the protagonists and represent the centre of the organisation and the corporate vision.

The two editions of 'Talenti in Sinergia' have transformed the factory into an unprecedented stage, offering moments of intense emotion. The company has thus become a meeting place for artistic excellence and technical expertise, celebrating the extraordinary musicians and workers who contribute their knowledge and commitment to collective growth every day.



Activities in support of the community

Participation in support of local sports clubs is another key element of the company's social responsibility. Through this collaboration, the company provides financial and logistical support for local sports activities, contributing to the training of young talent and the promotion of a healthy lifestyle. This initiative not only strengthens ties with the community, but also fosters the development of an environment in which sport becomes a catalyst for social cohesion and general well-being.



In addition, the company has been collaborating with the primary school for many years on the 'Festa dello Sport' (Sports Festival). This synergy has made it possible to actively involve students in a day dedicated to the importance of physical activity, promoting sporting values and thus contributing to the formation of a cohesive and aware community.

Among its various community support services, Dal Ben S.p.A. has installed an Amazon Locker for use by employees and the community, with the aim of reducing environmental impact by cutting down on delivery journeys.

During 2024, the company hosted the 'Top 500 Venice' event entitled 'Innovation and new markets as antidotes to great chaos'. During the meeting, topics such as the search for new markets and technological innovation as a tool to react to great chaos were discussed. The company was chosen by Top 500 as an example of a virtuous company in the area.



In June 2024, Filippo Dal Ben took to the stage at TEDx Padova to talk about how tackling complex challenges can lead to extraordinary results. Starting with the story of the founder, who started the business with a lathe in a garage, and ending with the creation of highly complex technological machinery, the speech offered a concrete testimony of vision, determination and growth. The occasion also provided an opportunity to share the company's values with the community, emphasising the importance of teamwork and corporate culture as drivers of innovation and change. (Watch the speech).



In 2023, the company hosted the first Public General Assembly of the Young Entrepreneurs Group of Confindustria Veneto Est, entitled 'Essere: la fabbrica del domani' (Being: the factory of tomorrow). The assembly, held in the company's production department, was an opportunity for discussion and reflection on the role of industry in contemporary society, emphasising the importance of innovation and transformation in the corporate and territorial context.

a

In addition, in 2023, the company had the honour of receiving a visit from Minister Giorgetti, who was enthusiastic and expressed his appreciation for the welfare policies implemented. During the meeting, topics of great importance for the country's economic development were discussed, such as innovation, sustainability and the future prospects of the Italian manufacturing sector. "Companies such as Dal Ben represent the Italian miracle," said Giorgetti during his visit, "supported by the courage of entrepreneurs who are backed by their families. Entrepreneurs take up the challenge, go to market every day, encounter difficulties, overcome them, establish themselves and bring wealth to their employees and society."

Customer relations

GRI 416-1 • GRI 418

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

During the design phase, each 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, accompanied, 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 management of the product is provided in detailed technical manuals to enable informed and safe use of the systems.

With a view to sustainability of use, Dal Ben S.p.A. designs highly resistant and durable tools that encourage reuse over time and reduce the need for frequent replacements.

The technologies incorporated into the machinery also allow users to optimise energy consumption, contributing to more efficient resource management.

Finally, the company adopts a structured policy on privacy and data security to protect its stakeholders and comply with EU Regulation 2016/679 (GDPR), ensuring transparency and accountability in the management of sensitive information related to the services offered.



Infrastructure investments and financed services

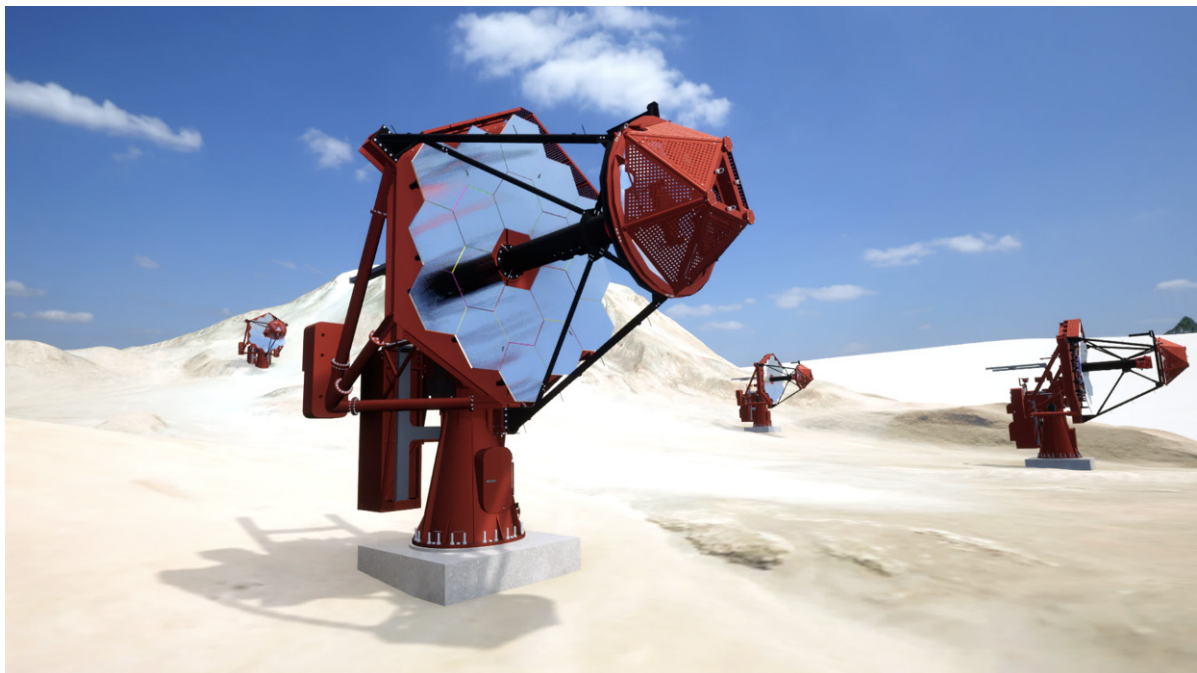
GRI 203-1 • GRI 413-1

Economic sustainability is a fundamental element in the definition of Dal Ben S.p.A.'s industrial and organisational strategies. The company's commitment is reflected in the generation of stable and lasting economic value, not only for the organisation itself, but also for the stakeholders directly and indirectly involved in its activities.

Investments are directed towards improving production efficiency, technological development, digitalisation and process and product innovation, thus contributing to strengthening the company's competitiveness and the growth of related industries.

In this context, the company invests in Research and Development with a focus on sustainability, including through collaborations with research centres and universities, promoting technical solutions that meet criteria of efficiency, circularity and reduced environmental impact.

These initiatives also have a significant impact on employment and professional qualifications, with positive repercussions on the local economy and the regional production system.



Dal Ben S.p.A. also promotes economic relations based on criteria of responsibility and continuity, favouring qualified suppliers and long-term partnerships.

Collaboration with schools and universities allows the company to support the development of technical and managerial skills in line with the evolving needs of the sector.

Finally, the company participates in social, cultural and health activities through donations, sponsorships and charitable contributions, with particular reference to the territory in which it operates. These actions are part of a vision oriented towards social cohesion and the promotion of collective well-being.







Business Model and Innovation



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 protecting environmental, social and economic impacts throughout the production cycle. In this context, the company has progressively strengthened its supplier selection, monitoring and evaluation practices, with the aim of ensuring consistency with its principles of responsibility and ESG policies.

In support of this commitment, the company has introduced a structured periodic assessment mechanism that involves administering a sustainability questionnaire to all active suppliers every two years. The responses provided allow each supplier to be assigned a summary performance index; those who do not meet the defined criteria are not confirmed for subsequent collaborations, in line with the objective of ensuring high standards throughout the supply chain.

The selection of suppliers also takes into account geographical proximity, with a preference for operators located near the production site. This choice responds to the need to reduce the environmental impact associated with logistics and, at the same time, to support the local economy.

Dal Ben S.p.A. operates according to a UNI EN ISO 9001 certified Quality Management System, which guarantees traceability, procedural rigour and transparency in relations with external partners, strengthening supply chain governance and contributing to the pursuit of corporate sustainability objectives.

**The company holds
ISO 9001 (Quality
Management System
Management System).**



Dal Ben S.p.A. has adopted a structured approach to managing its supply chain, with the aim of promoting responsible and sustainable behaviour throughout the entire procurement cycle.

In this context, the company has implemented a system for monitoring the punctuality of payments to suppliers, in line with the principles of fairness and transparency in economic relations. In addition, a procedure is in place for regular dialogue with key stakeholders, which also includes dedicated opportunities for discussion with supply chain partners.

The selection and evaluation of suppliers is based on ESG (environmental, social and governance) criteria, including:

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

In line with its ethical values, the company has extended its human rights policy to suppliers, strengthening its oversight of responsibility throughout the value chain.

With regard to product sustainability, it should be noted that over 50% of the solutions developed can be considered recyclable or reusable, thanks to targeted design choices.

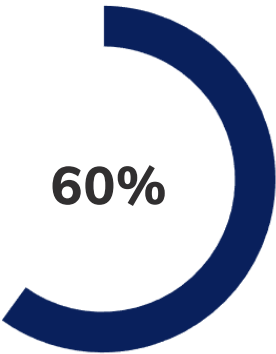
The company adopts advanced applications and technologies that enable data analytics and predictive diagnostics, which are useful for monitoring product performance and promptly identifying faults or malfunctions. These tools help to improve operational efficiency and process continuity.

An analysis was also conducted to assess the increase in resource productivity and the reduction of waste along the value chain, with a view to continuous improvement and optimisation of production flows.

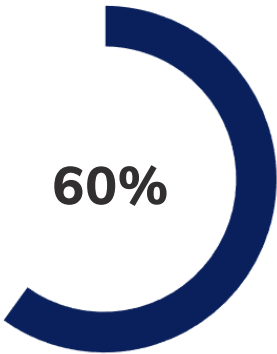
During the design phase, products are developed taking into account:

- ✔ technological features aimed at minimising 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 facilitate the replacement of damaged parts.

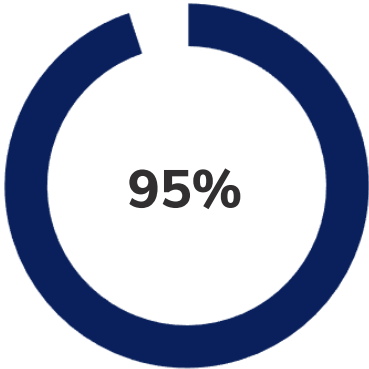
With regard to the use phase, the company promotes the adoption of second-life projects, with the aim of extending the life cycle of products along the supply chain and reducing the overall environmental impact.



**Suppliers assessed
for possession
of environmental
certifications**



**Suppliers assessed for
possession of social
certifications (health
and safety)**



**Suppliers assessed
for geographical
proximity**

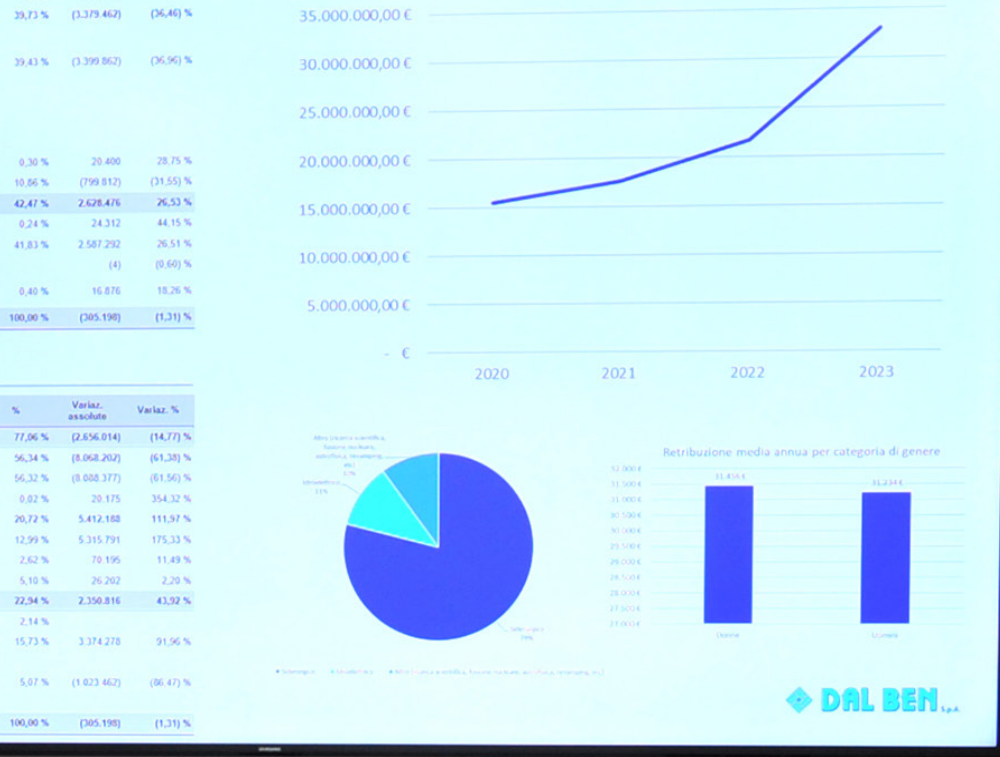




Liquidity different	5.890.329	25,56 %	9.269.801
Credit verso soci			
Crediti dell'Attivo Circolante a breve termine	5.790.999	25,18 %	9.190.852
Crediti immobilizzati a breve termine			
Immobilizzazioni materiali destinate alla vendita			
Attività finanziaria			
Risultati e ricavi attivi	91.349	0,40 %	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 %	9.760.938
Immobilizzazioni finanziarie	666		670
Crediti dell'Attivo Circolante a più termine	109.319	0,47 %	92.443
TOTALE IMPEGNI	23.025.983	100,00 %	23.331.181

Stato Patrimoniale Passivo

Voce	Esercizio 2020	%	Esercizio 2019
CAPITALE DI TERZI	15.222.325	66,54 %	17.978.339
Passività correnti	5.076.714	22,05 %	13.144.916
Debiti a breve termine	5.050.845	21,94 %	13.129.222
Risultati e ricavi passivi	25.869	0,11 %	5.694
Passività consolidate	19.611	0,08 %	4.833.423
Debiti a più termine	145.669	0,63 %	3.031.848
Fondi per rischi e oneri	2.396	0,01 %	611.165
TFR	5.28	0,00 %	1.190.410
CAPITALE PROPRIO	33,46 %		5.352.842
Capitale sociale	500.000	2,17 %	500.000
Riserve	3.1481	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 2-22 • GRI 2-23 • ESRS 2 GOV-1 • VSME ED BP5

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 continuity, which has led to the entry of his three children as active members of the company, as well as the Board of Directors (BoD).

Family unity and team spirit are distinctive features of the company culture. Family management fosters a cohesive working environment, where attention to people and the quality of relationships are a priority. This approach is reflected in the principles that guide the organisation, which are oriented towards the well-being of employees and the promotion of collaboration.

The arrival of the second generation demonstrates a commitment to continuity and sustainable growth in the long term. In line with the tradition of family businesses, Dal Ben S.p.A. adopts a forward-looking vision, investing in the future and in solid relationships with stakeholders, customers and communities, based on quality, responsibility and shared values.

Organisational, management and control model

GRI 2-22 • GRI 2-23 • ESRS 2 GOV-1 • VSME ED 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 consists of four members: the Chairman and three directors, namely Dr Angelica Dal Ben, Dr Ilaria Dal Ben and Dr Filippo Dal Ben, who are actively involved in the management of the company and represent the second generation of entrepreneurs.

The composition of the Board of Directors reflects the company's commitment to gender equality: 50% of its members are women. The average age of the Board is under 40, confirming a young but already strongly structured leadership, capable of combining innovation and continuity.

The company has adopted an organisational and control model in accordance with Italian Legislative Decree 231/2001, and has also implemented an integrated management system for quality, safety and the environment, certified according to ISO 9001, ISO 14001 and ISO 45001 standards.

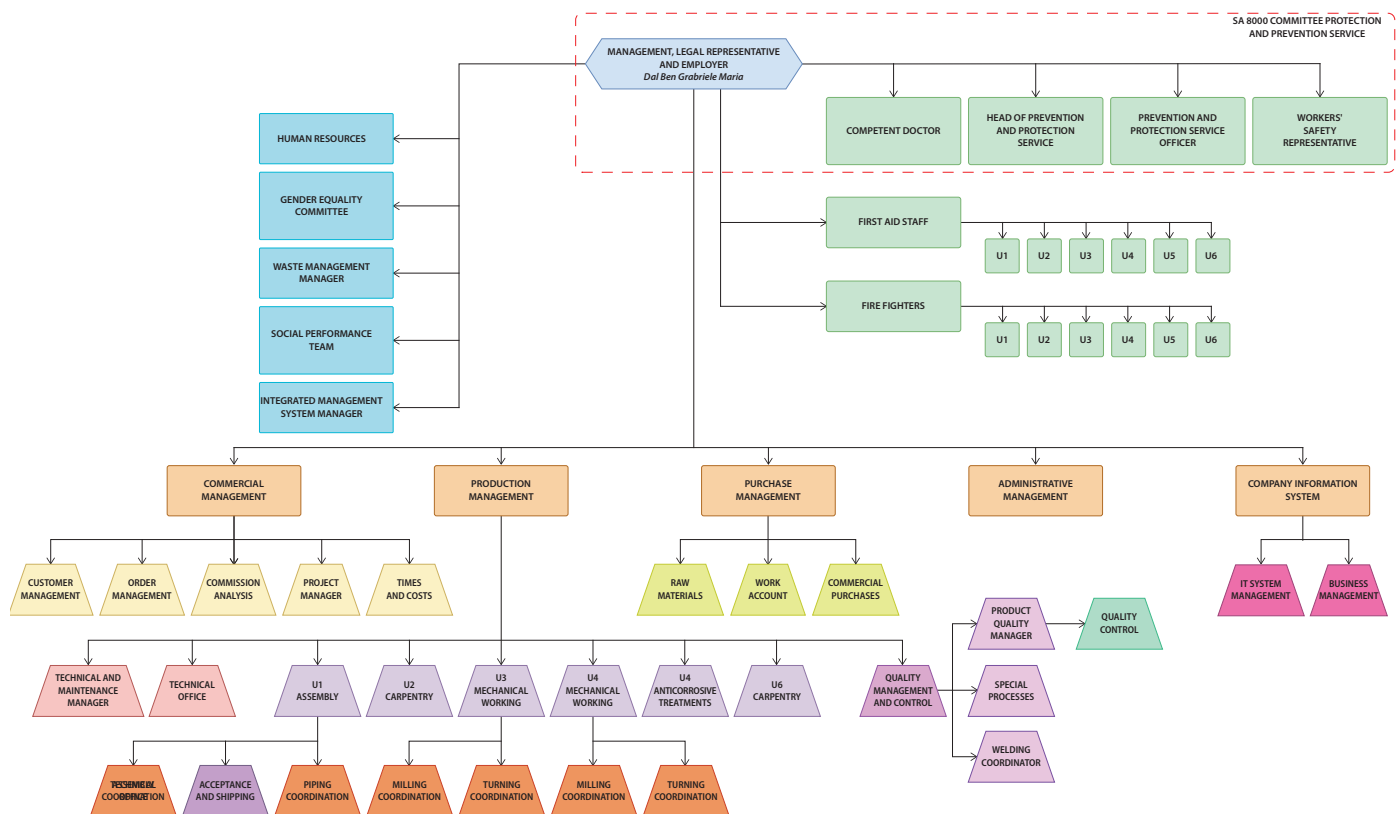
Governance is supported by an organisation divided into functional and business areas, with clearly defined roles and responsibilities. Relevant cross-functional roles include the Gender Equality Committee, the Social Performance Team, the Waste Management Manager and the Integrated Management System Manager (RSGI), all reporting directly to the Chief Executive Officer.

The company's management is supported by a management team involved in both operational and strategic aspects, with a view to integrated and cross-functional management. The internal control system is entrusted to the Board of Statutory Auditors, currently composed of Dr Patrizia Piccin, Dr Luigi Facchin and Dr 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 the operational level, the structure is divided into key functions: commercial management, production, purchasing, administration, quality and information systems, coordinated by function managers with specialist skills. The company organisation chart also includes the Prevention and Protection Service (SPP), the Safety Committee, first aid officers and the Workers' Safety Representative (RLS), to ensure constant monitoring of health and safety conditions in the workplace. These organisational elements are clearly represented 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 available 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.



Regulatory compliance

GRI 1 • GRI 2-3 • GRI 2-4 • GRI 2-22 • GRI 2-23 • GRI 2-25 • GRI 2-26 • GRI 307 • ESRS 2 MDR-P • ESRS 2 IRO-2 • ESRS 2 BP-1 • ESRS 2 BP-2 • ESRS S1-3 • VSME ED B1 • VSME ED N3

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

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

- ✓ UNI/PdR 125:2022, relating to gender equality;
- ✓ SA 8000, for social responsibility;
- ✓ UNI EN ISO 14001, for environmental management;
- ✓ UNI EN ISO 45001, for health and safety in the workplace.

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

A key element 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 accessible on the company website, represents a formal commitment to ethical and responsible conduct and serves as a guide for all those who work on behalf of the company.

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



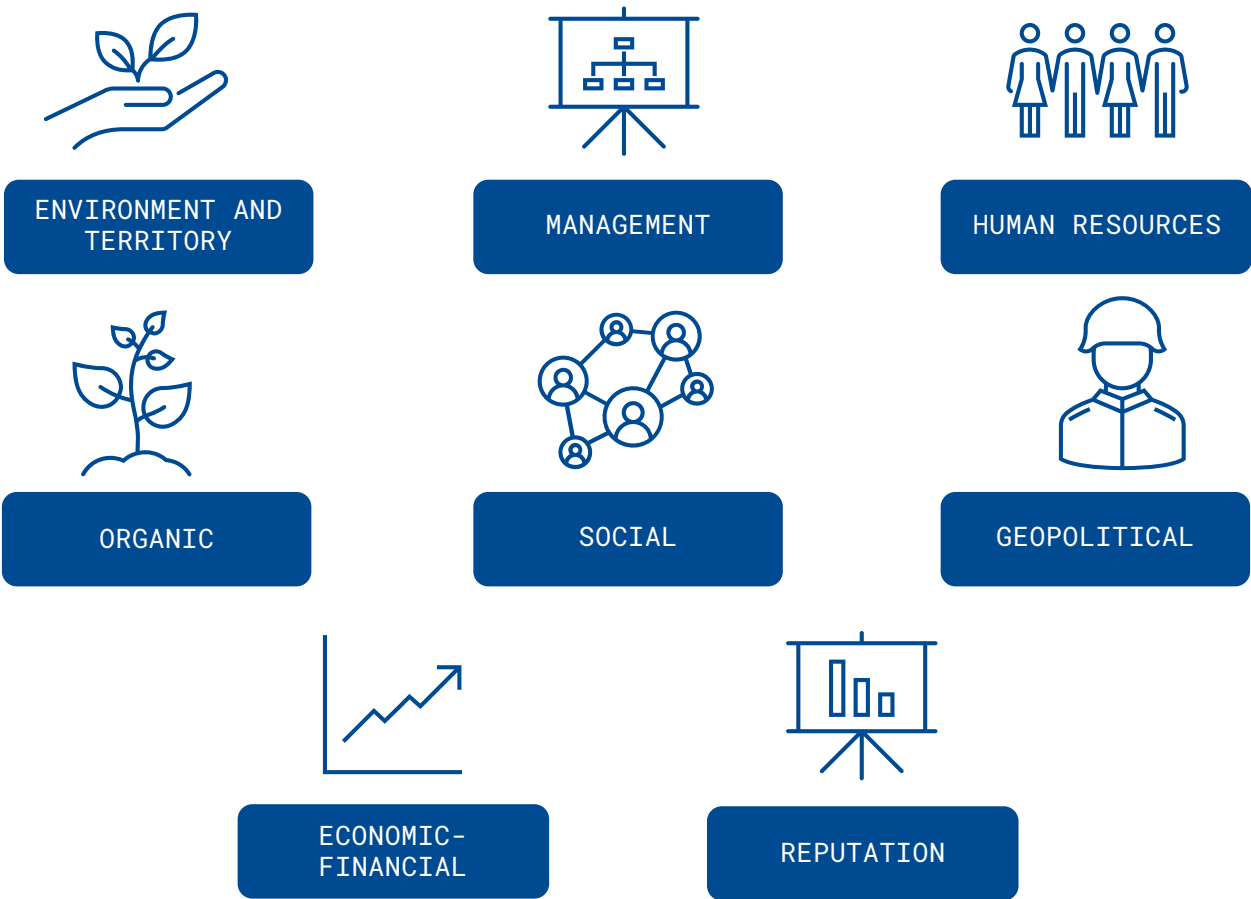
Risk Management

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 assesses risks and opportunities in order to manage possible factors that could compromise the achievement of the desired objectives.

Risks, together with their relative 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 takes a proactive approach to addressing these challenges, ensuring that operations comply with the highest standards and minimising negative impacts on its stakeholders.

The fundamental principles of the Code of Ethics at Dal Ben S.p.A.



Professional ethics

GRI 2-22 • GRI 2-23 • ESRS G1

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

The Code of Ethics, available on the company website, has been developed to clearly define behavioural guidelines, promoting and spreading a corporate culture based on fundamental 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.



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 aimed at preventing offences committed by employees or company representatives, promoting transparency and ethics in business. This model requires the company to identify and assess the specific risks of offences being committed and to adopt appropriate preventive measures and controls. In addition, the company has established reporting channels so that anyone can confidentially report illegal behaviour. This initiative helps to promote an ethical, transparent and safe working environment for all employees.

231 ORGANIZATIONAL MODEL IN ACCORDANCE WITH Legislative Decree 231/2001



Anti-corruption and fiscal governance

GRI 205

The company interacts daily with a variety of stakeholders, including customers, suppliers, collaborators, creditors, institutions and local entities. In this context, it is essential to clearly define practices and behaviours that could generate situations of corruption risk.

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



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SUPPLIERS

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FORCES

GLOBAL M
COND

Foresight

REGULATORY

SOCIETAL
& CULTURAL

TECHNOLOGY

SOCIAL-
ECONOMIC

KEY
TRENDS

The Business Model Canvas



MARKET
FORCES

MARKET
SEGMENTS

NEEDS &
DEMANDS

MARKET
ISSUES

SW
COSTS

REVENUE
ATTRACTIVENESS

ECONOMIC
INFRASTRUCTURE

Analisi del mercato e
della concorrenza



Actions recommended by Synesgy



Business and corporate governance

- Strengthen governance controls.
- Assess the possibility of joining Benefit Corporations.
- Assess the possibility (through internal capabilities and/or through specialised external companies) of designing/patenting products with limited environmental impact.



Water, energy and waste

- Implement a water recovery and/or reuse system.
- Adopt measures aimed at increasing recycled/reused raw materials as production inputs.
- Consider using previously used raw materials, i.e. materials not yet classified as waste that are reused directly (without transformation) for the same purpose.
- Consider developing and/or implementing systems for the treatment and reuse of waste water in your production processes.

Environmental Certifications

Adopt ISO 50001 certification for energy management systems.



Personnel Management, Certifications and Regulations

- Strengthen regular consultations with key stakeholders.
- Expand the topics covered in training to include, for example, the circular economy.
- Expand training topics to include, for example, digital innovation.
- Expand training topics to include, for example, sustainable development (Agenda 2030).
- Consider including incentives for men to share care responsibilities, such as parental leave, in the company welfare programme.



Regulatory certifications

Adopt ISO 37001 certification on the management system for the prevention of corruption.



Relationships with stakeholders and the local community

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

GRI s Index

Declaration of use

Dal Ben S.p.A. has reported in accordance with the GRI Standards for the period from 1 January 2024 to 31 December 2024.

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DAL BEN
Leading vision

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