

## **INTEGRATED ESG POLICY**

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The Group's commitments and guidelines for sustainable, ethical and responsible management

## Introduction

This integrated ESG (environmental, social, and governance) policy defines EXA Group's commitment to sustainability and corporate responsibility, formalising a unified and structured framework of principles, guidelines and responsibilities in the environmental, social and governance fields, in line with the values of legality, integrity, transparency and inclusiveness that guide the Group's operations.

The policy brings together and replaces previous policies on environmental, energy, social, ethical and sustainable procurement issues, ensuring consistency, systematicity and integration in the approach to corporate sustainability.

The Group's ESG plan identifies and governs the main ESG risk factors and opportunities with potential impacts on operational, economic and reputational performance. In this perspective, EXA Group pursues the development of a culture of sustainability integrated into decision-making and operational processes, supported by continuous monitoring and improvement systems.

## ESG governance and approach

EXA Group adopts a formalised, integrated and multi-level ESG governance system, aimed at ensuring that environmental, social and governance factors are systematically incorporated into decision-making, strategic planning and risk management processes.

Management defines the strategic guidelines on ESG matters and approves the Group's sustainability objectives on an annual basis, ensuring that these issues are an integral part of planning and decision-making processes at all organisational levels.

The ESG Committee, consisting of representatives from the relevant and involved company departments, is responsible for:

- promoting the integration of ESG criteria into company policies, processes and projects;
- monitoring sustainability performance and proposing continuous improvement actions;
- supporting management in defining annual objectives and operational plans.
- encouraging staff involvement and awareness through training and awareness-raising activities.

The ESG governance system provides for control and periodic review mechanisms aimed at:

- ensuring compliance with current regulations and international standards (including ISO 9001, ISO 14001, ISO 14064-1, ISO 45001, UNI/PdR 125);
- monitoring developments in the regulatory environment and emerging risks related to climate change, security, human rights and the supply chain;
- updating policies and action plans based on the results of internal checks, audits and assessments carried out by third-party bodies and certification bodies (including EcoVadis).

## Environment

EXA Group recognises that its activities, processes and commercial relationships can generate both direct and indirect environmental impacts throughout the entire value chain. In line with the principles of responsibility, prevention and continuous improvement, the Group has set itself the following priority objectives:

- progressive improvement of its environmental performance;
- prevention and reduction of pollution;
- protection of natural resources.

This contributes significantly to global commitments on climate risk management.

## **Energy and climate**

EXA Group recognises that climate change is mainly attributable to anthropogenic causes and that such phenomena can generate risks that may affect the sustainability of business activities.

In this context, the Group is making a concrete commitment to the decarbonisation of its operations.

To this end, EXA Group promotes the review and optimisation of its energy supply systems, favouring contracts for the supply of energy from renewable sources, as well as the adoption of technological solutions aimed at improving energy efficiency.

The Group adopts a structured system for monitoring and analysing energy consumption and emissions, which is used to identify reduction, mitigation and efficiency measures.

In this regard, the Group's priority objectives include:

- the progressive reduction of energy consumption and greenhouse gas emissions (scope 1 and 2 emissions as defined by the Greenhouse Gas Protocol);
- promoting virtuous behaviour among staff through information and awareness-raising initiatives aimed at reducing energy expenditure;
- the use of more energy-efficient technologies and operational solutions;
- periodic monitoring of energy performance, with the definition of continuous improvement objectives.

## **Waste management and circular economy**

EXA Group is committed to preventing and reducing the production of waste from its operational activities, including office and construction site activities, by promoting the reuse, recycling and recovery of materials, where technically and economically feasible.

In this context, the Group ensures the correct management of waste throughout its entire life cycle through internal procedures, the selection of qualified suppliers, and periodic monitoring, in order to minimise the associated environmental impact.

Information, training and awareness programmes on responsible waste management are promoted for staff, encouraging behaviour consistent with the principles and models of circular economy.

## **Water efficiency and air quality**

EXA Group recognises the strategic importance of the sustainable management of natural resources and is committed to systematically monitoring water consumption generated by its activities in order to prevent waste and promote efficient use of resources.

To this end, the Group adopts organisational and operational measures aimed at reducing pollutant emissions from its operations through the analysis of production processes and the implementation of solutions suitable for reducing environmental impact, such as, by way of example (and not limited to), the selection of low-emission materials, the adoption of dust control systems on construction sites, the progressive rationalisation of the vehicle fleet (favouring vehicles with reduced environmental impact), and the introduction of technologies and operational solutions aimed at reducing atmospheric emissions.

## **Responsible management of chemicals**

The Group is committed to minimising, where possible, the use of chemicals in its operations, favouring products and materials with a very low environmental impact right from the procurement and process strategy stage.

With regard to chemicals that are potentially harmful to the environment, the Group adopts an approach based on risk prevention and management through analysis, training and the preparation of prevention measures and action plans.

## **Transport and mobility**

EXA Group recognises that the use of fossil fuels is one of the determining factors in climate change and that emissions from corporate mobility represent a significant component of the Group's overall carbon footprint.

Therefore, the Group is committed to constantly monitoring the consumption of its company car fleet, quantifying emissions from staff commuting, business travel and transport and distribution activities.

The Group recognises the significance of these emission sources and is committed to defining and implementing progressive reduction measures that may include, for example, optimizing its vehicle fleet by introducing vehicles with lower emissions, promoting sustainable transport solutions, and reducing travel where applicable.

## **Biodiversity and deforestation**

EXA Group recognises the value of biodiversity and natural ecosystems as essential elements of the global natural heritage, fundamental to the climate and life.

With this in mind, the Group is committed to participating in biodiversity regeneration and conservation initiatives by supporting certified environmental projects with a positive impact on the climate and reforestation in various parts of the world.

With regard to EXA Group's activities, the use of wood, paper and other products from responsible and certified sources is therefore encouraged, giving preference to suppliers with recognised qualifications in this field.

## **Health, safety and well-being**

EXA Group considers people to be the cornerstone of its success and is committed to ensuring safe, fair and inclusive working conditions.

In light of this, the Group is constantly committed to identifying risks and protecting both physical and mental health and safety, integrating these aspects with the needs of economic development and value creation. Improvement initiatives are welcomed, especially when they come from the staff themselves, whose active participation is encouraged to strengthen the effectiveness of preventive measures.

In addition to complying with current legislation in the places where it conducts its business, EXA Group is committed to constant compliance with the requirements of ISO 45001 on Occupational Health and Safety Management Systems.

With regard to its supply chain, EXA Group requires subcontractors and suppliers to adopt high standards of health and safety, favouring the use of products and solutions that minimise the risks associated with the activities carried out, with a view to preventing accidents, injuries and occupational diseases.

EXA Group carries out regular monitoring and auditing activities concerning operational activities, training and information documentation, risk assessment, and prevention and improvement projects. These activities are supported by human and financial resources appropriate to the objectives set, confirming the Group's commitment to a safe and responsible working environment.

## Working conditions and human rights

In accordance with the SA8000 standard, EXA Group is committed to respecting and promoting fundamental human rights, ensuring the absolute prohibition of child, forced or coercive labour. The Group is committed to protecting freedom of association and collective bargaining, respecting fair working hours and wages, creating work environments free from discrimination, coercion or harassment, and promoting mental health and a work-life balance.

## Gender equality and equal opportunities

EXA Group recognises gender equality and equal opportunities as fundamental principles of its ESG commitment and is therefore committed to promoting a fair, inclusive and respectful working environment, in compliance with current legislation and UNI/PdR 125:2022 practice.

In this regard, Management ensures that these principles are shared, understood and periodically reviewed so that the Group's approach remains appropriate, effective and in line with developments in the social and regulatory context.

In particular, EXA Group directs its actions towards the following principles:

- respect for, and above all, concrete application of the principles of equality and equity, with particular reference to international provisions (e.g. the Universal Declaration of Human Rights and the United Nations Charter), as well as specific local regulations (including the Italian Constitution, Art. 3);
- compliance with all domestic and international regulations relating to gender equality, fairness, inclusiveness and business and workplace ethics;
- adoption of policies and measures to promote the employment of the under-represented gender;
- adoption of measures that promote effective gender equality in the workplace with regard to access to job opportunities, equal pay, equal access to career opportunities (including internal mobility) and training, as well as the full implementation of parental leave in line with international best practices;
- promotion of welfare policies that support carers' "silent work", in order to better balance their personal and work lives;
- ensuring that all staff receive adequate and ongoing training and information on ethics, inclusiveness and equal opportunities;
- extending the scope of the Group's activities by involving, as far as possible, external stakeholders to promote and increase the application of the principles of equality, inclusiveness and fairness in relation to business;
- promoting active listening among all staff so that social sustainability and the principles of gender equality become embedded in the corporate culture;
- ensuring a high level of attention on the part of Management in preventing all forms of gender discrimination and/or physical, verbal and/or digital violence.
- implementing policies that promote gender balance among speakers involved in panels, conferences, round tables and events, including those of a scientific nature.
- strengthening the commitment to preventing harassment and violence in the workplace, providing for protection, management and remedial actions in the event of non-compliant behaviour.

## Work flexibility

EXA Group promotes an organisational model based on flexibility, accountability and trust, aimed at fostering an effective work-life balance, while respecting operational needs and corporate objectives.

The Group adopts organisational solutions and tools designed to support flexible working methods, such as:

- the provision of digital tools (such as smartphones and laptops), as well as videoconferencing platforms, to encourage inter-office collaboration and reduce unnecessary travel;
- the recognition of work-life balance as a means of improving productivity, motivation and the overall well-being of staff.

## **Staff training and development**

EXA Group ensures equal access to training and professional development, supporting continuous training to enhance the technical and managerial skills of its staff, monitoring the results and effectiveness of the courses.

## **Culture and community development**

The Group plays an active role in the areas in which it operates, promoting solidarity initiatives through partnership projects, donations, sponsorship of social and cultural initiatives, and the protection and enhancement of historical, artistic and cultural heritage.

Where possible, staff are entitled to take part in active volunteering to support NGOs through corporate social responsibility (CSR) activities, specifically agreed with Management.

## **Integrity, ethics and transparency**

The principles of integrity, ethics and transparency have always been considered priorities for EXA Group, in line with and inspired by the SA8000 standard.

The Group is committed to promoting and respecting human and labour rights in all its business activities and relationships, ensuring:

- the prohibition of all forms of discrimination, coercion, harassment and/or violence;
- the protection of human dignity and healthy and safe working conditions;
- respect for the freedom of association;
- the application of fair economic treatment in accordance with applicable regulations.

Therefore, the Group's Code of Ethics is a programmatic and binding document in this sense, defining the principles of conduct and behavioural standards to be followed.

EXA Group guarantees information and training on the contents of the Code of Ethics and on the principles of social responsibility, as well as the protection of individuals who report illegal or non-compliant conduct through the activation of a whistleblowing channel, in accordance with the provisions of the Italian Legislative Decree no. 24/2023, ensuring confidentiality and fair management of reports.

EXA Group also adopts a systematic commitment to preventing and combating corruption and ensures that all corporate decision-making processes are documented and reported in a transparent manner.

ESG reporting is integrated into the company's sustainability report and official communications, ensuring accountability and traceability.

## **Supply chain**

EXA Group recognises that its social, ethical and environmental responsibility extends throughout the entire value chain and, to this end, adopts a sustainable procurement model.

The qualitative objectives identified as priorities include:

- promoting awareness and responsibility in sustainability among supply chain partners;
- the purchase of materials, goods and services that comply with recognised environmental, social and ethical requirements and standards (including, but not limited to: ISO 14001, ISO 14025, ISO 14067, REACH<sup>1</sup>, etc.);
- encouraging continuous improvement among suppliers through dialogue, support and information.

The Group's suppliers are encouraged to monitor and reduce their environmental impact, including greenhouse gas emissions, waste production and consumption of natural resources, as well as to select materials with a high recycled content, recyclable, or with low environmental impact, minimising the use of hazardous chemicals, in accordance with REACH regulations and industry best practices.

EXA Group also requires its suppliers to comply with the fundamental principles of labour, as defined by ILO (International Labour Organisation), ensuring safe, fair, inclusive and dignified working conditions for their staff.

Any form of labour exploitation, child labour, forced or coercive labour, as well as any form of discrimination based on age, gender, ethnic origin, religion, sexual orientation and/or disability is expressly prohibited.

## **Sustainable sourcing**

EXA Group recognises that wood is an essential material for maintaining biodiversity. Therefore, in relation to its business activities, the Group is committed to prioritising the use of wood raw materials from sustainably managed sources that are FSC and/or PEFC certified.

Suppliers are made aware of and selected on the basis of these requirements and are encouraged to ensure that the percentage of certified wood is close to 100%. Compliance with this criterion is included in the supplier selection process and in the evaluation of their performance.

At the same time, EXA Group also recognises the importance of limiting the use of hazardous chemicals on construction sites and in supplies, replacing hazardous products with less risky or non-hazardous alternatives wherever possible, with the aim of protecting workers' health, ensure safe working environments and ultimately protect the environment.

To this end, the commitment is to minimise as much as possible the toxicological and environmental impact of the materials used, favouring the use of safe, traceable products that comply with European and international regulations. In this perspective, the specific commitments are:

- the selection of non-polluting, non-radioactive and environmentally friendly building materials, favouring products with low VOC (Volatile Organic Compound) content and, where applicable, free of SVHC (Substances of Very High Concern);
- the obligation for all suppliers of chemical materials and products to provide updated SDS (Safety Data Sheets) in accordance with current regulations;
- the promotion, where possible, of the adoption of less hazardous alternatives, including those with recognised environmental labels (e.g. Ecolabel, GREENGUARD, Cradle to Cradle).

## **Dissemination, monitoring and continuous improvement of the integrated ESG policy**

EXA Group is committed to ensuring that this integrated ESG policy is understood, applied and supported by all staff, collaborators, suppliers and business partners, serving as a constant reference point for the responsible conduct of business activities.

This policy applies to all areas of the Group's operations, including offices, construction sites and, more generally, all business-related activities.

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<sup>1</sup> Regulation (EC) No 1907/2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals.

To ensure the best possible accessibility and dissemination, the policy is made public and shared with all stakeholders through:

- publication on the website ([www.exagroup.net](http://www.exagroup.net)) and the Group's other institutional communication tools;
- internal distribution to staff, through the "Teams" channel dedicated to corporate material, induction training, and periodic refresher programmes;
- sharing it with suppliers and subcontractors, together with the Supplier Code of Conduct and Minimum Sustainability Requirements, in order to ensure consistency throughout the value chain.

Responsibility for implementing the integrated ESG policy is shared among:

- the ESG Committee, which defines strategies and monitors overall performance;
- Management, who approves the objectives annually and verifies the results achieved;
- the Sustainability Manager, who is responsible for operational coordination, data collection and ESG reporting;
- the company departments involved (Group ESG, QHSE, Group HR, Group Legal, Procurement, Operations), who ensure the application of ESG principles in their respective areas of competence.

ESG performance is monitored using KPIs (key performance indicators) defined for each area (environment, social, governance and supply chain), the results of which are:

- collected and consolidated periodically;
- verified through internal audits and any independent external audits;
- reported in the annual sustainability report.

Any deviations from objectives or non-compliance are managed through improvement plans and corrective actions, in line with the principle of continuous improvement.

EXA Group encourages open and ongoing dialogue with its stakeholders, including clients, partners, local communities and investors, promoting transparency, collaboration and active participation with the aim of achieving common sustainability objectives.

The Group is committed to periodically monitoring this policy and its application, evaluating its effectiveness and defining continuous improvement actions.

## Review and update

The integrated ESG policy is subject to periodic review, or whenever any of the following occur:

- significant regulatory or legislative changes;
- strategic or organisational developments within the Group;
- new risks or opportunities related to ESG issues.

The reviews are conducted by the ESG Committee and approved by General Management, who ensures consistency with international standards (ISO, SA8000, EcoVadis) and the United Nations SDGs (Sustainable Development Goals).

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Chief Executive Officer

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