S21®

ENABLING SMART ROAD

Sustainability Report

2025



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Letter to Stakeholders



Roberto Campisi
Chairman

Gianluca Longo
CEO

Dear Stakeholders,

The Safety21 Group's journey toward a fully sustainable and responsible business model continues to gain momentum in a global context marked by profound economic, social, and environmental change. Today more than ever, sustainability is not merely an ethical commitment; it is a strategic driver capable of creating tangible, long-term value for all stakeholders.

In recent years, the ecological transition has taken on a central role in institutional agendas and industrial policies. Companies are called upon to respond by making tangible investments in reducing the environmental impact of their operations, improving energy efficiency, adopting clean technologies, and complying with increasingly stringent regulations.

At the same time, issues such as protecting employee health and safety, developing talent, promoting inclusion, respecting diversity, and strengthening employee welfare are becoming increasingly central to a modern organization. It is only by guaranteeing fair, dignified and stimulating conditions for its employees that a company can truly be considered sustainable.

In this scenario, achieving B Corp Certification marks an important milestone, placing us among the select group of organizations committed to creating a positive environmental and social impact while strengthening our credibility with Public Administrations and all stakeholders.

In 2025, the Group intensified its efforts to standardize principles, values, and behaviors across all its subsidiaries. The adoption of the Group Code of Ethics and the Certifications obtained by Ge.Fi.L. Gestione Fiscalità Locale S.p.A., including ISO 37001 Certification and the Legality Rating, represent further steps toward a transparent and ethical governance focused on building trust.

The Group's growth path is clear: over the past four years, we have completed nine acquisitions and expanded our workforce from 90 employees to approximately 400 people. This transformation challenges us to build a shared culture that brings together diverse identities, experiences, and expertise under a single strategic vision. In this process, internal communication will play a pivotal role in fostering cohesion, encouraging dialogue, and promoting engagement.

In addition, 2025 marked the consolidation of our international presence with the establishment of Safety21 Ibérica, while Velocar, Capacitas, and Cross Control were fully integrated into our organization.

Looking ahead, we recognize that while much has been accomplished, there is still much work to be done. The sustainable transition requires continuity, responsibility, and the ability to anticipate change. It means adopting increasingly advanced technologies, minimizing our environmental impact, rigorously measuring our performance, and fostering a widespread and shared ESG culture.

It is in this spirit that we present our Sustainability Report, with the conviction that only through transparency, consistency, and collective commitment can we continue to grow, create value, and contribute to a more equitable and sustainable future.

1.
Methodological note

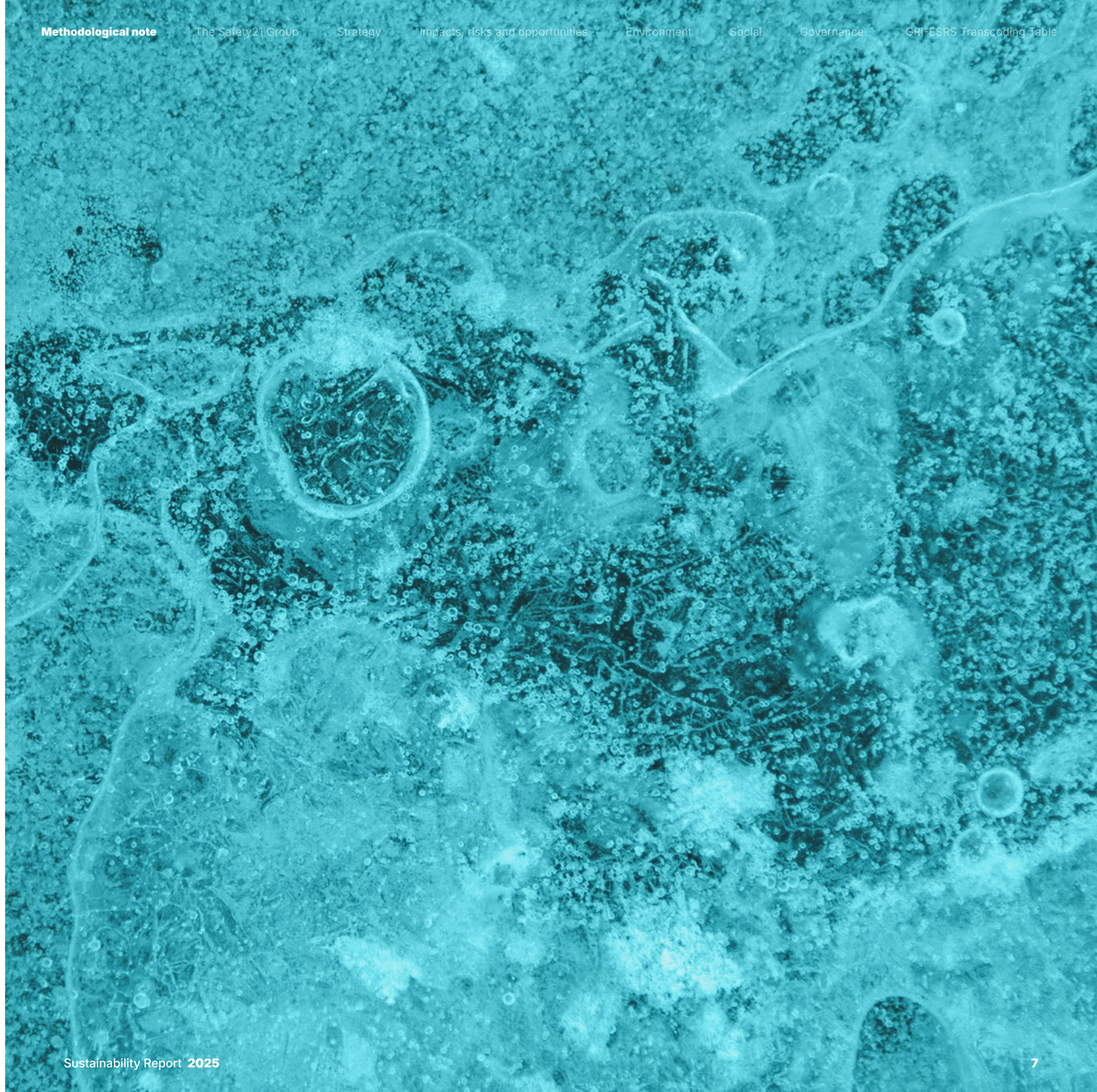
The Safety21 Group has firmly established its commitment to the voluntary preparation and publication of its Sustainability Report, with the ongoing objective of providing a clear, transparent, and comprehensive account of the environmental, social, and economic performance of all companies within the Group for the 2025 reporting year.

The methodology adopted for reporting follows principles of accuracy, comparability, and verifiability, ensuring uniformity and consistency of information.

This Sustainability Report has been prepared using the GRI Standards developed by the Global Reporting Initiative (GRI), while also taking into account the Corporate Sustainability Reporting Directive (CSRD) and the related European Sustainability Reporting Standards (ESRS). In addition, the United Nations Sustainable Development Goals (SDGs) were taken into consideration to align the Group's strategies with global sustainability priorities.

The Sustainability Report covers the Group's activities during the reporting year, including all relevant operating locations and production facilities. Consistent with the approach adopted in previous years and to ensure comparability over time, the Report includes comparative tables designed to illustrate performance trends.

For more information regarding the Safety21 Group's Sustainability Report, please contact info@safety21.it. The document is also available on the website **www.safety21.it**.



2.

The Safety21 Group

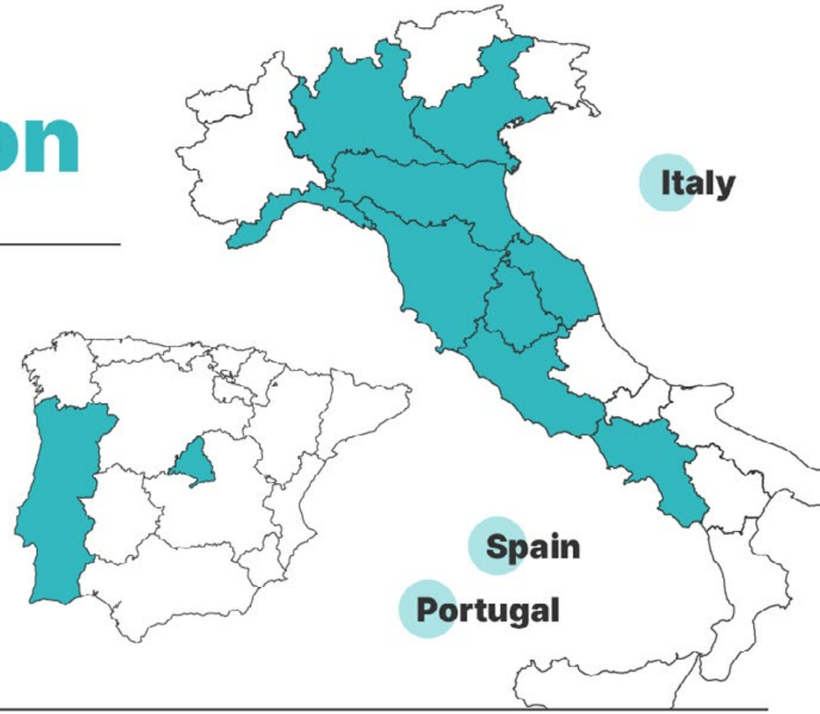
S21®

Since 2011, the Safety21 Group has been supporting the Public Administration with advanced technological solutions and integrated services for Smart Cities that meet the highest quality standards, contributing to the transition to safer and more sustainable cities.

Certified B Corporation

REVENUE

92 Million



373
EMPLOYEES

648
CUSTOMERS

13
CERTIFICATIONS

3
QUALIFICATIONS

2.1
The Group's business

For 15 years, the Safety21 Group has been supporting Public Authorities in addressing the challenges of road safety and environmental protection.

Through a constantly evolving portfolio of technological solutions and integrated services for Smart Cities, the Group promotes a model of effective and responsible collaboration between the public and private sectors, aimed at protecting citizens, fostering a culture of responsible behavior, and contributing to more sustainable mobility.

Throughout this journey, the values that have always guided the Group are respect, valuing people and recognizing merit, accountability and excellence in teamwork, barrier-free collaboration, innovation and execution, together with a commitment to service excellence.



2.2 History

2011

- Foundation of Safety21

2017

Acquisition of 51% of:
- A21 Riscossioni
- Consel
- ServiceNet21

2019

- First Public-Private Partnership Project with the Metropolitan City of Milan
- Acquisition of Multiservizi
- Establishment of S21 Holding

2021

- Acquisition of Kapsch TrafficCom and establishment of MotuS21
- Acquisition of the majority of Safety21 by the Bregal Unternehmerkapital Fund

2022

- Acquisition of Ge.Fi.L., Megasp, Easyserv, Elfo
- Second Public-Private Partnership Project with the City of Ventimiglia

2023

- Acquisition of Capacitas and iMoì

2024

- Acquisition of Velocar

2025

- Establishment of Safety21 Ibérica
- Acquisition of Cross Control

2.3
Administrative, Management and Control bodies

Members of the Safety21 Board of Directors

Roberto Campisi
Chairman

Gianluca Longo
Chief Executive Officer

Nicola Ferraris
Counsellor

Edoardo Romeo
Counsellor

Ignazio Castiglioni
Counsellor

Laurent Asscher
Counsellor

Germano Fanelli
Counsellor

Enrico Del Sole
Counsellor

Composed of eight members, the Board of Directors will remain in office until the date of the shareholders' meeting that will approve the Financial Statements as of December 31, 2027.

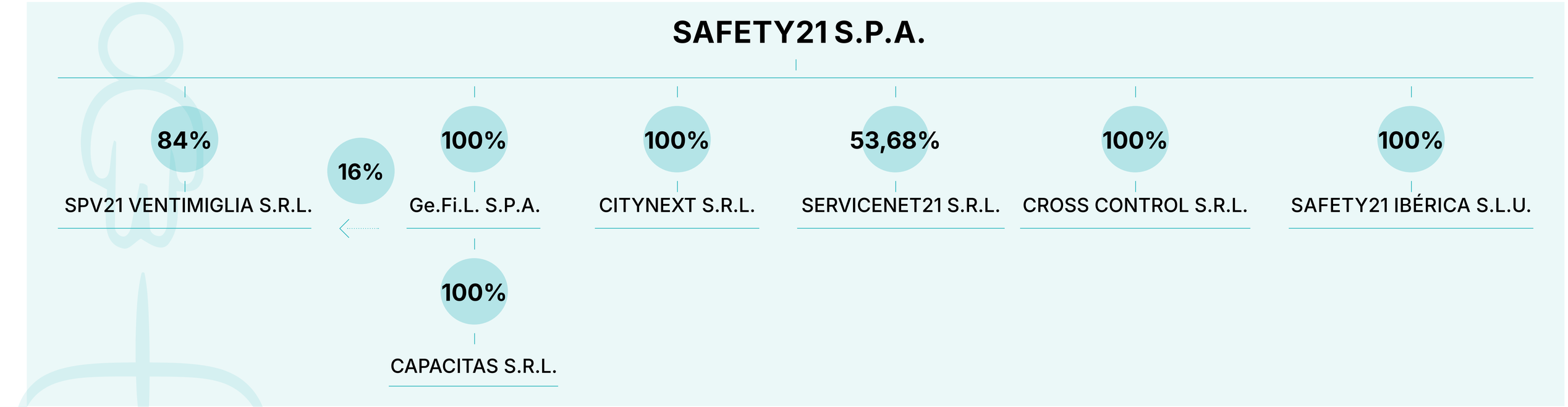
The Directors provide strategic direction to with respect to ordinary and extraordinary management and oversee corporate policies, including decisions on and the allocation of resources to ESG-related initiatives.

Board of Statutory Auditors

The Board of Statutory Auditors consists of three standing auditors and two alternates, who are responsible for ensuring compliance with regulations and the proper conduct of company activities.



2.4
The Group's structure



During 2025, the establishment of Safety21 Ibérica marked the first strategic step in the Group's European growth journey.

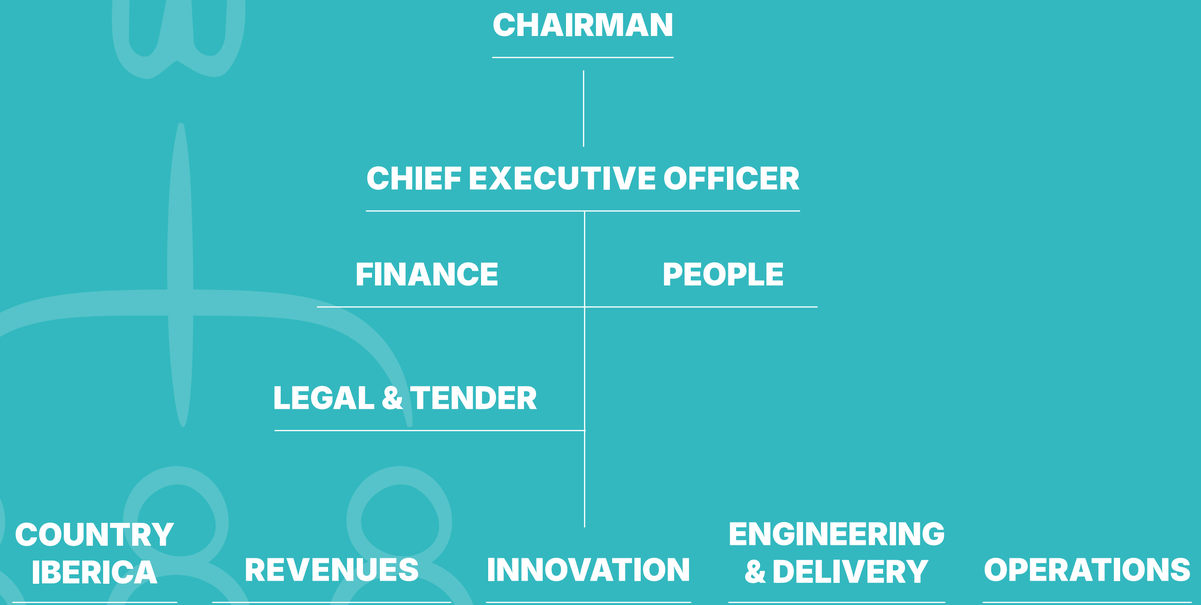
At the same time, the portfolio of solutions for Public Authorities and Law Enforcement agencies was further expanded through the acquisition of Cross Control Srl, an Italian company specializing in *image detection* services, traffic violation validation, and the management of the *enforcement process* in the field of road safety. The company has a strong presence across central Italy.

2.5 Organizational chart

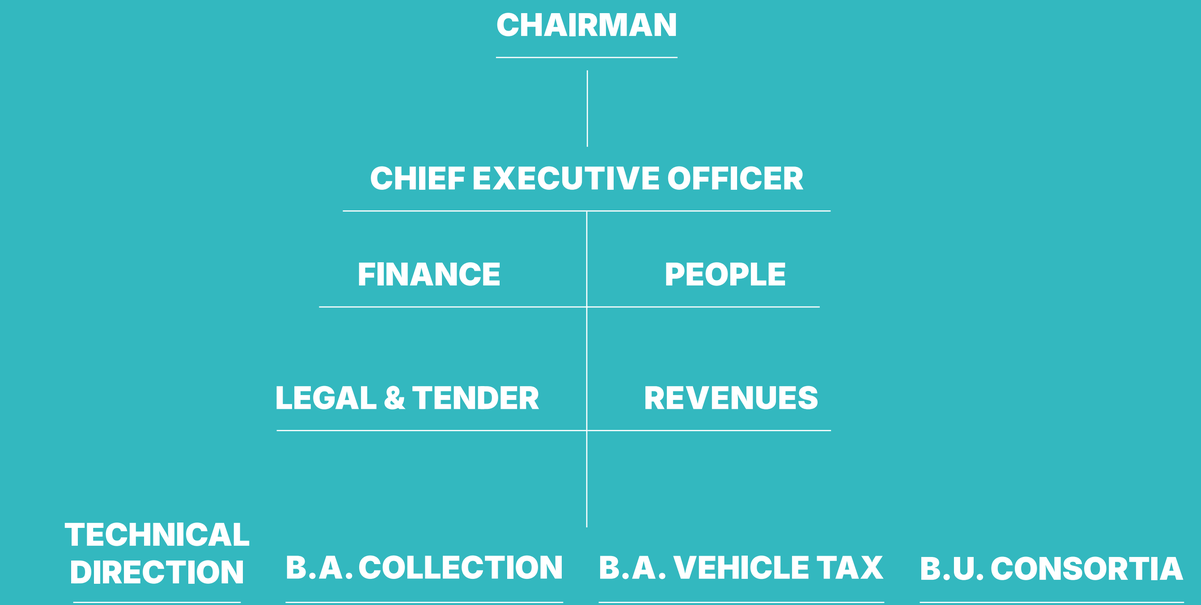
To support the development of an integrated portfolio of services for Public Administrations, the Group strengthened its expertise by enhancing the organizational structure of Ge.Fi.L., the company specializing in the collection, assessment, and enforcement of tax and non-tax revenues, and expanded cross-functional corporate capabilities to create valuable synergies across its various businesses.

Below is the company's organizational chart updated as of December 2025, with Gianluca Longo as Chief Executive Officer of the Safety21 Group.

Safety21



Ge.Fi.L.



2.6
Certifications and qualifications

In 2025, the Safety21 Group continued to pursue the highest standards of excellence by consolidating its governance system through the maintenance and renewal of certifications and qualifications that demonstrate the quality, reliability, and sustainability of its business processes.

During the year, the Group also undertook a major initiative to harmonize and consolidate its management systems, to ensure greater consistency in principles, values, and practices across all subsidiaries. In 2025, Ge.Fi.L. achieved UNI EN ISO 37001 Certification for its anti-bribery management system and UNI ISO 45001 Certification, reaffirming its commitment to increasingly high standards of integrity, transparency, and employee health and safety.

Further reinforcing this commitment, in 2025, both Safety21 and Ge.Fi.L. were awarded the Legality Rating with a three-star score, the highest available, confirming their adherence to the most rigorous standards of transparency, fairness, and integrity in the conduct of their business operations.

Certified B Corporation

Following a rigorous verification process conducted by the non-profit organization B Lab, the Safety21 Group achieved B Corp Certification, joining a growing global movement dedicated to redefining business for the benefit of people, communities, and the planet.

This recognition confirms that the Group meets high standards of social and environmental performance, transparency, and accountability, reaffirming its commitment to promoting a more inclusive, equitable, and regenerative economic model while fostering positive cultural, behavioral, and structural change.

Certifications

SAFETY21 Ge.Fi.L. ServiceNet21

Quality Management System
ISO 9001:2015

SAFETY21 Ge.Fi.L.

Corruption Prevention Management System
ISO 37001:2025

SAFETY21 Ge.Fi.L. ServiceNet21

Environmental Management System
ISO 14001:2015

SAFETY21 Ge.Fi.L. ServiceNet21[1]

Information Security Management System and additional security guidelines and controls for Cloud services
UNI CEI EN ISO/IEC 27001:2022
ISO/IEC 27017:2015
e ISO/IEC 27018:2019

SAFETY21 Ge.Fi.L.

Occupational Health and Safety Management System
ISO 45001:2018 e ISO 45001:2023

SAFETY21

IT Service Management System
ISO 20000-1:2018

SAFETY21

Business Continuity Management System
ISO 22301:2019

SAFETY21

Contact Center
ISO 18295-1:2017

SAFETY21

Privacy Information Management System
ISO 27701:2019

SAFETY21

Social Responsibility
SA800:2014

SAFETY21

Gender Equality Management System
PdR 125:2022

Qualifications

Safety21 is registered on the AgiD (Agenzia per l'Italia Digitale) MarketPlace for storage services.

Safety21 obtained ACN qualification for its proprietary TitanO platform, ensuring that Public Administrations can rely on a solution that meets the required organizational Cybersecurity standards.

Safety21 and Ge.Fi.L. were awarded the maximum score of three stars in the Legality Rating by the Italian Competition Authority.

1 Certified only ISO 27001



3.

Strategy

The Safety21 Group operates in five key areas that support the development of Smart Cities: road safety, land protection, revenue collection, accident prevention and detection, and the protection of road users. The strategic collaboration between the public and private sector is at the heart of its business model.

Mission Making roads safe and offering everyone the opportunity to live in harmony with their surroundings.

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

ISO/IEC 20000-1

What's new

G.U.A.R.D.I.U.M.

The active dynamic patrol



iCAM3D EVO

Three-dimensional planimetric surveying system with LiDAR technology

GIS CONSORZI

Cartographic geolocation system

3.1
Strategy and business model



The Safety21 Group is committed to supporting Institutions and Public Administrations in driving the transition toward a Smart City model, where road safety and environmental protection come together to enable everyone to live in harmony with their surroundings.

Through a holistic approach that integrates services, applications, education on regulatory compliance, and technology, the Group supports Cities, Municipalities, Provinces, Regions, and Land Reclamation Consortia across five key areas: road safety; land protection; revenue collection; accident prevention and detection; and the protection of road users.

At the heart of the Group's business model are 4 fundamental pillars:

Technological excellence

Ongoing commitment to developing and implementing innovative and technologically advanced proprietary solutions, designed to ensure high standards of efficiency, interoperability, and digital transformation in support of the Public Administration.

Scalability

Design of flexible and modular services that adapt to the specific needs of Public Authorities and evolve over time, ensuring operational continuity and responsiveness to different local contexts.

Security

Adoption of high standards of Information security and data protection, through software infrastructures that comply with current regulations on Privacy and Cybersecurity ensuring the protection of the information managed.

Sustainability

A tangible commitment to promoting safer and more sustainable mobility through solutions that reduce road accidents; improving infrastructure; encouraging more responsible water resource management and management, while supporting the adoption of low-environmental-impact technologies.

Vision Zero: the importance of Public-Private Partnership

The Safety21 Group believes that Public-Private Partnership is a strategic driver for achieving the goals of Vision Zero, the European Union's strategy to eliminate road fatalities and serious injuries by 2050.

Through innovative Public-Private Partnership Projects in the field of road safety, the Group makes its own technologies and investments available to the Public Administration, assuming the operational risk.

This collaborative model enables the Group to support local authorities in their efforts to protect public safety by fostering a shared culture of road safety education, particularly among younger generations, and promoting responsible behavior on the roads.



3.2
Products and services



With the establishment of Safety21 Ibérica, the Group has begun extending its well-established Italian business model to the Spanish and Portuguese markets in 2025, marking a strategic step in its international expansion.

At the same time, it strengthened its position in the Italian market through targeted growth and integration initiatives, including the acquisition of 100% of Cross Control, whose specialist expertise was successfully integrated through the Group's consolidated *Buy&Integrate* model.

During the year, the integration of Velocar and Capacitas was also completed. These acquisitions enabled the Group to expand its proprietary offering based on the TitanO software platform and to strengthen its position as a leading technology and operational partner in the Italian Land Reclamation Consortia market, respectively.

Main developments in 2025

Continuous investment in innovation remained a key priority in 2025.
Three new products were launched:

G.U.A.R.D.I.U.M.

The active dynamic patrol

Powered by artificial intelligence systems, it displays real-time data on the vehicle-mounted operator's screen based on what the system is detecting and enables enforcement activities to be carried out entirely on the move.

iCAM3D EVO

Three-dimensional planimetric surveying system with LiDAR technology

It generates an accurate and detailed 3D reconstruction of an accident scene in just a few minutes.

GIS CONSORZIO

Cartographic geolocation system

It provides Land Reclamation Consortia with cadastral mapping representations and visualizations based on multiple data sources.

An integrated portfolio of products and services for Smart Cities

The evolution of the *Internet of Things* now makes it possible to design increasingly connected and sustainable cities. Through networks of intelligent sensors and integrated digital systems, Smart Cities can collect and analyze large volumes of real-time data, enabling Public Administrations to manage their services more effectively and improve citizens' quality of life.



Road safety, accident prevention and detection, and protection of road users

To contribute to safer and more innovative cities, the Safety21 Group has developed a proprietary technological infrastructure for road safety, based on integrated IoT technologies managed via the TitanO platform.

At the core of the entire ecosystem, TitanO collects, centralizes, and integrates data and information from the various road safety systems deployed across the territory, whether owned by the Group or by third parties, enabling the efficient and coordinated management of the entire enforcement process, from violation detection through to enforced debt collection.



Land protection

The transition toward Smart Cities also requires advanced land management models focused on protecting communities, improving the efficient use of water resources, and preventing hydrogeological and flood risks.

In this context, the Safety21 Group provides Land Reclamation Consortia with Ge.Fi.L.'s specialized consulting services and software solutions for the management of cadastral records, irrigation systems, and administrative and technical operations, contributing to reliable, streamlined, and secure land governance.



Revenue collection

The Safety21 Group's comprehensive and integrated portfolio of products and services for Public Administrations is further strengthened by Ge.Fi.L.'s extensive expertise in the collection, assessment, and enforcement (including enforced debt recovery) of tax and non-tax revenues, road traffic violations, motor vehicle tax, and land reclamation and irrigation Consortium contributions.

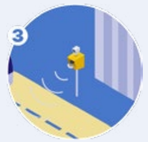




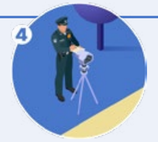
Control and management systems for access to restricted areas



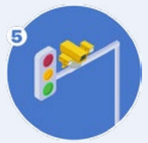
iCAM3D EVO: system for recording road accidents
incidenti.online: collaborative platform for managing road accidents



Static average and instantaneous speed enforcement systems



Portable instantaneous speed detectors



Traffic light detection and control systems



G.U.A.R.D.I.U.M.:
vehicle-mounted active mobile patrol system for monitoring

Through the TitanO ecosystem, the Safety21 Group provides Public Administrations with outsourced services covering the full range of activities governed by the Highway Code:

1 **Design and installation**

IoT rental 2

3 **Management of domestic and international traffic violation notices**

Management of enforced debt recovery and legal support 4

5 **International debt collection**

3.3
Value Chain

Supply, installation and commissioning

Systems and services for Smart Cities

Maintenance and post-installation interventions



Speed cameras



Surveillance cameras



IoT and other devices



TitanO ecosystem



Revenue collection



Services for Land Reclamation Consortia



Hardware



Software

4.

Impacts, risks and opportunities

The Safety21 Group has progressively translated its commitment to sustainability into action, integrating it into its decision-making processes and business model, with the aim of creating long-term value for all stakeholders.

ISO 22301

The Group's Agenda

1 **Sustainability** as a lever for national and international expansion

2 Systematic integration of **ESG criteria** into growth processes through acquisition

3 Strengthening the cultural and social dimensions, with a focus on gender **inclusion** and employee **engagement**



4.1
The Group's Sustainability Strategy

During the reporting process, in line with the ESRS approach, the Group analyzed the internal and external context to define ESG impacts, risks and opportunities. The Group's most significant corporate documents, including policies, procedures, and Certifications, were reviewed, and stakeholders were mapped across the corporate value chain.

At the same time, a benchmark analysis of key suppliers, customers, and competitors was conducted to identify best practices, operating standards, and approaches to ESG risk management.

By combining these findings with the methodological framework provided by the ESRS, the Group identified the significant impacts of its business activities, integrating these assessments with the information currently included in the risk management system underpinning certified control models.

Based on this analysis, the stakeholders were mapped to structure the *engagement* process.

With respect to financial materiality, the Group conducted an in-depth analysis of the relevant risks and opportunities arising from the regulatory, technological, and market environment, assessing their potential economic and financial impacts over the short, medium, and long term.

The targets defined in the Group's Sustainability Strategy are presented below.



	SUB-TOPIC	RISKS	OPPORTUNITIES	SHORT-TERM TARGET	MEDIUM-TERM TARGET
ESRS E1	Climate change mitigation	• Transition in response to potential emissions-related regulatory requirements • Potential regulatory sanctions • High financial exposure	• A gradual, sustainable, and carefully planned transition to identify various solutions	• ESG policy published with specifications on climate change • Redefined SBTi targets	
	Energy and emissions	• Increase in energy costs • Limited opportunity to invest in renewable energy	• Choice of LEED-certified buildings	• Renewable energy supplier activated for 2 offices	• Supply of energy from renewable sources activated for all offices
ESRS E2	Air pollution	• Use of gas • Large car fleet • Employee mobility • Business trips and meetings • Shipping logistics	• Digitalization • Evaluation of suppliers • Change of car fleet • Promotion of public transport use among employees • Optimization of business travel • Smart working	• Travel policy published • Reduced air travel in favor of train travel for domestic routes • Electric transition of the car fleet initiated • Carbon credits purchased to cover fuel	• Car fleet reduced by 5%
ESRS E5	Waste	• Waste produced in offices and warehouse	• Recycling of IT products • Donation of furniture to the community • Waste treatment (WEEE) by return to suppliers	• ESG policy published with specifics on waste management • WEEE Certification	• Certification renewed • Waste management performance analyzed

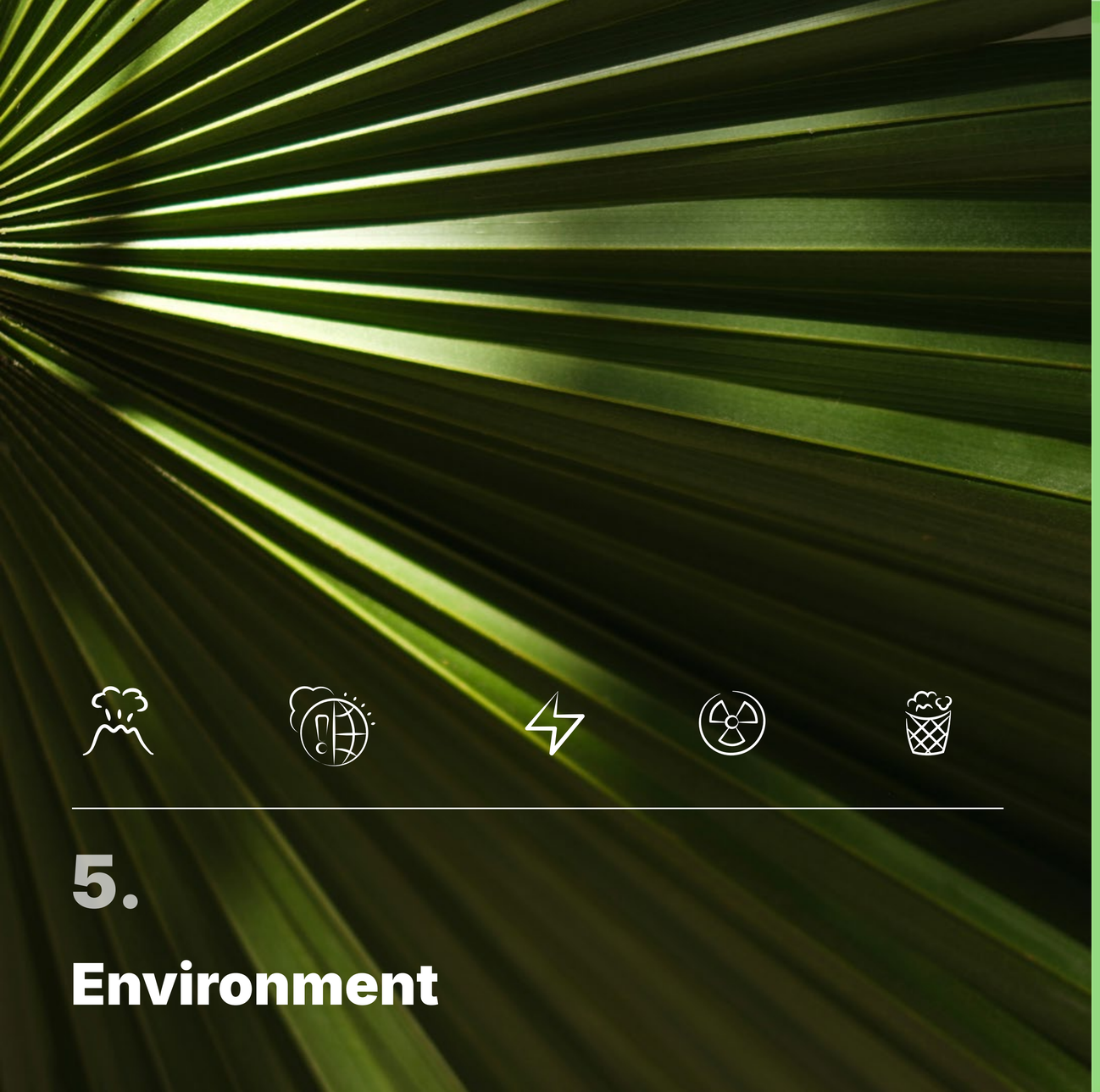
ESRS S1

SUB-TOPIC	RISKS	OPPORTUNITIES	SHORT-TERM TARGET	MEDIUM-TERM TARGET
Work-life balance	• Reduction in work performance • Reduced attractiveness to new talent • Increase in turnover	• Improvement of the corporate climate	• Renewed smart working and flexible working hours agreements • Use of smart working on a monthly basis • Increased value of meal vouchers • Parenting support • eNPS questionnaire provided • Specific targets defined for managing the results of the eNPS questionnaire	• Expanded range of services for the mental and physical health of employees
Health and safety	• Workplace accidents • Additional cost for resource replacement and new training • Lack of regulatory compliance • Penalties	• Company attractiveness • Improvement of the corporate climate	• Health and safety training provided • Zero workplace accidents	
Gender equality and equal pay for work of equal value	• Turnover • Loss of know-how • Reduced attractiveness • Worsening of the corporate climate • Failure to renew the UNI/PdR 125 Certification for Gender Equality • Gender gap in technology professions	• Talent acquisition • Greater attractiveness • Improvement of the corporate climate • Promotion of female STEM professionals	• Pay Transparency legislation implemented	• Partnerships with universities activated • Pay Transparency corrective actions taken • UNI/PdR 125 Certification for Gender Equality renewed
Training and skills development	• Reduced operational capacity • Cost of providing training courses • Reduced competitiveness of the company • Lack of career growth and skills development paths • Reduction in internal mobility • Worsening of the corporate climate	• Talent development • Internal growth • Increased return on investment and quality of productivity • Improvement of the corporate climate	• Basic, functional, language, and managerial training provided	• Managerial training and coaching activated • Internal mobility processes defined
Measures against violence and harassment in the workplace	• Sanctions • Reputational impact • Worsening of the corporate climate • Loss of talent	• Corporate well-being • Improvement of the corporate climate • Corporate reputation • Quality of work	• Webinars and workshops on non-violent communication and zero tolerance provided • Whistleblowing reports monitored	
Diversity and inclusion	• Sanctions • Reputational impact • Worsening of the corporate climate • Loss of talent	• Corporate well-being • Improvement of the corporate climate • Corporate reputation	• ESG policy published with DE&I specifications • Mandatory DE&I training for all employees	• Mandatory DE&I training for all new hires

SUB-TOPIC	RISKS	OPPORTUNITIES	SHORT-TERM TARGET	MEDIUM-TERM TARGET
ESRS S3				
Impacts on local communities	• Protests and vandalism against detection systems on the roads • Changes in traffic regulations • Loss of profit	• Road safety awareness and education • Talent acquisition • Employment opportunities • Collaborations with schools and universities • Partnerships with local associations and authorities	• Increased awareness and information on road safety among young people, children and other vulnerable road users • School-to-Work Transition Programs (PCTO) launched • Volunteering and donations	• Road safety training provided for staff and families
Privacy	• Reputational impact • Sanctions • Loss of sensitive information • Data breach	• Corporate reputation • Fulfillment of tender's requirements • Access to financing • Strengthening of Cybersecurity and Data Protection infrastructures	• Renewed ISO 27001 Certification • Mandatory Cybersecurity training for all employees • Two-factor authentication enabled for all employees • VPN network activated • Security Operations Center (SOC) activated	• Mandatory Cybersecurity training for all new hires
ESRS S4				
Access to (quality) information	• Difficulty accessing information • Reputational impact • Increase in workload and service delivery times	• New accessible support channels • Improvement of the Contact Center service • Digitalization of operations • Activation of the Citizen Portal	• Renewed ISO 18295-1 Certification • Enhanced PUC (Single Point of Contact) team • Optimized accessibility of the Citizen Portal	• Customer satisfaction survey provided
Access to products and services	• Difficulty accessing information • Reputational impact • Increase in workload and service delivery times	• New accessible support channels • Improvement of the Contact Center service • Digitalization of operations • Activation of the Citizen Portal	• Renewed ISO 18295-1 Certification • Enhanced PUC (Single Point of Contact) team • Optimized accessibility of the Citizen Portal	• Customer satisfaction survey provided
Responsible marketing practices	• Reputational impact • Greenwashing	• Transparent and responsible communication with Public Administrations and citizens	• Sustainability Report published voluntarily	• Sustainability communicated to customers

ESRS G1

SUB-TOPIC	RISKS	OPPORTUNITIES	SHORT-TERM TARGET	MEDIUM-TERM TARGET
Corporate culture	• Reputational impact (including internal) • Loss of talent • Worsening of the corporate climate • Difficulties after M&A processes	• Shared Corporate Identity • Clear policies and processes • Improvement of the corporate climate • Talent attraction • Retention • Internal mobility	• Group corporate regulations published • Internal events • B Corp Certification renewed	• Ecovadis rating achieved
Protection of whistleblowers	• Failure to report • Repercussions on those who report • Loss of trust in the process	• Transparent process management • Trust of employees and business partners • Protection of whistleblowers	• Whistleblowing channel promoted	
Management of supplier relationships, including payment practices	• Reputational impact • Dependence on technology suppliers • Failure to adhere to ESG standards	• Trust • Sustainable supply chain	• Supplier portal activated	• Suppliers analyzed according to ESG criteria
Corruption and bribery	• Reputational impact • Management of public contracts and tenders • Reporting to ANAC • Financial	• Compliance • Anti-corruption and transparency • Corporate credibility	• Legality Rating confirmed • Renewed ISO 37001 Certification	



5.

Environment

The Safety21 Group's environmental efforts are supported by the adoption of internationally recognized management systems and Certifications, which ensure a structured, systematic approach focused on the continuous improvement of its performance.

11 SUSTAINABLE CITIES AND COMMUNITIES

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

ISO 14001

Emissions

-42%
Scope 1 and 2

-5%
Scope 3

Safety21 Group x Roma Capitale

Solutions

iCam3D
THREE-DIMENSIONAL PLANIMETRIC SURVEYING SYSTEM

incidenti ONLINE
management | surveys

Expected benefits

-4,500 hours
spent in traffic

-17,334 tCO_2e
thanks to reduced road congestion

5.1
Climate change

Climate change is now one of the most significant global challenges and a major driver of transformation across economic, social, and technological systems.

Rising temperatures, the increasing frequency of extreme weather events, and changing climate patterns are already affecting urban mobility, technological infrastructure, and the resilience of cities.

These developments create new challenges while also opening new opportunities for the evolution of Smart Cities. The growing pressure on critical infrastructure is making it increasingly necessary to deploy intelligent systems capable of adapting in real time to evolving urban environments while also meeting the demand from Public Administrations and citizens for solutions that help reduce emissions and support the sustainable management of traffic and land resources. For the Safety21 Group, climate change is no longer just a phenomenon to be monitored, but a determining factor in defining its industrial, technological, and operational strategy.
The Group is committed to addressing the challenges posed by climate change not only by identifying and mitigating its direct and indirect impacts, but also by creating a positive systemic impact through the development of technologies that serve communities.

The digital solutions developed by the Group are fully aligned with this ongoing transformation, promoting more sustainable mobility models, reducing congestion, improving traffic flow, and supporting Public Administrations and the private sector in the transition toward more resilient cities.

5.2
Climate mitigation

The Safety21 Group's climate mitigation strategy is based on a vision that integrates innovation, environmental responsibility, and technology in support of the Public Administration, with the aim of enhancing the positive impact of the products and services offered.

The management of impacts, risks and opportunities (IRO) is a central element of the approach to climate mitigation.

In particular, the Group considers both the direct impacts associated with the energy consumption of its business operations, and the indirect impacts, assessing the positive contribution that its integrated digital platforms can make across the entire value chain.

At the same time, the Group considers the risks associated with climate transition and the resulting need to help build a resilient supply chain through structured supplier identification and qualification processes, as well as the adoption of advanced ESG Certifications.
In terms of policies, actions and target (PAT), the Group confirms its commitment to integrating environmental sustainability into its decision-making and operational processes.

The policies adopted include: the progressive reduction of direct and indirect emissions, in line with the targets defined by the Science Based Targets Initiative (SBTi); the increased use of renewable energy for offices; and the continuous improvement of the IT infrastructures efficiency.

The Safety21 Group has voluntarily joined the Science Based Targets Initiative (SBTi), which supports companies around the world in setting concrete and scientifically validated targets to contribute to the fight against climate change.

By 2030, the Group is committed to reducing its direct or indirect CO_2 emissions (Scope 1 and Scope 2) by 42% compared to 2021 levels, and to measuring and reducing indirect emissions from the organization's upstream and downstream activities (Scope 3).

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Together
towards a low-carbon economy

Metrics and KPIs represent the quantitative foundation of the climate mitigation pathway and are defined to ensure transparency, measurability, and comparability over time. The Group continues to measure Scope 1, Scope 2 and Scope 3 emissions, which are below the market benchmark for 2025 as well.

Another distinctive element is the estimate of the CO_2 avoided through the reduction of traffic congestion and time spent in traffic,, achieved thanks to the digital solutions developed and implemented by the Group.

In addition, the digitization of administrative processes, through tools such as the Citizen Portal, makes it possible to substantially reduce physical travel to counters, with a consequent decrease in emissions related to individual mobility and an improvement in the overall efficiency of the system.

Through this integrated strategy, the Safety21 Group strengthens its contribution to climate mitigation, positioning itself among the most responsible players in the sector and tangibly supporting the transition to a more efficient, safer, and low-environmental-impact administrative and mobility management system.

Reduction in traffic congestion: the Roma Capitale project

Traffic congestion is one of the leading sources of emissions in urban environments.
To reduce its occurrence, Roma Capitale has chosen to use iCAM3D and the incidenti.online platform in an integrated manner. These are proprietary solutions of the Group that aim to digitize the processes of detecting and managing road accidents and optimize response times.

-4,500 hours

-17,334 tCO_2e

Estimated benefits for 2025:

spent in traffic and related fuel savings

thanks to reduced road congestion and fewer acceleration and braking events associated with heavy traffic.

The value of the emissions avoided thanks to the project is **significantly higher than the operational emissions generated by the Group** in the same year, highlighting the high potential of its solutions to contribute to the sustainability of the entire sector.

5.3 Energy and emissions

In 2025, the Safety21 Group further strengthened its commitment to monitoring and reducing energy consumption and greenhouse gas (GHG) emissions, continuing to adopt a structured approach that complies with the Greenhouse Gas Protocol[2]. The analysis covers the Group's entire operating scope, including the companies acquired from year to year, encompassing direct emissions (Scope 1), indirect emissions from purchased energy (Scope 2), and emissions along the value chain (Scope 3), and ensuring a high level of data completeness and accuracy.

[2] International reference standard for emissions reporting.

Upstream

Scope 3
All indirect emissions (not included in Scope 2) that occur in the value chain (upstream)

- Purchased goods and services
- Capital goods
- Fuel-and energy-related activities (excl. S1-2)
- Upstream transportation and distribution
- Waste generated in operations
- Business travel
- Employee commuting (incl. work-from-home)
- Upstream leased assets

Company operations

Scope 1
Direct emissions from owned or controlled sources

- Company vehicles
- Company facilities

Scope 2
Indirect emissions from the generation of purchased energy

- Purchased electricity
- Purchased water & steam

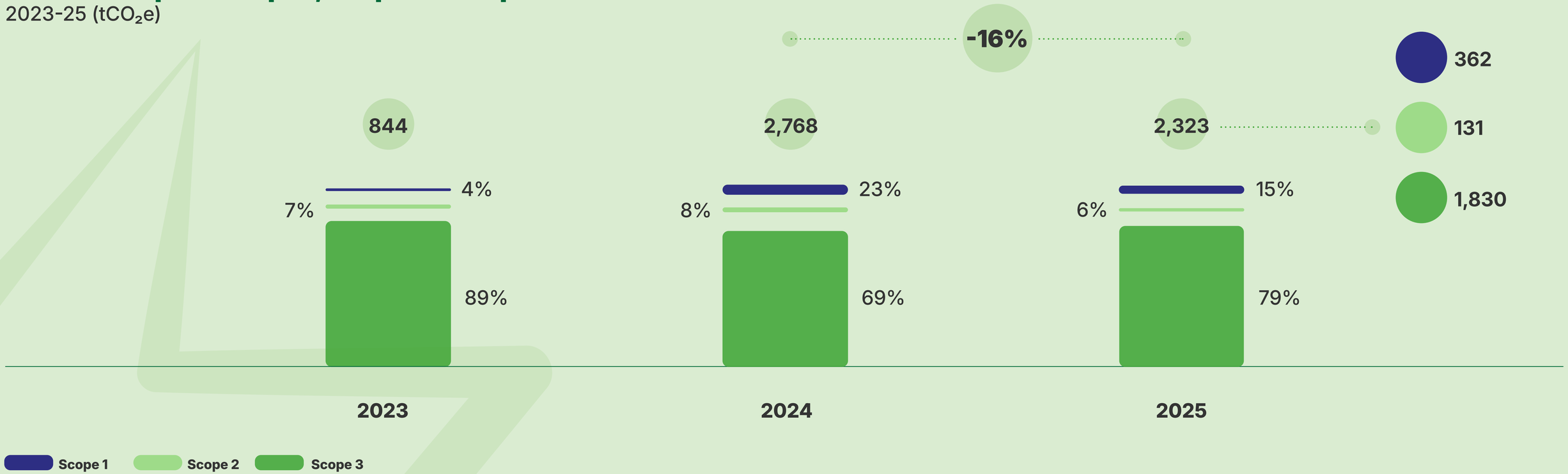
Downstream

Scope 3
All indirect emissions (not included in Scope 2) that occur in the value chain (downstream)

- Downstream transportation and distribution
- Processing of sold products
- Use of sold products
- End-of-life treatment of sold products
- Downstream leased assets
- Franchises
- Investments

Carbon footprint Scope 1, Scope 2 e Scope 3

2023-25 (tCO_2e)



During the year, the Group's total emissions amounted to 2,323 tCO_2e, with a significant predominance of indirect emissions along the value chain (Scope 3). This result represents an overall reduction of 16% compared to the previous year, mainly due to energy efficiency measures and a streamlining of operational activities.

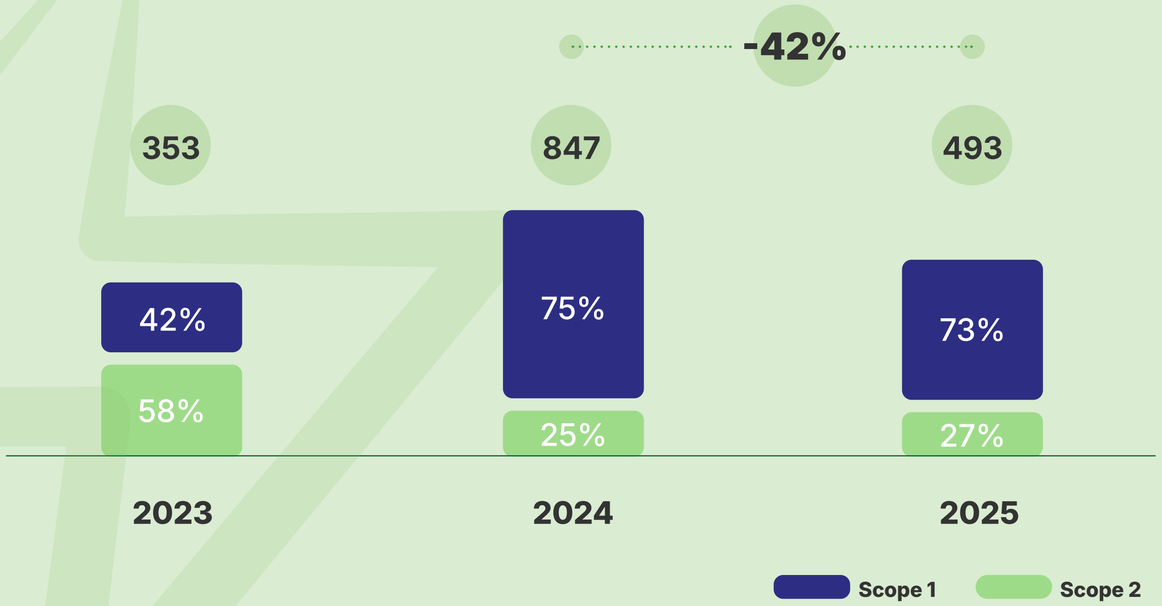
With regard to direct and indirect emissions from energy (Scope 1 and Scope 2), a significant improvement in the Group's environmental performance is evident.

In 2025, these emissions amounted to 493 tCO_2e, down 42% compared to 2024, thanks to a combination of operational and organizational factors. In particular, this performance was driven by:

- A significant reduction in fuel consumption by the company fleet: a 60% decrease in emissions associated with diesel from heavy vehicles and overall mileage, thanks to greater optimization of maintenance and logistics activities.
- Energy efficiency of company locations: the relocation of the Padua office to a highly energy-efficient building led to a 59% reduction in the site's electricity consumption, and the office consolidation process contributed to an overall decrease in energy consumption, partially offsetting the increase linked to the opening of new locations.

Carbon footprint Scope 1, Scope 2

2023-25 (tCO_2e)



With regard to the composition of consumption, the energy used by the Group still derives mainly from non-renewable sources, with no certified renewable energy in 2025.

Main consumption from non-renewable sources

~ 1,365 MWh
fuel for the company fleet

~ 297 MWh
purchased electricity

~ 168 MWh
natural gas for office heating

Scope 1

91% **9%**

Scope 2

97%

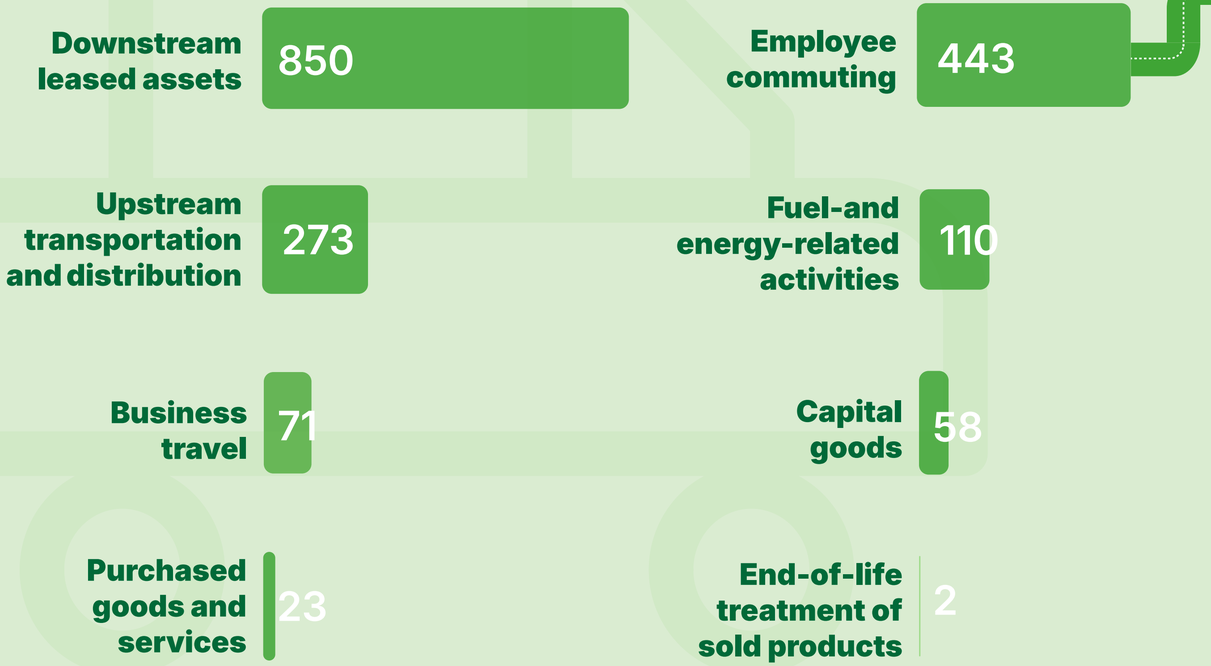
Scope 1 emissions are mainly generated by the use of the company fleet (about 91% of Scope 1 emissions), while the remainder comes from the consumption of gas for heating the offices. Scope 2 emissions, on the other hand, are almost entirely attributable to the electricity purchased for the operational offices (about 97%), with a marginal share linked to the charging of electric vehicles.

Scope 3 indirect emissions, amounting to approximately 1,830 tCO_2e, show a slight decrease (-5% compared to 2024), while remaining the predominant component of the Group's carbon footprint.

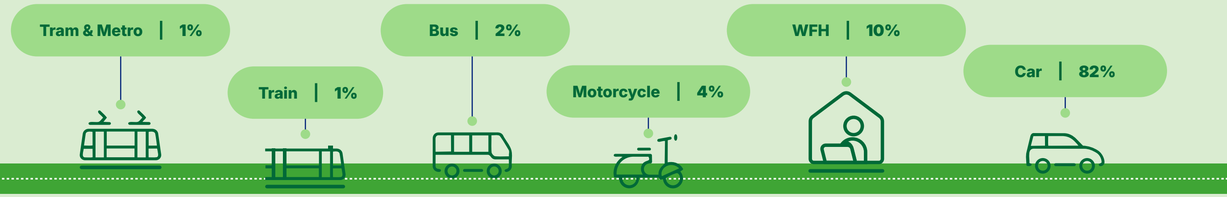
These emissions are mainly associated with:

- the energy consumption of installed IoT equipment, which accounts for about 46% of Scope 3 emissions;
- employee commuting (approximately 24%);
- logistics and transport activities (approximately 15%).

Scope 3 emissions breakdown



Employee commuting



In 2025, the reduction in Scope 3 emissions was facilitated by lower energy consumption of the installed equipment and by the improvement in the emission intensity of the national electricity grid.

However, this decrease was partly offset by the increase in emissions related to employees' commuting, attributable both to the growth in staff (+14%) and to the methodological improvement in data collection.

For 2025, the Group achieved a data quality level of 96% for Scope 1 and Scope 2 emissions and 87% for Scope 3 emissions. This was achieved primarily through the use of activity-based data, and, to an increasing extent, supplier-specific data collection.

This level of accuracy allows for greater reliability in analyses and provides a solid foundation for the implementation of future decarbonization initiatives. Overall, the 2025 performance shows a progressive decoupling between economic growth and environmental impact: in fact, despite an increase in turnover, the Group recorded a reduction in carbon intensity, confirming the effectiveness of the optimization initiatives introduced so far.

In this context, the Group is committed to developing a structured path to reduce emissions, with particular attention to the progressive transition to renewable energy sources, the improvement of digital infrastructures efficiency, and the management of emissions along the value chain.

5.4 Air pollution

Air pollution is one of the main environmental issues in cities and is a significant area of focus for the Safety21 Group, both in relation to the direct impacts of its activities and, above all, with respect to the indirect impacts of its solutions.

In line with the findings of the materiality analysis, the Group has identified specific risks and opportunities related to air pollution. The main risks include exposure to increasingly stringent air quality regulations and potential reputational and economic repercussions. On the other hand, opportunities are represented by the progressive digitization of processes, the spread of smart working, the optimization of business travel, and the transition toward more sustainable corporate mobility models.

To support these objectives, the Group has launched a series of initiatives, including:

- the definition of a policy on sustainable business travel, which promotes the use of trains for domestic travel;
- the progressive electrification of the company car fleet;
- the promotion of flexible and remote working arrangements to reduce commuting and emissions during peak hours;
- the optimization of logistics and operational activities.

These actions contribute to the reduction of both greenhouse gas and local air pollutant emissions, generating direct benefits for air quality and community health.

5.5 Waste

The Safety21 Group's commitments also include the promotion of responsible waste management and initiatives aimed at limiting waste production.

The main types of waste generated are attributable to office activities and electrical and electronic equipment (WEEE).

In line with the findings of the materiality analysis, the Group has identified opportunities for improvement related to the recovery of materials, reuse and proper disposal.

Among the initiatives implemented:

- the implementation of an ESG policy that includes principles of sustainable waste management;
- the initiation and maintenance of Certification processes for the management of WEEE to ensure traceability and regulatory compliance;
- the recovery and repurposing of materials and equipment, through internal reuse or donation to local communities;
- the reduction of paper use thanks to the digitization of processes, through platforms such as the Citizen Portal, or the adoption of FSC-certified suppliers for procurement from responsible supply chains.

6.

Social

The Safety21 Group recognizes the central role of people in the sustainable development of its business model. The Group's social commitment is structured along three main lines: the enhancement of human capital, the protection of rights along the value chain, and a positive contribution to communities and end users.

Uni Pdr 125:2022 | SA8000 | ISO 45001 | ISO 27001 | ISO 18295-1

People

90%
Permanent contracts

6%
Turnover

+24%
eNPS

Gender distribution

53%
Women

47%
Men

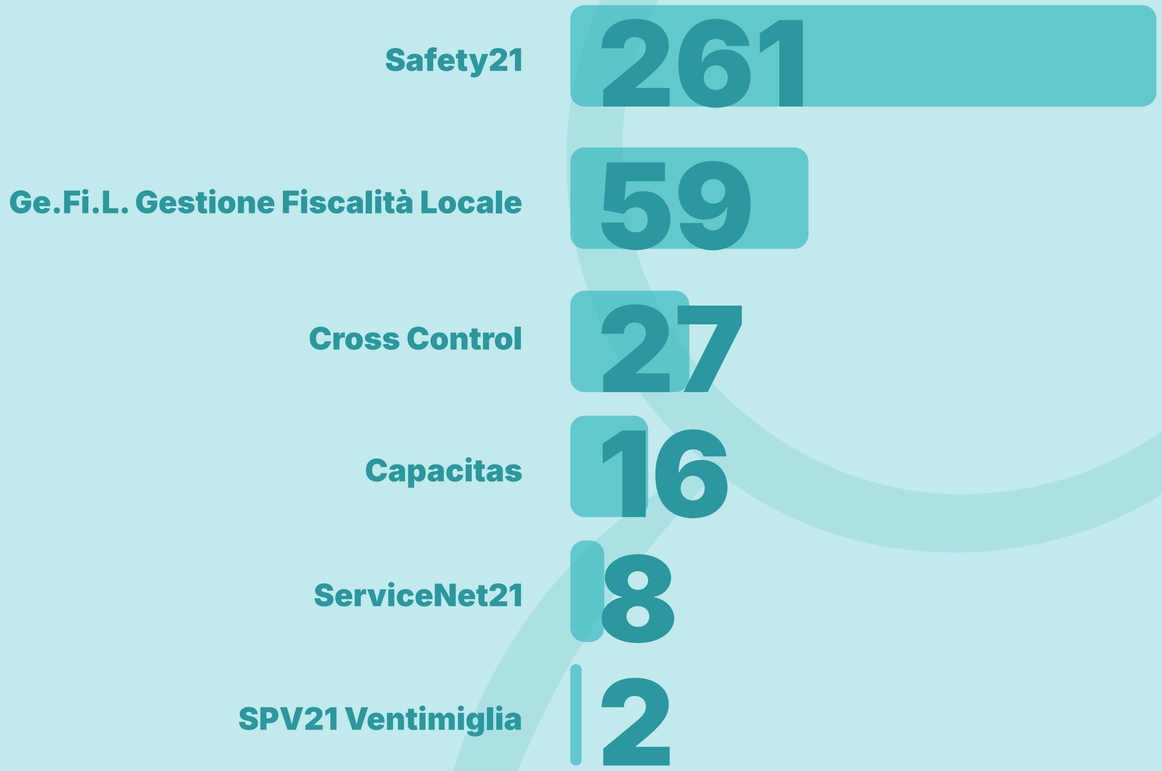
6.1
The Group's human capital

People are the lifeblood and most valuable resource of the Safety21 Group. Their talent, commitment, and innovative spirit are essential to continue to grow, develop cutting-edge solutions, and achieve ambitious goals.

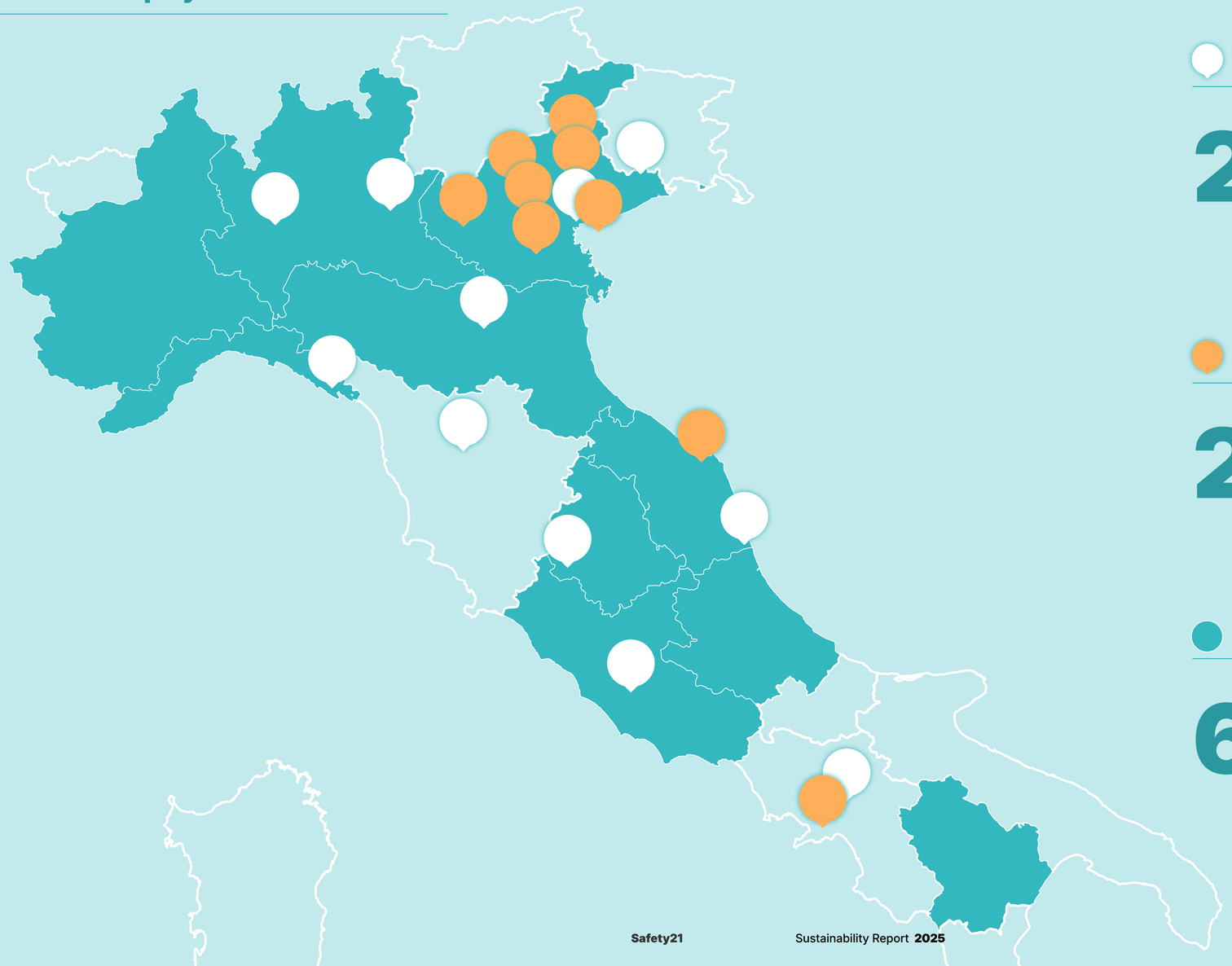
Employment

As of December 31, 2025, the Group had a total of 373 employees across the country, representing an increase of 14% compared to 2024, mainly due to the inclusion of Cross Control in the reporting scope, following its acquisition in May 2025. To manage its activities, the Group also engaged 4 interns, 4 consultant contracts, and 6 counsellors.

Distribution by Group company



Geographical distribution of employees



Offices

275

Counters

29

Police departments

69 personnel deployed

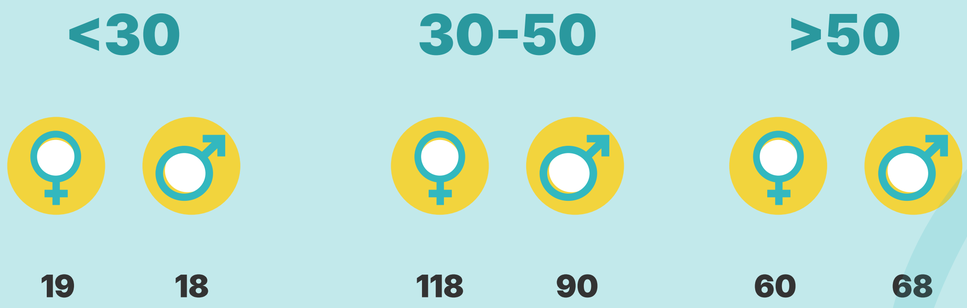
As for the distribution by gender, women represent 53% of the workforce. On the other hand, with regard to the distribution by age group: 56% of the company's workforce is between 30 and 50 years old, 34% is over 50 years old, and the remaining 10% is under 30 years old.

Gender distribution

Women **53%**

Men **47%**

Distribution by age group and gender



Distribution by contract type and gender

	F	M
Permanent	170	164
Fixed-term	27	12
Full-time	142	162
Part-time	55	14

Distribution by job category and gender

	F	M
Executives	1	12
Middle managers	19	37
Office staff	177	117
Manual workers	0	10
Total	197	176

With reference to the type of contract, approximately 90% of the company's workforce is made up of personnel hired on permanent contracts, distributed equally between men and women.

In this regard, it is important to note that during 2025, 17 permanent employment contracts were finalized, including 12 for women, reflecting the Group's commitment to promoting stable employment through policies designed to attract, develop, and retain talent.

In addition, 18% of the company's workforce has a part-time contract (**Social Annex, Tab 1 e Tab 2**).

During 2025, the Safety21 Group continued to grow and consolidate its workforce, recording 53 new hires, equivalent to a hiring rate of approximately 14% – 8% women and 6.2% men – down from the 19% recorded in 2024.

This decline reflects the Group's transition from the more intensive phase of organic expansion that characterized the previous year to a phase focused on consolidating its organizational structure, following its strategic growth initiatives and the integration of acquired companies.

At the same time, 41 employees left the Group in 2025, resulting in an employee turnover rate of approximately 11%, representing an improvement from 12% in 2024, despite the absolute number of departures remaining substantially unchanged.

However, it is important to note that 18 of the 41 terminations that occurred in 2025 relate to fixed-term contracts that had reached their natural expiration date. Excluding these, the actual turnover rate for 2025 is 6%, an improvement compared to 9.5% in 2024, demonstrating the Group's ability to retain talent in the medium to long term.

Hires[3] 53



30 23

Departures 41



24 17

3 This figure does not include 32 employees, 20 women and 12 men, who joined the Group after the acquisition of Cross Control Srl.

With respect to age groups, both hires and departures were highest among employees aged 30 to 50. The second-largest group comprises employees under 30 for hires and employees over 50 for departures.

New hires by age group and gender

<30



10 5

30-50



17 13

>50



3 5

Departures by age group and gender

<30



3 2

30-50



13 12

>50



8 3

Diversity, equity and equal opportunities

Building on the journey initiated by Safety21 in 2023, Ge.Fi.L. undertook the preparatory activities required to achieve UNI/PdR 125:2022 Gender Equality Certification in 2025. The Group has thus reaffirmed its commitment to monitoring, reporting on, and improving the initiatives to promote gender equality and inclusion.

Fair and transparent selection

Since 2024, an anonymous survey has been administered to all candidates upon completion of the final stage of the recruitment process to evaluate its effectiveness, transparency, and fairness. For the year 2025, 61 responses were collected, with an overall satisfaction score of 4.1 out of 5. The opportunity to ask questions and receive satisfactory answers during all phases of the process are among the most appreciated aspects.

Well-being and work-life balance

To foster a sustainable balance between private and professional life, Group employees can take advantage of flexible working hours and smart working, in accordance with company policies, and this opportunity is also extended to people who have joined the company's workforce following acquisitions. In addition, to support the mental and physical well-being of employees and their families, the partnership with Wellhub has been renewed for 2025 as well, providing access to personalized programs for health, fitness and overall personal well-being.



Climate survey

Through a survey that combines quantitative and qualitative data, the Group gathers employee feedback each year to monitor their experience and perceptions of fairness across the organization.

The 2025 results show an overall positive perception of the corporate climate, with particular appreciation for issues related to inclusion, equity and the work environment.

Participation rate

2024 **48%**

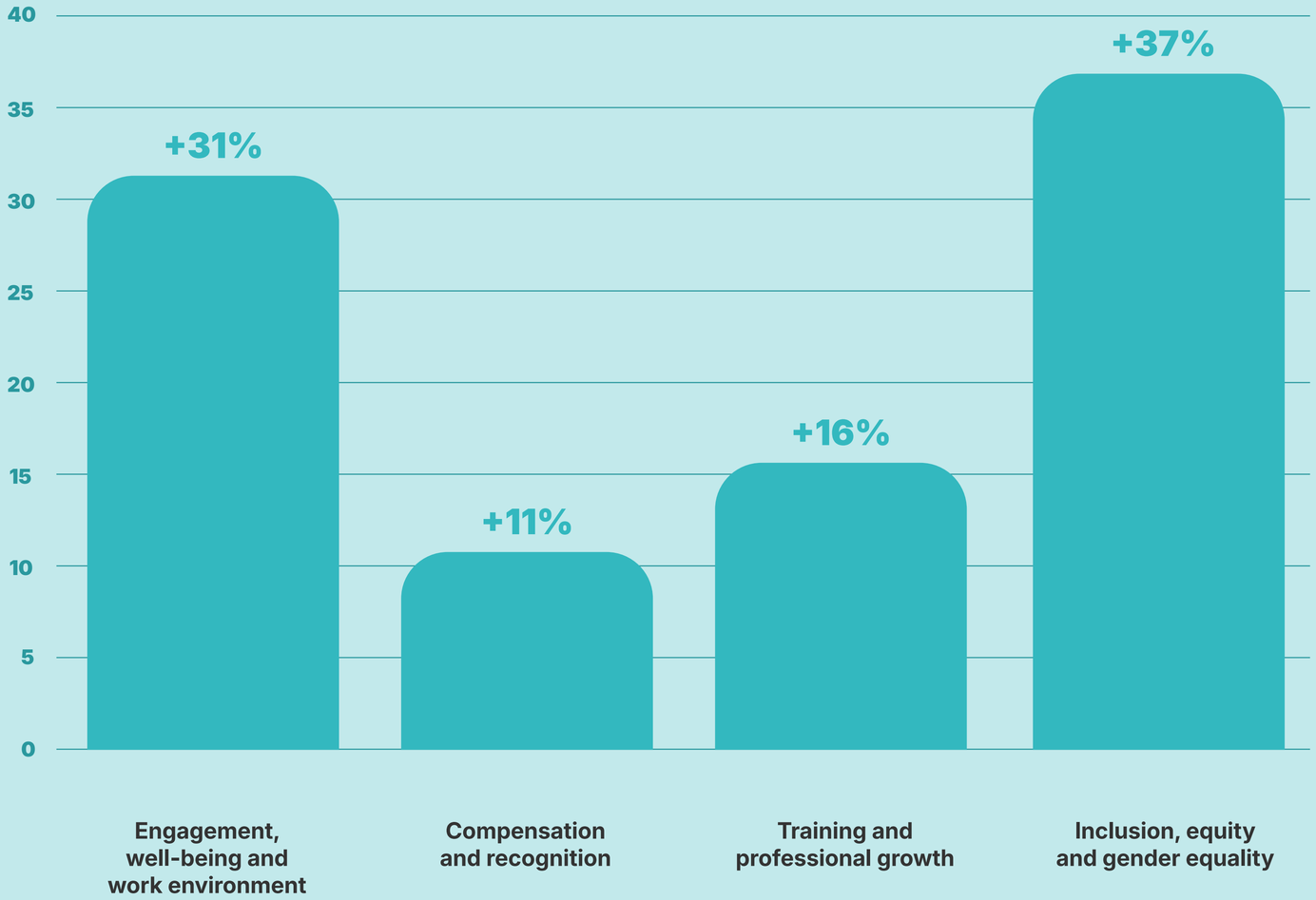
2025 **73%**

eNPS
(Employee Net Promoter Score)

2024 **+16%**

2025 **+24%**

273 Responses



Most highly valued aspects

+62% perceived attention to health and safety at work

+57% quality of collaboration and respect within the team

+44% adequacy of the tools provided by managers to enable employees to work independently

+21% perceived transparency on the remuneration policy

Areas where improvement plans should be implemented

-25% perceived limited internal mobility and possibility of changing roles

-7% collaboration and communication between different business areas

-3% perceived link between individual performance and remuneration

+8% perceived appropriateness of workload allocation

Culture of non-violence

During 2025, no reports of harassment or discrimination were received through the Group's Whistleblowing platform. At the same time, the corporate climate survey revealed five affirmative answers to the question about incidents of violence and/or harassment in the workplace.

In response to these findings, the Safety21 Group engaged all employees in a training and awareness program on the *Words and Practices of Respect* under the "0 Tolerance" manifesto. The initiative was designed to strengthen awareness of at-risk behaviors, promote respectful communication, and provide practical tools to prevent harassment and discrimination, helping to foster a workplace built on safety, dignity, and collaboration.

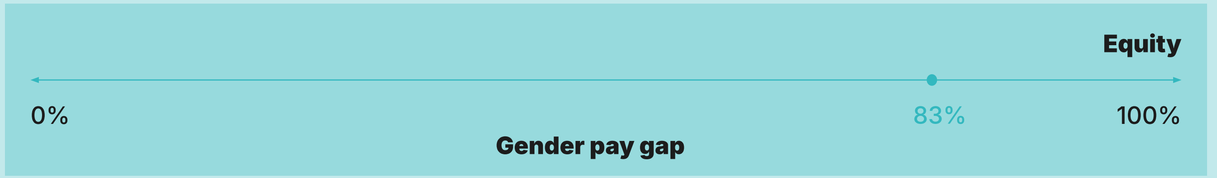


Pay equity and transparency

In 2025, the ratio between the Group's female and male base salaries was 83%, while the ratio for total remuneration was 82%, both down compared to 2024, partly due to a different gender distribution in top positions.

On the other hand, the ratio between the highest total annual salary and the median total annual salary of employees decreased from 23.55 in 2024 to 15.50 in 2025, showing a reduction in the pay dispersion within the Group.

	Ratio of female to male base salary		Ratio of female to male total salary	
	2024[4]	2025	2024	2025
Executives	18%	9%	15%	11%
Middle managers	77%	70%	86%	70%
Office staff	166%	111%	157%	111%
Manual workers	0%	0%	0%	0%
Total	103%	83%	99%	82%



4 Compared to the 2024 Sustainability Report, all data has been recalculated at Group level rather than for Safety21 S.p.A. only.

Inclusion

In line with current legislation and best corporate practices, the Group promotes the inclusion of people with different abilities, recognizing diversity as a value that contributes to enriching the organization and strengthening its growth.

Protected categories

2024

	Safety21		Ge.Fi.L.		Capacitas	
	F	M	F	M	F	M
Executives	0	0	0	0	0	0
Middle managers	1	0	0	0	0	0
Office staff	7	5	1	1	0	1
Manual workers	0	1	0	0	0	0
Total	14		2		1	

2025

	Safety21		Ge.Fi.L.		Capacitas	
	F	M	F	M	F	M
Executives	0	0	0	0	0	0
Middle managers	0	0	1	0	0	0
Office staff	9	5	2	1	0	1
Manual workers	0	1	0	0	0	0
Total	15		4		1	

6.2
Health and Safety

Protecting the health and safety of people continues to be a priority for the Safety21 Group, which during 2025 committed to:

- extending the ISO 45001 Certification, obtained in 2023, to the Castiglione delle Stiviere site, aligning its health and safety standards;
- preparing the Risk Assessment Document, Emergency Plan and Safety Organization Chart following the scouting and identification of the new company headquarter in Florence;
- carrying out joint inspections by the RSPP (Prevention and Protection Service Manager) and RLS (Workers' Safety Representative) at all Safety21 locations and at the Ge.Fi.L. locations in La Spezia and San Donà di Piave, with related documentation shared with Management;
- providing training courses on health and safety, both of a general nature and related to specific occupational risks, with particular attention to the activities carried out on road construction sites during the installation and maintenance phases of road safety devices.

Thanks to this integrated system of training, rules and procedures, there was only one case of a commuting accident in 2025, unchanged from 2024 (Social Annex, Tab 3).

As for near misses, three events were recorded during 2025, two of which were reported anonymously through the Whistleblowing platform.

Near misses: reports on the Whistleblowing platform

YEAR	LOCATION	TYPE	RESPONSIBILITY	HANDLING	OUTCOME	NOTES
2025	Milan	Work environment: positive samples from periodic legionella monitoring	Owner	Remediation of pipelines	ok	Update of 10/31/2025: The water is once again suitable for drinking following the results of the most recent laboratory analysis performed on samples collected on 10/06/2025, which showed levels below the limit of 1,000 units per liter.
	Castiglione delle Stiviere	Work environment: a fire broke out in the immediate vicinity of the stairs, producing fumes in the ventilation system	Owner	Employees worked remotely under an exceptional smart working arrangement until the issue was resolved.	ok	Following the remediation and cleaning activities at the Castiglione delle Stiviere site carried out on 10/04/2025, the exceptional remote working arrangement was discontinued, and employees were informed that on-site attendance had returned to normal operating procedures.

6.3 Learning and development

Competency management and training development are key priorities within the Group's human capital policies.

The Group promotes training initiatives aimed at the continuous development of employee skills, the dissemination of its organizational culture, and the strengthening of managerial and technical capabilities, with the goal of mitigating the risks associated with skills obsolescence and supporting professional growth opportunities.

Training activities are planned annually based on organizational needs and identified training requirements, including those gathered through internal feedback mechanisms, with the goal of ensuring equitable access to professional development opportunities.

In 2025, almost 1,300 hours of non-mandatory training were provided at Group level, involving 240 employees in at least one training course, for an average of 5 hours of training per person (Social Annex, Tab 4).

2025 was mainly dedicated to the development of language skills, effective and non-violent communication, and work optimization tools such as Microsoft Project or Excel.

6.4 Commitment to the community

The Safety21 Group is committed to promoting the well-being of the communities and regions in which it operates while contributing to the sustainable growth of its business, in order to create a positive and lasting impact on society.

Local community initiatives

In close synergy with local institutions and partners, the Group promotes awareness-raising initiatives, sponsorships, and projects dedicated to road safety, the enhancement of the local area, and the prevention of illegal behavior.



Mi Voglio SicurƏ

Since 2020, the Safety21 Group, together with the Metropolitan City of Milan, has led the Milan Metropolitan Safety Project, the first and largest Public-Private Partnership Project in Europe in the field of road safety.

As part of the actions outlined in the project's multi-year plan, the "Mi Voglio SicurƏ" ("I Want to Be Safe") initiative continued during the 2024–2025 school year. The educational program focuses on road safety, responsible driving, and the risks associated with distraction, alcohol, and drug use. It was developed in collaboration with Stefano Guarnieri, Vice President of the Lorenzo Guarnieri Association.

The initiative engaged more than 1,000 secondary school students across the Metropolitan City of Milan and also includes a School-to-Work Transition Program (PCTO), providing participants with a practical, multidisciplinary learning experience.



JUNIOR BIKERS – DREAM EXPERIENCE

As part of the "Ti Voglio Bene – Ventimiglia Sicura" ("I Love You – Safe Ventimiglia") project, the SPV21 Ventimiglia, a Safety21 Group company, and the City of Ventimiglia promoted the "Junior Bikers – Dream Experience" initiative. It involved children and young people aged 6 to 12 in an educational program aimed at spreading the culture of road safety through practical activities and structured play.

Thanks to the participation of regional partners and local associations -including Moto Club MBS Sanremo, promoter of the #GuidoBeneGuidoSicuro ("I Drive Well, I Drive Safely") project, Ducati, Croce Bianca Imperia, Lions Club Ventimiglia, and Lions Club Sanremo - the initiative also helped support 2Nove9, an association for victims of road traffic accidents.



BUILDING THE FUTURE AWARD

For the sixth consecutive year, the Safety21 Group supported the Costruiamo il Futuro ("Building the Future") Award for Milan and the Metropolitan City, helping to promote sport as a driver for social inclusion, education, and the development of local communities. During the award ceremony, 77 local associations received grants totaling 170,000 euros.

Cybersecurity and digital sustainability

In an environment characterized by the increasing digitalization of services and the evolving cyber threat landscape, the Safety21 Group continues to invest in information security and the strengthening of its digital infrastructure to protect the organization, its customers, and the end users of its services.

During 2025, the Group focused its efforts on:

- The strengthening of its security infrastructure, with particular emphasis on multi-factor authentication (MFA) for access to sensitive data across all corporate accounts; compliance with security policies by remote workers, and centralized monitoring of threats on workstations to provide real-time protection against malware and viruses.

- The enhancement of its cloud security across its critical infrastructure through the implementation of antivirus and active protection solutions for workloads across the entire server fleet, while centralizing threat visibility and Cloud Security Posture Management (CSPM) within a single dashboard for Platform as a Service (PaaS) and Software as a Service (SaaS).

- The modernization of the network infrastructure, carried out as part of the relocation of the Padua data center (CED) to its new premises, enabled the replacement of obsolete hardware, simplified the technology architecture by reducing the number of physical devices required, and standardized the management of perimeter security.



Quality, innovation and accessibility of services

Providing timely, accessible, and high-quality support is a cornerstone of the Group's relationship with citizens and customers. To this end, the Group continuously invests in the development of its customer contact and support channels to enhance the user experience and respond more effectively to users' needs.

AI Assistant

In 2025, the Group launched a project to further innovate and enhance the quality of the services provided by its Contact Center through the introduction of virtual assistants powered by artificial intelligence.

The first phase of the project involved deploying an AI-powered virtual telephone assistant for three customers, in Italy and abroad, to support Contact Center operators in managing call volumes and handling peak traffic periods. At the same time, a chatbot was introduced on the Citizen Portal to provide first-level support for inquiries relating to Highway Code violations.

Following the pilot phase, which enabled the Group to test and refine the implemented solutions, the project will continue with the gradual rollout of the virtual telephone assistant and chatbot across the Group's remaining customers and services.

Proximity Office

With the aim of combating the "digital divide" by offering increasingly accessible and inclusive services, in 2025 the Group launched the "Ufficio di Prossimità" (Proximity Office) initiative, which will be fully operational in 2026. It involves deploying Ge.Fi.L. staff at community and administrative service centers (such as tax assistance centers and citizen support offices), as well as providing in-home assistance for citizens with disabilities or reduced mobility, with the aim of ensuring inclusive local tax administration and promoting greater social equity.

Social Annex – comparative tables

Table 1 | Distribution of personnel by contract type, gender and age group

2024

2024	F					M					
	<30	30-50	>50	Total	%	<30	30-50	>50	Total	%	Total
Permanent	10	94	40	144	39%	22	72	52	146	39%	**290**
Fixed-term	10	13	5	28	8%	2	6	2	10	3%	**38**
Total	20	107	45	**172**	52%	24	78	54	**156**	48%	**328**
%	5%	29%	12%	52%		6%	21%	14%	48%		**100%**

2025

2025	F					M					
	<30	30-50	>50	Total	%	<30	30-50	>50	Total	%	Total
Permanent	10	106	54	170	46%	15	83	66	164	44%	**334**
Fixed-term	9	12	6	27	7%	3	7	2	12	3%	**39**
Total	19	118	60	**197**	53%	18	90	68	**176**	47%	**373**
%	5%	32%	16%	53%		5%	24%	18%	47%		**100%**

2024

2024	F					M					
	<30	30-50	>50	Total	%	<30	30-50	>50	Total	%	Total
Full Time	13	75	24	112	34%	23	74	50	147	45%	**259**
Part Time	7	32	21	60	18%	1	4	4	9	3%	**69**
Total	20	107	45	**172**	52%	24	78	54	**156**	48%	**328**
%	5%	29%	12%	52%		6%	21%	14%	48%		**100%**

2025

2025	F					M					
	<30	30-50	>50	Total	%	<30	30-50	>50	Total	%	Total
Full Time	16	92	34	142	38%	14	85	63	162	43%	**304**
Part Time	3	26	26	55	15%	4	5	5	14	4%	**69**
Total	19	118	60	**197**	53%	18	90	68	**176**	47%	**373**
%	5%	32%	16%	53%		5%	24%	18%	47%		**100%**

Table 2 | Distribution of personnel by job category, gender and age group

2024

2024	F					M					
	<30	30-50	>50	Total	%	<30	30-50	>50	Total	%	Total
Executives	-	-	2	2	1%	-	4	6	10	3%	**12**
Middle managers	-	6	11	17	5%	-	12	20	32	9%	**49**
Office staff	20	101	32	153	41%	22	58	26	106	28%	**259**
Manual workers	-	-	-	-	-	2	4	2	8	2%	**8**
Total	20	107	45	**172**	52%	24	78	54	**156**	48%	**328**
%	5%	29%	12%	52%		6%	21%	14%	48%		**100%**

2025

2025	F					M					
	<30	30-50	>50	Total	%	<30	30-50	>50	Total	%	Total
Executives	-	-	1	1	-	-	5	7	12	3%	**13**
Middle managers	-	8	11	19	5%	-	14	23	37	10%	**56**
Office staff	19	110	48	177	47%	15	66	36	117	31%	**294**
Manual workers	-	-	-	-	-	3	5	2	10	3%	**10**
Total	19	118	60	**197**	53%	18	90	68	**176**	47%	**373**
%	5%	32%	16%	53%		5%	24%	18%	47%		**100%**

Table 3 | Workplace accidents

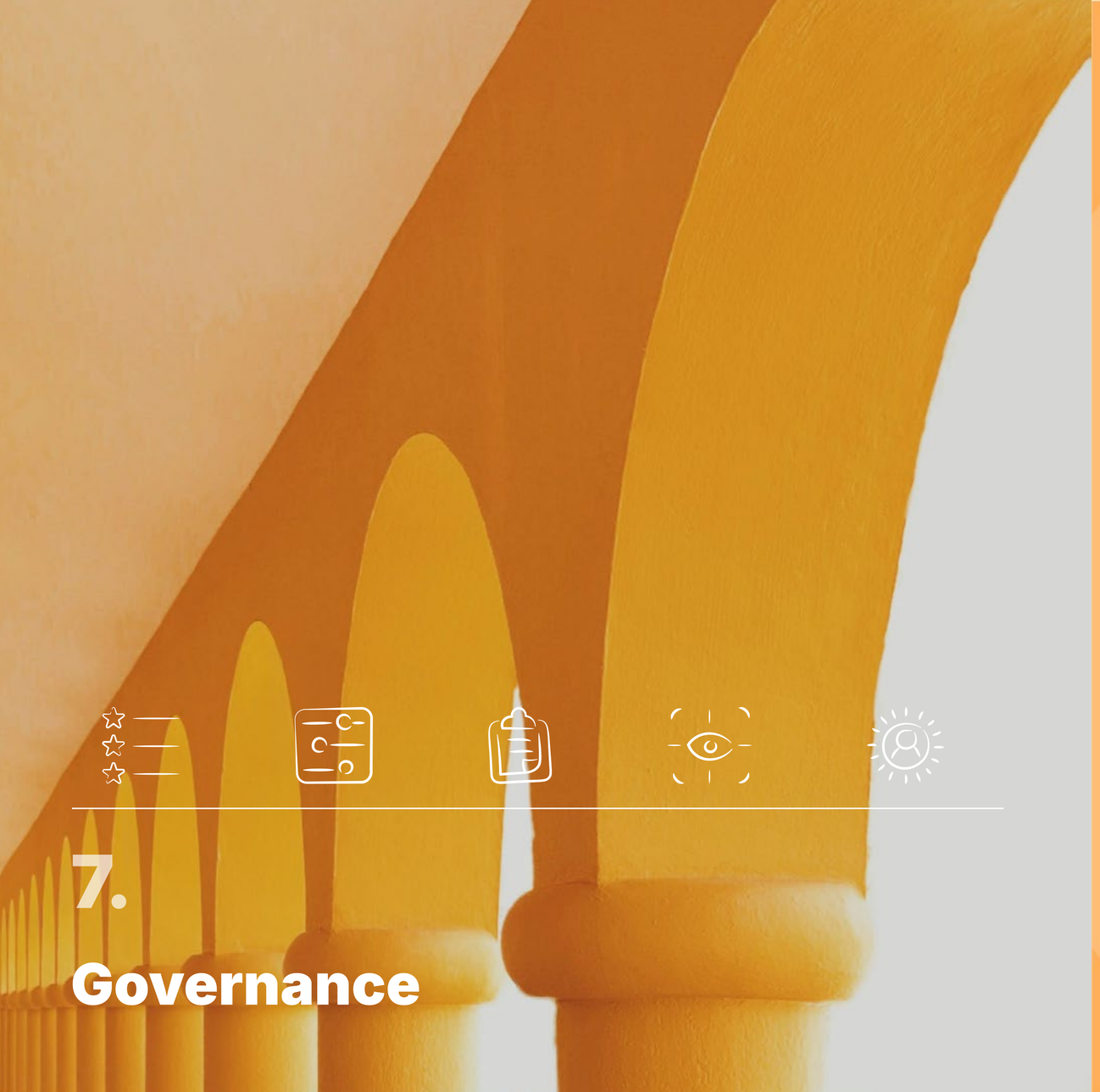
	2024[5]	2025
Hours worked	**505,757**	**870,456**
Total number of deaths due to work-related accidents	**-**	**-**
Total number of serious work-related accidents (excluding deaths)	**-**	**-**
Total number of recordable work-related injuries	**-**	**-**
Total number of recordable commuting accidents	**1**	**1**
Accident rate	**1.977**	**1.149**

Table 4 | Number of training hours per person by gender and job category

2024	F	M	Total
Executives	80	426	**506**
Middle managers	367	986	**1353**
Office staff	1878	2408	**4286**
Manual workers	-	48	**48**
Total	**2325**	**3868**	**6193**

2025	F	M	Total
Executives	29	22	**51**
Middle managers	94	263	**357**
Office staff	411	451	**861**
Manual workers	-	21	**21**
Total	**534**	**757**	**1291**

5 2024 hours do not include the company Velocar Srl



7.
Governance

The Safety21 Group's activities are based on shared values and a governance system oriented towards transparency and ethics, in compliance with the quality standards defined by ISO 37001 anti-bribery Certification, by Italian Legislative Decree 231/01, the Code of Ethics and the Code of Conduct. Confirming this commitment, the Group holds the highest recognition of three stars in the Legality Rating.

17 PARTNERSHIPS FOR THE GOALS

ISO 37001

Group values

1 Respect

2 Valuing people and recognizing merit

3 Accountability and excellence in teamwork

4 Barrier-free collaboration

5 Innovation and execution

6 Commitment to service excellence

Legality Rating

★ ★ ★

7.1
Code of Ethics



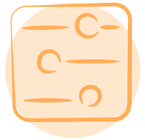
The Code of Ethics defines the values and principles underpinning the Group's corporate philosophy, guiding the decisions and conduct of everyone who acts on behalf of and in the interests of the Group, regardless of their role or level of responsibility.

Group ethical principles

- Compliance with laws and regulations
- Professionalism and a spirit of collaboration
- Business ethics
- Safety of the work environment and health of workers
- Environmental protection
- Traceability of activities carried out
- Confidentiality
- Transparency of accounting information
- Conflicts of interest

These principles also underpin the Group's commitment to advancing the environmental protection (**E**nvironment), sustainable development and management of its human resources (**S**ocial), and sustainable development and management of its operational resources (**G**overnance) objectives set out in the United Nations 2030 Agenda.

7.2
The Code of Conduct



The Code of Conduct defines the guidelines for brokers, consultants, business partners, suppliers, contractors, and all other external parties who work for the Group, in line with the values and principles defined by the Code of Ethics.

Compliance with the Code of Conduct is a central element in the selection of partners and in the development of business and collaborative relationships. In addition, special attention is also paid to the social and environmental aspects of partner companies. The selection of suppliers is therefore made not only through rigorous control of the quality and safety of the products and services offered, which must comply with stringent company requirements, but also by evaluating the commitment of the companies involved in the field of sustainability.

In this context, and in response to the growing number of partners involved, the optimization of the supplier digital portal continued during 2025, with the aim of making the qualification and monitoring processes during the service delivery phases increasingly efficient and structured.

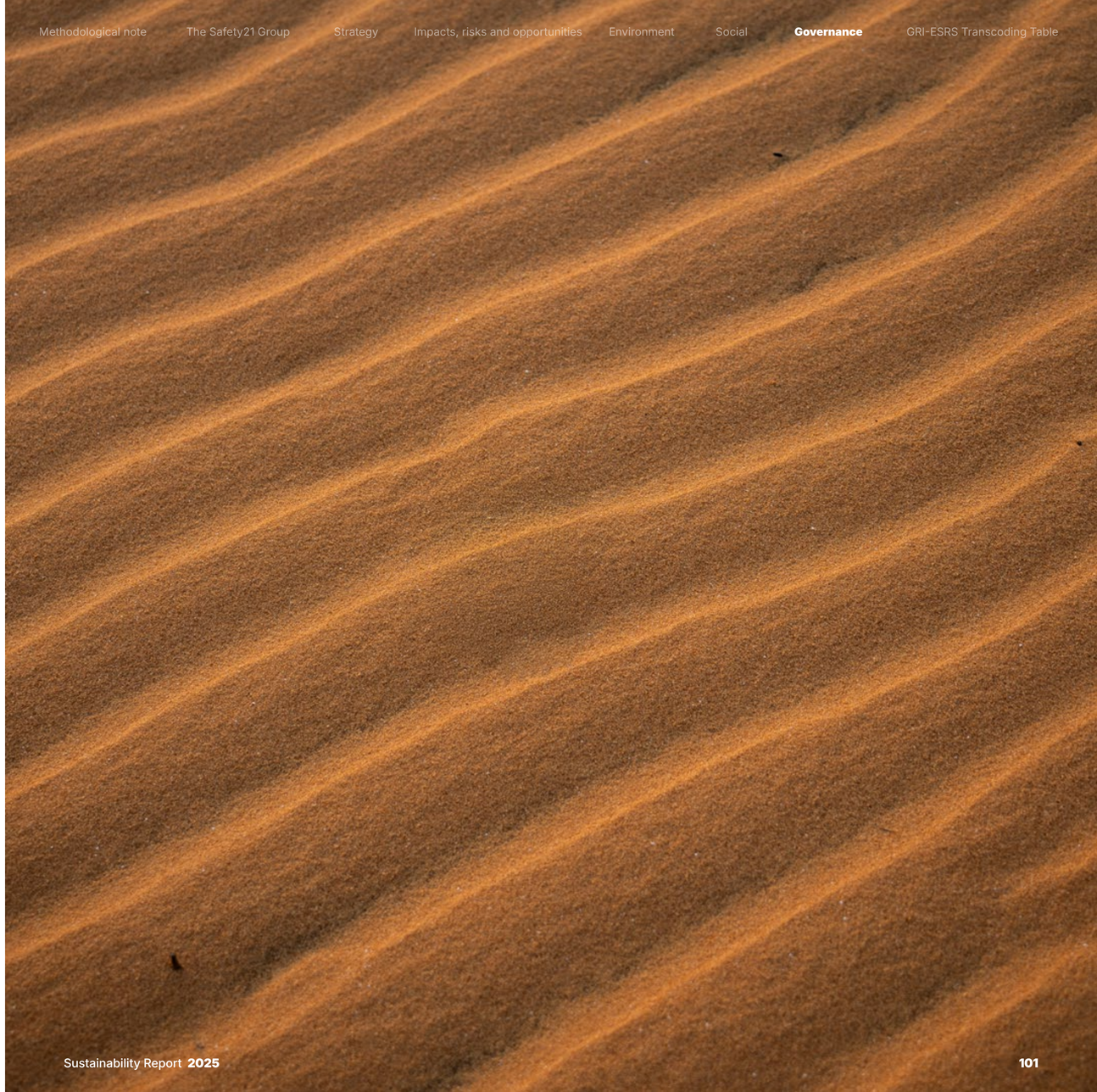
7.3
Organizational Model Italian Legislative Decree 231/01

Pursuant to Italian Legislative Decree 231/01, the Organization, Management and Control Model ("Model 231") was established with the aim of preventing and managing the risk of crimes committed in the interest or to the advantage of the company, strengthening a transparent and responsible governance system.

In particular, Model 231 provides for a structured system of procedures, protocols, and controls aimed at monitoring and promptly addressing any critical issues, ensuring:

- Awareness, for those who work on behalf of the company, of the consequences of non-compliant behavior, including possible criminal penalties;
- Total intolerance of unlawful conduct;
- Controls over higher-risk activities through specific protocols governing their proper execution;
- Preventive control measures;
- The application of disciplinary measures or, in the most serious cases, the termination of contractual relationships in the event of a violation of Model 231.

The adoption of Model 231 thus contributes to building an organizational culture based on integrity, responsibility, and the prevention of the risk of illegal behavior.



7.4 Supervisory Board

Pursuant to Italian Legislative Decree 231/01, the Supervisory and Control Body oversees the functioning of and compliance with the Organizational Model and supervises its updating.

The latest update of the Safety21 Group's Organizational Model dates back to October 13, 2025, and incorporated both the organizational changes related to the Group's growth journey and the main regulatory updates.

On that occasion, the Code of Ethics was also updated by introducing the concept of the "Group Code of Ethics", which defines the values and principles of conduct common to all Safety21 Group companies.

On the same date, the Whistleblowing procedure governing the reporting system adopted by all Group companies was also updated.

In accordance with Italian Legislative Decree 24/2023, the Whistleblowing system is active for the transmission of reports of wrongdoing.

7.5 Remuneration Committee

Composed of three members who are part of the Board of Directors, this corporate body has the task of formulating proposals relating to remuneration and sharing the company's incentive policy with the Board of Directors in advance. In addition, it is responsible for attracting, retaining, and identifying the best talents and strategic resources for the company, as well as formulating annual and long-term incentive plans.



8.

GRI-ESRS Transcoding Table

REPORT SECTION	GRI DISCLOSURE	GRI DESCRIPTION	ESRS REQUIREMENT	ESRS DESCRIPTION	REPORT PAGE
Introduction	GRI 2-22	Top management statement on impacts and strategy	ESRS 2 SBM	Relationship between strategy and sustainability (impacts, risks and opportunities)	40-49
General information	GRI 2-1	Organizational details	ESRS 2 SBM-1	Description of the business model and corporate structure	6-7; 26-29
	GRI 2-6	Activities and value chain	ESRS 2 SBM-1	Description of the value chain	36-37
Governance	GRI 2-9	Governance structure	ESRS 2 GOV-1	Role of governance bodies in sustainability	14-19
	GRI 2-10	Appointment and selection of bodies	ESRS 2 GOV-1	Governance processes	98-103
	GRI 2-11	Chair of the Board of Directors	ESRS 2 GOV-1	Leadership in governance	14-19
	GRI 2-12	Impact supervision	ESRS 2 GOV-1	Supervision of ESG issues	40-49
	GRI 2-13	Impact management delegation	ESRS 2 GOV-1	Assignment of ESG responsibilities	40-49
Strategy	GRI 2-6	Business model	ESRS 2 SBM	Strategy-sustainability consistency	30-35; 99
	GRI 2-22	Strategic vision	ESRS 2 SBM	Integration of sustainability into strategy	4-5
Stakeholder	GRI 2-29	Stakeholder engagement	ESRS 2 SBM-2	Consideration of stakeholders in strategy	4-5; 40-49

REPORT SECTION	GRI DISCLOSURE	GRI DESCRIPTION	ESRS REQUIREMENT	ESRS DESCRIPTION	REPORT PAGE
Impacts, risks, opportunities	GRI 3-1	Materiality process	ESRS 2 IRO-1	IRO identification process	40-49
	GRI 3-2	Material topics	ESRS 2 IRO	List of Impacts, Risks, and Opportunities	40-49
Objectives and policies	GRI 3-3	Management of material topics	ESRS 2 MDR	Policies, actions and targets	40-49
	GRI 2-23	Company policies	ESRS 2 MDR-P	Policies on material issues	4-5; 40-49
	GRI 2-24	Policy Implementation	ESRS 2 MDR-A	Actions and plans	40-49
	GRI 2-25	Remediation mechanisms	ESRS 2 MDR	Remediation mechanisms	40-49
Environment					
Climate change	GRI 305	GHG emissions	ESRS E1	Climate change	52-53
	GRI 305-1/2	Scope 1,2	ESRS E1-5	GHG emissions	60-61
Climate mitigation	GRI 305-5	Emission reduction	ESRS E1-1	Climate transition plan	54-55
	GRI 305-5	Emission reduction	ESRS E1-3	Mitigation measures	54-55

REPORT SECTION	GRI DISCLOSURE	GRI DESCRIPTION	ESRS REQUIREMENT	ESRS DESCRIPTION	REPORT PAGE
Energy	GRI 302-1	Energy consumption	ESRS E1	Energy and climate	57-63
Air pollution	GRI 305-7	Pollutant emissions	ESRS E2-4	Pollution targets	64
Waste	GRI 306	Waste management	ESRS E5	Circular economy and resources	65
Social					
Employment	GRI 401-1	Hiring and turnover	ESRS S1	In-house workfoce	68-75
Health and safety	GRI 403	Workplace safety	ESRS S1	Health and Safety	84-85
Diversity	GRI 405-1	Diversity	ESRS S1-9	Diversity indicators	76-83
Gender equality and equal pay	GRI 405-2	Gender pay gap	ESRS S1	Equal treatment	81
Training	GRI 404-1	Training	ESRS S1-13	Skills development	86
Work-life balance	GRI 401	Benefit and welfare	ESRS S1-14	Work-life balance	76
Local communities	GRI 413-1	Local impacts	ESRS S3	Impacted communities	87-89; 91

REPORT SECTION	GRI DISCLOSURE	GRI DESCRIPTION	ESRS REQUIREMENT	ESRS DESCRIPTION	REPORT PAGE
Customers safety	GRI 416-1	Product safety	ESRS S4	Customer safety	90
Marketing	GRI 417	Product information	ESRS S4	Information and Marketing	91
Privacy	GRI 418	Data protection	ESRS S4	Consumer privacy	90

Governance

Anti-corruption	GRI 205	Corruption prevention	ESRS G1-3	Corruption prevention	100
Corporate culture	GRI 2-23	Code of Ethics	ESRS G1	Corporate conduct	98
Whistleblowing	GRI 2-25	Reports	ESRS G1	Reporting mechanisms	80;85;102
Suppliers	GRI 204	Procurement	ESRS S2	Workers in the value chain	102
	GRI 308	Environmental evaluation	ESRS E1/E5	Supply chain impacts	102
	GRI 414	Social evaluation	ESRS S2	Rights in the value chain	102

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