

IRD ENGINEERING



SUSTAINABILITY REPORT

YEAR 2024

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Year 2024



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LETTER TO STAKEHOLDERS

Recent years have presented us with new challenges. To meet these needs, we have been guided by the three values that inspire all our actions and accompany the work of IRD Engineering Srl: passion, quality, and research.

Thanks to these cardinal principles we have been able to react to the particularly intense changes of recent years and to support the global trends towards which society has begun to move: the necessary acceleration of digital, the more focused attention on the well-being of workers as well as on the environment and its limited resources.

We firmly believe that **without sustainability there can be no future**: not only for our company, but for all the people who gravitate around it.

These pages illustrate the concrete initiatives we've adopted to reduce the environmental impact of our operations, protect our people, enhance our human capital, and promote growth, research, and the ongoing development of our work systems.

Special thanks go to the **women and men of IRD Engineering Srl**, whose expertise, commitment, and sense of responsibility represent the true value of the company. It is thanks to their daily contributions, often in complex and challenging contexts, that

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international, that IRD Engineering is able to guarantee high professional standards and pursue a path of sustainable growth over time.

We would also like to thank **our clients, partners, suppliers, and all stakeholders** who, through constant and constructive dialogue, help guide our decisions and improve our operations. For IRD Engineering, stakeholder dialogue is essential for creating shared value and developing sustainable and responsible infrastructure in the communities where we operate.

In launching and consolidating its sustainability reporting, **IRD Engineering Srl** has identified a series of priority objectives, immediately achievable, aimed at strengthening the integration of ESG principles into its organizational and operational processes.

In particular, the Company undertakes to:

- strengthen business process mapping, distinguishing between core and support processes in a structured way;
- consolidate the identification and assessment of direct and indirect environmental impacts related to its activities, with particular attention to energy consumption, emissions, and resource use;

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- define and monitor measurable improvement actions aimed at reducing environmental impacts and continuously improving performance;
- strengthen regulatory compliance and alignment with international reference standards;
- Further develop the technical and management organization to support design, project management, and technical assistance activities, including through training and process digitalization.

For **IRD Engineering Srl**, this first Sustainability Report represents a starting point, not a point of arrival. We recognize that the path to truly sustainable development requires commitment, continuity, and the ability to constantly improve, and we intend to approach it with responsibility, transparency, and a spirit of collaboration.



PAOLO ORSINI

Sole Director



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PRESENTATION OF THE REPORT AND METHODOLOGICAL NOTE

This document represents the first Sustainability Report of the company IRD Engineering srl (hereinafter referred to as IRD Engineering srl, the company or the organization).

The Sustainability Report contains information on economic, environmental, and social issues (with a view to ESG reporting), useful for ensuring an understanding of IRD Engineering srl's activities, its performance, results, and impacts.

The Sustainability Report has been prepared in accordance with the "GRI Sustainability Reporting Standards" published by the Global Reporting Initiative (GRI) in 2021, according to the reporting option "with reference to"

The reported GRIs are indicated in the GRI Content Index, a summary index of information relating to the various areas covered that allows for the traceability of the indicators and other quantitative and qualitative information present within this document.

The reporting principles applied for the preparation of the Sustainability Report are those established by the GRI Standards: accuracy and completeness of information,

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Balanced reporting of positive and negative impacts, reporting in line with the sustainability context, clarity, comparability, timeliness, and verifiability of data.

The reporting scope of qualitative and quantitative data and information refers to the company's performance at the Lungotevere delle Navi 30 headquarters in Rome.

The performance indicators evaluated are those required by the adopted reporting standards, representative of the specific sustainability areas analyzed and consistent with the activities carried out by IRD Engineering srl and the impacts it produces.

The selection of these indicators was carried out on the basis of an analysis of their relevance, as described in the Materiality Analysis paragraph.

The reporting period analyzed covers the time interval between January 1, 2024, and December 31, 2024. The Sustainability Report will be prepared annually, in order to allow for comparison of data over time.

The Sustainability Report was prepared by the SUSTAINABILITY REPORTING COMMITTEE and is subject to verification by an independent third-party body, "NCert".



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The document can be downloaded from the company's website at the following link:

<https://irdeng.com/sustainability-report/>

or by framing the following QR Code



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GOVERNANCE, ETHICS AND COMPLIANCE

IRD Engineering operates in compliance with the **laws, regulations, and standards applicable** in the countries in which it operates, adopting an approach focused on risk prevention and the promotion of ethical and responsible behavior.

The Company's commitment to ethics and compliance is supported by a system of certifications and attestations that help strengthen the reliability of internal processes and stakeholder trust, including:



- **ISO 37001 – Anti-Bribery Management Systems;**
- **AGCM Legality Rating – 3 stars (maximum score);**
- additional certified management systems to support quality, safety, the environment, and social responsibility.

These tools allow for monitoring the main operational and reputational risks, promoting responsible and transparent management of corporate activities.

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CERTIFICATES & ACCREDITATIONS



- ✓ ISO 9001:2015 - Quality Management Systems
- ✓ ISO 14001:2015 - Environmental Management System
- ✓ ISO 45001:2018 - Occupational Health and Safety Management Systems
- ✓ ISO 27001:2022 - Information Security Management Systems
- ✓ ISO 30415:2021 - Human Resources Management – Diversity, Equity and Inclusion
- ✓ ISO 37001:2016 - Anti-Bribery Management Systems
- ✓ ISO 39001:2012 - Road Safety Management Systems
- ✓ Uni/PdR 125 - Gender Equality Management System
- ✓ PAS 24000 - Social Responsibility Management System
- ✓ ISO 17020 - Inspection body for design verification - Type C
- ✓ 3-star legality rating from Italian Competition Authority AGCM–Maximum Score

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WHO WE ARE

IRD Engineering is a leading Italian engineering firm providing technical and management consulting services for complex international infrastructure projects.

We operate completely independently from contractors or industrial groups, guaranteeing our clients impartial, customized solutions that are geared toward achieving project objectives while respecting time, cost, and quality.

We provide a wide range of services covering the entire life cycle of infrastructure projects, including design, construction management, technical supervision, project management, technical assistance, and institutional support.

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In particular, our core business concerns:



MASTER PLANNING



FEASIBILITY STUDIES



GEOTECHNICAL INVESTIGATIONS ENVIRONMENTAL



ASSESSMENTS



CONCEPTUAL AND DETAILED ENGINEERING DESIGN



CONSTRUCTION SUPERVISION



QUALITY ASSURANCE AND QUALITY CONTROL



PROJECT MANAGEMENT



PROCUREMENT SUPPORT



CAPACITY BUILDING AND TECHNICAL ASSISTANCE

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In 2022, IRD Engineering was recognized as **ADB's largest provider of consulting and engineering services**, with an average of **€31.44 million in signed contracts over the last five years**.

This result is particularly significant considering that, since 1966, only 337 consultancy contracts worth a total of €240.87 million have been awarded to Italian companies in the sector.

Our team operates in over **30 countries** and comprises approximately **450 highly qualified professionals**, including civil engineers, project managers, electrical and mechanical engineers, architects, urban and transportation planners, economists, legal experts, and procurement specialists.

Human capital represents the company's main asset and forms the basis of our ability to provide high-quality technical and managerial services.



IRD Engineering is a member of **OICE**, the Italian representative of **EFCA**, and is affiliated with **FIDIC**, actively contributing to the development and dissemination of international best practices in the engineering and consulting sector.



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In 2024, IRD Engineering ranked **131st** on Engineering News-Record's **ENR Top 225 International Design Firms** list based on revenue generated outside of its domestic market, improving five spots from 2019.

The logo for ENR's Top 225 International Design Firms list. It features a red square background. On the left, the letters "ENR" are written vertically in white. To the right of "ENR", the words "THE TOP" are written in white, and the number "225" is written in a large, bold, black font.

We are IRD Engineering because:

- **Independence:** We operate without ties to contractors or industrial groups, representing exclusively the interests of our clients;
- **Professional reliability:** We provide high-quality services, ensuring compliance with technical standards, budgets, and agreed expectations.
- **Responsibility and continuity:** We ensure solid and sustainable results at every stage of the project, contributing to the responsible infrastructural development of the territories in which we operate.

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OUR STAKEHOLDERS

Stakeholders are individuals or groups who can influence or be influenced, directly or indirectly, by an organization's activities, decisions, and performance.



In keeping with the principles of sustainability, transparency, and responsibility, IRD Engineering has identified its stakeholders through a structured analysis that took into account the regulatory context, sector, business and

institutional relationships, as well as the specificities of the territories in which the Company operates.

The stakeholder identification process adopted by IRD Engineering Srl is based on a structured and progressive approach, aimed at ensuring a proper understanding of the relationships and impacts generated by the company's activities. This process involves identifying potentially interested parties or

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influenced by the Company's activities, the assessment of their level of influence and relevance with respect to the strategic and operational objectives and the subsequent prioritization of stakeholders.

The outcome of this process allows us to clearly define the main categories of relevant stakeholders and forms the basis for dialogue, engagement, and materiality analysis.



The identification process included:

- the identification of subjects potentially interested or impacted by company activities;
- the assessment of the level of influence and relevance of each stakeholder with respect to strategic and operational objectives;
- the subsequent prioritization of stakeholders.

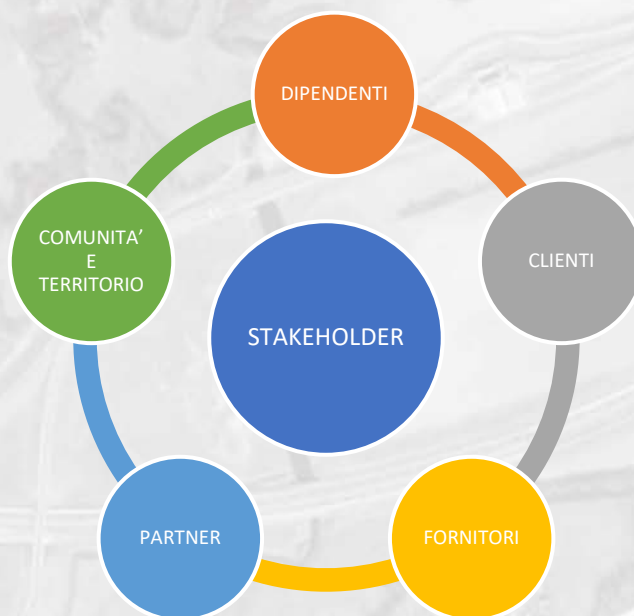
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This approach allowed us to define a clear and coherent scope of relevant stakeholders, supporting dialogue, engagement, and materiality analysis activities.

The main stakeholders identified were grouped into the following five macro-categories:

- Employees
- Clients
- Suppliers
- Partner
- Community and territory





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Structured stakeholder relationship management is a central element of IRD Engineering's ESG approach and forms the basis for identifying material issues and developing corporate sustainability policies.

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STAKEHOLDER INVOLVEMENT

Engagement and dialogue with these stakeholders are a central element of IRD Engineering's ESG approach and form the basis for developing policies, actions, and tools aimed at creating sustainable value in the medium to long term.

Stakeholder engagement refers to the systematic process of dialogue and involvement of the organization's key social stakeholders in the formulation of corporate policies or strategies.

We recognize the importance of clear and effective communication with our stakeholders as the foundation for ongoing, trustworthy relationships and as an integral part of responsible and sustainable management.

Therefore, we are committed to maintaining clear and transparent communication and have always been open to dialogue, considering it an integral and fundamental part of our decision-making process.

The ways in which we engage our stakeholders and the frequency of dialogue with each of them varies depending on the topics addressed and the opportunities for discussion.

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In addition to the consolidated interaction practices established over the years, in preparing this first Sustainability Report, IRD Engineering strengthened its stakeholder engagement process through dedicated meetings, structured questionnaires, and interviews, in order to gather useful input for identifying relevant ESG issues.

The main communication methods are summarised below

STAKEHOLDER	METHODS OF ENGAGEMENT AND COMMUNICATION	FREQUENCY
Employees	Dissemination of company policies; daily reporting; specific meetings; administration of questionnaires	Continues
Clients	Dedicated meetings; direct collaboration in service development; questionnaire administration; social media channels; customer area of the website	Continues
Suppliers	Daily operational reports; individual meetings; contract management; questionnaire administration	Continues
Partner	Individual meetings; direct collaboration on projects; participation in conferences; administration of questionnaires	Periodic / Continuous
Community and territory	Administration of questionnaires; communication via digital and social media channels	Periodical

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MATERIALITY ANALYSIS

For the purposes of preparing this **Sustainability Report**, IRD Engineering Srl conducted a materiality analysis to identify the so-called material topics, subsequently reported in the document. These topics reflect the organization's performance. The methodology adopted for the analysis was developed taking into account the **Global Reporting Initiative (GRI) Guidelines**.



Materiality analysis is a structured process that allows organizations to identify and understand the most relevant sustainability issues, both from the organization's perspective and in relation to the expectations and interests of its stakeholders.

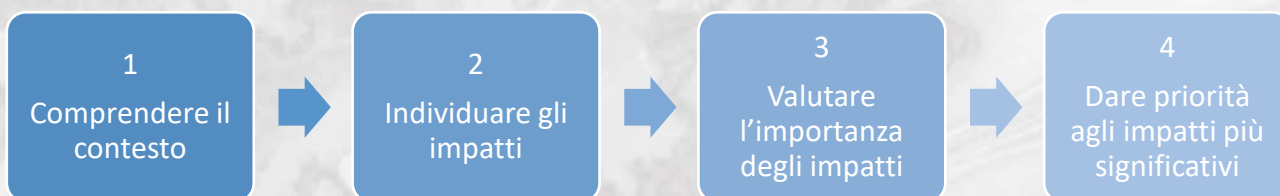
Material topics are considered to be those that represent an organization's most significant impacts on the economy, the environment, and people, including impacts on human rights, as well as those that can substantially influence stakeholder assessments and decisions.

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To ensure structured and coordinated management of sustainability issues, IRD Engineering Srl has established a **Sustainability Reporting Committee**, responsible, among other tasks, for overseeing and supervising the materiality analysis process.

To identify the material themes, IRD Engineering Srl adopted a process divided into **four main phases**:



First, an analysis was conducted of the internal and external context, company policies and procedures, industry studies and research, as well as stakeholder expectations.

This activity allowed us to identify **the actual and potential impacts** of IRD Engineering Srl's activities.

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Subsequently, in order to assess the relative importance of the identified impacts, a **materiality matrix** was developed, which correlates the level of relevance attributed by the organization to each topic with the assessment expressed by several representative stakeholders.

Stakeholder assessments were collected through dedicated **meetings, interviews, and the administration of structured questionnaires.**

Before proceeding with the final impact assessment, the identified topics were compared with the **specific GRI standards**, in order to verify the completeness of the analysis and ensure that no relevant topics had been overlooked.

Finally, the material topics identified by the Sustainability Reporting Committee, with stakeholder engagement, were **validated by the Management**, which confirmed their strategic relevance and inclusion in this Sustainability Report.

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The materiality matrix is shown below.



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CONNECTION BETWEEN THE IDENTIFIED MATERIAL TOPICS AND THE GRI MATERIAL TOPICS

MATERIAL THEME IDENTIFIED BY THE ORGANIZATION	MATERIAL THEME
Waste management and waste reduction	306- waste
Efficient use of natural resources	301 materials 302 energy 306 waste
Environmental impacts of production	301 - materials302 - energy305 - emissions
Climate change and atmospheric emissions	305 - emissions
Research and technological innovation	
Positive impact on society	201 - economic performance
Supplier Environmental Assessment	308 - environmental assessment of suppliers
Economic performance	201 - economic performance
Health and safety at work	403 - health and safety at work
Diversity and equal opportunities	405 - Diversity and Equal Opportunities
Respect for human rights	
Employment	401 - occupation
Social impacts of the supply chain	204 - procurement practices
Corporate welfare	
Staff training	404 - training and education
Supply chain management	204 - procurement practices

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For some material topics, given the nature of the activities carried out and the first reporting period, coverage is provided through qualitative and **descriptive information**.

IRD Engineering intends to progressively strengthen the level of detail and measurability of its information, in line with the principle of **continuous improvement** and the evolution of the ESG reporting system.

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OUR COMMITMENT TO SUSTAINABLE DEVELOPMENT

ECONOMIC SUSTAINABILITY

Economic sustainability concerns the ability of an economic system to produce income and jobs in a sustainable manner over time.

With this in mind, we are committed to generating value over time through quality products, competitive prices, and high-standard services.

ECONOMIC VALUE GENERATED AND DISTRIBUTED

For us, economic sustainability also means supporting the local community and all those involved in the company's value chain.

Most of the value we generate is redistributed locally through our use of local suppliers, to our employees, and to the community.

The following table presents our economic value generated, distributed and retained

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ECONOMIC VALUE GENERATED AND REDISTRIBUTED				
Year	2023		2024	
Economic value generated	37,714,178	100.0%	41,737,824	100.0%
Distributed economic value	35,331,756	93.7%	39,812,390	95.4%
operating costs	1,601,608	4.2%	2,997,539	7.2%
value distributed to employees	5,712,602	15.1%	7,053,768	16.9%
value distributed to partners, subcontractors, consultants, companies (cost of goods sold)	26,819,829	71.1%	28,594,083	68.5%
value distributed to public administrations	1,197,717	3.2%	1,167,000	2.8%
Economic value retained	2,382,422	6.3%	1,925,434	4.6%

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Percentage of our economic value distributed to stakeholders

7,2% value relating to operating costs

16,9% value distributed to employees

68,5% value distributed to partners, subcontractors, consultants, companies

2,8% value distributed to public administrations

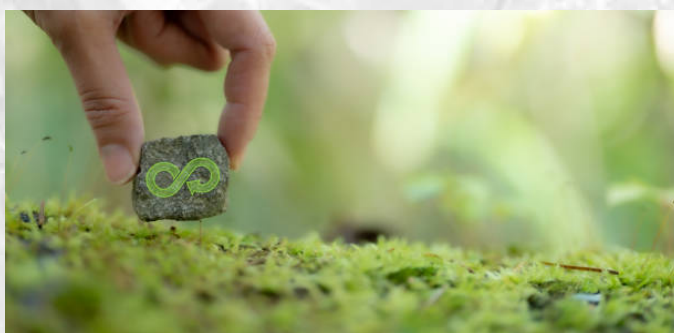
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ENVIRONMENTAL SUSTAINABILITY

In recent years, the importance of a responsible approach to managing environmental impacts has become increasingly evident.

IRD Engineering recognizes that natural resources are finite and that a commitment to sustainability must translate into **concrete, measurable actions strategically geared toward continuous improvement**, going beyond mere declarations of principle.



In this context, in **2024** the Company launched a **structured process of monitoring and quantifying consumption and emissions**, with the aim of:

- understand your environmental profile;
- identify the main sources of impact;
- define and evaluate possible **improvement actions** to be implemented in the medium term

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Given the nature of the activities carried out – predominantly technical, professional, and intellectual – IRD Engineering's direct environmental impacts are limited and are primarily attributable to office management, energy consumption, and the use of consumables.

Nonetheless, the Company recognizes its indirect influence through design choices, construction management activities, and the technical assistance provided in infrastructure projects, which can significantly contribute to the overall sustainability of the projects it oversees.

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IMPACT MONITORING

There is no reduction without measurement: In order to reduce environmental impact, it is essential to quantify and monitor it.

CONSUMPTION

Type of Consumption	Unit of Measurement	2024	Notes
Total Electricity Consumption	kWh	23,931 kWh	Distinction between grid and renewables: Renewables: 1,694 kWh; Grid: 21,181 kWh
Thermal Energy (Gas, Fuels)	kWh	1,055.7 kWh	Natural gas
Percentage of Renewable Energy	%	7.02%	Calculated on total electricity consumption
Total Water Consumption	m ³	184 m ³	Source: network

Consumption monitoring provides the information basis for defining future energy efficiency and resource rationalization policies.

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EMISSIONS AND ENERGY

Type of Issue	Unit of Measure	2024	Notes	% of Total
Scope 1 GHG emissions	ton CO ₂ eq	0.21	Natural gas	2.60%
Scope 2 GHG emissions	ton CO ₂ eq	7.90	Purchased electricity	97.35%
Scope 3 GHG emissions	ton CO ₂ eq	0.00135	Suppliers	0.05%
Total	ton CO ₂ eq	8,11135	–	100%

The analysis highlights how **electricity consumption represents the main source of emissions**, accounting for approximately 97.35% of total greenhouse gas emissions.

This evidence guides the Company's future assessments towards Scope 2 emissions reduction initiatives, including through a progressive increase in the share of energy from renewable sources.

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RAW MATERIALS

The Company prioritizes responsible sourcing, favouring suppliers located within a limited geographical radius, in order to reduce the environmental impacts associated with the transportation of supplies.

Over the next few years, IRD Engineering intends to strengthen its supply chain data collection system (percentage of local suppliers, average distance, environmental criteria) to improve the level of detail and traceability of the reported information.

ENVIRONMENTAL ASSESSMENT OF THE SUPPLY CHAIN

IRD Engineering recognizes the importance of extending its sustainability standards throughout the value chain. In line with this commitment, the organization has planned to gradually integrate its suppliers' environmental assessments into its procurement processes.

Specifically, the Company intends to include qualifying environmental criteria (such as ISO 14001 certification or the adoption of emissions reduction policies) as a rewarding factor in the selection and qualification procedures for partners and subcontractors, thus promoting an increasingly responsible and transparent supply chain.

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PROCUREMENT PRACTICES AND SUPPLY CHAIN MANAGEMENT

IRD Engineering places strategic importance on its supply chain, recognizing that the impact of its business depends on selecting partners who share the same ethical and sustainability values.

The organization currently maintains a close watch on its supplier network, favoring, where possible, partnerships that guarantee high standards of quality and reliability.

Among its future objectives, the Company aims to develop an even more rigorous monitoring system, aimed at integrating ESG (Environmental, Social, Governance) criteria as rewarding criteria in the qualification and selection processes.

This approach aims to incentivize suppliers to continuously improve their sustainability performance, ensuring an increasingly resilient and responsible value chain.

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WASTE

In 2024, the waste produced by the company **was minimal**, for a total of **3 kg of used toner**, classified as **special waste** and sent for disposal through authorized centres.

Other small-scale waste is treated as **municipal waste** and managed according to local regulations for separate waste collection.

The company confirms its commitment to **waste reduction, material recycling**, and proper consumable management, with the aim of minimizing its overall environmental impact.

Further waste, of marginal size, is assimilated to urban waste and is managed in accordance with local regulations regarding **separate waste collection**.

IRD Engineering confirms its commitment to **waste reduction, material recycling**, and proper consumable management, with the aim of minimizing the overall environmental impact of its operations.

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IMPACT COMPENSATION

Looking ahead, IRD Engineering is evaluating the adoption of initiatives to offset residual environmental impacts, such as, for example:

- purchase of certified carbon credits;
- participation in reforestation and planting projects;
- support for local or international environmental initiatives.

At the same time, the Company intends to further integrate environmental criteria into its design decisions and construction management activities, promoting technical solutions geared towards energy efficiency, emissions reduction, and the responsible use of resources in the projects it oversees.

Any actions implemented will be promptly reported in future sustainability reports, with a view to transparency, accountability, and continuous improvement.

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SOCIAL SUSTAINABILITY

In 2024, IRD Engineering employed 35 people in Italy, with a balanced gender distribution of **19 women (54%)** and **16 men (46%)**, confirming the Company's focus on **gender equality and inclusion**.



The composition by age group highlights an organization characterized by a **good generational balance**.

In particular, the female presence is significant in the younger age groups, with **6 employees under 30**, compared to 3 men in the same age group, demonstrating the constant influx of young talent and the valorisation of emerging skills.

The **30–50 age group** represents the largest group (22 employees), while the workers **over 50** are 7, contributing to the continuity and transmission of internal know-how.

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From a contractual point of view, the majority of staff are employed **full-time (86%) and on permanent contracts (86%)**, reflecting an employment model oriented towards stability and resource loyalty.

Globally, IRD Engineering employs **296 professionals** in 2024, operating in the various countries where the company operates. The international workforce is made up of **112 women (38%) and 184**



men (62%), with a distribution by age group that sees the **30–50 age group** as the most represented, followed by a significant number of resources **over 50**, ensuring technical continuity and the transmission of know-how in complex projects.

The company also confirms its commitment to the **inclusion of people belonging to protected categories**, with **one employee in 2024**, in line with the previous year, promoting policies to integrate and enhance diversity within the workplace. Overall, these data highlight IRD Engineering's commitment to **promoting a fair, inclusive, and sustainable work environment**, based on respect for individuals and the development of human capital.

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Staff Distribution 2023–2024

 ITALY				
Indicator	2023 Women	2023 Men	2024 Women	2024 Men
Total	15	11	19	16
<30 years	2	0	6	3
30–50 years	9	8	9	13
>50 years	4	3	4	3
Full time	14	11	16	14
Part time	1	0	3	2
Permanent contract	14	11	15	15
Fixed-term contract	1	0	4	1

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 WORLD				
Indicator	2023 Women	2023 Men	2024 Women	2024 Men
Total	81	143	112	184
<30 years	10	8	16	7
30–50 years	58	71	69	89
>50 years	13	64	27	88
Full time	73	124	92	143
Part time	7	19	20	41
Permanent contract	35	34	49	46
Fixed-term contract	46	109	63	138

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Protected categories

 ITALY		
Indicator	2023	2024
Number of employees belonging to protected categories	1	1

SOCIAL RESPONSIBILITY AND HUMAN CAPITAL IMPACT MANAGEMENT

IRD Engineering's social responsibility is reflected in its ongoing commitment to developing and protecting its people, who are considered the driving force behind innovation and corporate growth. The company adopts a structured management of social indicators to monitor its performance in key areas:

- Employment and Welfare (GRI 401): We promote a stable employment model, characterized by a high percentage of permanent contracts and a company welfare plan aimed at promoting well-being and work-life balance.
- Occupational Health and Safety (GRI 403): Through the ISO 45001 certified management system, we guarantee safe working environments and promote a culture of prevention that has recently eliminated accidents.

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- Training and Education (GRI 404): We invest in the continuous updating of technical, managerial, and sustainability skills, with a significant increase in training hours provided to support employee professional development.
- Diversity and Equal Opportunity (GRI 405): We are committed to ensuring an inclusive environment by monitoring gender equality and pay equity, as demonstrated by the balanced distribution of staff and the focus on young talent.

This integrated approach allows us to act not only as a technical operator, but as a responsible social actor in the territories in which we operate.

The solidity of our social model is based on full respect for collective bargaining: the organization applies the National Collective Labor Agreement (CCNL) to its entire workforce, ensuring each employee receives the protections and regulatory treatment provided by trade associations.

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DIVERSITY AND EQUAL OPPORTUNITY

IRD Engineering recognizes diversity, equity, and equal opportunities as fundamental factors for the organization's sustainable development and the enhancement of human capital.

The Company promotes an inclusive work environment based on respect for individuals, the enhancement of skills, and the absence of discrimination, in accordance with its corporate values and applicable national and international regulations.

IRD Engineering's commitment to diversity and equal opportunities is formalized through the adoption of certified management systems, including:

- UNI/PdR 125 – Management System for Gender Equality
- ISO 30415 – Human Resource Management – Diversity, Equity and Inclusion

These certifications attest to the adoption of a structured and systematic approach to managing gender and inclusion issues, based on policies, procedures, and indicators aimed at:

- ensure equal opportunities for access, growth and professional development;
- prevent direct and indirect discrimination;
- promote an inclusive corporate culture that respects diversity.

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TRAINING

Occupational Health and Safety (OH&S) training is a strategic priority for the company, in order to ensure a safe working environment that complies with current regulations.

In 2024, a total of **120 hours of OSH training** were provided, divided into **72 mandatory hours and 48 additional hours**, confirming the company's ongoing commitment to the protection and well-being of its employees. In 2023, the total hours were **128**, of which **48 were mandatory and 80 additional**.

The data confirms a constant commitment to strengthening the **culture of prevention**, adapting training content to operational and regulatory needs.

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SSL Training Hours 2023–2024

 ITALY				
Type of Training	Unit of Measurement	2023	2024	Notes
H&S (Occupational Health and Safety) training	Total Hours	128	120	2023: 48 mandatory + 80 additional; 2024: 72 mandatory + 48 additional

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 WORLD				
Type of Training	Unit of Measurement	2023	2024	Notes
H&S training (Health and Safety at work)	Total Hours	67	75	
Technical Training (quality, environment, procedures)	Total Hours	13	23	FIDIC training for staff
Sustainability training (gender equality, inclusion, environment)	Total Hours	3	3	
Managerial/Leadership training	Total Hours	24	75	

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Over the past two years, the company has strengthened its commitment to training globally, significantly increasing the hours dedicated.

This result confirms the desire to invest in people and key skills to support growth and sustainability objectives.

In 2024, 176 hours of training were provided, compared to 107 hours in 2023, an increase of 64.5%.

Areas of intervention:

- **Health and Safety (H&S):** growth in training from 67 to 75 hours (+11.9%), a sign of constant attention to worker protection.
- **Technical Training:** Training increased from 13 to 23 hours (+76.9%), thanks also to the introduction of FIDIC training, which is important for managing international contracts.
- **Sustainability:** Training remains stable at 3 hours, highlighting the need for greater internal investment to strengthen ESG objectives.
- **Managerial/Leadership:** We are seeing an increase from 24 to 75 hours (+212.5%), which demonstrates a strong commitment to developing managerial skills and a focus on inclusive leadership.

SUSTAINABILITY REPORT

Year 2024

The overall increase in training hours demonstrates a structured strategy aimed at strengthening a solid and responsible corporate culture. To fully align with international standards, we will further strengthen sustainability training, making it a key element of our development strategy.

WAGES

The ratio between average male salary and average female salary is 1.1

All employees in Italy are covered by the national collective bargaining agreement for Professional Firms.

The ratio of the total annual earnings of the highest earner to the median total annual earnings of all employees is 2.9

The ratio of the percentage increase in annual total compensation of the highest earner to the median percentage increase in annual total compensation of all employees for 2024 was 0.

SUSTAINABILITY REPORT

Year 2024

CORPORATE WELFARE AND PEOPLE'S WELL-BEING

As part of its social sustainability strategy, **IRD Engineering** recognizes corporate welfare as a fundamental tool for enhancing human capital and creating a healthy, inclusive, and long-term working environment.

For several years, the Company has promoted a structured welfare system that goes beyond traditional pay and benefits, placing the **overall well-being of individuals and their families** at the center. This approach reflects the awareness that the quality of the work environment directly impacts motivation, a sense of belonging, and the sustainability of corporate performance.

IRD Engineering's corporate welfare program focuses on supporting employees in key areas such as **health, education, family care, leisure time, and personal well-being**, helping to foster a healthy work-life balance and strengthening the bond between the individual and the organization.



SUSTAINABILITY REPORT

Year 2024

Starting from the 2024 financial year (with disbursement in 2025), IRD Engineering has further strengthened its commitment by introducing a **"pure or reward-based (on top)" type Corporate Welfare Plan**, formalized through internal regulations and integrated into the broader social sustainability strategy.

The Plan is designed as an **additional social bonus**, paid entirely in the form of services and not cashable, with the aim of maximizing value for employees without generating tax or social security impacts on income, in compliance with current legislation.

Through corporate welfare, IRD Engineering strengthens its commitment to:

- **social sustainability** and responsibility towards people;
- **talent retention and attraction**;
- promoting a positive and **inclusive corporate climate**;
- the consolidation of an organizational model oriented towards shared growth.

SUSTAINABILITY REPORT

Year 2024

In this context, the Prevedir Assistance Fund plays a central role, included among the main benefits available to staff.

The fund provides concrete support for employee health, offering insurance and healthcare benefits to all professional categories.

Thanks to this tool, staff can obtain reimbursement for clinical analyses, diagnostic tests, medical, dental, ophthalmological, and physiotherapy treatments, without the need for a medical prescription.

This system reduces waiting times, contains costs incurred by workers, and facilitates access to prevention and treatment pathways.

The social impact generated is significant: the ability to access healthcare services quickly and easily helps strengthen employees' sense of security and protection, supporting their mental and physical well-being and promoting a better work-life balance.

SUSTAINABILITY REPORT

Year 2024

Through this program, the company invests in its human capital, promoting a welfare model that translates into:

- Strengthening individual and organizational well-being conditions
- Greater staff efficiency and productivity
- Greater cohesion and collaboration within the organization

Welfare is considered a **structural element of the ESG strategy**, subject to periodic monitoring and updating based on regulatory developments, economic performance, and employee needs.

SUSTAINABILITY REPORT

Year 2024

HEALTH AND SAFETY

For IRD Engineering Srl, workplace health and safety is a central element of corporate social responsibility and an essential prerequisite for the quality and continuity of its operations.

The Company operates in compliance with Legislative Decree 81/2008 and current health and safety regulations, adopting a preventative and systematic approach to the management of occupational risks, consistent with the nature of the activities performed, which are predominantly technical-professional and intellectual in nature.

IRD Engineering periodically updates its **Risk Assessment Document (RAD)**, which is the primary tool for identifying, analyzing, and mitigating risks to worker health and safety.

The latest DVR revision (**Rev.10 of 06.07.2022**) includes:

- mapping of the main risks present in the workplace;
- the assessment of potential exposures;
- the prevention and protection measures adopted;
- the planned improvement actions.

SUSTAINABILITY REPORT

Year 2024

The DVR is reviewed and updated in the event of organizational changes, variations in activities performed, or regulatory updates, in order to ensure constant alignment between identified risks and control measures.

For **2024**, as in the previous year, **no workplace accidents were recorded**, confirming the effectiveness of the prevention measures adopted and the adequacy of the health and safety management system.

The absence of accidents is a positive indicator of the level of attention and awareness spread within the organization, while also recognizing the need to maintain high standards of vigilance and continuous improvement.

SUSTAINABILITY REPORT

Year 2024

GRI INDEX

GRI STANDARD/ OTHER SOURCE	INFORMATION	LOCATION	NOTE
General Information			
GRI 2 - General Disclosures - 2021 version	2-1 Organizational details	Page 7	
	2-2 Entities included in the organization's sustainability reporting	Page 5	
	2-3 Reporting period, frequency and contact person	Page 5	
	2-4 Restatement of information	//	First Reporting
	2-5 External Assurance	Page 5	
	2-6 Activities, value chain and other business relationships	Page 3	
	2-30 Collective agreements	Page 33	

SUSTAINABILITY REPORT

Year 2024

GRI STANDARD/ OTHER SOURCE	INFORMATION	LOCATION	NOTE
Material Themes 1/2			
GRI 3 - Material Topics - 2021 version	<i>3-1 Process of determining material themes</i>	Page 24	
	<i>3-2 List of material themes</i>	Page 24	
	<i>3-3 Management of material issues</i>	Page 20	
	<i>306 Waste</i>	Page 33	
	<i>301 Materials</i>	Page 22	
	<i>302 Energy</i>	Page 33	
	<i>201 Economic Performance</i>	Page 18	



SUSTAINABILITY REPORT

Year 2024

GRI STANDARD/ OTHER SOURCE	INFORMATION	LOCATION	NOTE
Material Themes 2/2			
GRI 3 - Material Topics - 2021 version	308 Supplier Environmental Assessment	Page 25	
	403 Health and Safety at Work	Page 45	
	405 Diversity and equal opportunities	Page 35	
	401 Occupation	Page 34	
	204 Procurement Practices	Page 26	
	404 Training and Education	Page 36	



ATTESTATO DI VERIFICA DEL BILANCIO DI SOSTENIBILITA'

VERIFICATION STATEMENT OF SUSTAINABILITY REPORT

Sulla base della verifica a campione delle informazioni riportate nel rapporto, le interviste svolte con i principali rappresentanti dell'Organizzazione e l'analisi delle evidenze fornite, NCERT S.R.L. rilascia l'attestato di verifica per il documento:
Based on the sample verification of the information contained in the report, the interviews conducted with the main representatives of the Organization, and the analysis of the evidence provided, NCERT S.R.L. issues the verification certificate for the document:

"Report di sostenibilità 2024 IRD Engineering S.r.l."

dell'Organizzazione
of the Organization

IRD Engineering S.r.l.

Sede legale: Lungotevere delle Navi 30, 00196 Roma (RM)

Data prima emissione: 21/01/2026

Data emissione corrente: 21/01/2026

Revisione del 21/01/26

Version of 21/01/26

Conforme ai requisiti forniti rispetto alle Linee Guida «Global Reporting Initiative Standards v. 2021 (GRI 1, GRI 2, GRI 3, GRI 200, GRI 300, GRI 400)».
Compliant with the requirements of the «Global Reporting Initiative Standards v. 2021 (GRI 1, GRI 2, GRI 3, GRI 200, GRI 300, GRI 400) Guidelines».

Nel rapporto della verifica sono riportati i risultati della valutazione effettuata ed una sintesi delle attività svolte e delle evidenze oggettive acquisite.
In the verification report are reported the results of the evaluation carried out and a summary of the activities carried out and the objective evidence acquired.

Dott. Fabio La Porta
Amministratore unico