

ACROBATIC[®]

— by **EDILIZIA ACROBATICA** —



SUSTAINABILITY REPORT 2024

ACTIVITIES AND SERVICES

Born from the idea of entrepreneur Riccardo Iovino in 1994 and officially founded in Genoa in 2004, Acrobatica has established itself as a leading company in Italy and Europe in the field of external renovations using double safety rope techniques.

The group's business model and growth are based on a strong presence across Italy, international expansion, and the development of new business units aligned with the original one.



Acrobatica carries out external renovation works using **double safety rope** techniques.



Acrobatica Multiservizi engaged in rodent control and **pest control** in the common areas of residential and non-residential buildings, condominium and **office cleaning, indoor environment sanitization, and window cleaning.**



Smart Living operates in the energy upgrading of buildings, the creation of energy communities, and the transformation of buildings into smart buildings.



Acrobatica Restauri is committed to the conservation of buildings of historical, cultural, and artistic value.

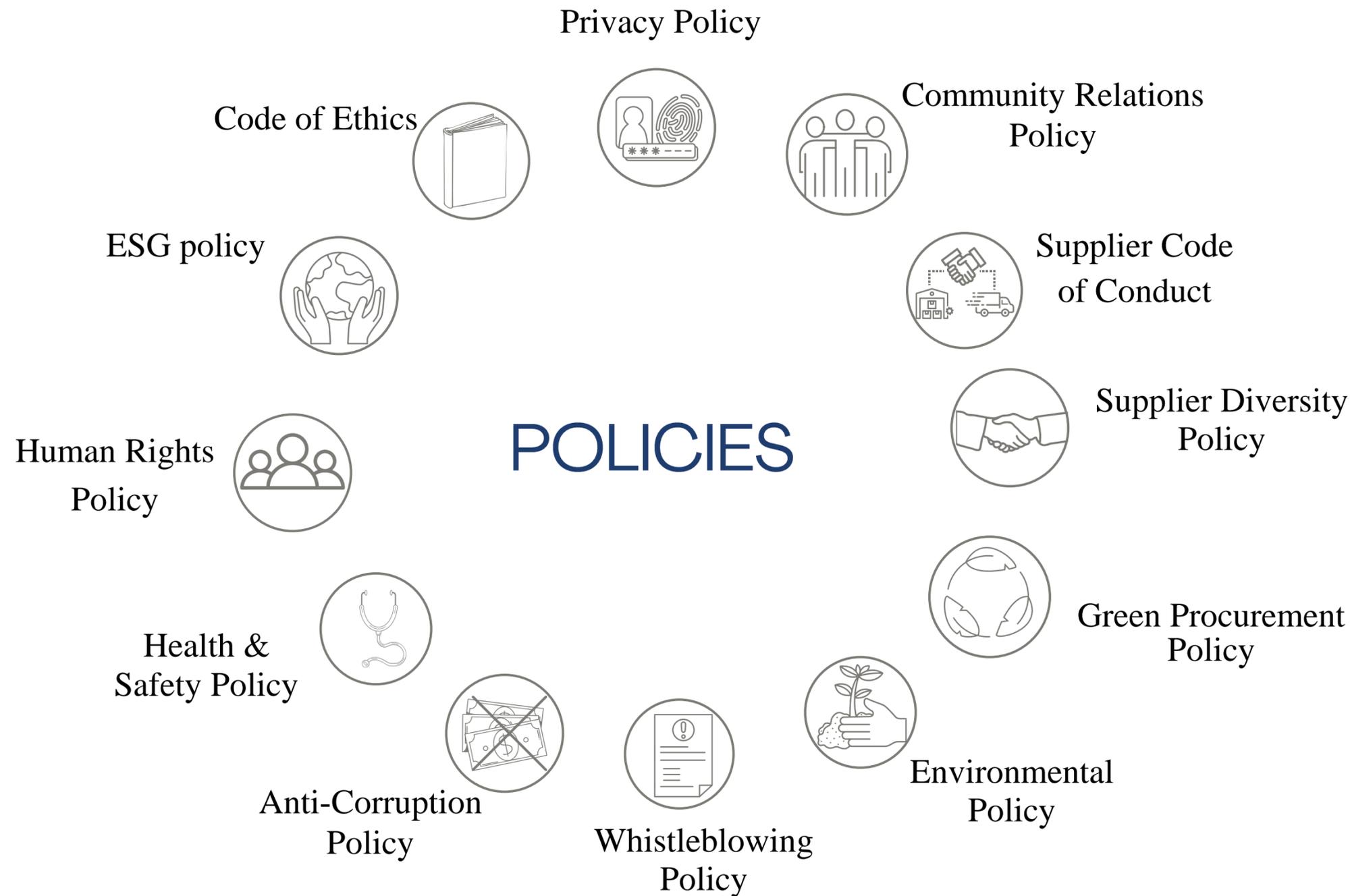


Voltica Industrial offers complete photovoltaic solutions, with integrated management of technical office activities, project management, system installation and maintenance, supported by a dedicated and knowledgeable sales network.



EolicA is the company division dedicated to the repair, maintenance, and inspection of **wind turbine blades.**

COMPANY POLICIES



Certification Standards

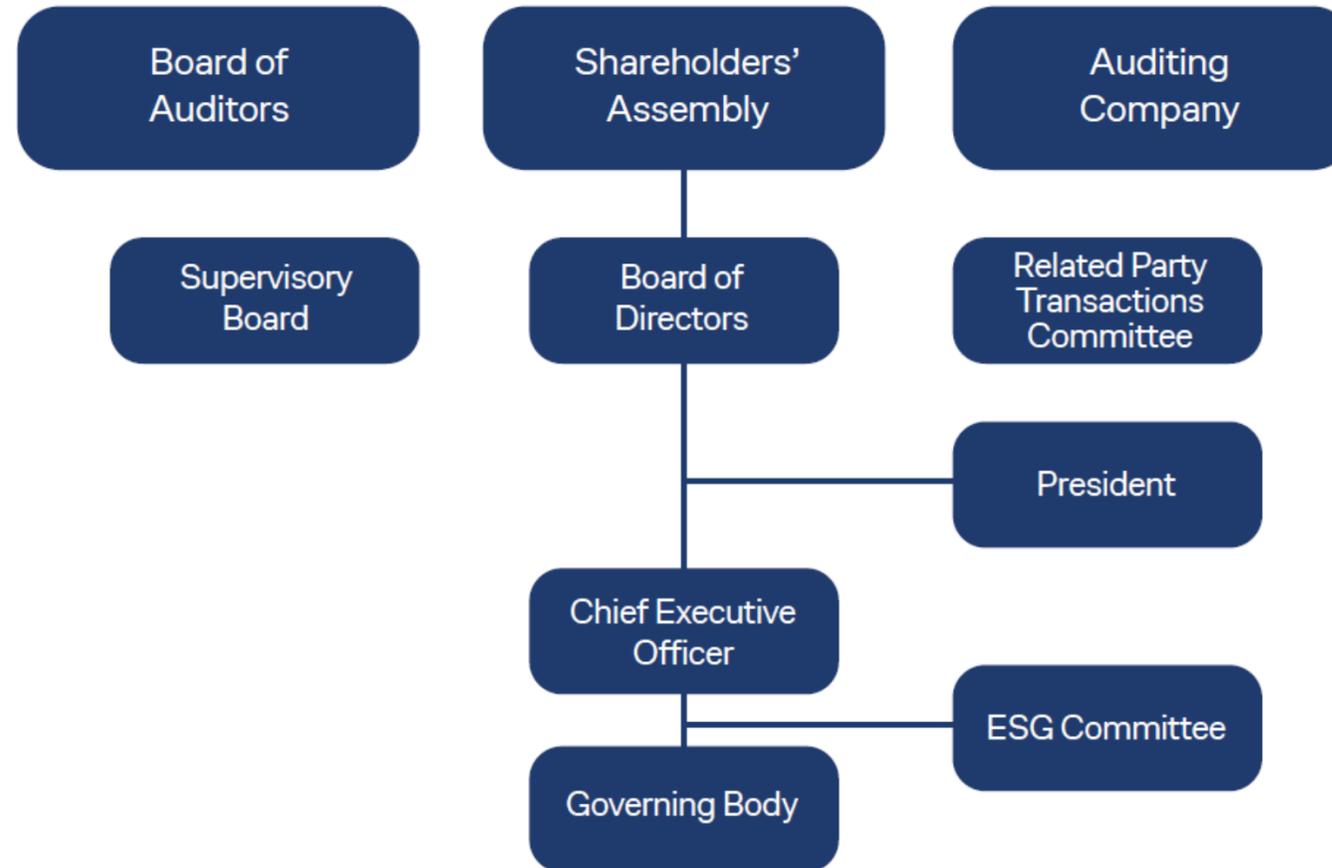
- Quality Management System (ISO 9001)
- Occupational Health and Safety Management System (ISO 45001)
- Environmental Management System (ISO 14001)

SUSTAINABILITY PATH

- 2020 ● The ESG journey is the result of a formal process that began in 2020. From a substantial point of view, sustainability was already integrated into the business model and the original idea that gave rise to the company, highlighting a **low environmental impact**, especially when compared to traditional construction.
- 2021 ● Adherence to the **UN Global Compact** and the preparation of the first **sustainability report** on a voluntary basis.
- 2022 ● Adoption of the *Modello Organizzativo, di Gestione e Controllo 231/2001*.
- 2024 ● A **three-year plan** (Action Plan) has been launched, defining annual targets and objectives to be pursued in the ESG field.
- 2025 ● Obtaining the **certification** for the **Environmental Management System** (ISO 14001).

GOVERNANCE

Acrobatica's **sustainability governance** consists of an ESG Committee (which includes the **Sustainability Manager**), appointed by the CEO and/or the Board of Directors, and composed of the Executive Board. The Committee is entrusted by the Board of Directors with **the responsibility of managing the organization's impacts on the economy, the environment, and people**. It is tasked with approving the Group's ESG policies and strategies. The Committee defines the short- and medium-term sustainability targets and priorities for the entire Group, meets quarterly to monitor the progress of the objectives approved in the ESG action plan, proposes new initiatives and special projects to be implemented, and identifies the business functions to be actively involved in achieving the specific defined objectives. All issues related to the ESG Policy and human rights are defined, monitored, and revised as needed by the Board of Directors.



The **ESG Committee** defines the relevance of ESG factors that may impact regular operations and its stakeholders, taking into account the reports produced by the Sustainability Manager; it monitors progress against the ESG action plan.

HIGHLIGHTS 2024



€ 154.5 million
in consolidated revenues

0

cases of violation or sanctions
related to the ESG framework



1,007

work placements at Group level
in 2024, of which 795 employees



175

Total business units
as at 31 December 2024



Over 130,000
training hours

New businesses:
photovoltaic, energy efficiency



MATERIALITY ASSESSMENT PROCESS

Context analysis

Analysis of business activities, business model, commercial relationships, and value chain.

Identification of IROs – Impacts, Risks and Opportunities

Identification of sustainability aspects relevant to the Group, starting from the list contained in Appendix A of ESRS 1, with a detailed mapping of related impacts, risks, and opportunities.

Assessment of IROs – Impacts, Risks and Opportunities

Analysis of the materiality of impacts, involving management and stakeholders, and evaluation of financial materiality through meetings with risk owners.

Results Overview and identification of significant sustainability issues.

Material topics

1. Climate change mitigation
2. Energy
3. Water consumption and withdrawals
4. Direct impact factors on biodiversity loss
5. Waste
6. Working conditions
7. Gender equality and equal pay for work of equal value
8. Training and skills development
9. Measures against workplace violence and harassment
10. Economic, social, and cultural rights of communities
11. Corporate culture
12. Supplier relationship management
13. Active and passive corruption

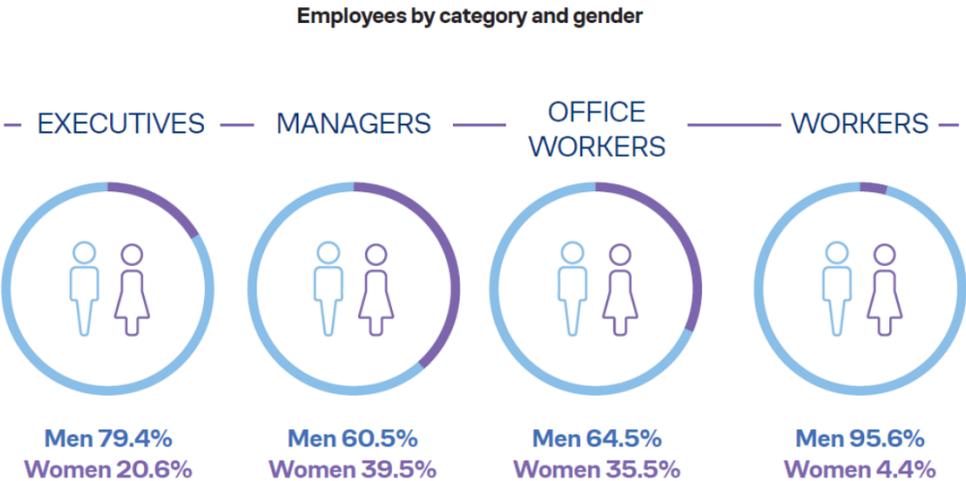
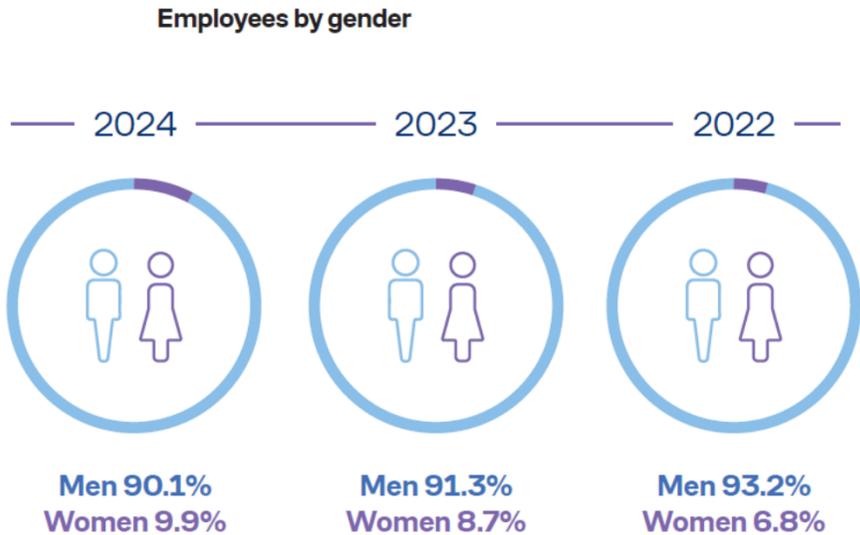
DIVERSITY AND INCLUSION

In numbers:

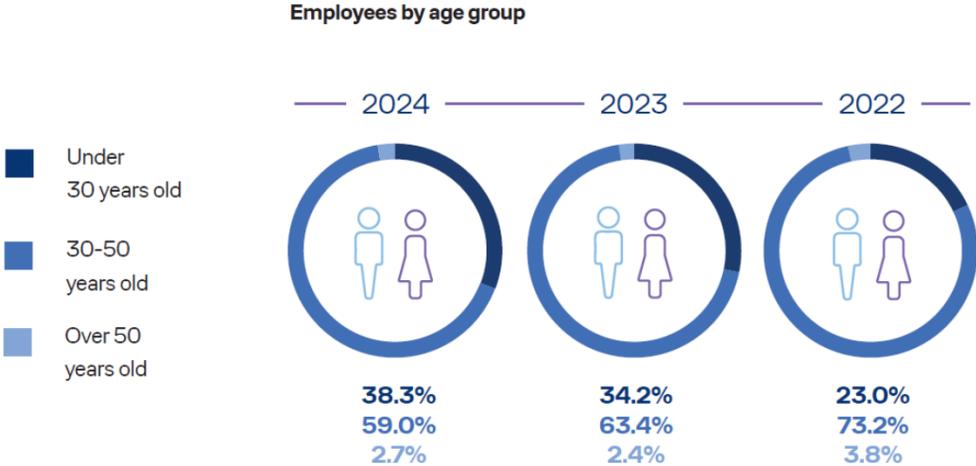
- 2.254 employees at group-level
- 240 external collaborators
- 22,7% outgoing turnover rate (vs. 23,9% in 2023)
- 35,3% incoming turnover rate (vs. 37,5% in 2023)

For us, **people** are the real force that drives us to improve, to innovate, to overcome limits. They are the beating heart of our company and the driver of our success.

Despite the nature of the work performed, there has been an **increase** in the percentage of **female employees**.



Furthermore, there is a consistent **decrease in the average age** of employees within the group.



TRAINING

People play a fundamental role in the execution of the company’s activities, and from the very beginning, management has set the goal of creating a stimulating environment where individuals **can grow both professionally and personally**. Every year, the training department dedicates time and resources to ensure that every employee in the Group receives appropriate **training** aimed at the optimal performance of their tasks, as well as the enhancement of individual motivation.

We constantly invest in the professional growth of our employees through:

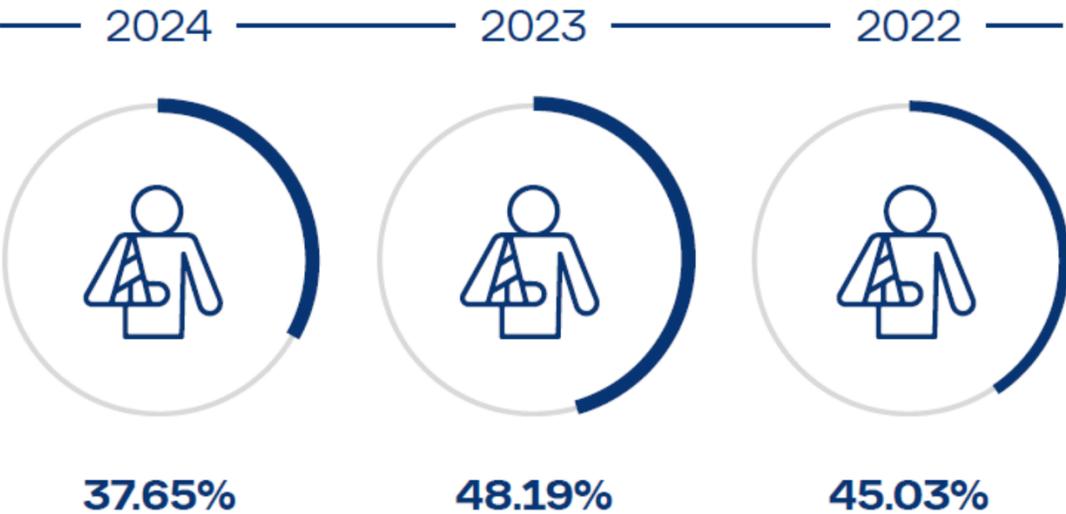
- **Technical and managerial training courses** to develop specific and transferable skills.
- **Customized career plans** to support the professional advancement of our employees.
- **Mentoring programs** to facilitate the integration and growth of new hires.

Average hours of training per employee	U.M.	2024	2023	2022
		Total	Total	Total
EdiliziAcrobatica S.p.A. (ITA) 	Hours	72.07	101.42	88.85
EdiliziAcrobatica France SaS (FR) 	Hours	66.45	66.56	119.75
EdiliziAcrobatica ibérica sl (SP) 	Hours	66.86	69.00	175.53
Acrobatica Energy s.r.l. 	Hours	74.11	76.00	-
Acrobatica Monaco Sam (MCO) 	Hours	71.80	69.00	-
Enigma Capital Investment Llc (UAE) 	Hours	10.91	7.69	-
Total	Hours	57.87	76.72	92.29

HEALTH AND SAFETY

Workplace safety is an essential value for Acrobatica, given the specific nature of the activities carried out. For this reason, the company adopts a **health and safety management system** aimed at ensuring the highest level of protection for workers. This management system, whose certification was renewed for EdiliziAcrobatica S.p.A. on February 28, 2025, with the integration of the ISO 14001 certification, forms the Integrated Management System for Quality, Safety, and Environment.

Accident rate per million hours worked



The specificity of the construction sector, in which Acrobatica operates, exposes workers to a variety of risks, including cuts, burns, dislocations, sprains, strain injuries, eye injuries, and, rarely, falls from heights involving materials or the worker themselves.

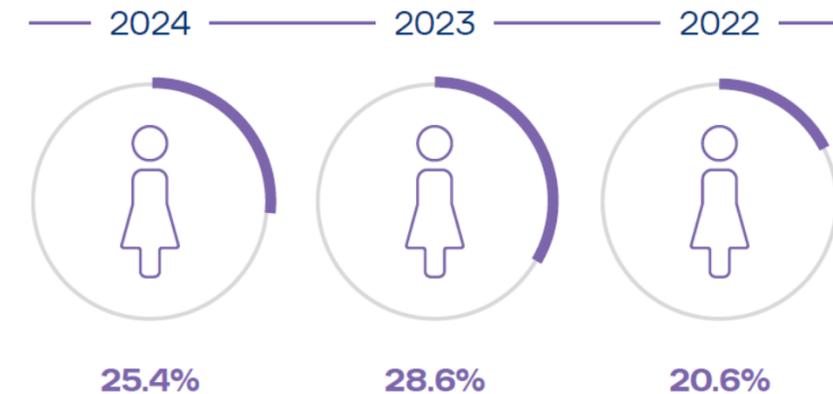
In 2024, there was a significant **decrease** in the **injury rate per million hours worked**, a result of the company's ongoing commitment to the safety of its employees and demonstrating the effectiveness of the prevention and control measures implemented. Moreover, during 2024, **no fatalities occurred as a result of accidents**.

GENDER EQUALITY AND EQUAL PAY

Compensation policies are extremely important for Acrobatica, both for attracting and retaining talent, and for motivating employees in a way that values their commitment and the results of their performance. Moreover, these policies help ensure fairness and justice within the organization and improve the Group's image and reputation in the labor market in the long term.

Table: Gender Pay Gap		Managers and Other Directors	Managers	Office workers	Workers
EdiliziAcrobatica S.p.A. (ITA)		104.9%	100.1%	91.5%	100.0%
EdiliziAcrobatica France SaS (FR)		-	80.3%	90.6%	106.6%
EdiliziAcrobatica ibérica sl (SP)		-	-	73.8%	106.7%
Acrobatica Energy s.r.l.		-	136.7%	46.7%	-
Acrobatica Monaco Sam (MCO)		-	-	-	-
Enigma Capital Investment Llc (UAE)		-	94.0%	92.4%	-

Percentage of women in senior positions



We recognize the importance of gender equality and fair compensation. To ensure equality, we adopt the following measures:

- **Periodic salary analysis** to ensure pay equity between men and women.
- **Supportive policies** for work-life balance, such as flexible hours and remote work.
- **Mentoring and female leadership programs** to promote women's access to managerial roles.

AFFECTED COMMUNITIES

Acrobatica reaffirms its commitment to creating shared value with the communities in which it operates, promoting sustainable economic and social development. Acrobatica firmly believes that its success is closely linked to the well-being of the areas where it operates. For this reason, the Group is actively engaged in promoting and supporting the socio-economic development of its local communities, continuing to actively support various initiatives.



SEA - Supereroi Acrobatici ODV ETS

Made up of dozens of Acrobatic volunteers, dressed as **superheroes** and characters from fairy tales and cartoons, who perform spectacular rooftop descents at major Italian children's hospitals, as well as visits inside the wards; with the aim of bringing comfort to young patients and their families, who are the true superheroes.

OSM Edu

"Dedicated to young people between the ages of 14 and 21, this initiative was created with the aim of helping them discover their potential and navigate the world of work. At the heart of the project is OSM Talent, an Orientation Questionnaire developed from OSM's experience in the business world. Thanks to scholarships offered by partner companies, deserving and motivated young individuals can access the Edu Talent Academy, the first academy dedicated to training young people in entrepreneurship and leadership.



Spazzapnea

This is an initiative aimed at cleaning up beaches and seabeds, which Acrobatica has supported as a sponsor over the past two years. Divers and volunteers took part in a 'waste collection competition', walking along the coastline and collecting as much litter as possible.



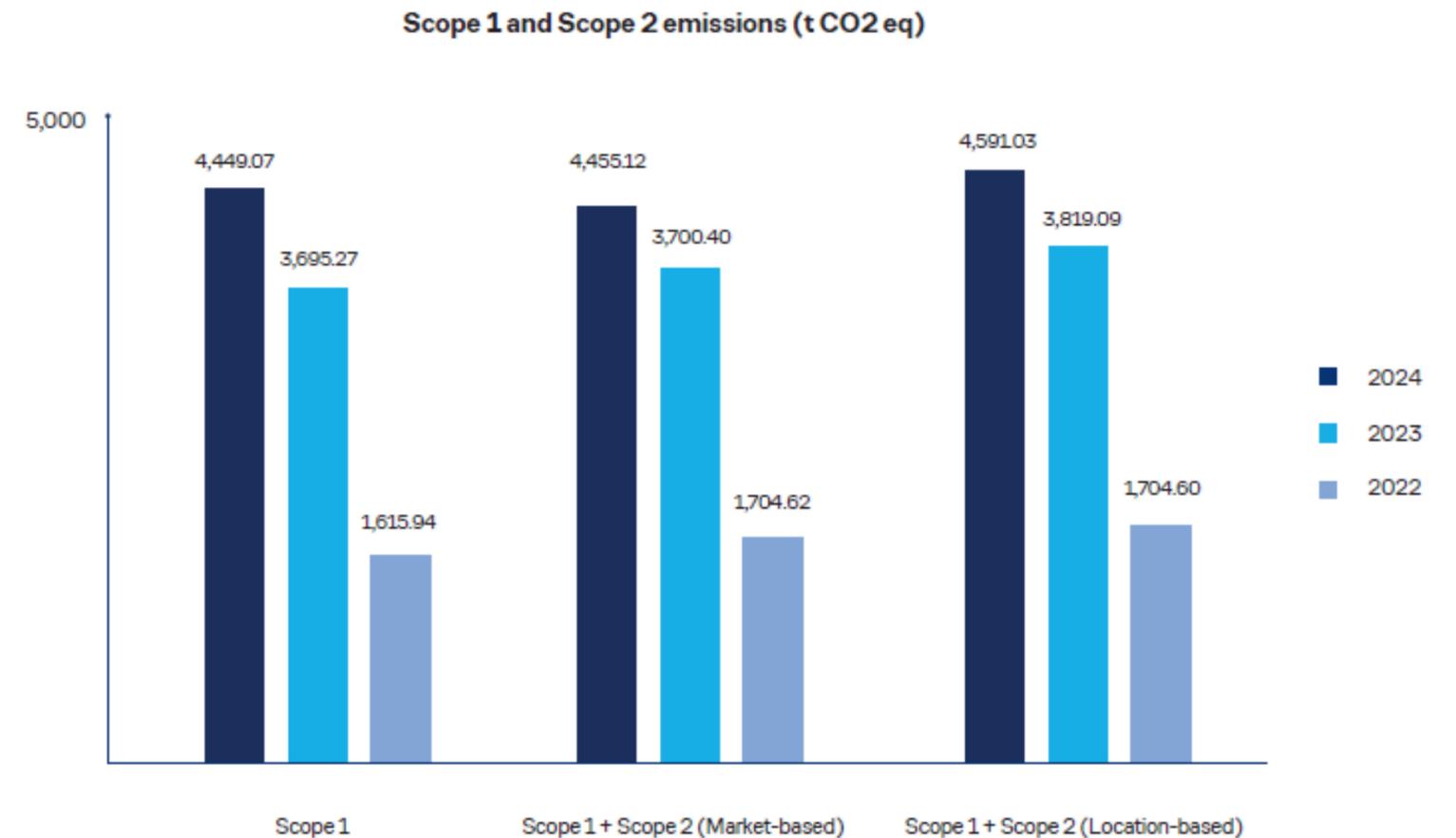
MITIGATION AND CLIMATE CHANGE

Acrobatica closely monitors greenhouse gas emissions, calculated using the methodology outlined by the GHG Protocol and expressed in tons of CO₂ equivalent (tCO₂e).

Acrobatica has reported **Scope 1 emissions**, which are directly produced by the organization's own consumption, and **Scope 2 emissions**, which result from the generation of energy purchased and used by the organization.

To calculate these emissions, two distinct approaches are used:

- **Market-Based (MB)**, which assigns a zero CO₂e emission factor to energy consumption from certified renewable sources (such as guarantees of origin);
- **Location-Based (LB)**, which uses an average CO₂e emission factor based on the national energy mix.

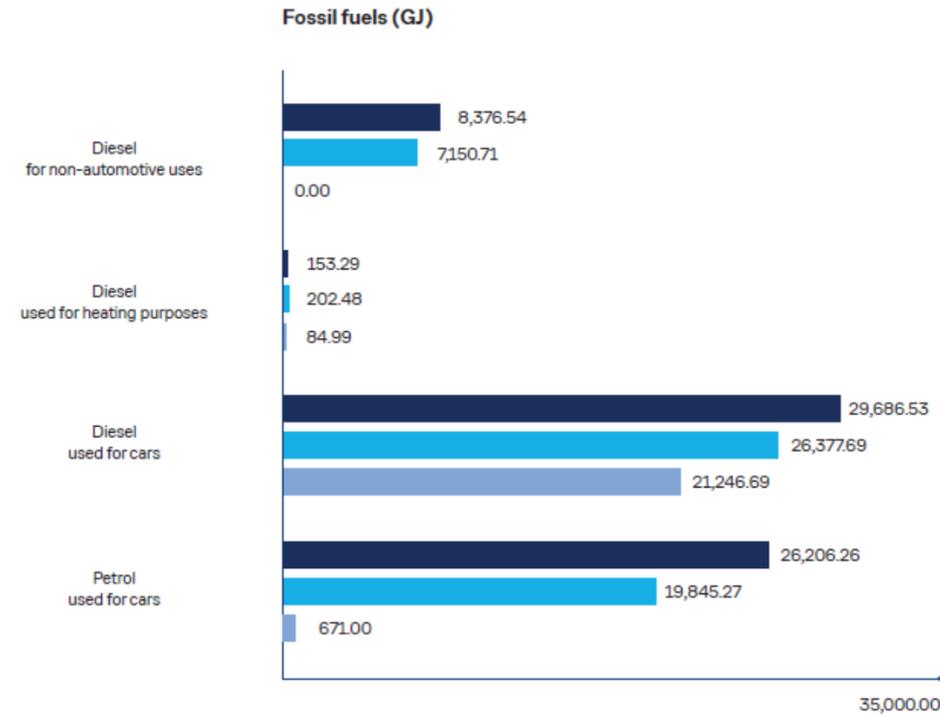
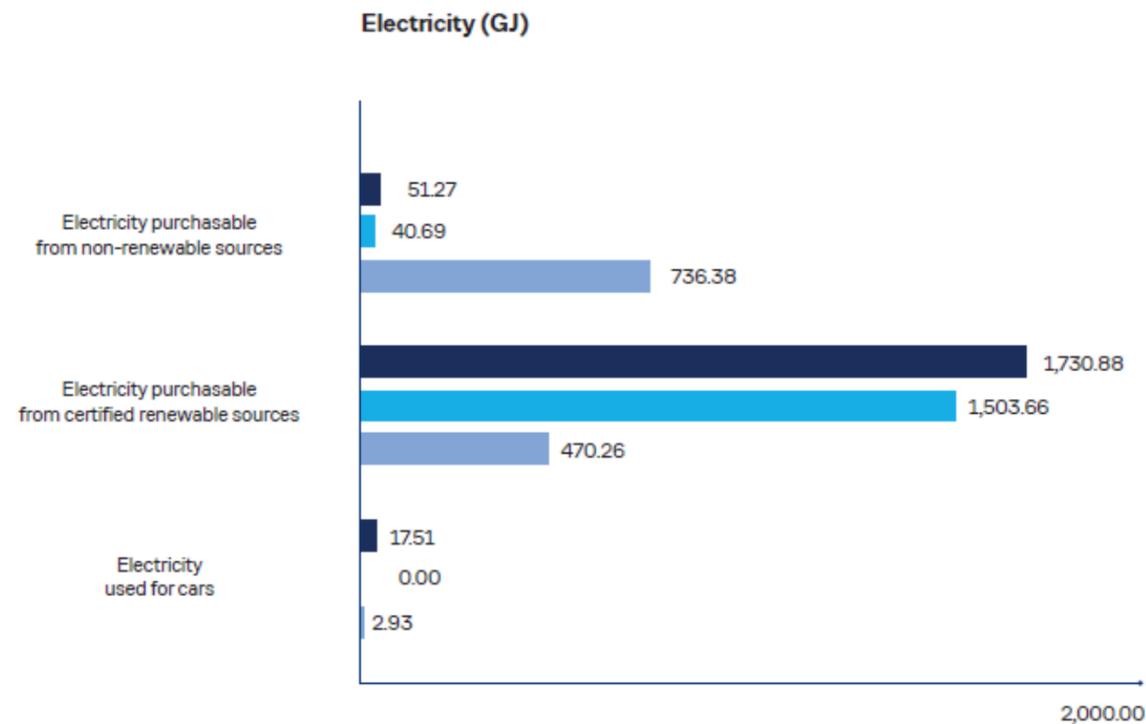
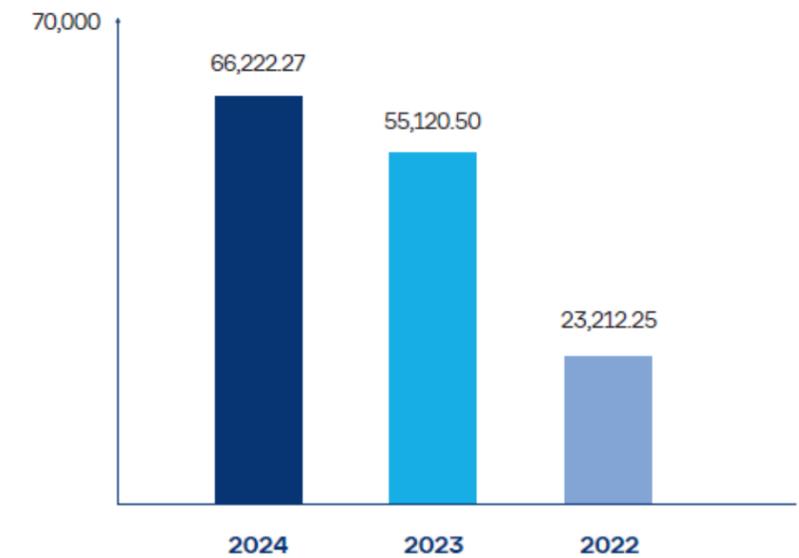


ENERGY

Total **energy consumption** has increased over the past two years, in line with the Group’s expansion. Of the total consumption, 52.94% is attributable to EdiliziAcrobatica S.p.A., 41.15% to Enigma Capital Investments LLC, 5.10% to EdiliziAcrobatica France SaS, while the remaining share is attributable to EdiliziAcrobatica Iberica SL and EdiliziAcrobatica Monaco SAM.

Due to the nature of its activities, the Group's energy consumption involves various energy sources: **natural gas** for heating spaces, **diesel** and **gasoline** used for fueling company vehicles, diesel for non-transportation uses, and purchased **electricity** (both renewable and non-renewable), used for office utilities, warehouses, and partially for powering electric vehicles.

Total consumption (GJ)

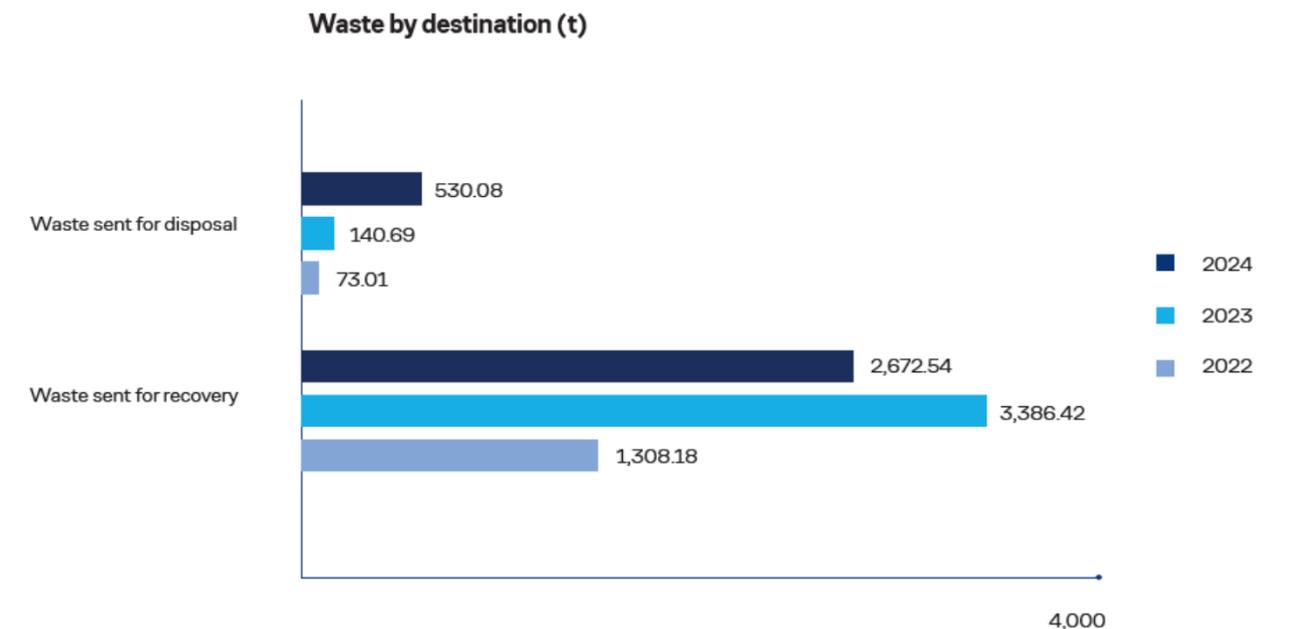
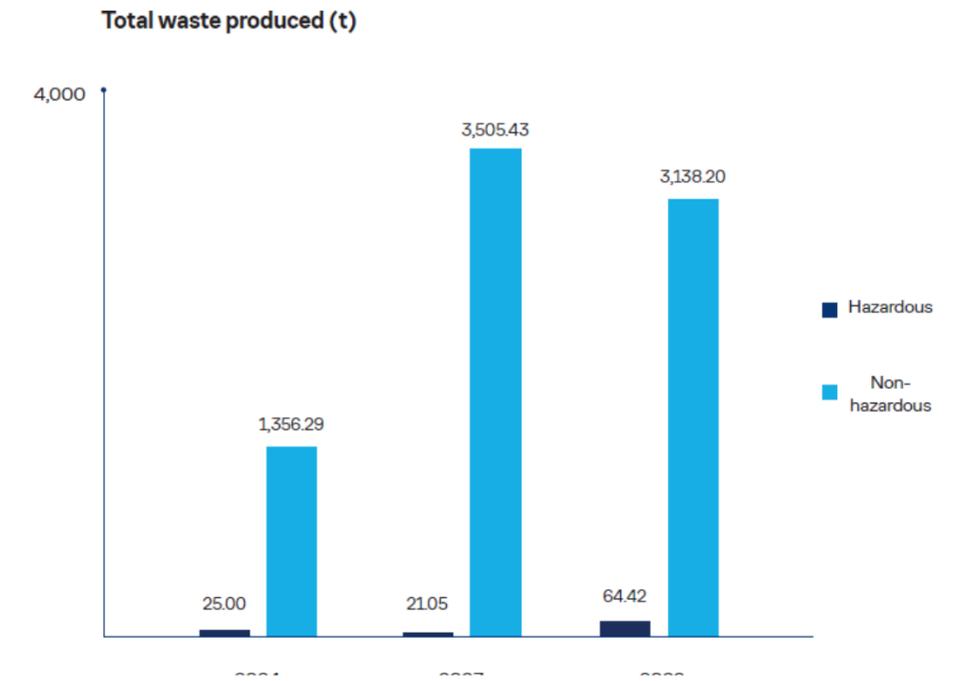


■ 2024
■ 2023
■ 2022

WASTE MANAGEMENT

Acrobatica is strongly committed to the **responsible** and efficient **management of waste**, with the primary goal of minimizing its environmental impact. It should be noted that the data for the years 2022 and 2023 refer exclusively to the company EdiliziAcrobatica S.p.A., based in Italy, while the data for 2024 also includes Enigma Capital Investments LLC, based in the United Arab Emirates. Information on waste produced by other controlled companies is not currently available.

In 2024, a **decrease** in the total amount of **waste produced** was observed. The percentage of hazardous waste corresponds to 2% of the total, showing a slight increase compared to 0.6% in the previous year. A modest increase in waste destined for disposal is noted, partially attributable to the fact that waste produced by the UAE company is entirely destined for disposal and not for recovery.



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