



F4 Fast. Forward. Further. Future: 2026-2030 Business Plan | ESG Integration

2026-2030 Sustainability Plan

1. EXECUTIVE SUMMARY

2. 2026-2030 BUSINESS PLAN

3. 2026-2030 SUSTAINABILITY PLAN: OVERVIEW

4. 2026-2030 SUSTAINABILITY PLAN: OBJECTIVES AND TARGETS

Executive Summary

Context and global macro-trends shaping the Plan

In an increasingly complex **geopolitical** and **regulatory environment**, global ESG strategies are evolving towards greater pragmatism. **Decarbonisation** remains a key priority, to be pursued in the maritime sector through the development of alternative fuels and the digitalisation of vessels. At the same time, attention to **biodiversity** and ecosystem protection is increasing. Furthermore, stakeholders are showing strong interest in **human rights**, **supply chain management**, and the development and protection of **human capital**. Finally, to ensure resilience and operational efficiency, advanced technologies such as **artificial intelligence**, automation, and **cybersecurity** are being increasingly adopted.

DECARBONISATION AND ECOLOGICAL TRANSITION



DIGITALISATION AND TECHNOLOGICAL RESILIENCE



REGULATORY FRAMEWORK AND GEOPOLITICAL CONTEXT



HUMAN CAPITAL AND SUPPLY CHAIN



FOUNDATIONAL VALUES AND KEY OBJECTIVES OF THE SUSTAINABILITY STRATEGY

Inspired by the principles of the **blue economy**, applied across the entire supply chain to foster an ethical business and a responsible supply chain, Fincantieri integrates **economic growth**, **environmental protection** and **social progress**. The Group promotes safety and security, **generates shared value** for communities, businesses and local areas, and strengthens its **global leadership**.

Sustainability represents a **strategic driver** for Fincantieri, and its key pillars — innovation, inclusion and integrity — are embedded in the Group's industrial strategy.

Through a continuous process of technological transformation, the **Group** accelerates both the **energy** and **digital transition**, promotes sustainable development models, and enhances the capabilities of its people and partners within a systemic perspective.

Executive Summary

Pillars and strategic topics of the 2026-2030 Plan

FINCANTIERI

INNOVATION

Development of cutting-edge solutions, capable of anticipating and responding to global challenges

ENERGY TRANSITION
AND DECARBONIZATION

BIODIVERSITY AND ECOSYSTEMS

DIGITAL, AI, AND CYBERSECURITY

INCLUSION

Promotion of growth and protection of people and communities, encouraging the creation of shared value

ENHANCEMENT, DEVELOPMENT
AND PROTECTION OF PEOPLE

EQUAL OPPORTUNITIES AND DIVERSITY

DEVELOPMENT OF COMMUNITIES
AND TERRITORIES

INTEGRITY

Pursuing industrial excellence through efficiency and safety, in compliance with the highest ethical and professional standards

HEALTH AND SAFETY

CIRCULAR ECONOMY
AND EFFICIENT USE OF RESOURCES

ETHICAL BUSINESS FOR THE GROUP
AND FOR THE SUPPLY CHAIN



1. EXECUTIVE SUMMARY

2. 2026-2030 BUSINESS PLAN

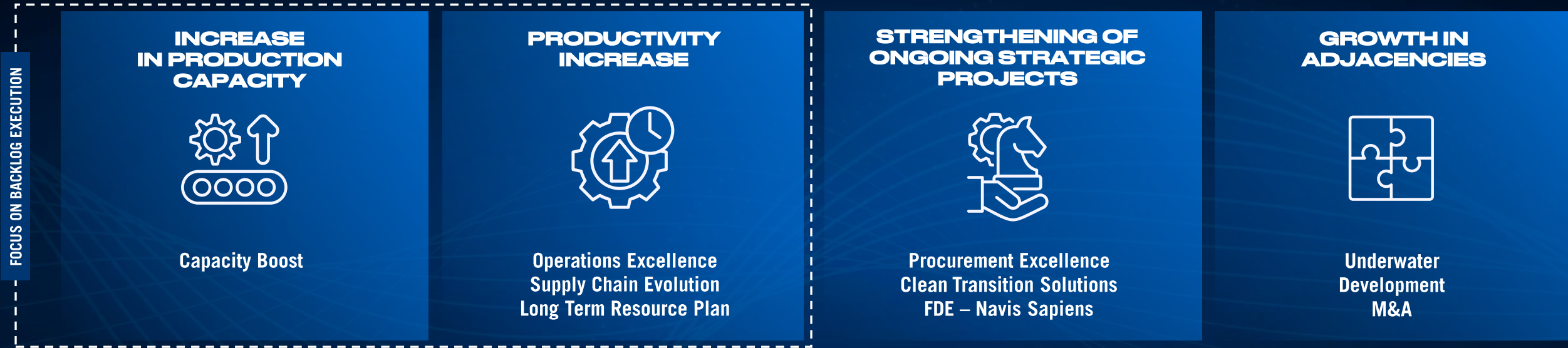
3. 2026-2030 SUSTAINABILITY PLAN: OVERVIEW

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2026-2030 Business Plan

Fincantieri F4 – Fast. Forward. Further. Future.

The new business plan of the Fincantieri Group, Fincantieri F4, relies on sustainability as a pivotal element and innovation trigger to achieve the economic and financial objectives by managing processes in a sustainable and innovative way and by creating increasingly technological and safe products.



KEY DIVISIONAL INITIATIVES

Divisional strengthening plan that leverages cross-divisional initiatives and aims to enhance specific improvement opportunities identified by each division

INTEGRATED SUSTAINABILITY PLAN



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2026-2030 Sustainability Plan

Overview of the Sustainability Plan Structure

Through its sustainability objectives, Fincantieri integrates economic growth, environmental protection and social progress, promoting safety and security, generating shared value for communities, businesses and local areas, and strengthening its global leadership. The 2026-2030 Sustainability Plan addresses the Group's material impacts and risks, while aiming to capture growth opportunities arising from global trends, including increasing demand for technologically advanced and green vessels, the growing relevance of the blue economy, and the technological and digital evolution of the regulatory and social landscape.

The 2026-2030 Sustainability Plan is structured as follows:



3

PILLARS

9

STRATEGIC TOPICS

41

OBJECTIVES

20 OF WHICH ARE INCLUDED IN THE BUSINESS PLAN

44%

INNOVATION OBJECTIVES

29%

INCLUSION OBJECTIVES

27%

INTEGRITY OBJECTIVES



Fincantieri contributes to the achievement of the United Nations 2030 Agenda for Sustainable Development

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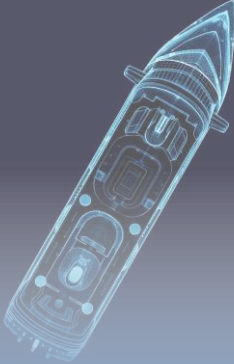
INNOVATION

INCLUSION

INTEGRITY

2026-2030 Sustainability Plan

Innovation objectives

PILLARS	STRATEGIC TOPICS	OBJECTIVES	TARGETS	SCOPE	SDGs
 INNOVATION	 Energy transition and decarbonization	Development of high-energy-efficiency cruise ships powered by environmentally friendly and renewable energy sources, with a reduced environmental footprint in terms of air emissions, discharges to the sea and noise	 2026 First cruise ship with hydrogen  2027 First methanol-ready cruise ship  2030 40% reduction in CO₂ emissions , for the same gross tonnage and miles travelled at the reference speed defined by the EEDI ⁽¹⁾ index, and minimum emissions in port ⁽²⁾  2035 First Net-Zero⁽²⁾ cruise ship	Fincantieri S.p.A.	    
		Identification of initiatives and projects for the development of products and advanced design tools for ships with a reduced environmental impact		Fincantieri S.p.A.	

1. The emissions reduction is calculated using the Energy Efficiency Design Index (EEDI) as defined by the International Convention for the Prevention of Pollution from Ships (MARPOL). The index is based on a 2008 baseline, represented by a curve reflecting the average EEDI value as a function of ship size.

2. Subject to the availability of green fuels and green port connections, assessed on a Well-to-Wake approach.



INNOVATION



INCLUSION

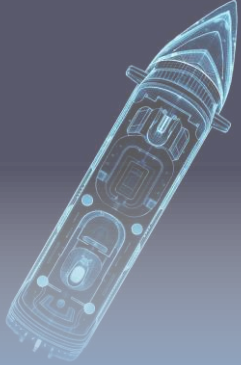
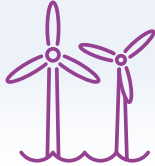


INTEGRITY

2026-2030 Sustainability Plan

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Innovation objectives

PILLARS	STRATEGIC TOPICS	OBJECTIVES	TARGETS	SCOPE	SDGs
 INNOVATION	 Energy transition and decarbonization	Development of high-energy-efficiency offshore vessels powered by environmentally friendly and renewable energy sources, with reduced environmental impact in terms of air emissions, discharges to the sea and noise	BUSINESS PLAN TARGET 2027 First offshore ship with methanol 2030 First Net-Zero⁽¹⁾ offshore ship	VARD Group	  
		Ensuring that the energy product portfolio actively supports the energy transition (e.g. wind power generation systems)	 2026-2030 50% of vessels delivered in support of energy infrastructure are dedicated to offshore wind		
		Development and delivery of unmanned technologies and energy-efficient systems to reduce greenhouse gas emissions in offshore operations	BUSINESS PLAN TARGET 2026 Ready-to-market recyclable synthetic oil underwater inductive charging system with a defined go-to-market model 2030 40% of the civil revenues of the underwater unconventional segment from solutions that reduce GHG emissions compared to traditional solutions⁽²⁾	Underwater cluster	 

1. Subject to the availability of green fuels and green port connections, assessed on a Well-to-Wake approach.

2. Subject to client demand, technology availability, regulatory frameworks and infrastructure.



INNOVATION



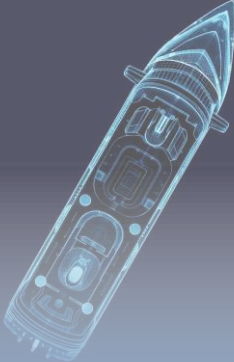
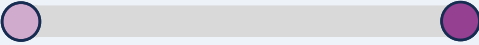
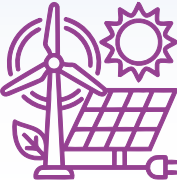
INCLUSION



INTEGRITY

2026-2030 Sustainability Plan

Innovation objectives

PILLARS	STRATEGIC TOPICS	OBJECTIVES	TARGETS	SCOPE	SDGs
 INNOVATION	 Energy transition and decarbonization	Promotion of projects aimed at developing new solutions for energy efficiency or reduction of emission, including in collaboration with third parties Mitigation of and adaptation to the effects of climate change across the value chain through innovative processes	2026 Establishment of the Energy transition Task Force 2026 2028 2030 Implementation of 3 projects, one at 2026, one at 2028 and one at 2030 2027 2030 -8% of Scope 1 and 2 GHG emissions compared to 2021 -20% of Scope 1 and 2 GHG emissions compared to 2021  Baseline: 148,924 tCO₂ 2030 100% electricity from renewable sources	Group	7 AFFORDABLE AND CLEAN ENERGY 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION 14 LIFE BELOW WATER



INNOVATION



INCLUSION

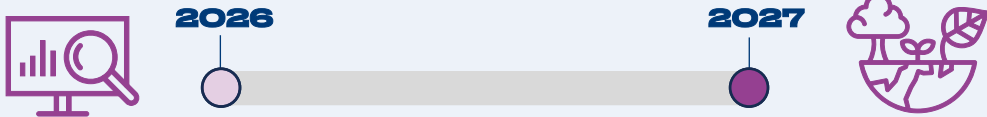
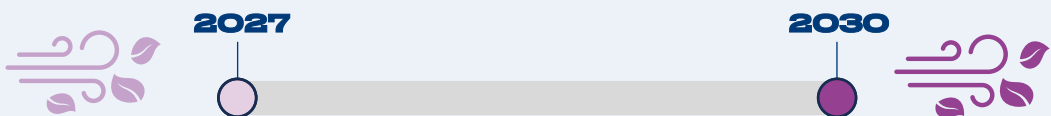


INTEGRITY

2026-2030 Sustainability Plan

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Innovation objectives

PILLARS	STRATEGIC TOPICS	OBJECTIVES	TARGETS	SCOPE	SDGs
 INNOVATION	 Biodiversity and ecosystems	Biodiversity protection	 Analysis of the impacts of production processes on biodiversity Establishment of an action plan to mitigate impacts on biodiversity limited to sites that result in significant impacts on biodiversity	Group	  
		Expansion of the provision of underwater solutions for the security, surveillance and monitoring of critical infrastructure, contributing to the prevention of potential environmental damage	 2030 20% of civil revenues of the unconventional underwater segment generated from monitoring and inspection services for clients operating gas pipelines and offshore platforms ⁽¹⁾	Underwater cluster	 
		Reduction of air pollution from products and production processes	 -5% VOC ⁽²⁾ emissions per unit of revenue compared to 2021 -8% VOC ⁽²⁾ emissions per unit of revenue compared to 2021 Baseline: 0.114 ton/mln €	Group	  

1. Subject to client demand, technology availability, regulatory frameworks and infrastructure.
 2. Volatile Organic Compound.



INNOVATION



INCLUSION



INTEGRITY

2026-2030 Sustainability Plan

Innovation objectives

PILLARS	STRATEGIC TOPICS	OBJECTIVES	TARGETS	SCOPE	SDGs
 INNOVATION	 Digital, AI, and Cybersecurity	Development of Navis Sapiens through digital solutions based on integrated technological platforms, delivering benefits including improved energy efficiency, optimized maintenance and logistics across the vessel lifecycle, and enhanced cybersecurity of critical infrastructure	BUSINESS PLAN TARGET At least 10 vessels equipped with digital applications for resource efficiency (energy optimization, predictive maintenance, operational management) and/or cybersecurity solutions 2028  2030 At least 20 vessels equipped with digital applications for resource efficiency (energy optimization, predictive maintenance, operational management) and/or cybersecurity solutions	Group	   
		Support of inspection activities through digital systems	BUSINESS PLAN TARGET  2026 Launch of pilot project to test stand-alone inspection and monitoring systems on a site 2027 Validation of the pilot project⁽¹⁾ and planning of the potential introduction of the model to Group companies, where applicable 2030 Progressive rollout of the model across Group companies		  

1. Subject to the results of the pilot.



INNOVATION



INCLUSION

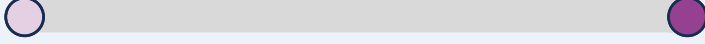
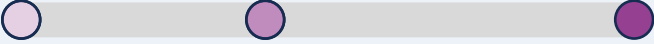
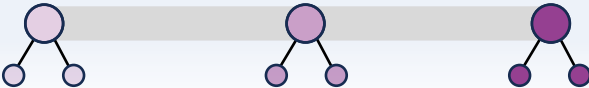


INTEGRITY

2026-2030 Sustainability Plan

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Innovation objectives

PILLARS	STRATEGIC TOPICS	OBJECTIVES	TARGETS	SCOPE	SDGs
 INNOVATION	 Digital, AI, and Cybersecurity	Increase in the level of control over exposure to cyber risk within the product supply chain	2026  Preliminary assessment of the cyber maturity level of 25% of the 1,000 suppliers within the qualification platform (SupplHi), in order to identify those with higher criticality  2027 Launch of a pilot program for continuous monitoring of at least 50 critical suppliers through digital footprint analysis technologies, aimed at identifying potential cybersecurity breaches	Group (excluding US subsidiaries)	
		Centralize the management and monitoring of cyber security through a uniform service delivery model	2026   Integration of incident response processes  2027 Unified incidents monitoring of the subsidiaries that will use the service 2030 Support for the implementation of Group cybersecurity policies across Italian subsidiaries (90%) and foreign subsidiaries, based on their strategic relevance and level of exposure to cyber threats, in compliance with applicable local regulations ⁽¹⁾	Group	
		Enhancement of employee awareness of cyber risks and capability to recognize such risks	 2026  Provide 2 anti-phishing / anti-financial fraud awareness campaigns per year 2028 2030	Group (Group companies within the technological perimeter ⁽²⁾)	

1. The Security Operations Center (SOC) will operate on a 24/7 basis and will be aligned with governmental standards on national cybersecurity.
 2. Cetena, E-Phors, Finso, HMS IT, Ingegneria dei Sistemi, Isotta Fraschini, Issel Nord, Marine Interiors, Fincantieri NexTech, Operae, Power4Future, Seenergy, Fincantieri SI, Support Logistic Services, SOF, Fincantieri Marine Group.



INNOVATION



INCLUSION

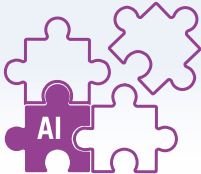


INTEGRITY

2026-2030 Sustainability Plan

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Innovation objectives

PILLARS	STRATEGIC TOPICS	OBJECTIVES	TARGETS	SCOPE	SDGs
 INNOVATION	 Digital, AI, and Cybersecurity	Digitalization of internal processes and collaboration with third parties	 2026 Adoption of the SAP RISE platform 2028 SAP evolution – priority processes 2030 SAP evolution – secondary processes	Group (where applicable ⁽¹⁾)	 
		Digitalization and sustainability of IT processes to enhance efficiency, transparency and sustainability	 2029 100% of employees ⁽²⁾ managed through the new Workday platform , ensuring greater transparency, efficiency and accessibility of HR processes	Group	 
		Governance model compliant with "ethical AI" regulations for the adoption of AI solutions at Group level	2026 Integration of the AI governance model and the related Ethics Committee into the Management Guidelines 	Group (where applicable ⁽⁵⁾)	 

- 2026 target scope: Fincantieri S.p.A., Electronic and Digital Product cluster, Furniture cluster, VARD;
- 2028 and 2030 target scope: Fincantieri S.p.A., Electronic and Digital Product cluster, Furniture cluster, VARD, FMM.
- Group's major country scope: Italy, USA, Romania, Norway.
- Assets scope: desktops PCs, laptops, tablets, printers. Baseline reference: 0% in 2025, calculated as (assets reintroduced into circular economy schemes / decommissioned assets).
- 2026 target scope: Fincantieri S.p.A., Electronic and Digital Product cluster, Mechanical Systems and components cluster, Furniture cluster, Infrastructure cluster. 2029 target scope: Fincantieri S.p.A., Electronic and Digital Product cluster, Mechanical Systems and components cluster, Furniture cluster, Infrastructure cluster, Underwater cluster.
- According to EU and Italian legislation.



INNOVATION



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2026-2030 Sustainability Plan

Inclusion objectives

PILLARS	STRATEGIC TOPICS	OBJECTIVES	TARGETS	SCOPE	SDGs
INCLUSION	 Enhancement, development and protection of people	Development of human capital, fostering the growth of future leadership in line with the Business Plan	 2026 35% of employees involved in training on green and digital transition topics 2028 +10pp increase in the share of employees involved in training on green and digital transition topics compared to 2026 2030 +10pp increase in the share of employees involved in training on green and digital transition topics compared to 2028	Group	
		Development of a working environment in which employees feel increasingly engaged, motivated and willing to build their professional future, through the use of annual surveys aimed at measuring employee engagement	2026 Improve by 5pp the Employee Engagement rate recorded in the 2022 survey 2028 Improve by 7pp the Employee Engagement rate recorded in the 2022 survey  Baseline: 72%	Group	



INNOVATION



INCLUSION

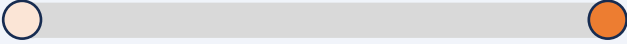


INTEGRITY

2026-2030 Sustainability Plan

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Inclusion objectives

PILLARS	STRATEGIC TOPICS	OBJECTIVES	TARGETS	SCOPE	SDGs
 INCLUSION	 Enhancement, development and protection of people	Enhancement of welfare and social protection services	 2027 Introduction of psychological assistance services or help desks for all Group employees	Group	 
		Promotion of Human Rights protection across the value chain	 2026 Human Rights Risk Assessment for the Vard Vung Tau and Vard Promar sites	Group	
			 2026 Human rights training program for white collars, middle and senior managers of companies within the Italy perimeter, with participation exceeding 70%	Italian scope companies	
			 2027 Human rights training program for white collars, middle and senior managers of companies within the Group perimeter , with participation exceeding 70%	Group (excluding US subsidiaries)	 



INNOVATION



INCLUSION



INTEGRITY

2026-2030 Sustainability Plan

Inclusion objectives

PILLARS	STRATEGIC TOPICS	OBJECTIVES	TARGETS	SCOPE	SDGs
 INCLUSION	 Equal opportunities and diversity	Ensuring maximum integration and full engagement of the workforce through the development of training and awareness initiatives on diversity and inclusion	 2026 1 project supporting parenting or caregivers	Group	
		Strengthening DE&I internally and externally by promoting female representation, the valorization of diverse cultures and the inclusion of people with disabilities	2028  Achievement of ISO 30415 “Diversity and Inclusion” certification for Italian scope companies 2030 Achievement of ISO 30415 “Diversity and Inclusion” certification at Group level	Italian scope companies	
		Ensuring an appropriate level of gender representation by promoting female presence also in roles of responsibility	2027  +4pp white collar women (white collar and middle managers) compared to 2021 Baseline: 22% women in white collar roles (white collars and middle managers)  2027  +5pp middle manager women compared to 2021 Baseline: 15% women in middle management roles (middle managers)	Group	 



2026-2030 Sustainability Plan

Inclusion objectives

PILLARS	STRATEGIC TOPICS	OBJECTIVES	TARGETS	SCOPE	SDGs							
 INCLUSION		Promotion of empowerment and professional development for women middle managers towards executive roles through structured managerial training pathways	 2026 30% of middle manager women involved in training 2028 70% of middle manager women involved in training 2030 100% of middle manager women involved in training  <tr><td>Equal opportunities and diversity</td><td>Promotion of empowerment and professional development for women senior managers through structured managerial training pathways</td><td>  2026 30% of senior manager women involved in training 2028 70% of senior manager women involved in training 2030 100% of senior manager women involved in training </td></tr> <tr><td></td><td></td><td></td><td></td><td>Group</td><td>     </td></tr>	Equal opportunities and diversity	Promotion of empowerment and professional development for women senior managers through structured managerial training pathways	 2026 30% of senior manager women involved in training 2028 70% of senior manager women involved in training 2030 100% of senior manager women involved in training 					Group	   
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				Group	   							



INNOVATION



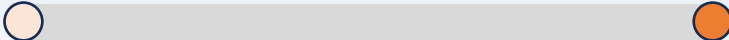
INCLUSION



INTEGRITY

2026-2030 Sustainability Plan

Inclusion objectives

PILLARS	STRATEGIC TOPICS	OBJECTIVES	TARGETS	SCOPE	SDGs
 INCLUSION	 Development of communities and territories	Foster People development and engagement, for the benefit of communities and the Group	 2028 Structured system to promote volunteering activities during working hours with local associations and organizations, available to all employees	Group	     
		Strengthening equity, diversity and inclusion	 2027 Development of a social inclusion project for young people with disabilities  Progressive extension of the project to Group companies, where permitted by the applicable regulatory and socio-economic context 2030	Italian scope companies Group	
		Increase the availability of emerging skills	 2026 10 agreements with partners aimed at ensuring the required skills	Fincantieri S.p.A.	
		BUSINESS PLAN TARGET			



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2026-2030 Sustainability Plan

Integrity objectives

PILLARS	STRATEGIC TOPICS	OBJECTIVES	TARGETS	SCOPE	SDGs
 INTEGRITY	 Health and safety	Improvement of work-related Health and Safety performance, with the objective of progressively eliminating workplace accidents, in order to protect workers' health and the working environment	 2030 Frequency rate 6,5 Progressive reduction of the frequency rate⁽¹⁾ for work-related injuries among employees, using 2025 as the baseline year, in order to reach a rate of 6.5 by 2030	Group	
		Support tools aimed at improving ergonomics and reducing workloads	 2027 Progressive activation⁽²⁾ of autonomous inspection and monitoring systems at shipyards, extending their adoption to Group companies, where applicable	Group	
		Alignment of the Fincantieri Travel Security program with UNI ISO 31030:2021 "Travel risk management — Guidance for organizations", in order to further ensure the safety of employees on business travel	 2026 Gap analysis through third-party audit of Fincantieri's Travel Risk Management (TRM) model, referring to the scope of Italian subsidiaries, and drafting of an alignment roadmap Start of the gap analysis process of Fincantieri's TRM model with reference to the VARD Group scope, and drafting of an alignment roadmap 2027	Italian scope companies Group (excluding US subsidiaries)	

1. Injury rate (number of accidents at work/hours worked *1,000,000).
2. Subject to the outcome of the feasibility studies.



2026-2030 Sustainability Plan

Integrity objectives

PILLARS	STRATEGIC TOPICS	OBJECTIVES	TARGETS	SCOPE	SDGs
INTEGRITY	 Circular economy and efficient use of resources	Waste reduction	BUSINESS PLAN TARGET 2026-2030 Maintaining the share of waste sent for recovery above 80% 2027 -10% of waste generated per unit of revenue compared to 2021 2030 -12% of waste generated per unit of revenue compared to 2021 Baseline: 21.4 t/mln € per unit of revenue	Group	  
		Extension of vessel lifecycle through the strengthening of refurbishment, refitting, repair and upgrade services	2030 € 136M in revenues generated from Service & Refitting activities 	Fincantieri S.p.A.	
		Responsible management of water resources	 2027 -28% of water withdrawals per unit of revenue compared to 2021 2030 -31% of water withdrawals per unit of revenue compared to 2021 Baseline: 440 mc/mln € per unit of revenue	Group	  



INNOVATION



INCLUSION



INTEGRITY

2026-2030 Sustainability Plan

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Integrity objectives

PILLARS	STRATEGIC TOPICS	OBJECTIVES	TARGETS	SCOPE	SDGs
 INTEGRITY	 Ethical business for the Group and for the supply chain	Promotion of sustainable supply chain development through the consolidation and extension of the sustainable supply chain model, guiding suppliers through assessment and reward tools, as well as monitoring via the ESG audit program	2026 2027 Extension of the sustainable supply chain model to the main subsidiaries through the eNGAGE portal and the ESG assessment program (ESG score) 2026 2027 Extension of ESG-based reward mechanisms to in-scope product categories 2026 2027 Definition and testing of the implementation of reward mechanisms linked to suppliers' ESG assessments	Group (excluding US subsidiaries)	  
		Ensuring suppliers' strategic alignment through a structured program of events and engagement opportunities	2026 2030  Delivery of at least 2 engagement sessions per year (e.g. webinars) to actively involve the supply chain in the Group's strategy		
		Strengthening awareness and maturity across the supply chain through sensitization and knowledge transfer activities delivered through dedicated sessions	2026 2030  Delivery of at least 1 session per year, based on the Group's strategic priorities and supply chain needs (e.g. human rights and decarbonization)		



INNOVATION

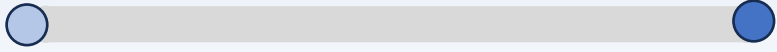


INCLUSION



INTEGRITY

Integrity objectives

PILLARS	STRATEGIC TOPICS	OBJECTIVES	TARGETS	SCOPE	SDGs
 INTEGRITY	 Ethical business for the Group and for the supply chain	Align the financing strategy with sustainability targets and international best practices in sustainable finance	 2027 Increase in the weight of sustainable finance to at least 40% of medium- to long-term funding	Group	  
		Assignment of sustainability objectives within the corporate variable remuneration system	 2029 Maintaining the allocation of sustainability objectives for 100% of employees of Fincantieri S.p.A. and Italian subsidiaries covered by the variable remuneration system  2030 Adoption of variable incentive schemes including at least one sustainability objective for employees covered by variable remuneration systems, with coverage of 85% of Group companies	Italian scope companies Group	



INNOVATION



INCLUSION



INTEGRITY

The background is a dark blue gradient. It features several thin, light blue wavy lines that sweep across the frame from left to right. Overlaid on these waves is a faint, light blue grid pattern, similar to a technical drawing or a wireframe mesh. The overall effect is modern and architectural.

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