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

## 2026-2030 Sustainability Plan

FINCANTIERI

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# 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

# Executive Summary

## Sustainability at Fincantieri

### 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

### 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

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# 2026-2030 Business Plan

## Fincantieri F4 – Fast. Forward. Further. Future.

**The new industrial 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.**

FOCUS ON BACKLOG EXECUTION

### INCREASE IN PRODUCTION CAPACITY

Capacity Boost

### PRODUCTIVITY INCREASE

Operations Excellence
Supply Chain Evolution
Long Term Resource Plan

### STRENGTHENING OF ONGOING STRATEGIC PROJECTS

Procurement Excellence
Clean Transition Solutions
FDE – Navis Sapiens

### GROWTH IN ADJACENCIES

Underwater
Development
M&A

### 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

INNOVATION

INCLUSION

INTEGRITY

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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 INLCUDED 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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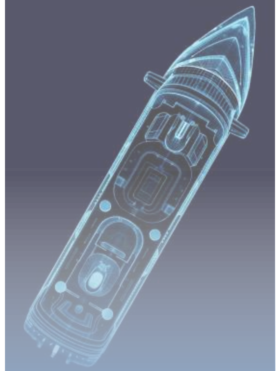
# 2026-2030 Sustainability Plan
## Innovation objectives



| 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** | INDUSTRIAL PLAN TARGET<br>**2026** First **hydrogen-powered** cruise ship<br>**2027** First **methanol-ready** cruise ship<br>**2030** **40% reduction** in **$CO_2$ emissions**, for the same gross tonnage and distance sailed at the reference speed defined by the EEDI [1] index, and minimum in-port emissions [2]<br>**2035** First **Net-Zero** [2] cruise ship | Fincantieri S.p.A. | 7 Affordable and clean energy<br>9 Industry, innovation and infrastructure<br>12 Responsible consumption and production<br>13 Climate action<br>14 Life below water |
| | | **Identification of initiatives and projects to develop products and advanced design tools for ships with a reduced environmental footprint** | **2027**<br>**2 low environmental impact design initiatives** (including 1 for the cruise sector and 1 for the naval sector) | 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.

# 2026-2030 Sustainability Plan

## Innovation objectives

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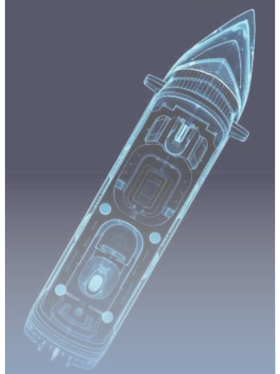
| PILLARS | STRATEGIC TOPICS | OBJECTIVES | TARGETS | SCOPE | SDGs |
|---|---|---|---|---|---|
| INNOVATION | Energy transition and decarbonization | Development of high-energy-efficiency offshore vessels powered by environmentally friendly and renewable energy sources, with reduced environmental impact in terms of air emissions, discharges to the sea and noise | INDUSTRIAL PLAN TARGET<br>**2027** First **methanol-powered** offshore ship<br>**2030** First **Net-Zero**[1] offshore ship | VARD Group | 7 AFFORDABLE AND CLEAN ENERGY<br>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE<br>12 RESPONSIBLE CONSUMPTION AND PRODUCTION<br>13 CLIMATE ACTION<br>14 LIFE BELOW WATER |
| | | 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** | VARD Group | |
| | | Development and delivery of unmanned technologies and energy-efficient systems to reduce greenhouse gas emissions in offshore operations | INDUSTRIAL PLAN TARGET<br>**2026** Ready-to-market **recyclable synthetic oil underwater inductive charging system** with a defined go-to-market model<br>**2030** **40%** of the **civil revenues** of the **underwater unconventional** segment from solutions that reduce **GHG emissions** compared to traditional solutions[2] | Underwater cluster | |

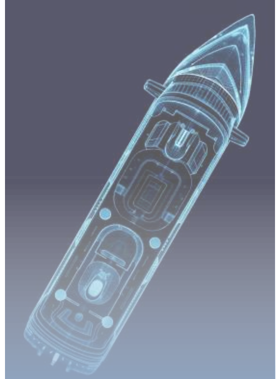


1. Subject to the availability of green fuels and green port connections, assessed on a Well-to-Wake approach.
2. Subject to customer demand, technology availability, regulatory requirements and infrastructure.

INNOVATION INCLUSION INTEGRITY

# 2026-2030 Sustainability Plan
## Innovation objectives



| PILLARS | STRATEGIC TOPICS | OBJECTIVES | TARGETS | SCOPE | SDGs |
|---|---|---|---|---|---|
| INNOVATION |  Energy transition and decarbonization | Promotion of initiatives aimed at developing new energy-efficiency or emission-reduction solutions, including in collaboration with third parties | **2026** Establishment of the Energy transition Task Force<br>2026 – 2028 – 2030<br>Implementation of **3 initiatives**, one at 2026, one at 2028 and one at 2030 | Group | 7 Affordable and clean energy; 9 Industry, innovation and infrastructure; 12 Responsible consumption and production; 13 Climate action; 14 Life below water |
| | | Mitigation of and adaptation to the effects of climate change across the value chain through innovative processes | INDUSTRIAL PLAN TARGET<br>**2027** -8% of **GHG emissions** from scope 1 and 2 compared to 2021<br>**2030** -20% of **GHG emissions** from scope 1 and 2 compared to 2021<br>Baseline: 148,924 $tCO_2$<br>**2030** 100% of electricity from **renewable sources** | | |

INNOVATION · INCLUSION · INTEGRITY

# 2026-2030 Sustainability Plan

## Innovation objectives

| PILLARS | STRATEGIC TOPICS | OBJECTIVES | TARGETS | SCOPE | SDGs |
|---|---|---|---|---|---|
| INNOVATION | Biodiversity and ecosystems | Biodiversity protection | **2026**: **Analysis** of the **impacts** of **production processes** on **biodiversity**<br>**2027**: Establishment of an **action plan** to **mitigate impacts** on biodiversity limited to **sites** that result in **significant impacts** on biodiversity | Group | 12, 14, 15 |
| | | Expansion of the provision of underwater solutions for the security, surveillance and monitoring of critical infrastructure, contributing to the prevention of potential environmental damage | INDUSTRIAL PLAN TARGET<br>**2030**: **20%** of **civilian revenues** of the **unconventional underwater** segment derived from **monitoring** and **inspection services** for customers active in the management of gas pipelines and offshore platforms (1) | Underwater cluster | 9, 14 |
| | | Reduction of air pollution from products and production processes | **2027**: **-5% VOCs (2) emissions** per unit of revenue compared to 2021 baseline<br>**2030**: **-8% VOCs (2) emissions** per unit of revenue compared to 2021 baseline<br>Baseline: 0.114 ton/mln € | Group | 13, 14, 15 |

1. Subject to customer demand, technology availability, regulatory frameworks and infrastructure.
2. Volatile Organic Compounds.

# 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 | INDUSTRIAL PLAN TARGET<br>2028: At least 10 vessels equipped with digital applications for resource efficiency (energy optimization, predictive maintenance, operational management) and/or cybersecurity solutions<br>2030: At least 20 vessels equipped with digital applications for resource efficiency (energy optimization, predictive maintenance, operational management) and/or cybersecurity solutions | Group | 8 Decent work and economic growth; 9 Industry, innovation and infrastructure; 12 Responsible consumption and production; 13 Climate action |
| | | Support of inspection activities through digital systems | INDUSTRIAL PLAN TARGET<br>2026: Launch of pilot project to test stand-alone inspection and monitoring systems on a site<br>2027: Validation of the pilot project (1) and planning of the potential introduction of the model to Group companies, where applicable<br>2030: Progressive rollout of the model across Group companies | | 3 Good health and well-being; 8 Decent work and economic growth; 9 Industry, innovation and infrastructure |

1. Subject to the results of the pilot.

# 2026-2030 Sustainability Plan

## Innovation objectives

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| 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<br>**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) | 8 DECENT WORK AND ECONOMIC GROWTH |
| | | **Centralization of cybersecurity management and monitoring through a standardized service delivery model** | **2026:** **Integration** of **incident response** processes<br>**2027:** **Unified monitoring** of **incidents** across those subsidiaries using the service<br>**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 | 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE |
| | | **Enhancement of employee awareness of cyber risks and capability to recognize such risks** | **2026 – 2028 – 2030:** Provide **2 anti-phishing / anti-financial fraud awareness campaigns** per year | Group (Group companies within the technological perimeter [(2)]) | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION |

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, Seanergy, Fincantieri SI, Support Logistic Services, SOF, Fincantieri Marine Group.

INNOVATION INCLUSION INTEGRITY

# 2026-2030 Sustainability Plan
## Innovation objectives

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| 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]) | 8 Decent work and economic growth; 9 Industry, innovation and infrastructure |
| | | 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 | |
| | | | **2026** 70% of obsolete IT assets[3] reintroduced into circular economy schemes for regeneration, reuse or responsible recycling; **2029** 85% of obsolete IT assets reintroduced into circular economy schemes for regeneration, reuse or responsible recycling | Fincantieri S.p.A. and Italian subsidiaries, with centralized warehouse management[4] | 12 Responsible consumption and production; 13 Climate action |
| | | 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]) | 8 Decent work and economic growth; 9 Industry, innovation and infrastructure |

1. 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.
2. Group's major country scope: Italy, USA, Romania, Norway.
3. Assets scope: desktops PCs, laptops, tablets, printers. Baseline reference: 0% in 2025, calculated as (assets reintroduced into circular economy schemes / decommissioned assets).
4. 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.
5. According to EU and italian legislation.

INNOVATION | INCLUSION | INTEGRITY

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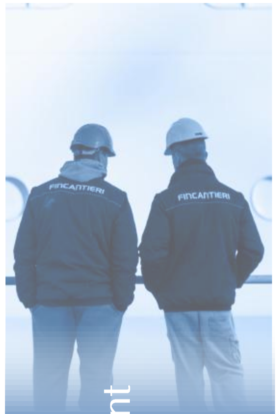
# 2026-2030 Sustainability Plan
## Inclusion objectives

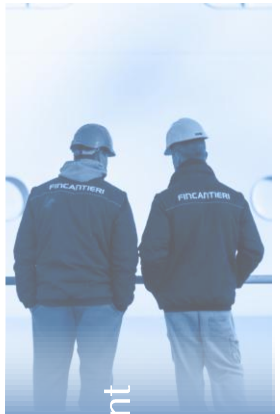
| PILLARS | STRATEGIC TOPICS | OBJECTIVES | TARGETS | SCOPE | SDGs |
|---|---|---|---|---|---|
| INCLUSION | Enhancement, development and protection of people | Development of human capital, fostering the growth of future leadership in line with the Industrial Plan | INDUSTRIAL PLAN TARGET — 2026: **35%** 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 | 4 Quality Education; 9 Industry, Innovation and Infrastructure; 12 Responsible Consumption and Production |
| | | 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 | 3 Good Health and Well-Being; 5 Gender Equality; 8 Decent Work and Economic Growth; 9 Industry, Innovation and Infrastructure |



# 2026-2030 Sustainability Plan

## 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 support** services or help desks for all Group employees | Group | 3 Good health and well-being; 8 Decent work and economic growth |
| | | Promotion of Human Rights protection across the value chain | **2026** **Human Rights Risk Assessment** for the Vard Vung Tau and Vard Promar sites | Group | 3 Good health and well-being; 4 Quality education; 8 Decent work and economic growth; 10 Reduced inequalities |
| | | | **2026** **Human rights training program** for employees, middle management and executives of companies within the **Italy** perimeter, with **participation exceeding 70%** | Italian scope companies | |
| | | | **2027** **Human rights training program** for employees, middle management and executives of companies within the **Group perimeter**, with participation exceeding **70%** | Group (excluding US subsidiaries) | |

# 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**<br>1 project supporting parenthood or caregivers | Group | 4 Quality Education |
| | | Strengthening DE&I internally and externally by promoting female representation, the valorization of diverse cultures and the inclusion of people with disabilities | INDUSTRIAL PLAN TARGET<br>**2028** Achievement of ISO 30415 "Diversity and Inclusion" certification for Italian scope companies | Italian scope companies | 5 Gender Equality |
| | | | **2030** Achievement of ISO 30415 "Diversity and Inclusion" certification at group level | Group | 8 Decent Work and Economic Growth |
| | | Ensuring an appropriate level of gender representation by promoting female presence also in roles of responsibility | **2027**<br>+4pp white collar women (white collar and middle managers) compared to 2021<br>Baseline: 22% women in white-collar roles (employees and middle management)<br><br>**2027**<br>+5pp middle managers women compared to 2021<br>Baseline: 15% women in white-collar roles (middle management) | Group | 10 Reduced Inequalities |

# 2026-2030 Sustainability Plan

## Inclusion objectives

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| PILLARS | STRATEGIC TOPICS | OBJECTIVES | TARGETS 2026 | TARGETS 2028 | TARGETS 2030 | SCOPE | SDGs |
|---|---|---|---|---|---|---|---|
| INCLUSION | Equal opportunities and diversity | Promotion of empowerment and professional development for female middle managers towards executive roles through structured managerial training pathways | 30% of female middle managers involved in training | 70% of female middle managers involved in training | 100% of female middle managers involved in training | Group | 4 QUALITY EDUCATION; 5 GENDER EQUALITY; 8 DECENT WORK AND ECONOMIC GROWTH; 10 REDUCED INEQUALITIES |
| | | Promotion of empowerment and professional development for female senior managers through structured managerial training pathways | 30% of female senior managers involved in training | 70% of female senior managers involved in training | 100% of female senior managers involved in training | | |

INNOVATION | INCLUSION | INTEGRITY

# 2026-2030 Sustainability Plan
## Inclusion objectives

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| 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 | 3 GOOD HEALTH AND WELL-BEING<br>4 QUALITY EDUCATION<br>5 GENDER EQUALITY<br>8 DECENT WORK AND ECONOMIC GROWTH<br>10 REDUCED INEQUALITIES<br>11 SUSTAINABLE CITIES AND COMMUNITIES |
| | | Strengthening equity, diversity and inclusion | **2027** Development of a social inclusion project for young people with disabilities | Italian scope companies | |
| | | | **2030** Progressive extension of the project to Group companies, where permitted by the applicable regulatory and socio-economic context | Group | |
| | | Increase the availability of emerging skills | INDUSTRIAL PLAN TARGET **2026** 10 agreements with partners aimed at ensuring the required skills | Fincantieri S.p.A. | |

INNOVATION | INCLUSION | INTEGRITY

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# 2026-2030 Sustainability Plan
## Integrity objectives

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| PILLARS | STRATEGIC TOPICS | OBJECTIVES | TARGETS | SCOPE | SDGs |
|---|---|---|---|---|---|
| INTEGRITY |  Health and safety | **Improvement of occupational Health and Safety performance, with the objective of progressively eliminating workplace accidents, in order to protect workers' health and the working environment** | INDUSTRIAL PLAN TARGET<br>**2030**<br>**Frequency rate 6,5**<br>**Progressive reduction** of the **frequency rate** (1) for occupational injuries among employees, using 2025 as the baseline year, in order to reach a rate of 6.5 by 2030 | Group | 3 GOOD HEALTH AND WELL-BEING |
| | | **Support tools aimed at improving ergonomics and reducing workloads** | **2027**<br>Progressive activation (2) of **autonomous inspection** and **monitoring systems** at **shipyards**, extending their adoption to Group companies, where applicable | Group | 8 DECENT WORK AND ECONOMIC GROWTH |
| | | **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**<br>**Gap analysis** through a **third-party audit** of Fincantieri's Travel Risk Management **(TRM) model**, with reference to the **Italy subsidiaries scope**, and development of an alignment roadmap | Italian scope companies | 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE |
| | | | **2027**<br>Launch of the **gap analysis** process of Fincantieri's TRM model with **reference** to the **VARD Group scope**, and development of an **alignment roadmap** | 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 | INDUSTRIAL PLAN TARGET<br>**2026-2030** Maintaining the share of waste sent for recovery above 80%<br>**2027** -10% of waste generated per unit of revenue compared to 2021<br>**2030** -12% of waste generated per unit of revenue compared to 2021<br>Baseline: 21.4 t/mln € per unit over revenue | Group | 9, 12, 13 |
| | | Extension of vessel lifecycle through the strengthening of refurbishment, refitting, repair and upgrade services | INDUSTRIAL PLAN TARGET<br>**2030** € 136M in revenues generated from Service & Refitting activities | Fincantieri S.p.A. | |
| | | Responsible management of water resources | **2027** -28% reduction in water withdrawals per unit of revenue compared to 2021<br>**2030** -31% reduction in water withdrawals per unit of revenue compared to 2021<br>Baseline: 440 mc/mln € per unit of revenue | Group | 6, 9, 12 |

# 2026-2030 Sustainability Plan
## Integrity objectives

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| PILLARS | STRATEGIC TOPICS | OBJECTIVES | TARGETS | SCOPE | SDGs |
|---|---|---|---|---|---|
| INTEGRITY | Ethical business for the Group and 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 incentive tools, as well as monitoring via the ESG audit program | INDUSTRIAL PLAN TARGET<br>2026: **Extension** of the **sustainable supply chain model** to the main subsidiaries through the **eNGAGE** portal and the sustainability assessment system (**ESG score**)<br>2026: Definition and **testing** of the implementation of reward **mechanisms** linked to suppliers' **ESG** assessments<br>2027: **Extension** of **ESG**-based **incentive** mechanisms to in-scope product categories<br>2026–2030: **Conducting at least 60 ESG audits per year**, based on suppliers' risk profile and strategic relevance, with the activation of improvement plans and remedial actions for the most critical issues | Group (excluding US subsidiaries) | 8 Decent work and economic growth; 12 Responsible consumption and production; 17 Partnerships for the goals |
| | | 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

# 2026-2030 Sustainability Plan

## Integrity objectives



| PILLARS | STRATEGIC TOPICS | OBJECTIVES | TARGETS | SCOPE | SDGs |
|---|---|---|---|---|---|
| INTEGRITY | Ethical business for the Group and the supply chain | Alignment of the financing strategy with sustainability targets and international best practices in sustainable finance | **2027** Increase in the share of sustainable finance to at least 40% of medium- to long-term funding | Group | 8 Decent work and economic growth; 12 Responsible consumption and production; 17 Partnerships for the goals |
| | | Allocation of sustainability targets within the corporate variable remuneration system | INDUSTRIAL PLAN TARGET **2029** Maintaining the allocation of sustainability targets for 100% of employees of Fincantieri S.p.A. and Italian subsidiaries covered by the variable remuneration system | Italian scope companies | |
| | | | **2030** Adoption of variable incentive schemes including at least one sustainability target for employees covered by variable remuneration systems, with coverage of 85% of Group companies | Group | |

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