UNIVERSITÀ DEGLI STUDI DI PADOVA

UNIVERSITA' DEGLI STUDI DI PADOVA

Dipartimento di Ingegneria Industriale DII

Corso di Laurea Magistrale in Energy Engineering

Survey on the environmental, social and governance sustainability policies of engineering companies

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Anno Accademico 2025/2026

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Abstract

In recent years, Environmental, Social and Governance (ESG) criteria have become increasingly important for companies operating in all sectors, driven by growing stakeholder expectations, evolving regulatory frameworks and the need to support sustainable development. Engineering, architecture and technical consulting companies play a crucial role in supporting the sustainability transition through the planning, design and management of projects that directly influence environmental, social and economic outcomes. Understanding the level of ESG awareness and implementation within these organizations is therefore essential for evaluating the sector's preparedness to respond to emerging sustainability challenges.

This thesis investigates the degree of ESG knowledge, awareness and adoption among companies belonging to *OICE* (*Associazione delle Organizzazioni di Ingegneria, di Architettura e di Consulenza Tecnico-Economica*). The research, started in 2024, is based on the analysis of two complementary surveys designed to provide both a broad and an in-depth assessment of ESG practices within the sector. The analysis highlights a growing awareness of ESG topics among OICE companies, particularly with regard to environmental management, employee wellbeing, health and safety, gender equality, ethical business conduct and digital governance. The results reveal significant differences according to company size, with medium-sized and large organizations generally demonstrating higher levels of ESG integration, more structured sustainability initiatives and greater adoption of formal policies and certification processes. Small companies, while increasingly aware of ESG issues, often face challenges related to limited resources and organizational capacity. The comparison between 2024 and 2025 results indicates a gradual strengthening of ESG-related practices, particularly in areas such as gender equality certification, ESG training programmes, sustainable procurement, community engagement and governance-related digitalization. At the same time, some aspects, including renewable energy investments, environmental data management and female representation in corporate leadership positions continue to present opportunities for further development.

Overall, the findings suggest that ESG principles are becoming progressively integrated into the management practices of OICE companies, although different levels of maturity remain across the sector.

1 INTRODUCTION

In recent years, sustainability has become one of the most significant challenges for governments, businesses and society as a whole. Growing concerns regarding climate change, resource depletion, social inequalities and corporate transparency have transformed the traditional understanding of business performance. Companies are no longer evaluated solely on the basis of their economic results but increasingly on their ability to generate value while minimizing environmental impacts, promoting social wellbeing and ensuring ethical transparent governance practices.

Within this context, the concept of ESG (Environmental, Social and Governance) has emerged as a fundamental framework for assessing corporate sustainability performance. ESG criteria provide a structured approach for evaluating how organizations manage environmental responsibilities, relationships with employees and stakeholders and governance processes. Initially developed as a tool for responsible investment decisions, these principles have progressively evolved into a broader management framework that influences corporate strategy, risk management, reporting practices and stakeholder engagement.

The growing importance of ESG issues has been reinforced by a series of international initiatives and regulatory developments. At the global level, the United Nations Sustainable Development Goals (SDGs) and the Paris Climate Agreement have established ambitious objectives for sustainable development and climate action. At the European level, the European Green Deal has introduced a comprehensive strategy aimed at achieving climate neutrality by 2050, while regulations such as the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) have significantly expanded corporate sustainability reporting requirements.

As a consequence, companies across all sectors are increasingly required to integrate sustainability considerations into their business models and decision-making processes. ESG performance is so becoming a key factor influencing competitiveness, access to finance, stakeholder trust and long-term organizational resilience.

The engineering, architecture and technical consulting sector occupies a unique position within the sustainability transition; although companies operating in this sector generally have a lower direct

environmental impact compared to manufacturing or industrial organizations, they play a critical role in shaping the sustainability performance of infrastructure projects, buildings, energy systems and territorial development initiatives. Engineering and consulting firms contribute directly to the planning, design and management of projects that influence energy consumption, greenhouse gas emissions, resource efficiency, environmental protection and social development. Consequently, these organizations can act as important enablers of sustainable development by integrating ESG principles into their professional activities and advising clients on sustainability-related matters.
In Italy, the main representative organization of engineering and architectural consulting companies is *OICE* (*Associazione delle Organizzazioni di Ingegneria, di Architettura e di Consulenza Tecnico-Economica*). OICE companies constitute a significant component of the Italian technical services sector and are increasingly exposed to sustainability-related expectations from clients, investors and regulatory authorities. Given their strategic role in the design and management of projects with substantial environmental and social implications, understanding the level of ESG awareness and implementation within OICE member companies represents an important area of investigation.

Despite the growing relevance of ESG principles, the degree to which companies effectively understand and implement sustainability-related practices may vary significantly depending on organizational characteristics such as size, resources, governance structure and market positioning. While large companies are often subject to more extensive reporting obligations and stakeholder scrutiny, small and medium-sized enterprises may face challenges related to limited resources, expertise and organizational capacity. Consequently, differences may emerge regarding ESG awareness, sustainability priorities and the adoption of concrete environmental, social and governance initiatives.
Understanding how companies perceive ESG issues and which sustainability practices they consider most relevant can provide valuable insights into the current state of integration within the sector. Furthermore, analyzing the evolution of ESG-related perceptions and initiatives over time contributes to understanding how regulatory developments, market expectations and sustainability trends are influencing organizational behaviour.

1.1 Objectives

The main objective of this research is to investigate the level of awareness, knowledge and implementation of ESG principles among OICE member companies and to assess how sustainability-related issues are perceived and integrated within the Italian engineering and consulting sector.
To achieve this objective, the study is based on the analysis of two different surveys, each designed to provide a complementary perspective on ESG practices and maturity.
The first survey consists of 15 questions and was administered to OICE companies in both 2024 and 2025. The purpose of this questionnaire is to provide a broad overview of the sector's approach to environmental, social and governance issues. The survey investigates key ESG topics, including environmental priorities, energy management, social initiatives, governance practices, training activities, diversity policies and sustainability-related investments. The availability of data from two consecutive years allows for a comparative analysis aimed at identifying emerging trends, changes in corporate priorities and the evolution of ESG awareness within the sector.
While the first survey offers a general representation of ESG adoption among OICE companies, a second and more detailed survey was developed to obtain a deeper understanding of sustainability practices. This questionnaire consists of 143 questions covering a wide range of ESG dimensions, including organizational governance, environmental management systems, social policies, stakeholder engagement, reporting practices, risk management and sustainability strategies. However, the number of responses obtained was relatively limited. Consequently, the results of this second survey cannot be considered fully representative of the entire OICE population and so are not discussed. Instead, a critical analysis of the questions is provided. The survey remains highly relevant because it represents the first ESG assessment tool specifically developed for OICE member companies and constituted the foundation for the subsequent development of the association's ESG Guidelines.
Together, these instruments contribute to a more comprehensive understanding of the current state of ESG integration within OICE companies and the challenges associated with the sustainability transition in the engineering and consulting sector.

2 REGULATORY AND POLICY CONTEXT

2.1 International and European framework

A set of regulations, initiatives and guidelines aim to promote sustainability at global and European level. These policies are essential for addressing global challenges linked to climate change, biodiversity loss, social inequality and many other environmental and social issues.

The International framework on sustainability policies comprehends:

1. *UN 2030 Agenda for Sustainable Development*: adopted in 2015, the 2030 Agenda is a global commitment setting out 17 Sustainable Development Goals (SDGs). These goals cover a wide range of issues, including the fight against poverty, environmental protection, quality education, gender equality and the promotion of peace and justice. The SDGs have become the global benchmark for sustainability policies, guiding the actions of governments, businesses and civil society around the world;
2. *Paris Agreement (2015)*: international treaty on climate change that sets out a commitment to limit the rise in global temperature to below 2°C above pre-industrial levels, with the ambition of limiting it to 1.5°C. The agreement has prompted countries to develop national decarbonisation policies and to adopt measures to reduce greenhouse gas emissions, thereby promoting a global transition to a low-carbon economy;
3. *Rio Principles (1992)*: adopted during the United Nations Conference on Environment and Development (UNCED) they provide a basis for international environmental law. Among the best-known principles is the concept of common but differentiated responsibilities, which recognises that industrialised countries bear greater responsibility for historical environmental damage;
4. *Global Reporting Initiative (GRI)*: one of the most widely used standards for sustainability reporting, helping companies to report on their environmental, social and governance (ESG) impacts. The GRI promotes transparency and comparability of information on companies' non-financial performance;

5. *Task Force on Climate-related Financial Disclosures (TCFD)*: initiative created by the Financial Stability Board (FSB) to encourage companies to disclose risks and opportunities related to climate change. The TCFD's recommendations aim to improve the transparency of financial information regarding climate risks.

The European framework on sustainability policies comprehends:

1. *European Green Deal (2019)*: it's the EU's central strategy for becoming climate-neutral by 2050. The initiative includes a series of measures to reduce greenhouse gas emissions, protect biodiversity, promote the circular economy and support the transition to renewable energy. The Green Deal promotes the creation of a sustainable and competitive economy in Europe, aiming to decarbonise all economic sectors;
2. *Corporate Sustainability Reporting Directive (CSRD)*: adopted in 2022, is an EU directive that expands regulations on non-financial reporting by companies. It requires companies to provide detailed information on their environmental, social and governance impacts, in line with the objectives of the Green Deal. The directive aims to make ESG information more transparent and comparable, thereby improving the sustainability of business practices;
3. *EU Taxonomy for Sustainable Activities (2020)*: classification system that defines which economic activities are considered environmentally sustainable. The taxonomy is a key tool for directing investment towards activities that contribute to the EU's sustainability objectives. Activities must meet certain environmental criteria to be considered sustainable, helping to prevent greenwashing and steer capital flows towards eco-sustainable projects;
4. *Sustainable Finance Disclosure Regulation (SFDR)*: imposes disclosure obligations on investors to provide transparency regarding the environmental, social and governance impacts of investment portfolios. The regulation helps ensure that investments are consistent with the EU's sustainability objectives and boosts investor confidence;
5. *European Climate Law (2021)*: sets the target of reducing the EU's net greenhouse gas emissions by 55% by 2030 compared to 1990 levels and achieving climate neutrality by 2050. The law requires EU Member States to adopt national policies consistent with these targets and provides for the creation of climate change adaptation plans;

6. *Circular Economy Action Plan (2020)*: EU initiative that promotes the circular economy by reducing the consumption of natural resources and limiting waste generation. The EU has adopted a series of measures to encourage the recycling, repair and reuse of products, and to reduce dependence on non-renewable resources.

2.2 Directive 2022/2464/EU "Corporate Sustainability Reporting Directive"

Directive 2022/2464/EU, an integral part of the Corporate Sustainability Reporting Directive (CSRD), aims to strengthen regulations relating to corporate sustainability reporting within the European Union. Its main purpose is to ensure greater transparency and consistency in information on companies' environmental, social and governance performance, promoting more detailed and comparable reporting.

In particular, the CSRD establishes new obligations for companies regarding the disclosure of non-financial information.

The main changes compared to the previous Directive 2014/95/EU include:

1. *significant expansion of scope*: the Directive applies to all large companies (with more than 250 employees, an annual turnover exceeding €40 million or assets exceeding €20 million), including unlisted companies. Previously, the legislation applied only to certain listed companies;
2. *mandatory reporting of ESG information*: companies must provide detailed information on how their activities affect the environment and society and on how these ESG factors may impact their financial performance;
3. *common rules and standards*: European reporting standards are adopted to ensure greater consistency of information. These standards are developed by the European Financial Reporting Advisory Group (EFRAG) and must be adopted by companies to provide data that is easily comparable and understandable;
4. *external verification*: sustainability information must be subject to external review by independent auditors to ensure the accuracy and reliability of the disclosures;
5. *integration into company financial statements*: sustainability information must be included in companies' annual financial statements, with a focus on integrating financial and non-financial information, thereby promoting a comprehensive view of corporate performance.

Directive 2022/2464/EU forms part of a broader framework of sustainability and responsible investment, in line with the objectives of the European Green Deal and the plan for sustainable finance, promoting corporate responsibility towards society and the environment.

2.3 Regulation 2019/2088 "Sustainable Finance Disclosure Regulation"

Regulation 2019/2088, also known as the 'Sustainable Finance Disclosure Regulation' (SFDR), is a European Union regulation that aims to promote transparency and integrity in the financial market with regard to sustainable investments. Its main objective is to ensure that investors are adequately informed about the environmental, social and governance risks and impacts associated with investments, thereby facilitating a transition towards a more sustainable financial system.

The key points of the regulation are:

1. *transparency on ESG characteristics*: financial institutions (such as fund managers, insurers and advisers) must disclose how they integrate ESG factors into their investment strategies, both at product and organisational level;
2. *disclosures on ESG risks*: entities subject to the regulation must provide detailed information on how ESG risks (such as climate change) may affect their investments and business decisions;
3. *classification of financial products*: the regulation establishes a classification of financial products based on their degree of sustainability;
4. *due diligence and sustainability policies*: entities must have sustainability due diligence policies, integrating ESG criteria into their investment decisions and providing clear information on this;
5. *periodic reports*: periodic reports must be provided describing the ESG impact of investments and their consistency with stated sustainability objectives;
6. *ultimate objective*: to promote the flow of capital towards investments that contribute to sustainability objectives, in line with the Paris Agreement on climate change and the United Nations Sustainable Development Goals (SDGs).

2.4 Regulation 2020/852 “EU Taxonomy”

Regulation (EU) 2020/852, known as the “Taxonomy Regulation” or “EU Taxonomy”, is a European Union regulation establishing a classification system for economic activities considered environmentally sustainable. Its aim is to create a common language for economic activities that contribute to environmental sustainability objectives, helping investors to identify investments that can be classified as sustainable in a clear and transparent manner.

The main points of the Regulation are:

1. *definition of sustainable economic activities*: the Regulation sets out criteria for determining which economic activities contribute positively to environmental objectives, such as climate change, the sustainable management of natural resources and the protection of biodiversity;
2. *environmental objectives*: economic activities must meet at least one of the following six environmental objectives to be considered sustainable:
    - climate change mitigation;
    - adaptation to climate change;
    - sustainable use and protection of water and marine resources;
    - transition to a circular economy (e.g. waste reduction and recycling);
    - pollution prevention and control;
    - protection and restoration of biodiversity and ecosystems.
3. *conditions for sustainability*: an economic activity is considered sustainable only if:
    - it contributes substantially to one or more of the environmental objectives listed above;
    - it does not cause significant harm to any of the other objectives;
    - it respects minimum social safeguards, such as human rights and labour rights.
4. *transparency for investors*: companies and investors must provide information on how their activities or investments align with the EU Taxonomy. This enables investors to make informed decisions about which investments are genuinely sustainable;

5. *progressive development:* the Regulation provides for a phased approach, with detailed technical criteria to be developed over the coming years to determine specifically which economic activities meet the Taxonomy's requirements. These criteria are updated periodically;
6. *strengthening confidence in sustainable investments*: the Regulation aims to reduce the risk of greenwashing ensuring that only activities that genuinely contribute to environmental sustainability are labelled as such.

2.5 EBA Guidelines on "Loan Origination and Monitoring"

The EBA (European Banking Authority) Guidelines on "Loan Origination and Monitoring" are a set of recommendations and principles developed by the EBA to improve the quality of loan origination and credit risk monitoring processes in financial institutions. The main objective is to ensure that banks adopt sound and transparent practices, reducing credit risks and improving loan management, particularly in a context of increasing complexity and economic uncertainty.

The main points covered in the Guidelines are:

1. Loan Origination Process
    - *assessment of the customer's creditworthiness*: banks must adopt a prudent approach when assessing a customer's ability to repay, carefully analysing their risk profile, financial situation and repayment capacity;
    - *adequate and comprehensive information*: it is essential that banks collect and use comprehensive and accurate information to assess the risks associated with loans. Appropriate tools must be used to measure repayment capacity and the overall risk of the loan;
    - *clear and transparent loan decision-making process*: the loan approval process must be clear, documented and based on objective criteria. Banks must ensure that risks are properly identified and managed before the loan is granted.

2. Credit Risk Management During Monitoring
    - *continuous monitoring*: banks must adopt proactive monitoring policies to assess loan performance and identify signs of potential repayment difficulties. This includes regularly monitoring the borrower's financial situation and analysing external factors that could affect repayment capacity;
    - *early detection of signs of default*: financial institutions must have adequate systems in place to detect signs of possible default, such as credit deterioration or a weakening of economic conditions;

- *stress management*: banks must have policies in place to manage loans that become problematic, including the possibility of debt restructuring or the adoption of preventive measures to avoid default.

3. Regulatory Compliance and Risk Management
    - *compliance with prudential regulations*: the guidelines suggest that banks must comply with prudential regulations on lending, with particular attention to provisions relating to credit risk management and the protection of consumer interests;
    - *risk-based approach*: the process of granting and monitoring loans must be based on a risk-based approach, so that banks can effectively identify and manage the potential risks associated with each loan.

4. Role of Governance and Internal Controls
    - *clear governance and accountability*: the guidelines recommend that financial institutions have clear governance and an appropriate allocation of responsibilities in the loan origination and monitoring process. It must be ensured that decisions are made consistently and based on clear corporate policies;
    - *internal controls and ongoing review*: banks must implement effective internal control systems to constantly monitor the quality of loans and ensure that the origination and monitoring process complies with internal policies and regulations.

5. Transparency and Communication with Customers
    - *clear and transparent communication with customers*: banks must provide customers with clear information on the terms and conditions of loans, including the associated risks and the borrower's responsibilities;
    - *access to data*: customers must have access to information regarding their financial position and their loan, ensuring transparency and accountability.

3 SUSTAINABILITY REPORT AND ESG RATING SYSTEMS

3.1 Sustainability Report

A sustainability report is a document that companies draw up to transparently communicate their economic, environmental and social impacts, as well as the actions taken to improve sustainability in their operations. This type of report goes beyond the traditional financial statement, which focuses solely on the economic aspects of the business, by also including performance in terms of sustainability.

The main aspects of a sustainability report are:

1. *scope and environmental objectives*: the company describes its environmental policies, the impacts of its activities on the environment (e.g., CO_2 emissions, use of natural resources, waste management) and the measures taken to reduce its ecological footprint. This might include, for example, targets for reducing greenhouse gas emissions or the adoption of circular economy practices;
2. *social responsibility*: aspects related to people's well-being are analysed, such as working conditions, workplace safety, diversity and inclusion policies, management of relations with local communities and commitment to human rights;
3. *governance and ethics*: this covers the company's governance model, compliance and transparency policies, risk management, corporate ethics and compliance with tax and labour laws and regulations;
4. *sustainable economic performance*: details are provided on economic results linked to sustainable practices, such as investments in green innovation, eco-friendly products/services and the analysis of economic opportunities/risks related to sustainability;
5. *future objectives and continuous improvement*: the company's short, medium and long-term sustainability objectives are defined, along with the tools and actions planned to achieve them.

The sustainability report may follow various international standards, such as:

- Global Reporting Initiative (GRI), which provides guidelines for reporting on corporate sustainability performance;
- Sustainability Accounting Standards Board (SASB), which focuses on sustainability metrics relevant to investors;
- Task Force on Climate-related Financial Disclosures (TCFD), which focuses on the risks and opportunities associated with climate change.

The importance of a sustainability report lies in:

- *transparency and accountability*: clearly communicating the impact of a company's activities increases the trust of stakeholders and helps build a positive reputation;
- *responding to investor demands*: an increasing number of investors are requesting information on the environmental, social and governance practices of the companies in which they invest;
- *regulatory compliance*: in some cases, regulations require companies to report on their sustainability impacts and targets, as is the case with the EU Taxonomy or the Sustainable Finance Disclosure Regulation (SFDR).

The purpose of this work is to evaluate how engineering companies currently address the ESG topics within their operations, management practices and strategic decision-making processes. The first developed survey serves as a preliminary diagnostic tool designed to:

- assess the level of awareness and understanding of ESG principles;
- identify existing sustainability-related practices and policies;
- evaluate the availability and quality of ESG-related data;
- understand the company's governance structure regarding sustainability;
- determine the organization's readiness to measure, monitor and report ESG performance;
- highlight strengths, gaps and opportunities for improvement.

The information collected will provide a baseline assessment that can support companies in developing a structured sustainability strategy and, ultimately, preparing their own sustainability reports in alignment with recognized reporting frameworks and stakeholder expectations. In particular, starting from late 2025 OICE provides to the members its own *ESG Guidelines*, assessing an overview of key environmental, social and governance sustainability indicators, specifically selected for the engineering and architecture sector. The indicators have been developed in accordance with the requirements of the ESRS and GRI, taking into account the specific characteristics of the sector and established reporting practices. The aim of the indicators is to support effective and transparent monitoring, facilitating the collection and measurement of data.

3.2 GRI Standards

The *GRI Standards* are a globally recognized set of guidelines that organizations use to prepare sustainability reports. They help companies disclose their economic, environmental and social impacts in a transparent and comparable way. They are developed by the Global Reporting Initiative and are widely used by companies, governments and other organizations around the world.
The standards are organized into three groups:

1. Universal Standards;
2. Sector Standards;
3. Topic Standards.

In particular, in the first kind principles requirements for reporting, information about the organization, governance, strategy, policies, stakeholder engagement, identification and management of the organization's most significant sustainability impacts have to be considered.
For the second group sector-specific guidance for industries with particular sustainability challenges are provided. Examples include standards for oil and gas, coal and agriculture enterprises. In particular engineering companies may use sector standards where relevant to their activities.
Finally, the third group provides detailed disclosures on specific sustainability topics, as:

1. Economic Topics

- *GRI 201*: economic performance;
- *GRI 204*: procurement practices;
- *GRI 205*: anti-corruption.

2. Environmental Topics

- *GRI 302*: energy;
- *GRI 303*: water;
- *GRI 305*: emissions;
- *GRI 306*: waste.

3. Social Topics

- *GRI 401*: employment;
- *GRI 403*: occupational health and safety;
- *GRI 404*: training and education;
- *GRI 405*: diversity and equal opportunity;
- *GRI 414*: supplier social assessment.

3.3 ESRS Standards

The European Sustainability Reporting Standards (ESRS) are the sustainability reporting standards developed for companies subject to the European Union's sustainability reporting requirements under the European Commission Corporate Sustainability Reporting Directive (CSRD). They were developed by the European Financial Reporting Advisory Group (EFRAG) and adopted by the European Commission on 31 July 2023 through Delegated Regulation (EU) 2023/2772.
While the GRI Standards focus broadly on an organization's impacts on the economy, environment and society the ESRS are designed specifically to meet EU regulatory reporting requirements.
The ESRS require companies to disclose information about:

- sustainability-related risks and opportunities;
- the impacts of their activities on people and the environment;
- sustainability strategy, governance, policies, and targets;
- performance metrics and progress toward sustainability goals.

A key concept is double materiality, meaning companies must consider how the company affects people and the environment and how sustainability issues affect the company's financial performance and value. As the GRI they provide detailed disclosures on specific sustainability topics, as:

1. Environmental Topics

- *ESRS E1*: climate change;
- *ESRS E2*: pollution;
- *ESRS E3*: water and marine resources;
- *ESRS E4*: biodiversity and ecosystems;
- *ESRS E5*: resource use and circular economy.

2. Governance Topics

- *ESRS G1*: business conduct.

3. Social Topics

- *ESRS S1*: own workforce;
- *ESRS S2*: workers in the value chain;
- *ESRS S3*: affected communities;
- *ESRS S4*: consumers and end-users.

3.4 OICE configuration and the GRI indicators distribution

OICE (*Associazione delle Organizzazioni di Ingegneria, di Architettura e di Consulenza Tecnico-Economica*) is the trade association, affiliated with Confindustria, that represents Italian engineering, architecture and technical-economic consulting organizations. Founded in 1965, thanks to the steady growth in its membership, OICE now brings together many of Italy's leading engineering firms and most of the sector's most qualified small and medium-sized companies. OICE is a founding member of EFCA (European Federation of Engineering Consultancy Associations) and FIDIC (International Federation of Consulting Engineers).

3.4.1 OICE Overview

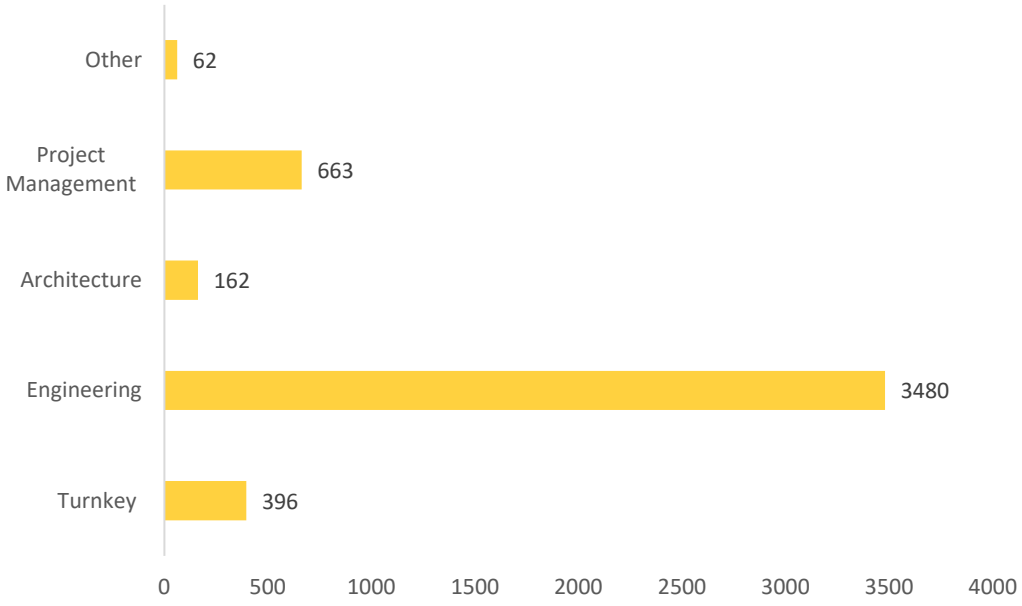
Of the 400 associate members 196 responded to the survey (almost 50% response rate). Assuming the respondents are representative of the target population, the sample size provides adequate statistical precision. Nevertheless, the possibility of nonresponse bias should be considered when interpreting the results. From a structural point of view the enterprises are divided based on the number of employees, accounting for both the internal employees and the eventual external consultants, as so:

- "small", fewer than 26 employees;
- "medium", between 26 and 125 employees;
- "large", 126 or more employees.

In 2025, their total revenue amounted to approximately €4.7 billion, of which 14.3% generated by small enterprises, 31.5% by medium ones and 54.2% by large ones. Almost 26.0% of their total revenue was generated abroad. With a total number of 37'115 employees (with a percentual distribution of 15.7% in small, 16.2% in medium and 66.9% in large enterprises) more than 90% are college graduates or highly qualified technicians.

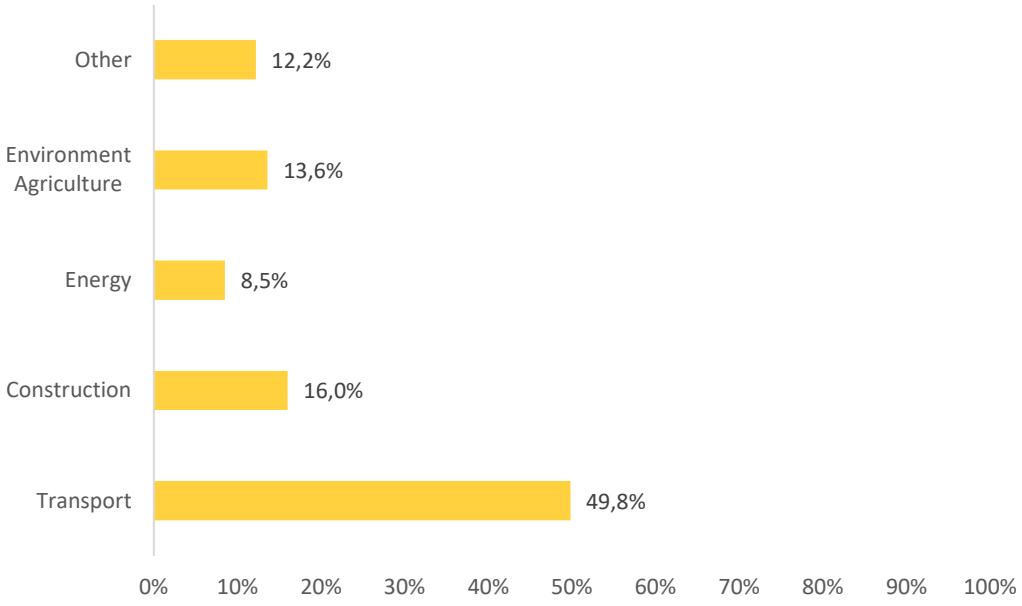
In terms of the types of products/services offered, market trends, as shown in *Figure 3.4.1.1 – "2025 OICE members' turnover by product/service type",* remain dominated by pure engineering services with output rising to €3.5 billion. Project management is also growing, with output expected to reach nearly 670 million in 2025. Turnkey projects are also quite significant, with the figure reaching nearly 400 million and Architecture remains stable standing at just over 160 million. Finally, other services account for a total 62 million.

Figure 3.4.1.1 – 2025 OICE members' turnover by product/service type (millions of euros)



From a sectoral perspective, *Figure 3.4.1.2 – "2025 OICE members' production by product/service type"* shows that 49.8% of the output of OICE member firms comes from the Transport sector. Next, in terms of weight, come the Construction sector (16 %) and the Environment-Agriculture (13.6%). These three sectors together therefore account for over 80% of OICE member companies' output. Energy sector is set to 8.5% and other output generated by the Other Infrastructure, Industry and ICT sectors is lower.

Figure 3.4.1.2 – 2025 OICE members' production by product/service type (%)



3.4.2 GRI Indicators

For the development of the survey mainly the GRI topics were taken into account: this in particular respects the tendency of the majority of the enterprises to base their sustainability reports on them. In the following tables a distribution of the selected indicators is shown by considering 10 public members sustainability reports, divided in the three main topics: environmental, social and governance.

Table 3.4.2.1 – Distribution of some OICE members' GRI environmental indicators

	301			302					303					304				305							306					308	
	301-1	301-2	301-3	302-1	302-2	302-3	302-4	302-5	303-1	303-2	303-3	303-4	303-5	304-1	304-2	304-3	304-4	305-1	305-2	305-3	305-4	305-5	305-6	305-7	306-1	306-2	306-3	306-4	306-5	308-1	308-2
IMQ eAmbiente				■	■	■												■	■												
Politecnica	■	■	■	■	■	■	■	■										■	■	■	■	■	■	■							
Rina Consulting				■	■	■												■	■	■	■	■								■	
Proger				■		■					■							■	■	■											
Aicom					■		■		■	■			■					■	■	■					■						
Speri				■		■												■	■		■										
ambiente				■					■		■		■					■	■				■		■		■	■	■		
IG O&M	■			■																					■	■		■	■		
MM				■					■	■	■	■						■	■						■	■	■	■	■	■	
Webuild	■			■	■	■			■	■	■			■				■	■	■	■				■	■	■	■	■	■	

Table 3.4.2.2 – Distribution of some OICE members' GRI social indicators

	401			402	403										404			405		406	407	408	409	410	411	413		414	
	401-1	401-2	401-3	402-1	403-1	403-2	403-3	403-4	403-5	403-6	403-7	403-8	403-9	403-10	404-1	404-2	404-3	405-1	405-2	406-1	407-1	408-1	409-1	410-1	411-1	413-1	413-2	414-1	414-2
IMQ eAmbiente	■								■			■	■		■			■		■						■			
Politecnica	■	■	■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■						■	■		
Rina Consulting	■	■	■		■	■	■	■	■			■	■		■	■	■	■		■	■	■	■					■	
Proger	■												■					■	■											
Aicom	■				■				■						■	■		■	■							■				
Speri	■				■	■		■	■	■			■		■	■		■								■				
ambiente	■	■			■	■	■		■	■		■	■	■	■	■		■	■	■		■	■			■	■			
IG O&M					■	■	■	■	■	■	■				■			■	■	■								■		
MM	■	■			■	■	■	■	■	■	■	■	■	■	■		■	■												
Webuild	■			■	■	■	■	■	■	■	■		■		■			■		■	■	■	■	■	■	■		■		

Table 3.4.2.3 – Distribution of some OICE members' GRI governance indicators

	201				202		203		204	205			206	207				415	416		417			418
	201-1	201-2	201-3	201-4	202-1	202-2	203-1	203-2	204-1	205-1	205-2	205-3	206-1	207-1	207-2	207-3	207-4	415-1	416-1	416-2	417-1	417-2	417-3	418-1
IMQ eAmbiente	■																							
Politecnica	■	■	■	■						■	■	■	■						■	■				■
Rina Consulting	■									■	■	■		■										■
Proger	■											■	■							■				
Aicom	■								■															■
Speri	■																							
ambiente	■									■	■	■	■											■
IG O&M	■						■	■	■	■	■	■		■					■	■				■
MM	■											■		■	■	■								■
Webuild	■					■	■		■	■				■	■	■	■	■						

The analysis of sustainability reports reveals significant differences in the GRI indicators disclosed by engineering companies. A first explanation lies in the principle of materiality, which is central to the GRI Standards: organizations are expected to report only those topics that reflect their most significant impacts on the economy, environment and society. Consequently, companies may identify different material topics depending on their business model, operational activities, geographic presence, stakeholder expectations and strategic priorities. This naturally leads to variations in the selection of Key Performance Indicators (KPIs) and GRI disclosures.

Second, differences in reporting practices may reflect varying levels of sustainability maturity. Organizations with more advanced sustainability management systems typically disclose a broader range of indicators and provide more detailed quantitative information. In contrast, companies at an earlier stage of ESG integration may limit their reporting to a smaller set of indicators, often focusing on those that are easiest to measure and monitor.

Third, the absence of complete standardization in voluntary sustainability reporting contributes to disclosure variability. While the GRI Standards provide a common framework, they allow organizations considerable flexibility in determining which disclosures are relevant. As a result, reports may differ significantly in scope, depth and level of detail, even when prepared according to the same reporting framework.

The observed differences may also be influenced by organizational size and resource availability. Larger companies generally possess more sophisticated data collection systems and dedicated sustainability teams, enabling them to monitor and disclose a wider range of environmental indicators. Smaller organizations may face limitations in data availability, technical expertise, and reporting capacity.

The analysis indicates that GRI 302 (Energy), GRI 305 (Emissions), and GRI 306 (Waste) are the most frequently reported environmental topics among engineering companies, whereas disclosures related to biodiversity (GRI 304) and materials (GRI 301) are less common. This suggests that companies tend to prioritize indicators that are more directly linked to regulatory requirements, climate-related commitments and operational efficiency, while environmental impacts that are perceived as less material receive comparatively less attention.

From a benchmarking perspective, this heterogeneity creates challenges in comparing sustainability performance across companies. The lack of consistency in disclosed indicators reduces comparability and may hinder stakeholders' ability to assess relative environmental performance. However, it also highlights the importance of understanding sustainability reporting as a reflection of company-specific impacts rather than merely a compliance exercise.

Overall, the findings suggest that while the GRI Standards provide a common reporting structure, substantial differences remain in the selection and disclosure of environmental KPIs. This variability underscores the need for greater harmonization of sustainability reporting practices, particularly in light of emerging regulatory frameworks such as the European Sustainability Reporting Standards (ESRS), which aim to enhance comparability, consistency and transparency across organizations.

3.5 ESG Rating Systems

ESG ratings assess the performance of a company or financial instrument by evaluating its exposure to sustainability risks and/or its impact on people and the environment. Assessments are carried out across four main categories, namely:

- *environment*: assesses the company's environmental policies, resource management practices, environmental impact and commitments to reducing carbon emissions;
- *labour and human rights*: analyses policies relating to the treatment of employees, health and safety at work, avoiding unfair labour practices and ensuring human rights in the workplace;
- *ethics*: examines the company's ethical practices, including aspects such as anti-corruption, regulatory compliance, transparency and integrity in business conduct;
- *sustainable sourcing*: assesses how the company manages relationships with suppliers and promotes sustainable practices throughout the supply chain, including the adoption of ethical and environmental standards.

ESG ratings are useful for companies wishing to improve or introduce sustainability practices within the company itself, as well as for investors and customers seeking to collaborate with responsible and sustainable partners. There are various types of ESG ratings and scores, which can be summarised as follows:

- aggregate assessments of E, S and G factors, assessment of individual factors or sub-factors (e.g. climate risks);
- classifications using a dual materiality perspective (assessment of both risks and impacts) or a single materiality perspective (assessment of either risks or impacts only), or those using international norms and standards;
- assessments involving analysts that result in scores based exclusively on data analysis.

ESG ratings are primarily developed and distributed by providers specialising in ESG ratings; however, some financial institutions also develop their own ESG ratings.

On 13 June 2023, the European Parliament proposed the “Regulation on the transparency and integrity of environmental, social and governance (ESG) rating activities” to regulate such instruments and strengthen the reliability and comparability of ESG ratings, improving the transparency and integrity of ESG rating providers’ activities and preventing potential conflicts of interest. The agreement clarifies that ESG ratings encompass environmental, social, human rights and governance factors and provides for the possibility of issuing separate ratings for E, S and G factors (environmental, social and governance). However, where a single rating is provided, the weighting of the E, S and G factors must be made explicit. Whilst ESG rating providers established in the EU will be required to obtain authorisation from ESMA (European Securities and Markets Authority), those established outside the EU wishing to operate in the EU will need to have their ESG ratings endorsed by an ESG rating provider authorised in the EU, recognition based on a quantitative criterion, or be included in the EU register of ESG rating providers on the basis of an equivalence decision in relation to their country of origin and following a dialogue between ESMA and the competent authority of the third country concerned.

As clarified, ESG (Environmental, Social and Governance) rating systems are used to assess companies’ environmental, social and governance performance. Their approach is primarily based on the operations of companies whose activities have a significant impact on the environment and society or are closely linked to the activities of financial firms. If these assessment schemes were to be applied to engineering firms, they would cause reputational damage to them because they are penalised by aspects of the assessment that do not align with the activities of a typical engineering firm or professional practice. For example, with regard to the environmental aspect, if the assessment framework is analysing how the company contributes to reducing environmental impacts, it is clear that most engineering firms play a fundamental role in the development of low-end renewable energy, primarily through the projects they undertake rather than through the company’s own operations, which are directly linked to its workspaces. Therefore, according to rating systems, the company’s true environmental impact should be linked to the characteristics of its physical premises and not to the characteristics of the projects it develops. For this reason, not all ESG rating systems are suited to the activities carried out by professional firms, which often find it difficult to align with them.

Large companies are now accustomed to receiving an assessment of their financial soundness and reliability through the allocation of a rating. Similarly, with regard to environmental issues, companies will have to get used to demonstrating that their activities clearly align with sustainability principles. Among the few companies that have been rated, it is evident that the most widespread rating systems are closely linked to financial considerations; however, regarding ESG principles, the following stand out:

- *Open-es*: a community for the sustainability of industrial supply chains that demonstrates a company's commitment to the development of the entire ecosystem;
- *EcoVadis*: this platform offers sustainability assessments for companies, helping to measure their ESG practices through a questionnaire based on international metrics.

It is considered appropriate to also provide information regarding *Get-it Fair*, which is not a certification system but a scheme designed to assess the level of non-financial risk associated with business activities; this is significant as it is recognised by the *CAM Edilizia*.

3.5.1 Open-es

Open-es is a platform that facilitates reporting on ESG criteria through a model based on relevant international standards, using versatile metrics to cover different business sectors. It is a community focused on sustainability and the promotion of open-source technological solutions aimed at creating more sustainable, inclusive and resilient business ecosystems, with a strong focus on environmental, social and economic issues.

In particular, the Open-es ecosystem is designed to support small and medium-sized enterprises (SMEs) in adopting solutions and software that can improve the efficiency of their operations, reduce their environmental impact and contribute to sustainable growth.

The strength of this platform lies in the versatility with which ESG criteria can be applied to all manner of organisations aiming to play a part in the energy transition. In essence, it is a community where users can find and share all the information, tools and activities by posting experiences, stories and advice. This creates a network connecting the various stakeholders, who contribute to the sharing of information and tools tailored to their specific activities. Within this platform, there are various types of stakeholders, including Value Chain Leader partners (road service providers, financial players, banks, construction companies, etc.), scientific and legal institutions or educational establishments (both public and private universities), national business associations, ESG Ecosystem stakeholders and hub development providers who contribute to the dissemination of information and training on ESG matters.

The main objectives of the Open-es Ecosystem Sustainability community are:

- *environmental sustainability*, promoting the adoption of technologies and business practices that reduce the ecological impact of businesses. This includes optimising resource use, reducing waste and adopting circular business models capable of minimising pollution and the unsustainable use of resources;
- *social sustainability,* by fostering social inclusion and ethical responsibility within businesses. Open-source solutions can help SMEs collaborate more openly, reduce inequalities and encourage the involvement of all local stakeholders in a fairer economic ecosystem;

- *economic sustainability*, as SMEs often face significant economic challenges. The adoption of open-source software and scalable, customisable technological solutions can help reduce operating costs, enabling small businesses to remain competitive and grow sustainably without having to bear the high costs of proprietary solutions;
- *collaboration and innovation*: the community is a hub for collaboration, where companies, developers and experts come together to develop innovative projects and open-source solutions that have a positive impact on sustainability. Sharing ideas, resources and tools helps create more robust and scalable solutions that address environmental and social challenges;
- *education and awareness*: indeed, part of the community's mission is also to educate SMEs and other organisations about sustainability and how open-source technologies can help them implement more responsible and sustainable business practices. Continuous training, access to free resources and support programmes are an integral part of this process;
- *development of sustainability solutions*: Open-es promotes the development of specific software solutions for the sustainable management of business resources, the optimisation of production processes, energy management, monitoring of environmental impact and other areas related to sustainability. SMEs can adopt these solutions to become more efficient and reduce their ecological footprint.

3.5.2 EcoVadis

EcoVadis is a platform for assessing corporate sustainability and social responsibility, used globally to analyse performance and risks related to sustainability. Its methodology is based on international standards such as the GRI and ISO 26000, adapted to the size and activity of the company, ensuring a tailored approach.

The assessment is structured around three main pillars:

1. *policies*: includes company policies, sustainability objectives and participation in external initiatives;
2. *actions*: this covers the measures implemented, certifications obtained and the level of progress made on the actions undertaken;
3. *results*: this concerns the reporting and monitoring of results achieved.

EcoVadis uses 21 sustainability criteria, selecting the most relevant ones based on the company's specific challenges and location. This approach highlights strengths and areas for improvement, providing recommendations for corrective actions.

To maintain a high standard of quality, EcoVadis has implemented a quality management system that includes:

- *traceability and confidentiality*: the responses and documents of the assessed companies are confidential and are not shared without consent;
- *organisational processes*: structured management of procedures ensures overall quality;
- *quality control*: specific modules identify issues and establish corrective actions;
- *continuous improvement*: a methodology committee regularly updates the assessment to reflect the latest sustainability practices;
- *continuous training*: analysts are trained to stay up to date with sustainability standards;
- *complaints management*: a formal process for responding to queries regarding the scorecards;
- *scientific committee*: external experts periodically review the assessment methodology.

3.5.3 Get-it-Fair

Get-it Fair (GIF) is an innovative scheme designed to assess the non-financial risk of business activities, differing from traditional certification systems. It does not require compliance with specific prerequisites, but focuses on measuring corporate performance in terms of sustainability, social responsibility and transparency. The main objective is to validate an organisation's ethical commitment through a quantitative assessment (scoring) of ESG risks that could have negative future impacts.

The GIF examines various aspects, including:

- *governance and* corporate *social responsibility management system*: governance practices and corporate social responsibility management;
- *human rights and labour practices*: assessment of working conditions and relations with local communities;
- *health and safety*: risks related to workers' health and safety;
- *environmental impact*: analysis of pollution, resource consumption, greenhouse gas emissions and environmental protection measures;
- *business ethics*: fair trading practices and respect for consumer rights.

The GIF Framework is non-prescriptive and applicable to any organisation, regardless of size, sector or maturity. It excludes from its assessment aspects such as compliance with specific legal requirements or product/service standards.

The structure of the system is based on a multidimensional approach, combining qualitative and quantitative indicators. This methodology is rooted in the OECD guidelines and ISO 26000, drawing on fundamental principles such as those of the Universal Declaration of Human Rights and the International Labour Organisation Declaration.

The GIF assessment takes place in several stages:

1. *data collection*: collection of relevant information by the company;
2. *indicator analysis*: examination of various parameters relating to environmental impact, working conditions, governance and ethics;
3. *final rating issuance*: development of a score reflecting the identified performance and risks.

The GIF Framework is based on:

- *Seven Principles of Social Responsibility*: inspired by ISO 26000 and the 10 principles of the United Nations Global Compact;
- *Five Criteria of the GIF Framework*: the core criterion concerns governance and the management system, supported by criteria relating to social, health and safety, environmental and ethical risks.

The criteria include:

1. *working conditions*: promoting decent and fair working environments;
2. *environmental sustainability*: adopting practices that reduce environmental impact;
3. *transparency*: commitment to ensuring transparency in procurement practices;
4. *inclusion and diversity*: promoting representation and respect for all forms of diversity;
5. *ethics*: operating in accordance with ethical principles and human rights.

The GIF model is aligned with European regulations, such as EU Directive 2022/2464 on sustainability, EU Regulation 2020/852 on environmental taxonomy and the EBA guidelines on lending and monitoring. The scoring system qualitatively assesses how the organisation has implemented the seven principles and managed risks. The score reflects the company's alignment with ISO 26000 and OECD recommendations, evaluating stakeholder engagement, policies, risk management and improvement processes.

4 GENERAL ESG SURVEY

4.1 Methodology

The first developed questionnaire was designed to consist of 15 questions in order to ensure a balance between comprehensiveness and practicality in the assessment of Environmental, Social, and Governance (ESG) practices within engineering companies. The primary objective was to develop an evaluation tool that could be easily understood and completed by organizations of different sizes, including small and medium-sized enterprises, which often face limitations in terms of time, financial resources and specialized sustainability expertise.

A concise questionnaire reduces the burden on respondents and increases the likelihood of participation, thereby improving both the response rate and the quality of the collected data. Excessively long or complex surveys may discourage participation or lead to incomplete responses, particularly among smaller firms that do not possess dedicated sustainability departments or formal ESG reporting systems.

The selected questions focus on the most relevant ESG indicators for the engineering sector, allowing the collection of meaningful information while avoiding unnecessary complexity. This approach facilitates a common understanding of the survey items, enhances the consistency and comparability of responses and enables the identification of sector-wide trends and best practices.

Furthermore, the questionnaire serves not only as a data collection instrument but also as a tool for raising awareness of ESG-related issues. By encouraging companies to reflect on their environmental, social and governance practices, the survey may support the development of a sustainability-oriented culture and promote the gradual integration of ESG principles into business operations.

Finally, the adoption of a limited number of carefully selected questions contributes to the scalability and replicability of the methodology. The framework can be applied to a larger sample of engineering companies or adapted to different industrial contexts while maintaining its simplicity and effectiveness. Consequently, the survey represents a practical and inclusive approach to evaluating ESG performance across organizations with varying levels of sustainability maturity.

Starting from 2024, the questionnaire is integrated in the “Rilevazione annuale sul settore delle società italiane di ingegneria”, an internal annual survey made by OICE to analyze trends in the

engineering, architecture and technical-economic consulting sector in Italy. Data is collected via a questionnaire sent to member firms and is subsequently processed with the support of the Centro Europa Ricerche (CER). The survey's objectives are to monitor the sector's economic performance, to gather forecasts for the coming year, to analyze strategic issues and to examine emerging trends, including the adoption of ESG criteria indeed.

4.2 Structure

The survey is divided in four main sections:

- Sustainability, 4 questions;
- Environmental, 4 questions;
- Social, 4 questions;
- Governance, 3 questions.

For each a relative subsection is considered, as shown:

1. Sustainability

- *Sustainability*;
- *Sustainability*;
- *Sustainability*;
- *Sustainability*.

2. Environmental

- *Sustainability*;
- *Energy*;
- *Energy*;
- *Supplier Relations and Raw Materials*.

3. Social

- *Sustainability*;
- *Human Resources Management*;
- *Training*;
- *Local Community*.

4. Governance

- *Sustainability*;
- *Digitalisation*;
- *Structure*.

The questionnaire consisted of 15 questions designed to collect information in a structured and efficient manner. Of these, seven questions required binary (Yes/No) responses, allowing the identification of the presence or absence of specific policies, procedures or initiatives. The remaining eight questions were structured as multiple-choice items, enabling respondents to select the option that best reflected their organization's current practices and level of ESG implementation.

This combination of question formats was adopted to balance simplicity and analytical depth. The binary questions facilitated straightforward data collection and comparison across respondents, while the multiple-choice questions provided more detailed insights into the maturity and characteristics of ESG-related activities within the participating companies. Furthermore, the use of closed-ended questions reduced the time required to complete the survey, minimized interpretation bias and improved the consistency and comparability of responses.

4.3 Survey Results

This section presents the results of the questionnaire section dedicated to ESG criteria. The analysis of the responses offers a very interesting insight, particularly into the differences that emerged between small and large firms and also provides a glimpse into the evolution over time of the relationship between OICE members and ESG criteria.

4.3.1 Sustainability Data

Based on *Figure 4.3.1.1 – "Is the company familiar with the ESG sustainability concepts?",* it is at first investigated the level of ESG awareness among OICE member companies according to company size. This is justified by the central role that ESG plays in the current business environment. Before assessing ESG implementation, reporting practices, governance structures, or sustainability strategies, it is necessary to determine whether companies possess a basic understanding of the concept itself. The aggregated results show that that ESG awareness is becoming widespread within the sector, but a significant proportion of companies still lack a complete understanding of sustainability principles. The fact that nearly one company out of five (18.9%) reports no familiarity at all indicates that ESG culture has not yet been fully embedded throughout the industry. The relatively high percentage of partially familiar companies (31.7%) may indicate a transitional stage in which organizations have heard about ESG requirements but have not yet developed sufficient expertise to translate these concepts into concrete business practices.

Among small companies these results reveal the lowest level of ESG awareness (33.3%). Several factors may explain this outcome:

- limited financial and human resources dedicated to sustainability issues;
- lack of specialized personnel responsible for ESG management;
- lower exposure to regulatory requirements and stakeholder pressures compared with larger organizations;
- perception of ESG as an additional administrative burden rather than a strategic opportunity.

The relatively high percentage of companies that are only partially familiar with ESG concepts (38.1%) suggests that many are beginning to encounter sustainability-related requirements but have not yet developed a comprehensive understanding of the topic.

This finding is consistent with existing literature, which frequently identifies resource constraints as one of the main barriers preventing SMEs from adopting sustainability practices.

The intermediate-sized companies demonstrate a substantially higher level of awareness compared with small companies. Intermediate companies are often large enough to experience increasing pressure from clients, public procurement procedures, supply chains and financial institutions, while still maintaining a relatively flexible organizational structure. As a result, they are more likely to invest in ESG-related competencies and sustainability initiatives. The low percentage of companies reporting no familiarity (7.9%) indicates that ESG has become a recognized topic for the majority of medium-sized organizations.

Large companies show the highest level of ESG awareness (85%). This result is expected and confirms the strong relationship between company size and ESG knowledge. Generally, large organizations:

- face greater regulatory scrutiny;
- are more exposed to investor and stakeholder expectations;
- have dedicated sustainability departments and ESG specialists;
- are often already involved in sustainability reporting and disclosure activities.

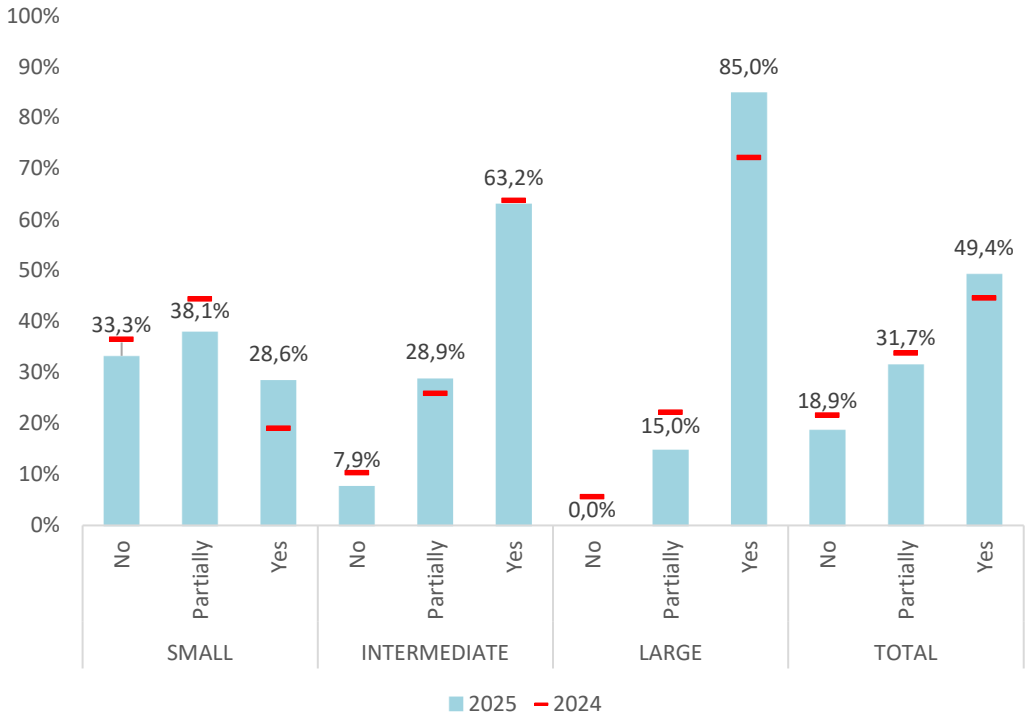
The absence of respondents declaring no familiarity with ESG concepts suggests that ESG has become an integral component of corporate strategy among large firms. However, the fact that 15% of large companies still report only partial familiarity may indicate differences in ESG maturity across business units or an incomplete integration of ESG principles throughout the organization.

A clear positive correlation emerges between company size and ESG familiarity: the trend demonstrates that as organizational complexity and stakeholder exposure increase, ESG knowledge also increases. This pattern is particularly significant because it suggests that future ESG promotion initiatives within OICE should focus primarily on smaller firms, where awareness gaps remain substantial.

A comparison between the 2025 and 2024 survey results reveals a significant improvement in ESG awareness among OICE companies. The most notable change is the increase of 4.8 percentage points in the share of companies that are familiar with ESG concepts. At the same time, the proportion of companies declaring no familiarity decreased by 2.7 percentage points. This shift suggests that many organizations have moved from a stage of limited or no awareness toward a better understanding of sustainability-related issues. Several factors may explain this positive trend: between 2024 and 2025,

ESG topics received increasing attention due to the implementation of European sustainability regulations, particularly the Corporate Sustainability Reporting Directive (CSRD), growing market expectations regarding sustainable business practices and the dissemination of ESG-related information through industry associations, professional networks and training initiatives. Furthermore, engineering and consulting firms are increasingly required to integrate sustainability criteria into projects, public procurement processes and client requirements, making ESG knowledge more relevant to their daily activities.

Figure 4.3.1.1 – Is the company familiar with the ESG sustainability concepts? (%)



The second question, as shown in *Figure 4.3.1.2 – "Does the company monitor specific quantitative ESG indicators and publish its results in a dedicated report?"*, aims to investigate one of the most advanced stages of ESG integration within companies: the ability to measure, monitor and publicly disclose sustainability performance through quantitative indicators and dedicated reporting mechanisms. While awareness of ESG concepts represents the first step towards sustainability adoption, the monitoring of ESG metrics and the publication of ESG reports demonstrate a concrete commitment to integrating sustainability into business operations and decision-making processes.

Among small companies these results reveal a very limited adoption of formal ESG measurement and reporting practices (10.7%). The same several factors exposed previously may explain this situation. Although some small companies may be familiar with ESG concepts, only a minority have progressed to the implementation of structured reporting practices. This indicates a significant gap between ESG awareness and ESG operationalization.

For medium-sized companies the results indicate again a substantial improvement compared with small companies, although the majority of medium-sized firms still do not engage in formal ESG reporting (60.5%). This may reflect a transitional phase in which companies recognize the importance of sustainability but are still developing the internal systems required to collect, manage and disclose ESG data.

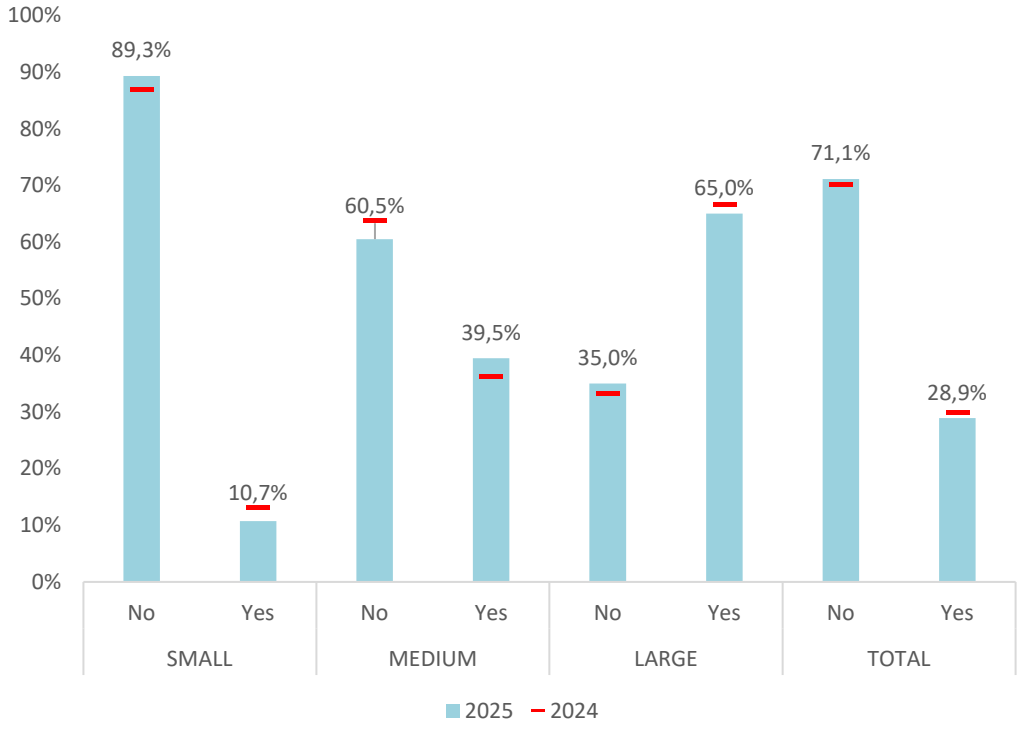
Large companies, as expected, show the highest level of ESG reporting maturity. However, the fact that 35% of them still do not publish ESG reports is noteworthy. This suggests that ESG reporting is not yet fully institutionalized across the entire sector and that some organizations may still rely on informal sustainability practices rather than structured disclosure mechanisms.

As previously observed in the comparison across company sizes the results reveal a clear positive relationship between company size and ESG reporting practices.

The comparison between the two survey years highlights an almost stagnant configuration in ESG monitoring and reporting practices.

By confronting the previous question on ESG awareness it is revealed that knowledge of ESG concepts does not automatically translate into ESG measurement and reporting practices. While approximately half (49.4%) of the companies declare familiarity with ESG concepts, considerably fewer organizations actually monitor ESG indicators and publish sustainability reports (28.9%). This gap suggests that many companies are still in an early stage of ESG maturity, characterized by awareness but not yet by systematic implementation.

Figure 4.3.1.2 – Does the company monitor specific quantitative ESG indicators and publish its results in a dedicated report? (%)



The differentiation by size is also evident in the responses shown in the *Figure 4.3.1.3 – "Does the company have a role/department dedicated to sustainability?"*, included to assess the extent to which ESG principles have been integrated into the organizational structure of OICE companies. While awareness of ESG concepts and the monitoring of sustainability indicators provide important information on a company's sustainability maturity, the existence of a dedicated sustainability role or department represents a further step towards the institutionalization of ESG practices within the organization. In fact, one of the key factors determining the effectiveness of ESG implementation is the presence of clear responsibilities and governance mechanisms. Sustainability initiatives often require coordination across multiple business functions, including human resources, procurement, project management, risk management and corporate strategy. Without a dedicated structure or responsible person, ESG initiatives may remain fragmented and difficult to implement consistently. The results indicate that sustainability governance structures remain relatively uncommon among smaller organizations; although some small companies may be developing sustainability initiatives (26.2%), ESG governance is generally not yet embedded within their organizational structures. This may limit the ability of these companies to systematically manage sustainability risks, opportunities

and reporting obligations.

Among medium-sized companies a significant improvement compared to small companies is shown. More than half of the companies (54,3%) in this category have established dedicated sustainability functions: this suggests a growing recognition of ESG as a strategic business issue rather than a purely compliance-related matter. However, the presence of a substantial proportion of companies without dedicated sustainability structures (45,7%) indicates that ESG governance practices remain uneven across this segment.

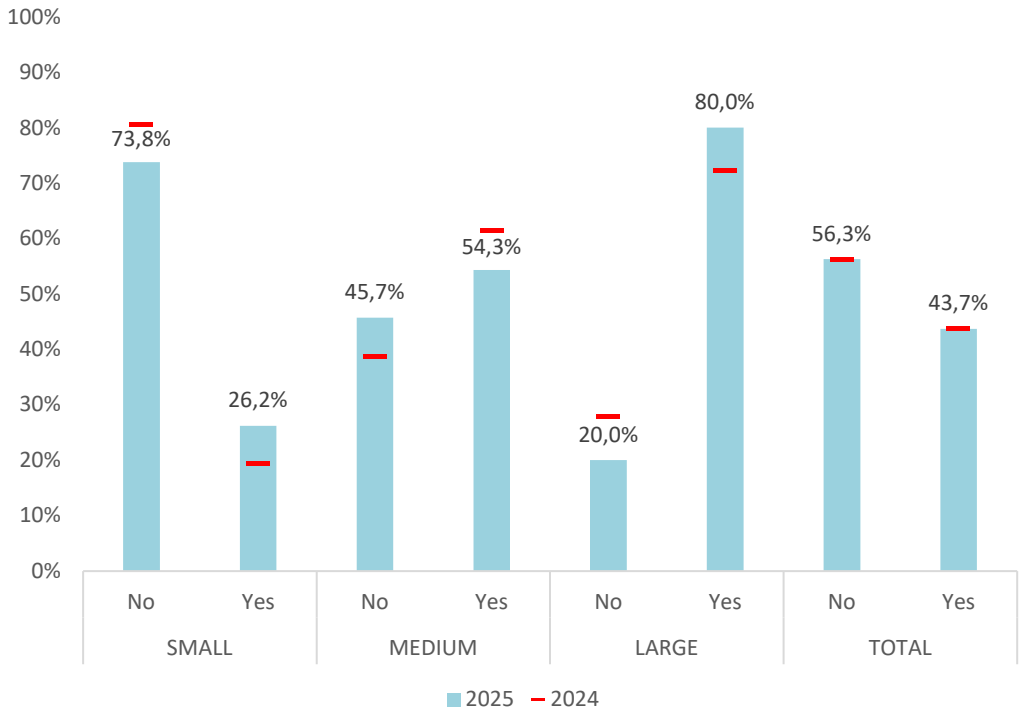
Finally, large organizations show the highest level of ESG governance maturity (80%).

The results reveal a clear relationship between company size and the adoption of formal sustainability governance structures. The data also suggest that organizational commitment to sustainability is closely linked to the availability of resources and internal capabilities.

The comparison with the previous year highlights a positive evolution in sustainability governance across the OICE members. The trend also suggests that organizations are moving beyond simple ESG awareness towards the establishment of governance mechanisms capable of supporting sustainability strategies and reporting activities.

When compared with the previous survey results, an interesting pattern emerges. The percentage of companies that report familiarity with ESG concepts (49.4%) is higher than the percentage that monitor ESG indicators and publish dedicated reports (28.9%), while the percentage of companies with a dedicated sustainability role or department reaches 43.7%. This progression reflects the typical ESG maturity pathway: awareness and understanding of ESG concepts, creation of governance structures and implementation of monitoring systems and sustainability reporting practices. The results so suggest that many OICE companies are currently transitioning from the awareness phase to the governance phase.

Figure 4.3.1.3 – Does the company have a role/department dedicated to sustainability? (%)



A key aspect of the new sustainable finance system is ratings. *Figure 4.3.1.4 – "Has the company been subjected to sustainability ratings by its customers?"* shows the distribution of responses that specifically asked companies whether they had been subject to sustainability ratings by clients in order to be included in the supplier register. This is particularly relevant because customer-driven sustainability assessments have become one of the main mechanisms through which ESG requirements are transmitted along the supply chain. Large clients, financial institutions and multinational corporations increasingly require suppliers to demonstrate their ESG performance through recognized rating platforms such as EcoVadis and Open-es. The objective is not simply to understand whether companies know ESG principles, but rather to evaluate their practical exposure to ESG requirements imposed by the market.

The most striking result is that 73.6% of small companies have never been subjected to a sustainability rating: this suggests that ESG requirements have not yet significantly penetrated the customer relationships of many small firms, which often operate in shorter or less structured supply chains where ESG evaluations are not systematically required.

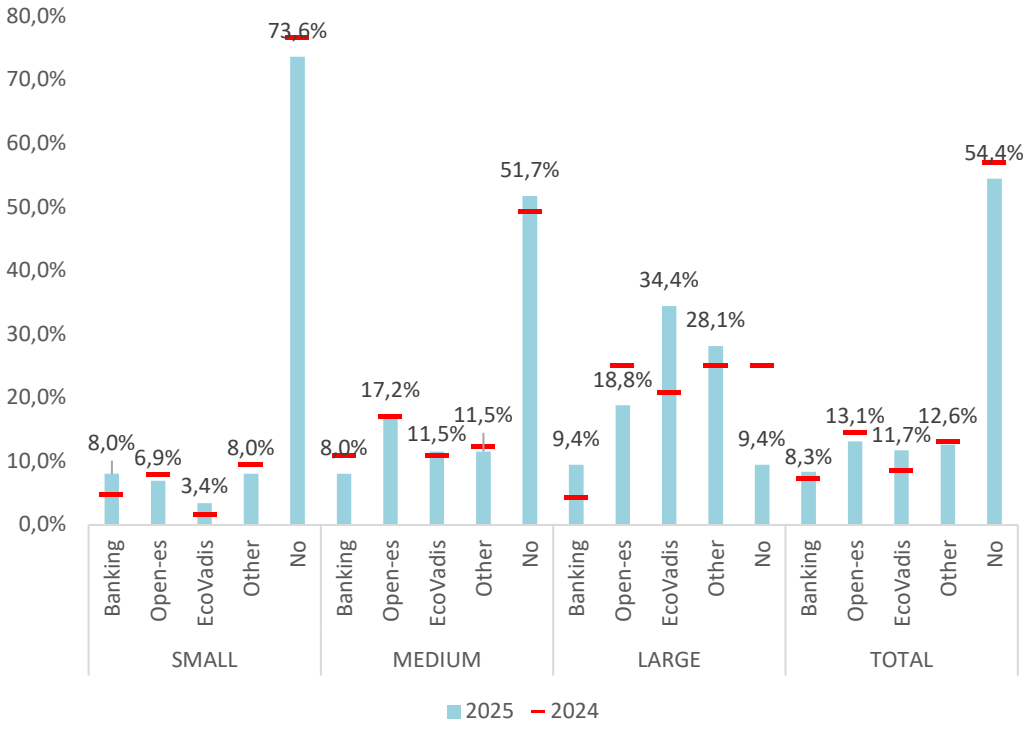
For the medium-sized companies the percentage of companies decreases to 51.7%, showing a clear

increase in exposure to ESG assessments. Open-es (17.2%) and EcoVadis (11.5%) become more common. This again indicates that ESG integration is progressing but is not yet fully consolidated. Large companies show a completely different profile: only 9.4% report not being subjected to sustainability ratings. EcoVadis is by far the most frequently cited assessment (34.4%).

The results reveal again a clear positive correlation between company size and exposure to ESG evaluation mechanisms.

A comparison between the 2025 and 2024 data highlights a moderate increase in the diffusion of customer-driven sustainability assessments, suggesting a gradual strengthening of ESG requirements across the engineering and consulting sector. The most evident change concerns the percentage of companies that declared they had not been subjected to any sustainability rating, which decreased from 56.9% in 2024 to 54.4% in 2025. Although the reduction is limited it indicates that a growing number of companies are being asked by customers to provide ESG-related information and sustainability performance data. These findings confirm that ESG considerations are progressively moving from a voluntary practice to a competitive and contractual necessity within the engineering and consulting sector.

Figure 4.3.1.4 – Has the company been subjected to sustainability ratings by its customers? (%, multiple answers possible)



4.3.2 Environmental Data

At first, members were asked to identify the three most relevant environmental indicators from a set of six:

- raw materials and packaging;
- energy efficiency and renewable sources;
- water consumption;
- impact on biodiversity;
- emissions reduction;
- waste management.

Figure 4.3.2.1 – "What are the most relevant environmental indicators for the company?" shows the distribution of responses for all respondents and for the usual three size clusters. This question is included to assess which environmental aspects companies consider most material to their activities, providing insights into their awareness and understanding of the environmental pillar. These indicators represent the foundation of sustainability management, as they allow organizations to identify, monitor and reduce their environmental impacts while complying with regulatory requirements and stakeholder expectations. From an ESG perspective, this question is particularly relevant because current sustainability frameworks (such as the GRI, the ESRS and the principle of double materiality introduced by CSRD) require companies to identify the environmental topics that are most significant for their business and stakeholders. Therefore, understanding which indicators companies prioritize helps evaluate the maturity of their ESG approach and their perception of environmental risks and opportunities.

Among small companies, the most relevant environmental indicators are waste (70.4%), energy (67.6%) and emissions (45.1%). This distribution suggests that small firms tend to focus on environmental aspects that are more directly visible, measurable and associated with operational efficiency. Waste management and energy consumption are often linked to immediate cost savings and regulatory compliance, making them more tangible priorities.

Medium-sized companies show a broader environmental awareness. Compared with small firms, medium-sized organizations demonstrate greater recognition of emissions-related issues (63.9%), likely reflecting increased exposure to client requirements, sustainability reporting requests and climate-related discussions. The growing importance assigned to emissions is particularly significant

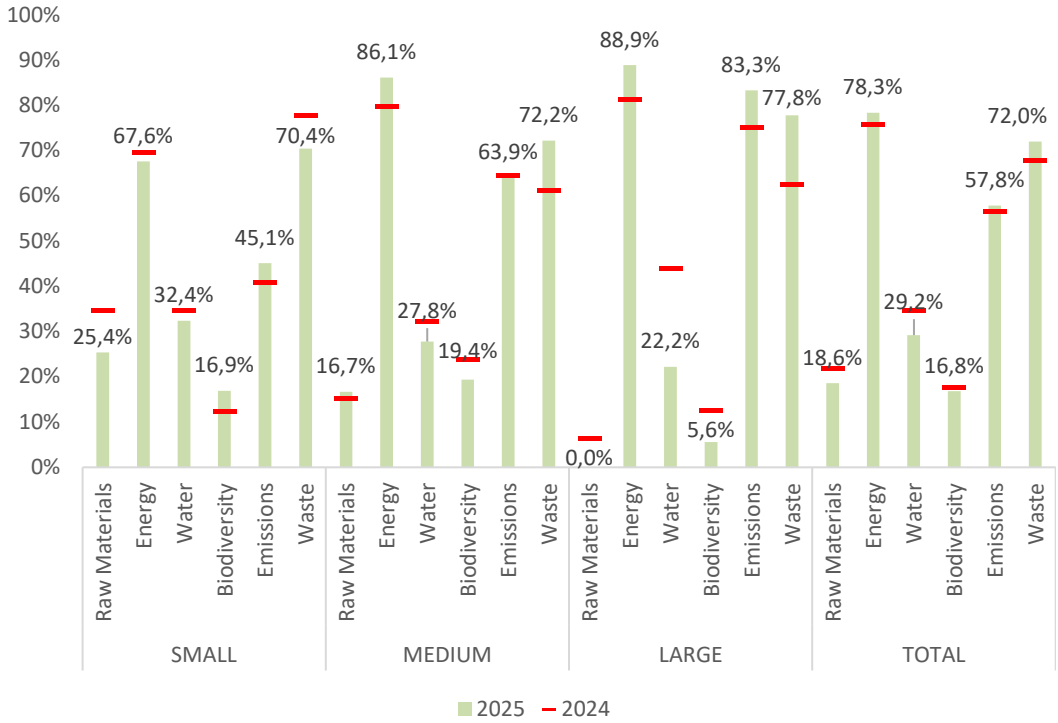
because greenhouse gas emissions are one of the central indicators within ESG reporting frameworks and climate transition strategies.

Large companies present a markedly different profile: energy (88.9%), emissions (83.3%) and waste (77.8%) are identified as the most relevant indicators. Raw materials receive no selections (0.0%), suggesting that companies in the engineering and consulting sector are mainly service-oriented organizations with limited direct dependence on material inputs compared with manufacturing industries. Biodiversity remains relatively low (5.6%), even among large firms, indicating that this topic is still perceived as less material than energy and climate-related issues.

The increasing importance of energy and emissions from small to large companies suggests a growing level of ESG maturity. Larger organizations tend to adopt a more strategic perspective, recognizing climate change mitigation and energy efficiency as critical business issues. At the same time, the consistently high importance of waste across all company sizes indicates that waste management remains one of the most widely recognized environmental priorities within the sector.

At the aggregate level, the results show a substantial continuity between 2024 and 2025, suggesting that companies' perceptions of environmental priorities have remained relatively stable.

Figure 4.3.2.1 – What are the most relevant environment indicators for the company? (%, multiple answers possible)



The next question seeks to determine whether the growing focus on environmental issues has already prompted members to invest in their own renewable energy facilities and to implement an energy efficiency policy. The responses are shown in *Figure 4.3.2.2 – "Does the company have its own renewable energy facilities and its own energy efficiency policy?"* and, although broken down by company size, they consistently show a prevalence of negative responses (83.3%, compared to 80.4% in 2024) from member companies that have not yet installed renewable energy systems or implemented an energy efficiency policy.

This topic was included in the survey to move beyond the theoretical awareness of environmental issues and assess the actual implementation of concrete environmental actions within companies. Renewable energy production and energy efficiency initiatives are directly linked to climate change mitigation, greenhouse gas emissions reduction and the achievement of sustainability targets promoted by European and international policies.

Among small companies, only 14.8% report having renewable energy facilities and an energy efficiency policy. This result suggests that although many small companies recognize the importance of energy-related issues (as shown in the previous question), only a limited number have implemented structured energy management initiatives. Several factors, like limited financial resources available for renewable energy investments and longer payback periods associated with energy infrastructure projects, may explain this outcome.

The percentage of medium-sized companies adopting renewable energy facilities and energy efficiency policies rises slightly to 17.6%. However, the percentage remains relatively limited, indicating that energy transition initiatives are still at an early stage for many medium-sized companies within the engineering and consulting sector.

Large companies show the highest level of adoption, with 21.1% reporting the presence of renewable energy facilities and energy efficiency policies. Nevertheless, 78.9% still indicate that they do not have these measures in place. Although the percentage is higher than in the other categories, the result is somewhat surprising given the greater ESG maturity generally associated with large organizations. Several interpretations are possible:

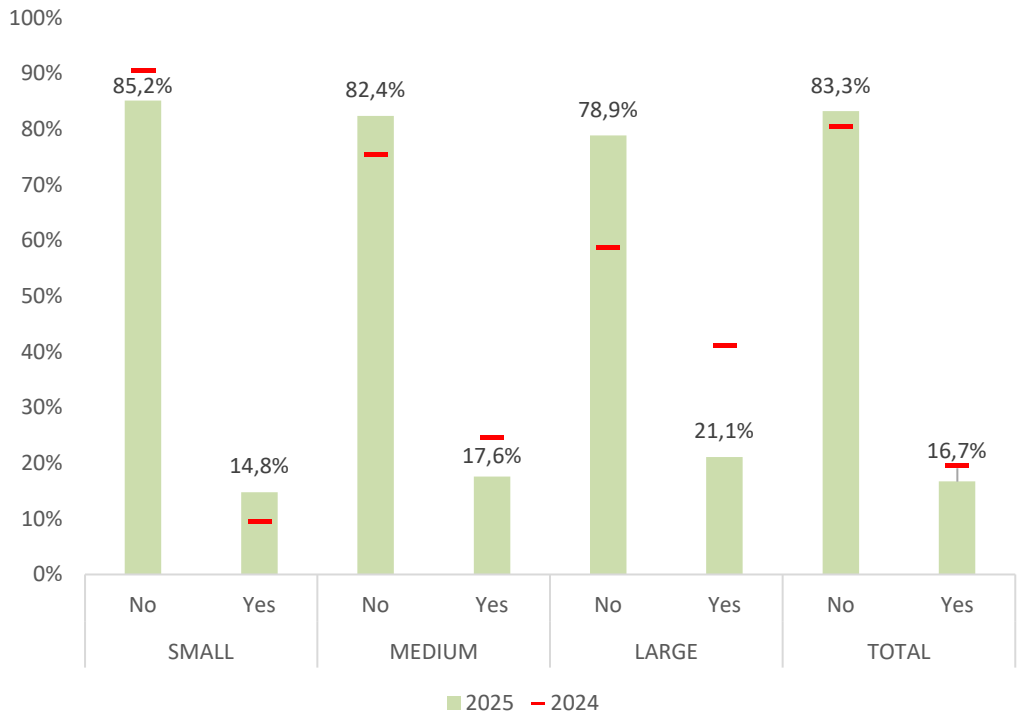
- many OICE companies operate primarily in the service sector, where energy consumption is lower than in manufacturing industries, reducing the perceived need for direct renewable energy investments;

- some companies may purchase renewable electricity from external suppliers rather than owning renewable energy facilities;
- energy efficiency initiatives may exist but may not be formalized within a structured corporate policy.

The results reveal a consistent trend: the adoption of renewable energy facilities and energy efficiency policies increases with company size. However, the differences are relatively modest, suggesting that the implementation of these measures remains limited across the entire sample. This finding is important because it reveals a gap between the recognition of energy as a key environmental issue (identified by over two-thirds of respondents in the previous question) and the actual implementation of energy-related sustainability initiatives.

The stability of the results between the years suggests that the adoption of renewable energy and structured energy efficiency policies is progressing slowly within the sector.

Figure 4.3.2.2 – Does the company have its own renewable energy facilities and its own energy efficiency policy? (%)



With a view to investigating companies' focus on putting ESG principles into practice, one question, shown in *Figure 4.3.2.3 – "Does the company use innovative technologies that ensure a reduction in consumption?"*, centred on whether or not they use technologies that ensure a reduction in consumption. This was included to assess the extent to which companies are adopting innovative technologies aimed at reducing environmental impacts, moving beyond policy commitments and evaluating the practical implementation of sustainability-oriented solutions. From an ESG perspective, innovation plays a crucial role in achieving environmental objectives. Technologies that reduce the consumption of resources such as energy, water and raw materials, or that minimize waste generation and emissions, are fundamental instruments for improving environmental performance and supporting the transition toward a low-carbon and resource-efficient economy.

Among small companies, the majority (59.5%) report not using innovative technologies specifically aimed at reducing consumption. Among those that do, the most common applications concern waste reduction (22.6%), emissions reduction (16.7%) and water consumption reduction (8.3%). These results suggest that small companies are still at an early stage in the adoption of sustainability-oriented technologies. Financial constraints, limited technical expertise and lower external pressure may reduce their ability to invest in innovative environmental solutions. The relatively higher focus on waste reduction may reflect the fact that waste management initiatives often generate immediate operational benefits and cost savings.

Medium-sized companies show a more positive profile and, compared with small firms, they appear more proactive in integrating technological solutions into their environmental strategies. The almost equal importance assigned to waste (27,4%) and emissions reduction (26%) suggests a broader understanding of environmental sustainability, extending beyond simple compliance considerations. Medium-sized companies appear to be the most balanced group, showing the highest overall adoption rates across different environmental areas

Large companies display the highest level of attention to technological innovation, particularly regarding emissions reduction (42.1%). The prominence of emissions-related technologies is particularly significant: it reflects the increasing strategic importance of climate change mitigation within large organizations, which are generally more exposed to ESG reporting requirements, carbon reduction targets and stakeholder scrutiny. Interestingly, despite their greater ESG maturity, a relatively high percentage of large companies still report not using innovative technologies. This may

be partly explained by the characteristics of the engineering and consulting sector, where environmental impacts are generally lower than in manufacturing industries and where sustainability improvements may be achieved through organizational practices rather than dedicated technologies. Water reduction technologies receive limited attention across all categories, suggesting that water-related issues are not perceived as highly material within the engineering and consulting sector.

The comparison between 2025 and 2024 reveals a modest improvement in the adoption of innovative environmental technologies.

A particularly interesting finding is the apparent contradiction between the results of the previous environmental questions and those presented here. While a large majority of companies identified energy, emissions and waste as highly relevant environmental indicators, a much smaller proportion report using innovative technologies to address these issues. This suggests the existence of an implementation gap: companies increasingly recognize environmental priorities but have not yet fully translated this awareness into technological investments and operational innovation. Such a gap is common during the early stages of ESG integration, where sustainability is first incorporated into strategic discussions and only later into concrete business practices.

Figure 4.3.2.3 – Does the company use innovative technologies that ensure a reduction in consumption? (%, multiple answers possible)

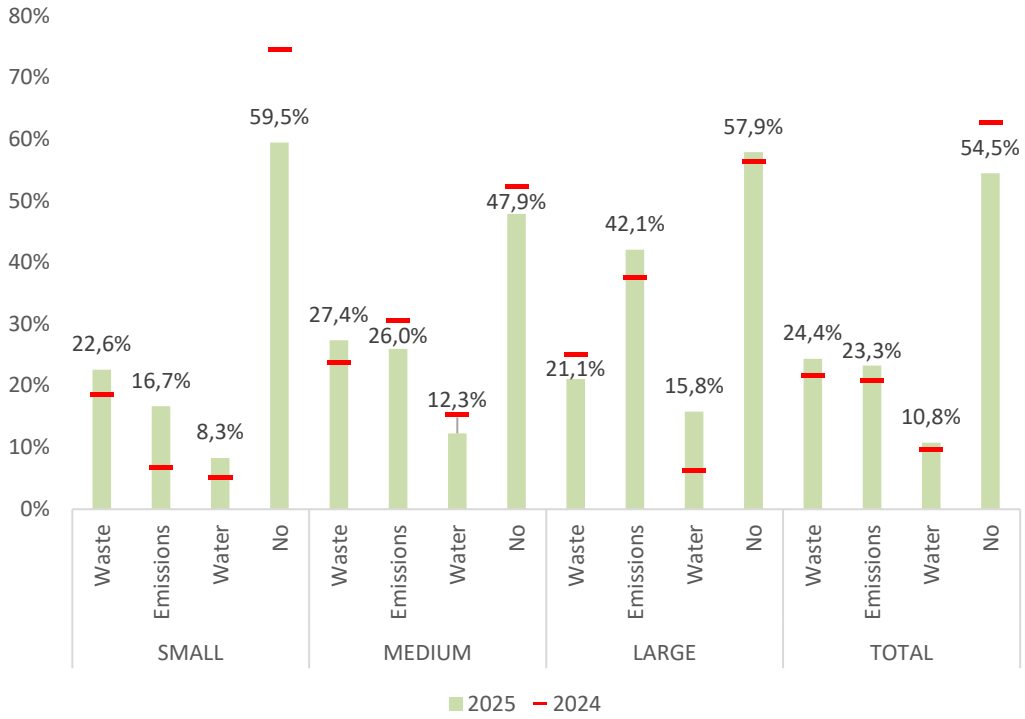


Figure 4.3.2.4 – "Does the company consider environmental criteria and certifications when selecting its suppliers?" shows the distribution of OICE member companies to take environmental criteria and certifications into account when selecting suppliers. ESG performance is no longer evaluated only at the company level but increasingly across the entire value chain. One of the fundamental principles of modern ESG policies is that organizations are expected to manage not only their direct environmental impacts but also the impacts generated by their suppliers and business partners. For this reason, the question investigates whether companies integrate environmental considerations into procurement decisions through:

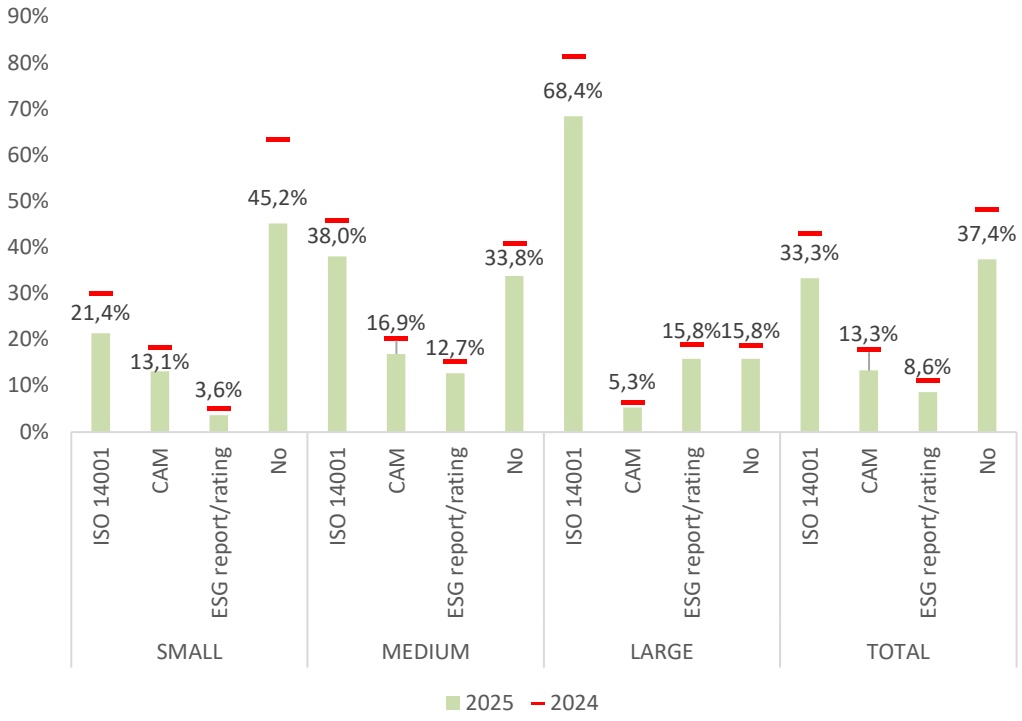
- environmental certifications (e.g., ISO 14001);
- Minimum Environmental Criteria (CAM);
- ESG reports or sustainability ratings.

Among small companies, the most significant result is that 45.2% do not consider environmental criteria when selecting suppliers. This suggests that sustainability considerations play a relatively limited role in procurement decisions among smaller firms. Several factors may explain this result, like a less formalized procurement procedures and a lower pressure from customers and regulators.
Medium-sized companies show a more mature approach, especially in terms of the ISO 14001 (38.0%). The percentage of companies that do not consider environmental criteria (33.8%) decreases significantly compared to small firms. The greater use of ESG reports and ratings may reflect a growing customer expectation and a participation in more structured supply chains, as an increased awareness of ESG risks within the value chain.
Large companies exhibit the highest level of ESG integration in supplier selection. The most commonly used criterion is again ISO 14001 (68.4%). This result is fully consistent with broader ESG trends, where large companies are increasingly responsible for monitoring and improving the sustainability performance of their suppliers.
ISO 14001 is clearly the most widely used environmental criterion, particularly among large companies. This result is unsurprising because ISO 14001 is one of the most recognized environmental management certifications worldwide and provides a simple and reliable mechanism for evaluating suppliers' environmental performance.

Although ESG reports and ratings increase with company size, their adoption remains relatively limited: this suggests that companies still rely more heavily on traditional environmental certifications than on broader ESG assessment tools when evaluating suppliers.

With respect to the 2024 data the 2025 results indicate a stronger adoption of environmental criteria, particularly among medium-sized and large companies, while the proportion of firms reporting no environmental considerations decreases in the larger company categories.

Figure 4.3.2.4 – Does the company consider environmental criteria and certifications when selecting its suppliers? (%, multiple answers possible)



4.3.3 Social Data

The next question, shown in *Figure 4.3.3.1 – "What are the most relevant social indicators for the company?"*, is included to investigate which aspects of the social pillar companies consider most relevant to their activities and organizational culture. While environmental issues often receive significant attention due to regulatory requirements, the social dimension is equally important because it concerns the company's relationship with its employees, communities, customers and other stakeholders. From an ESG perspective, social indicators are fundamental for evaluating an organization's ability to create long-term value through responsible people management, workplace safety, diversity and inclusion, human capital development and stakeholder engagement. Moreover, current sustainability frameworks such as ESRS S1, ESRS S4 and international standards such as the GRI Standards place increasing emphasis on social performance indicators. Therefore, understanding which social topics companies prioritize provides valuable insights into their ESG awareness and social sustainability maturity.

Among small companies, the most relevant social indicators are the employee wellbeing (83.5%), training (75.3%) and health&safety (72.5%). These results suggest that small companies primarily focus on social issues that directly affect workforce productivity and operational performance. The high importance attributed to employee wellbeing may reflect the close relationships typically found within smaller organizations, where employee satisfaction has a direct impact on business performance. The lower attention given to equal opportunities and community-related issues suggests that social sustainability is still largely interpreted through an internal workforce perspective rather than a broader stakeholder-oriented approach.

Medium-sized companies present a relatively balanced profile. Compared with small companies, medium-sized firms appear to have developed a broader understanding of social sustainability, extending beyond employee welfare to include diversity and inclusion issues. The increased relevance of equal opportunities (52.1%) may reflect the growing formalization of HR policies and stronger attention to diversity-related ESG expectations.

Large companies exhibit a distinctly different profile. The most significant result is the importance attributed to equal opportunities (89.5%): this suggests that large organizations increasingly view diversity, equity and inclusion as strategic ESG priorities. This finding is consistent with international ESG trends, where large companies are expected to demonstrate equal employment opportunities

and inclusion policies. The lower importance attributed to employee wellbeing (68.4%) compared with smaller firms does not necessarily imply reduced attention to employees but rather reflects the broader range of social issues considered relevant by larger organizations.

As company size increases, the importance of employee wellbeing decreases slightly, while equal opportunities become dramatically more relevant. This suggests an evolution from a traditional workforce management perspective toward a broader social sustainability approach that incorporates diversity and inclusion principles.

The overall results indicate substantial continuity between 2024 and 2025, suggesting that companies have maintained a stable understanding of their main social priorities. A particularly interesting aspect of the results is that companies overwhelmingly prioritize indicators directly related to the workforce, while broader social topics receive significantly lower attention. This suggests that OICE companies currently interpret the social pillar primarily through the lens of employee management and workplace safety. While this approach is understandable given the knowledge-intensive nature of the engineering and consulting sector, it may also indicate that some dimensions of social sustainability have not yet reached the same level of strategic importance.

Figure 4.3.3.1 – What are the most relevant social indicators for the company?
(%, multiple answers possible)

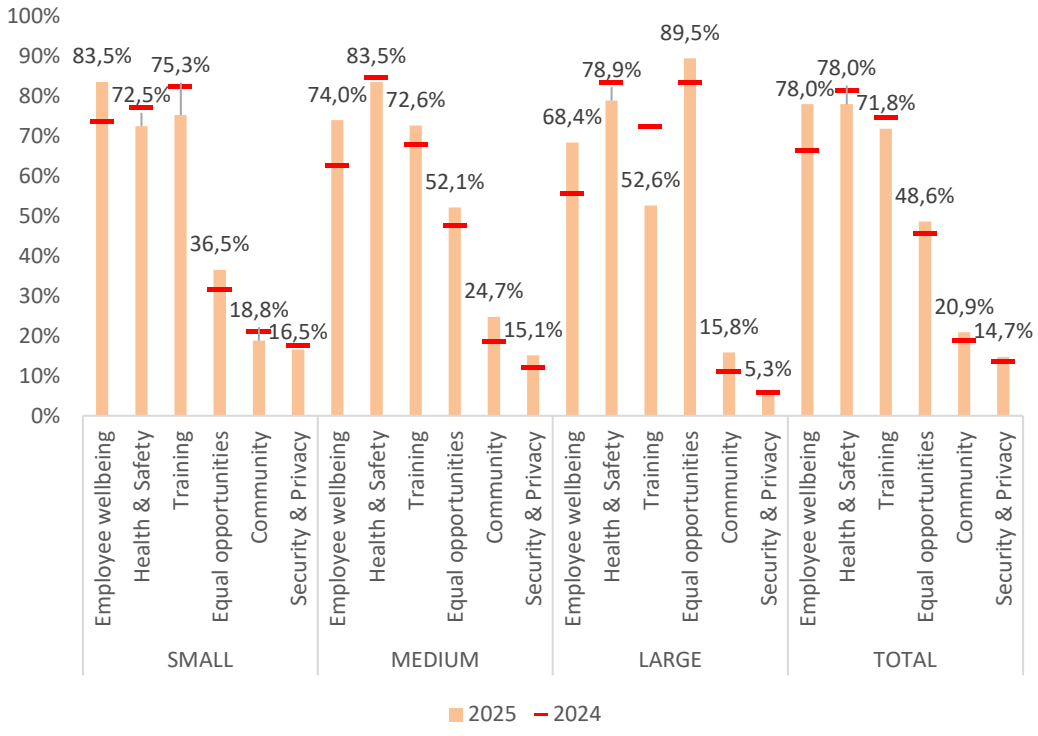


Figure 4.3.3.2 – "Has the company initiated a gender staff certification process?" provide the extent to which companies are implementing concrete initiatives aimed at promoting gender equality and inclusion, which are key components of the social topic.

Among small companies, although the majority have not yet started the certification process (60.7%), the percentage of adoption is relatively significant considering the size and resources typically available to small firms. This result suggests that many small companies are becoming increasingly aware of the importance of gender equality and may view certification as a competitive advantage and a tool for improving employer attractiveness.

Medium-sized companies show a markedly different profile, in which 74.3% have initiated a certification process. Several factors may explain this result:

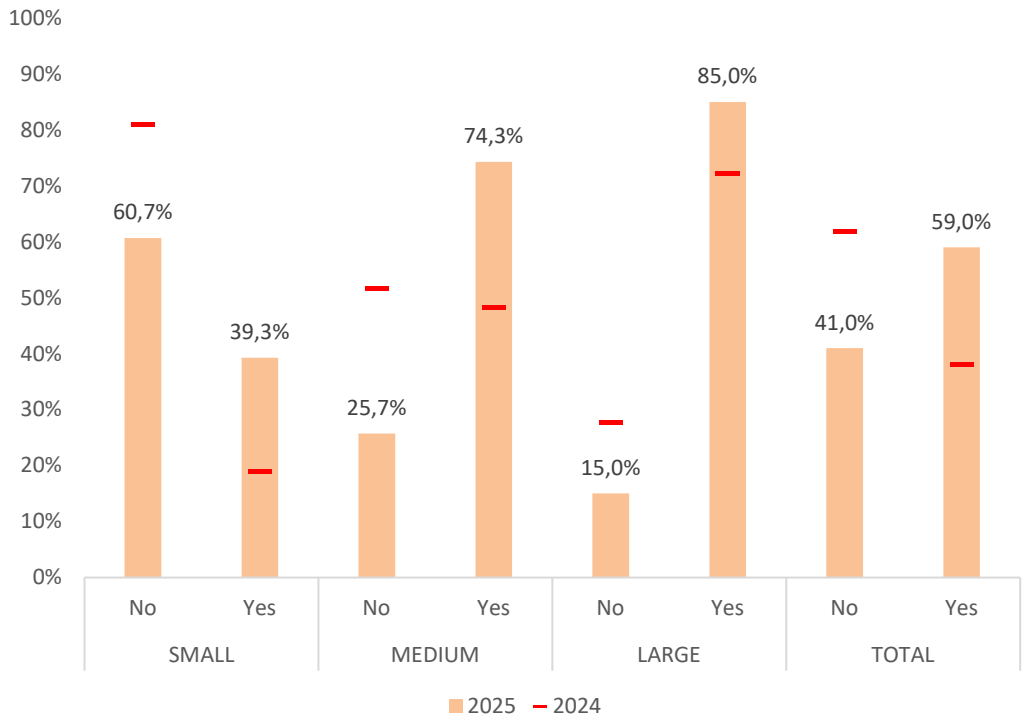
- greater availability of resources compared to small firms;
- stronger pressure from customers and stakeholders;
- increased participation in public tenders where gender equality certification may provide advantages;
- more structured human resource management systems.

Large companies report the highest level of adoption (85%). The high percentage demonstrates that gender equality is increasingly regarded as a strategic governance and social issue rather than merely a human resources initiative.

The comparison between 2025 and 2024 reveals a remarkable improvement in the diffusion of gender certification processes.

This result is particularly interesting when compared with the previous question regarding the relevance of social indicators. In *Figure 4.3.3.1*, equal opportunities were identified as one of the most important social indicators, especially among large companies. The results of this question demonstrate that this recognition is increasingly being translated into concrete action through formal certification processes.

Figure 4.3.3.2 – Has the company initiated a gender staff certification process? (%)



Similar responses were given regarding the provision of in-house training on environmental and/or social sustainability, see *Figure 4.3.3.3 – "Has the company provided internal ESG training programmes for its employees?"*. This question is included in the survey to assess whether companies are actively promoting ESG awareness and competencies among their workforce through dedicated training initiatives. While ESG policies and sustainability strategies can be formally adopted at the organizational level, their effective implementation largely depends on employees' understanding of ESG principles and their ability to integrate them into daily business activities. Moreover, ESG training contributes indirectly to all three ESG dimensions because employees play a central role in implementing environmental initiatives, social policies and governance practices.

Among small companies ESG training is still relatively limited (35.7%). Although awareness of ESG issues may exist, the data suggest that many small companies have not yet translated this awareness into systematic employee development initiatives.

Medium-sized companies show a significantly higher level of ESG training adoption (67.1%). The result suggests that medium-sized firms increasingly recognize that ESG implementation requires not only policies and procedures but also employee engagement and competence development.

Large companies also demonstrate a strong commitment to ESG training (65.0%). Although the percentage is slightly lower than that observed among medium-sized companies, the difference is marginal. The high level of adoption confirms that larger organizations increasingly view ESG knowledge as a strategic asset.

Overall, the proportion of companies providing ESG training almost doubles when moving from small firms to medium-sized and large organizations.

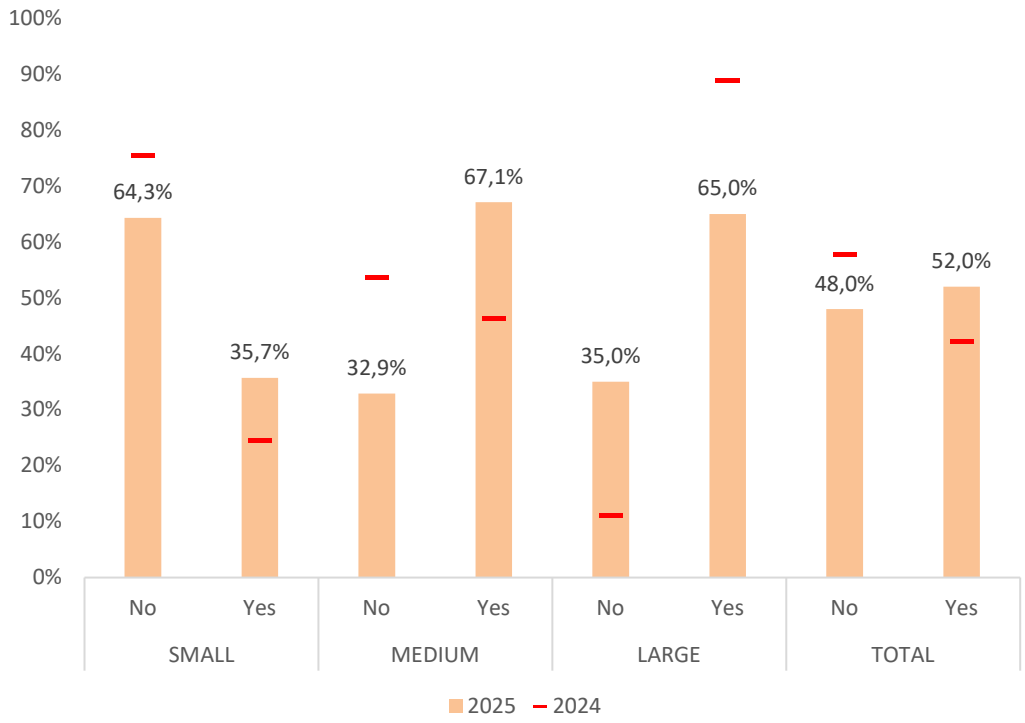
The 2025 results, with respect to the 2024 ones, show significantly higher adoption rates among medium-sized and large companies, where approximately two-thirds of organizations provide ESG training.

This question assesses one of the key enablers of ESG implementation: knowledge dissemination within the organization. A company may adopt ESG policies, certifications, or sustainability targets, but without employee understanding and engagement, these initiatives often remain largely formal or symbolic. When compared with the previous results on gender certification and social indicators, an interesting pattern emerges:

- companies increasingly recognize the importance of social sustainability;
- many are implementing formal ESG-related policies and certifications;
- a growing proportion are investing in employee training to support these initiatives.

This suggests that ESG integration within OICE companies is progressively evolving from compliance-oriented approaches toward the development of an internal sustainability culture.

Figure 4.3.3.3 – Has the company provided internal ESG training programmes for its employees? (%)



Finally, *Figure 4.3.3.4 – "Has the company made investments for the benefit of the local community?"* assess the extent to which companies contribute to the development and wellbeing of the communities in which they operate. While many ESG initiatives focus on internal stakeholders such as employees, modern sustainability frameworks increasingly emphasize the importance of a company's broader social impact and its relationship with external stakeholders. Examples of community investments may include cultural and social projects, sponsorship of community activities, partnerships with schools, universities and local institutions. Therefore, this question helps evaluate whether companies perceive social sustainability as extending beyond employee-related issues and encompassing broader societal responsibilities.

Among small companies 88.9% report no such investments. Limited financial resources and a greater focus on internal organizational priorities may be some factors that explained this outcome: while small companies often contribute informally to their local territories, these contributions may not be recognized by respondents as structured ESG initiatives.

Among medium-sized companies the percentage of which that have made investments benefiting the local community rises to 33.8%. This suggests that medium-sized organizations increasingly recognize

the importance of building relationships with local stakeholders and supporting territorial development.

Large companies demonstrate the strongest commitment to local community investments (55.0%). The result reflects the broader ESG maturity typically associated with large organizations, which are often expected to contribute positively to society beyond their core business activities. Large companies generally face greater public visibility and higher stakeholder expectations: consequently, community engagement tends to become an integral component of their ESG strategies.

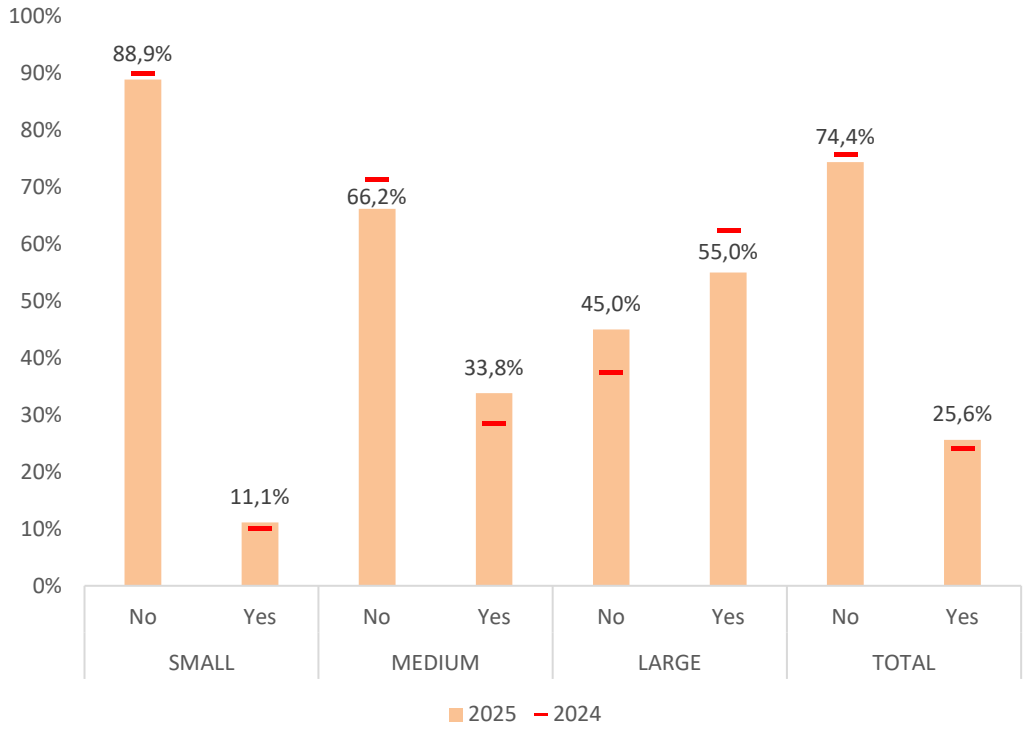
The results reveal one of the clearest correlations between company size and ESG-related behaviour observed throughout the survey, where the percentage of companies investing in local communities increases substantially as company size grows.

Previous questions showed that companies primarily associate the social pillar with employee wellbeing, health&safety, training and equal opportunities. This question demonstrates that community engagement receives considerably less attention, particularly among small companies. Modern ESG frameworks increasingly promote the concept of stakeholder capitalism, according to which companies should create value not only for shareholders but also for employees, communities, customers and society as a whole. Community investments represent one of the most visible manifestations of this approach.

The 2025 results don’t show a notable increase, as respect to the 2024 ones.

A particularly interesting finding emerges when this question is compared with *Figure 4.3.3.1*, where community engagement was identified as one of the least relevant social indicators by companies across all size categories. The results of the present question confirm this perception. OICE companies continue to prioritize internal social sustainability issues over external social impacts. However, the strong increase in community investments among large companies may indicate the beginning of a broader ESG evolution, where companies increasingly recognize their role as contributors to local development and societal wellbeing.

Figure 4.3.3.4 – Has the company made investments for the benefit of the local community? (%)



4.3.4 Governance Data

Moving on to the last section, in the questionnaire companies has to identify the three most relevant governance indicators from the following options:

- economic performance;
- sharing of economic value;
- ethics and integrity;
- service quality and customer satisfaction;
- sustainable and equitable qualitative growth;
- tax and social security contributions.

Figure 4.3.4.1 – "What are the most relevant governance indicators for the company?" shows the distribution of responses, with the purpose to investigate how companies perceive the most important aspects of the governance pillar. Governance represents the framework through which organizations are directed, controlled and held accountable, influencing decision-making processes, risk management, ethical conduct, transparency and long-term value creation. While the environmental and social pillars focus on a company's impacts and stakeholder relationships, governance provides the mechanisms that ensure these sustainability commitments are effectively implemented and monitored. Consequently, understanding which governance indicators companies consider most relevant helps evaluate their ESG maturity and their understanding of sustainable business management.

Among small companies, the most relevant governance indicators are service quality (94.0%), ethics and integrity (74.7%) economic performance (68.7%). The predominance of service quality is understandable given the nature of the engineering and consulting sector, where competitiveness largely depends on technical competence, reliability and client satisfaction. The strong emphasis on legality and ethics indicates that smaller firms recognize compliance and professional integrity as fundamental elements of good governance. This is particularly relevant in a sector where reputation and trust play a crucial role. The relatively low importance assigned to value sharing may suggest that governance is still perceived mainly through operational and compliance-related aspects rather than through strategic value generation.

Medium-sized companies present a similar but more balanced profile. Compared with small companies, medium-sized firms appear to have a broader governance perspective that increasingly

incorporates strategic business development considerations. The significant increase in the importance of sustainable and equitable qualitative growth suggests that governance is not viewed solely as a mechanism for compliance and control but also as a tool for supporting sustainable business expansion.

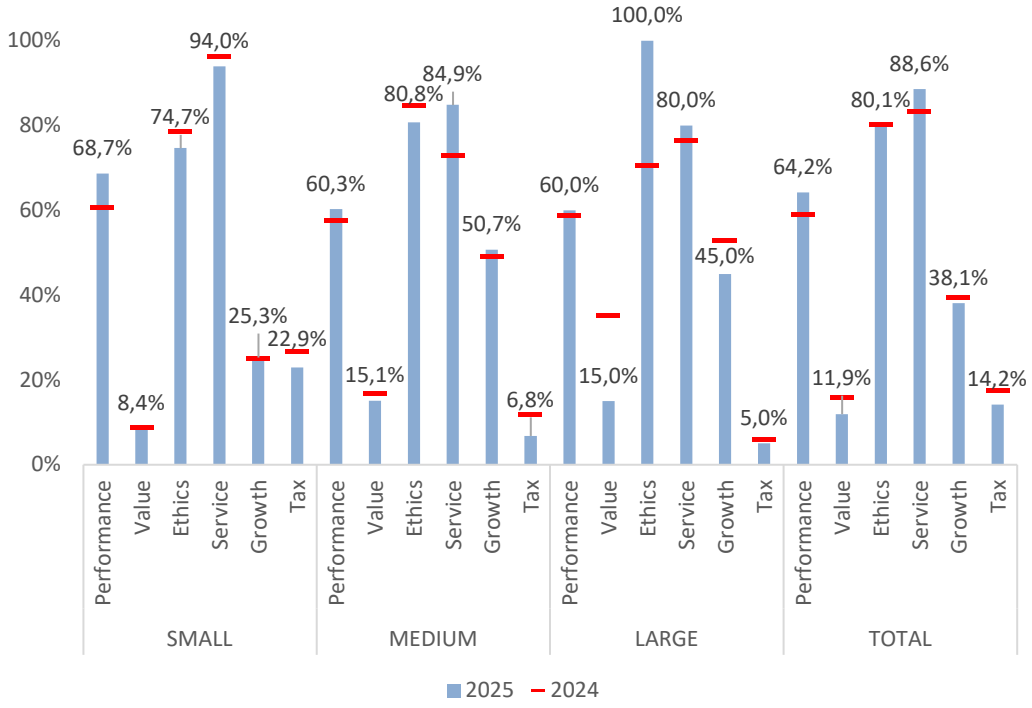
Large companies show a distinctive governance profile: ethics and integrity (100.0%), service quality (80.0%) and economic performance (60.0%). The fact that every large company identifies ethics and integrity as a key governance indicator is particularly significant. This finding reflects the greater exposure of large organizations to regulatory requirements, stakeholder scrutiny, reputational risks and ESG reporting obligations. For large companies, governance increasingly revolves around ethical conduct, transparency and compliance systems that safeguard organizational integrity and stakeholder trust. The relatively low importance attributed to tax burden suggests that governance is primarily associated with ethical and strategic management rather than purely financial considerations.

In general, the strong importance assigned to legality and ethics is highly consistent with modern ESG frameworks. Also, the growing relevance of growth and performance indicators demonstrates that governance is also viewed as a mechanism for ensuring sustainable business success rather than merely regulatory compliance. This interpretation aligns with ESG principles emphasizing long-term value creation and resilience.

The comparison between 2025 and 2024 reveals substantial continuity in governance priorities. The 2025 results confirm the dominance of service quality (88.6%), ethics and integrity (80.1%) and economic performance (64.2%).

An interesting aspect of the findings is that companies tend to associate governance primarily with service quality, legality and ethics, rather than with purely financial or administrative indicators such as tax burden. This demonstrates a relatively mature understanding of governance within the ESG framework. Rather than focusing exclusively on financial management, respondents appear to recognize governance as a broader system of accountability, integrity and organizational effectiveness. Moreover, when compared with the previous environmental and social results, governance appears to be the ESG pillar where companies demonstrate the greatest degree of alignment around a shared set of priorities, particularly regarding ethics and quality management.

Figure 4.3.4.1 – What are the most relevant governance indicators for the company?
(%, multiple answers possible)



The next analysis is shown in *Figure 4.3.4.2 – "Has the company invested in the digitalisation of its data?"* and illustrates how companies are addressing one of the most important emerging dimensions of the governance topic: the management, protection and digitalization of corporate information. Although digitalization is not traditionally considered a standalone ESG topic, it has become increasingly relevant because effective governance depends on the availability, quality, security and traceability of information. The specific focus on cybersecurity, privacy and environmental data management reflects three governance areas that are becoming increasingly important within modern ESG frameworks.

Among small companies these results suggest that digital investments among smaller firms are primarily motivated by operational and regulatory needs rather than sustainability objectives. Cybersecurity emerges as the main priority (32.1%), likely reflecting increasing awareness of cyber risks and data protection obligations. The very low percentage associated with environmental digitalization (4.9%) indicates that ESG-related data management remains a relatively underdeveloped area among small organizations.

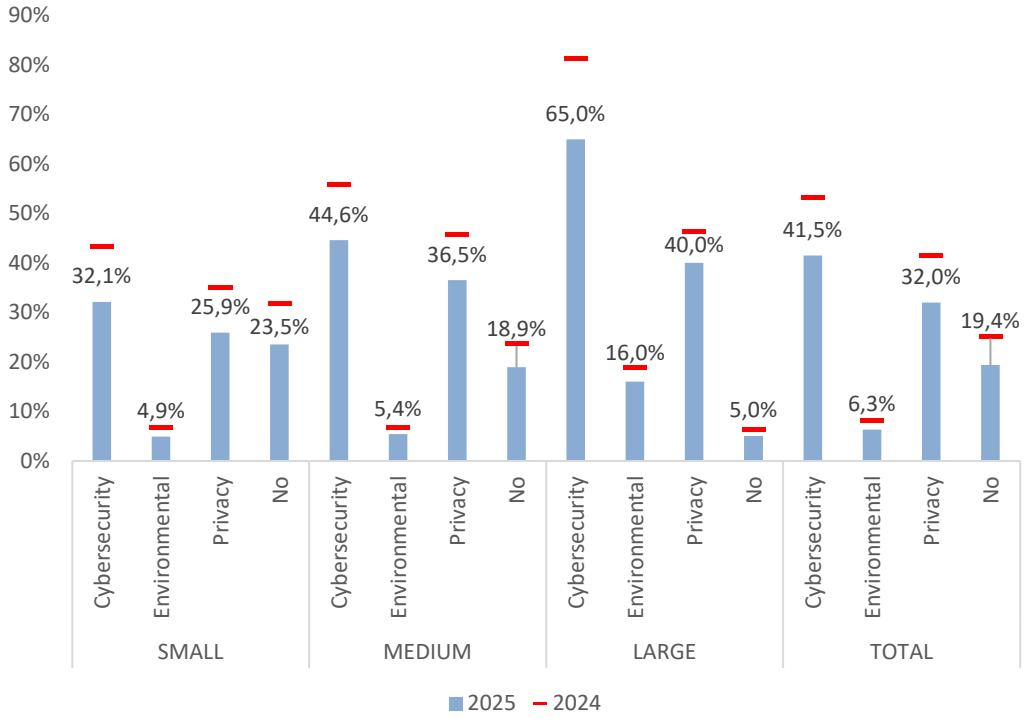
Medium-sized companies show higher levels of digital investment. Compared with small companies, medium-sized firms appear to have adopted a more structured approach to governance-related digitalization. The stronger focus on cybersecurity (44.6%) and privacy (36.5%) suggests increasing awareness of regulatory compliance requirements. However, environmental digitalization remains limited (5.4%), indicating that many companies may still rely on traditional approaches for collecting and managing ESG data.

Large companies display the highest levels of digital investment, with only 5% report no investments. The high level of cybersecurity investment (65%) is particularly significant and reflects the strategic importance of information security within larger organizations. The increase in environmental digitalization is also noteworthy (16%): although still less common than cybersecurity investments, it suggests that larger organizations increasingly recognize the importance of digital tools for monitoring environmental performance and supporting sustainability reporting.

This finding highlights the growing perception that information security is a fundamental governance issue and an essential component of organizational resilience. Despite the increasing importance of ESG reporting, environmental digitalization receives relatively little attention compared with cybersecurity and privacy. This may become increasingly problematic as ESG reporting requirements continue to expand. Future sustainability reporting obligations will require companies to collect large amounts of ESG data, monitor environmental indicators and demonstrate data accuracy and traceability: digital systems will therefore become increasingly important for ESG compliance.

The comparison with 2024 reveals a moderate improvement in governance-related digitalization investments in terms of non-compliance (19.4%, as respect to 25.2% in 2024).

Figure 4.3.4.2 – Has the company invested in the digitalisation of its data?
(%, multiple answers possible)



Finally, the proportion of women on the boards of directors of OICE companies (on a total basis) appears to be largely stable: starting at 24.1% in 2024 it sets at 23.5% in the forecast for 2025. This indicator was included because gender diversity at board level is widely recognized as one of the most important governance and social indicators within ESG frameworks. The composition of boards of directors reflects a company's commitment to diversity, inclusion, equal opportunities and balanced decision-making processes. The indicator is particularly relevant because board composition represents one of the most visible measures of whether equal opportunity policies are effectively translated into leadership roles. Although the decrease is limited (0.6 % points), the most significant finding is the overall stability of the indicator. This suggests that the progress achieved in recent years regarding women's participation in corporate governance may have reached a plateau, with no substantial acceleration in gender representation at decision-making levels. The results indicate that approximately three-quarters of board positions continue to be occupied by men, highlighting the persistence of a significant gender imbalance within the governance structures of OICE companies. This stability may indicate that additional measures may be required to achieve further progress. From a statistical perspective, the variation is too

limited to indicate a significant trend but is sufficient to show the absence of substantial improvement.

This section on ESG criteria has revealed a particular picture, yet one fully in line with what might have been expected. It is interesting to note that some positive trends are evident, particularly among small enterprises, which in 2024 appeared to be somewhat behind in terms of compliance with ESG criteria. However, despite improvements and an overall process of convergence towards sustainability principles among members, a difference, which is not always negligible, between small and large enterprises remains. The latter, in fact, are shown to be further ahead in terms of compliance with ESG criteria, while small enterprises still need to work on these aspects. For this reason, targeted support for small enterprises would be appropriate in order to facilitate their transition process.

5 EXTENSIVE ESG SURVEY

An additional survey specifically focused on ESG topics is provided to OICE member's companies. The survey consisted of 143 questions in total. Its purpose was to establish an initial assessment of ESG awareness, practices and needs across member organizations. This initiative represented the first step in a broader process that ultimately led to the development of a dedicated ESG Guidelines tailored to the specific characteristics and requirements of OICE member companies.

5.1 Methodology and Structure

Despite the strategic importance of the initiative, participation was limited. The survey received only 18 responses, a relatively small number when compared with the association's membership base of nearly 400 companies. While the results provided useful insights, the low response rate highlighted the challenge of engaging a broader portion of the membership on ESG-related matters and suggested the need for further awareness-raising and involvement initiatives in the future. So, given the very limited number of responses received the survey results cannot be considered sufficiently representative of the overall OICE membership. The low participation rate significantly reduces the reliability and generalizability of any quantitative findings, as the responses may reflect only the perspectives and practices of a small and potentially non-representative subset of companies. For this reason, rather than presenting and discussing the survey outcomes, this study focuses on the structure and design of the questionnaire itself. The survey remains highly relevant because it represents the first ESG assessment tool specifically developed for OICE member companies and constituted the foundation for the subsequent development of the association's ESG Guidelines.

Analyzing the survey questions allows for an understanding of the ESG dimensions that OICE considered most relevant for its members, as well as the methodological approach adopted to evaluate ESG maturity and practices within the sector. Consequently, the emphasis is placed on the rationale behind the questionnaire design, the selection of the topics covered and the way the questions were structured, rather than on the survey results, whose limited statistical significance could have led to misleading conclusions.

The survey is divided in four main sections:

- General, 32 questions;
- Environmental, 64 questions;
- Social, 34 questions;
- Governance, 13 questions.

For each a relative subsection is considered. The questionnaire consisted of a total of 143 questions (of which 107 primary questions and 35 subordinate ones). The questionnaire was intentionally structured with a large number of questions to provide a comprehensive framework capable of capturing the complexity and multidimensional nature of ESG issues within member companies. At the time of its development, OICE lacked a sector-specific reference framework for assessing ESG practices among its members. Therefore, the survey was designed not only as a data collection tool but also as a means of identifying the ESG topics, indicators and organizational processes most relevant to engineering, architecture and technical consultancy firms. The breadth of the questionnaire ensured that environmental, social, governance, strategic, operational and reporting aspects were all considered, allowing for a holistic understanding of ESG integration within the sector.

Moreover, the survey served an educational and awareness-raising function. By exposing companies to a wide range of ESG-related questions, it encouraged them to reflect on issues that may not yet have been formally addressed within their organizations. In this sense, the questionnaire helped promote a common ESG language and understanding across the association's membership.

Most importantly, the survey provided the conceptual and methodological foundation for the development of the OICE ESG Guideline. The extensive set of questions enabled the identification of key ESG themes, priorities and information needs, which were subsequently translated into practical guidance tailored to the characteristics of OICE member companies. Therefore, the value of the survey lies not only in the responses collected but also in its role as a strategic instrument for defining the ESG framework and supporting the long-term sustainability transition of the sector.

The questionnaire is composed of four question types (identified by a proper symbol) as shown:

- single-choice question (○);
- multiple-choice question (□);
- open value question (◊);
- open note question (∞).

5.2 General Section

This topic is structured into two main sections: Business and Sustainability. Overall, it provides a broad overview of a company's characteristics, sustainability maturity, ESG practices, and perceptions regarding Artificial Intelligence. The structure is generally logical, moving from company profile information to more advanced sustainability-related topics.

In the Business Section company characteristics (*questions 1–6*) are researched, in terms of:

- *number of employees*, which collects a fundamental indicator of company size (*question 1*);
- *total production value*, by providing an important economic indicator for company classification (*question 2*);
- *type of services provided*, which captures the diversity of services (*question 3*);
- *business lines*, by classify the company by market sector (*question 4*);
- *certifications*, which covers key ESG-related certifications (*questions 5-5.1*);
- *environmental and social risks*, by evaluating ESG integration into risk management (*question 6*).

Table 5.2.1 – General Business Section

SECTION	SUBSECTION	N°	QUESTION	ANSWER
BUSINESS	BUSINESS	1	Indicate the number of employees at the company. [Number]	◊ Partners ◊ Employees ◊ Consultants
BUSINESS	BUSINESS	2	Enter the total value of the company's production for the past year. [€]	◊
BUSINESS	BUSINESS	3	Indicate the type of services provided.	☐ Feasibility studies ☐ Design (preliminary, detailed) ☐ Construction management ☐ Safety coordination ☐ Technical assistance during construction ☐ Environmental impact studies ☐ Technical and economic feasibility ☐ Research ☐ EPC ☐ PMC ☐ Other
BUSINESS	BUSINESS	4	List the company's lines of business.	☐ Environment ☐ Other Infrastructure ☐ Construction ☐ Urban Planning ☐ Energy ☐ ICT ☐ Industry ☐ Transportation Infrastructure
BUSINESS	BUSINESS	5	The company holds nationally or internationally recognized third-party certifications for:	☐ Environment ☐ Protection of employee health and safety ☐ Quality of products/services ☐ Anti-corruption ☐ Gender Equality ☐ Ethics ☐ Information Security ☐ NO
BUSINESS	BUSINESS	5.1	If so, specify which ones.	∞
BUSINESS	BUSINESS	6	Does the company consider social and environmental impacts to be among its business risks?	○ YES, the company has an enterprise risk management system that covers environmental and social risks, among others ○ YES, the company manages risks required by law ○ NO

In the Sustainability Section company sustainability characteristics (*Questions 7–25*) are researched, in terms of:

- *sustainability awareness*, which measures basic sustainability knowledge, by also including major international standards (*questions 7-9.1*);
- *sustainability strategy and AI*, which distinguishes between strategic commitment and opportunistic initiatives, addresses an emerging and relevant topic and identifies perceived AI applications (*questions 10–12*);
- *ESG measurement and reporting***,** by evaluating ESG measurement maturity, capturing the reporting practices and barriers and measuring attitudes toward sustainability disclosure (*questions 13–15*);
- *governance and organizational commitment*, which measures external engagement, explores organizational commitment to sustainability, forces prioritization and measures innovation efforts (*questions 16–21.1*);
- *ESG data and ratings*, by measuring the challenges in ESG data collection and investigating external sustainability assessments (*questions 22–25*).

Table 5.2.2 – General Sustainability Section

SECTION	SUBSECTION	N°	QUESTION	ANSWER
SUSTAINABILITY	SUSTAINABILITY	7	Is the company familiar with ESG sustainability concepts?	o YES o Partially o NO
SUSTAINABILITY	SUSTAINABILITY	8	Is the company aware of the "Sustainable Development Goals" (SDGs) established by the UN?	o YES o Partially o NO
SUSTAINABILITY	SUSTAINABILITY	9	Is the company aware of the current standards for sustainability reporting?	o YES o NO
SUSTAINABILITY	SUSTAINABILITY	9.1	If so, indicate which of the following.	☐ ESRS (CSRD) ☐ GRI ☐ SASB ∞ Other, specify
SUSTAINABILITY	SUSTAINABILITY	10	Does the company implement sustainability initiatives and/or have a formalized sustainability mission and/or strategy to manage the economic, social, and environmental impacts resulting from its activities?	o YES, the company's mission takes environmental and social factors into account, and therefore these factors are also considered in its long-term strategy o YES, the company implements short-term sustainability initiatives thanks to the availability of public incentives o NO
SUSTAINABILITY	SUSTAINABILITY	11	Has the company integrated artificial intelligence models into its sustainability performance tracking?	o YES o NO
SUSTAINABILITY	SUSTAINABILITY	11.1	If so, specify which ones.	∞
SUSTAINABILITY	SUSTAINABILITY	12	Please list the three aspects of sustainability in which the company believes Artificial Intelligence can be useful.	☐ Drive a more efficient business process ☐ Provide accurate and verified data on environmental sustainability performance ☐ Automate data collection, especially in complex operations ☐ Automate data analysis ☐ Increase supply chain transparency ☐ Assist with regulatory compliance ∞ Other, specify
SUSTAINABILITY	SUSTAINABILITY	13	Does the company use specific quantitative indicators to monitor its sustainability metrics?	o YES o NO
SUSTAINABILITY	SUSTAINABILITY	14	Does the company publish its results regarding environmental, social, and governance sustainability in a dedicated report?	o YES o NO
SUSTAINABILITY	SUSTAINABILITY	14.1	If so, indicate the starting year.	◊
SUSTAINABILITY	SUSTAINABILITY	14.2	If not, explain why.	☐ Not required by law ☐ Lack of specific funds/resources ☐ Lack of knowledge about the issue ∞ Other, specify
SUSTAINABILITY	SUSTAINABILITY	15	Does the company believe that publishing a dedicated sustainability report would be beneficial for its future development?	o YES o Partially o NO

SUSTAINABILITY	SUSTAINABILITY	16	Does the company participate in working groups on sustainability?	☐ YES, local ☐ YES, national ☐ YES, international ☐ NO
SUSTAINABILITY	SUSTAINABILITY	17	Does the company have a code of ethics that also addresses issues related to sustainability?	○ YES ○ NO
SUSTAINABILITY	SUSTAINABILITY	18	Does the company have a position dedicated to corporate sustainability strategies (governance)?	○ YES ○ NO
SUSTAINABILITY	SUSTAINABILITY	18.1	If so, indicate the starting year.	◊
SUSTAINABILITY	SUSTAINABILITY	19	Does the company have a technical specialist responsible for project sustainability?	○ YES ○ NO
SUSTAINABILITY	SUSTAINABILITY	20	In its operations, which of the ESG pillars does the company consider most important?	○ Environmental ○ Social ○ Governance
SUSTAINABILITY	SUSTAINABILITY	21	Does the company invest in Research and Development with a focus on sustainability (for example, in collaboration with research centers, universities, and startups)?	○ YES ○ NO
SUSTAINABILITY	SUSTAINABILITY	21.1	If so, indicate the amount invested in the past year.	◊
SUSTAINABILITY	SUSTAINABILITY	22	What are the main challenges companies face when collecting ESG data?	∞
SUSTAINABILITY	SUSTAINABILITY	23	Has the company been subject to sustainability ratings by its customers in order to qualify for the supplier registry?	☐ YES, bank rating ☐ YES, Open-es ☐ YES, EcoVadis ☐ YES, Cerved ☐ YES, BIA ☐ YES, other ☐ NO
SUSTAINABILITY	SUSTAINABILITY	24	Has the company been subject to sustainability ratings for the purpose of obtaining credit from banks or investment funds?	○ YES ○ NO
SUSTAINABILITY	SUSTAINABILITY	25	Has the company voluntarily participated in sustainability rating systems?	○ YES ○ NO

Overall, a clear division between company profile and sustainability topics is provided, by also covering ESG awareness, governance, reporting, ratings and AI (including both quantitative and qualitative questions). This approach is suitable for benchmarking sustainability maturity across companies. Questions are set to measure awareness rather than actual implementation and the reliance on binary (Yes/No) responses may limit analytical depth, but helps to the identification of the presence or absence of specific policies, procedures or initiatives.

5.3 Environmental Section

The environmental topic reflects the main environmental dimensions commonly addressed by ESG frameworks such as the Global Reporting Initiative (GRI), the European Sustainability Reporting Standards (ESRS), ISO 14001 and the Corporate Sustainability Reporting Directive (CSRD). The progression from environmental awareness to operational performance, resource management and supply-chain sustainability allows to assess both environmental maturity and practical implementation.

The environmental section is organized into ten subsections:

- Sustainability (*questions 27–28*);
- Certifications (*questions 29–31*);
- Innovation (*questions 32–33*);
- Construction (*questions 34–36*);
- Energy (*questions 37–50*);
- Water (*questions 51–52*);
- Biodiversity (*questions 53–53.2*);
- Emissions (*questions 54–57.1*);
- Waste (*questions 58–62*);
- Suppliers and Raw Materials (*questions 63–66*).

5.3.1 Sustainability, Certifications, Innovation, Construction Subsections

The purpose of the Sustainability subsection is to identify which environmental issues are considered material by the company and whether environmental impacts are actively monitored. In fact, at first, it's asked to identify the three most relevant environmental indicators, from a set that corresponded to the principal environmental dimensions identified in ESG standards (*question 27*): this is based on the concept of materiality of the ESG reporting. Second, it's investigated whether environmental impacts are monitored (*question 28*): in fact, ESG management requires measurement before improvement.

The Certifications subsection evaluates the degree of formalization of environmental management systems. ESG frameworks increasingly require evidence of governance mechanisms rather than simple declarations of environmental commitment: for this reason, ISO 14001 certification is internationally recognized as evidence that a company has implemented structured environmental management processes (*question 29-30*). Also, by examining the use of environmental accounting tools such as Life Cycle Assessment (LCA), Carbon Footprint, Water Footprint and EMAS (Eco-management and Audit Scheme) it is expanded the assessment beyond certifications (*question 31*): these tools represent advanced environmental management practices and indicate a higher ESG maturity level.

The Innovation subsection examines the company's environmental innovation capability. The presence of green patents is a proxy for sustainability-oriented innovation (*question 32*): from an ESG perspective, innovation contributes to long-term environmental performance and competitiveness. It is also investigated the use of digital technologies to collect environmental data (*question 33*): this in relation with the increasing importance of data-driven sustainability management, particularly considering the growing role of Artificial Intelligence and Industry 4.0 technologies in ESG reporting.

The Construction subsection evaluates the environmental sustainability of construction activities. First, it's investigated whether companies consider adaptation strategies against climate-related risks (*question 34*): climate resilience in fact has become a key issue within ESG frameworks. Consequently, the examination of green building certifications (LEED, BREEAM, NZEB) provides evidence regarding the environmental quality of projects delivered by the company (*question 35*): these certifications in fact represent internationally recognized benchmarks of sustainable construction. Finally land consumption and urban regeneration is considered (*question 36*): this derives from the increasing recognition of land-use efficiency and biodiversity preservation within European sustainability policies.

Table 5.3.1.1 – Environmental Sustainability, Certifications, Innovation, Construction Subsections

SECTION	SUBSECTION	N°	QUESTION	ANSWER
ENVIRONMENTAL	SUSTAINABILITY	27	List the three environmental indicators related to direct aspects that are most relevant to the company.	☐ Availability of resources/materials ☐ Energy efficiency and renewable energy sources ☐ Water consumption ☐ Impact on biodiversity ☐ Emissions reduction ☐ Waste management
ENVIRONMENTAL	SUSTAINABILITY	28	The company monitors its environmental impacts:	☐ Air quality (e.g. air pollution) ☐ On biodiversity (e.g. endangered species, land use) ☐ On water systems (e.g. rivers, lakes, seas, groundwater) ☐ None of the above
ENVIRONMENTAL	CERTIFICATIONS	29	Does the company comply with ISO 14001:2015 “Environmental Management Systems”?	○ YES ○ NO ○ In the process of being obtained
ENVIRONMENTAL	CERTIFICATIONS	30	Does the company hold UNI EN ISO 14000 **“**Environmental Management” certification?	○ YES ○ NO ○ In the process of being obtained
ENVIRONMENTAL	CERTIFICATIONS	31	Has the company used other tools to assess the organization's environmental impact? If so, specify which ones.	☐ Life Cycle Assessment ☐ Carbon Footprint ☐ Water Footprint ☐ EMAS registration ☐ None ∞ Other, specify
ENVIRONMENTAL	INNOVATION	32	Has the company developed any proprietary “green”/sustainable patents?	○ YES ○ NO
ENVIRONMENTAL	INNOVATION	33	The company uses applications and technologies that enable data analytics and diagnostics related to:	☐ Quantity of input and/or output materials ☐ Climate-changing gas emissions produced ☐ Amount of water consumed and/or reused ☐ None of the above ∞ Other, specify
ENVIRONMENTAL	CONSTRUCTION	34	With regard to climate change, does the company contribute to the construction of buildings designed to withstand potential extreme weather conditions?	○ YES ○ NO ○ Not applicable
ENVIRONMENTAL	CONSTRUCTION	34.1	If so, describe how.	∞
ENVIRONMENTAL	CONSTRUCTION	35	Has the company contributed to projects involving the construction of certified buildings?	☐ YES, LEED ☐ YES, BREEAM ☐ YES, NZEB ∞ YES, other (specify) ☐ NO

ENVIRONMENTAL	CONSTRUCTION	36	Has the company contributed to projects aimed at constructing buildings designed to minimize land use, for example by prioritizing renovation projects?	○ YES ○ NO ○ Not applicable
ENVIRONMENTAL	CONSTRUCTION	36.1	If so, describe how.	∞

5.3.2 Energy Subsection

The Energy subsection represents the most comprehensive part of the questionnaire and constitutes one of its strongest components. This is because energy management is directly linked to all three ESG dimensions, starting from the environmental one: energy consumption is one of the principal drivers of greenhouse gas emissions and by improving energy efficiency and increasing renewable energy use contribute directly to the climate change mitigation, the carbon footprint reduction and to the resource efficiency. Also, energy efficiency investments can improve workplace conditions, reduce energy costs and increase energy security. Finally, energy management requires performance monitoring, target setting, investment planning and continuous improvement processes: therefore, energy performance serves as an indicator of corporate sustainability governance.

At first energy supply and generation is investigated, by evaluating whether the company purchases 100% renewable electricity and so measuring the commitment to decarbonization beyond regulatory compliance (*question 37*): this is in fact related to Scope 2 emission reduction strategies. Also, self-generation capacity, renewable energy production and electricity consumption are evaluated (*questions 38–40*) in order to provide quantitative information that can be used to estimate energy intensity and environmental performance. These indicators are particularly relevant because energy consumption is one of the most commonly disclosed ESG metrics.

Energy efficiency actions are also exploited, at first by evaluating completed energy-efficiency interventions and their effectiveness (*questions 41-42*). The sequence follows a logical ESG performance cycle: investment, implementation and measurement of results. This allows distinguishing between companies that merely invest and those that actually evaluate outcomes. Future planning and performance indicators are also investigated (*questions 43-44*): in particular the inclusion of energy performance indexes is relevant because ESG reporting increasingly requires intensity metrics rather than absolute values, primarily to allow comparison across organizations of different sizes.

The involvement in energy transition technologies is provided (*question 45*): renewable generation, hydrogen, energy storage, carbon capture and nuclear energy cover major decarbonization pathways. ESG assessments increasingly consider not only internal sustainability performance but also the sustainability contribution of products and services offered by companies.
Energy governance and monitoring are also considered. ISO 50001 certification measures the maturity of energy management systems (*question 46*): in fact, energy governance is becoming a central component of ESG reporting. Also, assessing monitoring systems, KPI adoption, target setting and corrective actions (question *47-47.2.1*) it's possible to move beyond consumption data and investigate governance processes.

Finally, energy innovation and business opportunities are exploited, by providing the adoption of innovative technologies that reduce energy consumption (*question 48*): the relationship between technological innovation and sustainability performance are so assessed. Then it's investigated whether sustainability forms part of the company's value proposition (*question 49-50.1*). This is particularly relevant for engineering and consulting companies because ESG evaluations increasingly consider not only operational impacts but also the positive impacts generated through products and services delivered to clients. This approach reflects the concept of "double materiality" introduced by the CSRD and ESRS framework: the company is assessed not only on how sustainability affects its business but also on how its business contributes to sustainability.

Table 5.3.2.1 – Environmental Energy Subsection

SECTION	SUBSECTION	N°	QUESTION	ANSWER
ENVIRONMENTAL	ENERGY	37	Does the company offer electricity supply contracts based solely on renewable energy sources?	○ YES ○ NO
ENVIRONMENTAL	ENERGY	38	Is the company provided with power generation facilities?	○ YES ○ NO
ENVIRONMENTAL	ENERGY	38.1	If so, indicate the type of systems and installed capacity. [kW]	◊ Wind power ◊ Solar ◊ Waste-to-energy ◊ Hydroelectric ◊ Biogas ◊ Fuel ◊ Trigeneration ◊ Cogeneration ◊ District heating ∞ Other, specify
ENVIRONMENTAL	ENERGY	39	Indicate the company's electricity consumption in the past year. [kWh]	◊
ENVIRONMENTAL	ENERGY	40	Indicate the percentage of electricity consumed that was generated from renewable energy sources in the past year. [%]	◊
ENVIRONMENTAL	ENERGY	41	Has the company already implemented energy-efficiency measures at its operational sites?	○ YES ○ NO
ENVIRONMENTAL	ENERGY	41.1	If so, specify the type of work and when it was performed.	◊
ENVIRONMENTAL	ENERGY	41.2	Enter the amount of the energy efficiency investment. [€]	◊
ENVIRONMENTAL	ENERGY	42	Has the percentage reduction in energy consumption been estimated, compared to the year before the energy efficiency measures were implemented?	○ YES ○ NO
ENVIRONMENTAL	ENERGY	42.1	If so, indicate the amount of the reduction. [%]	◊
ENVIRONMENTAL	ENERGY	43	Has the company planned any energy efficiency measures?	○ YES ○ NO
ENVIRONMENTAL	ENERGY	43.1	If so, when?	◊
ENVIRONMENTAL	ENERGY	43.2	Enter the estimated value of the energy efficiency investment. [€]	◊
ENVIRONMENTAL	ENERGY	44	Has an energy performance index been estimated for the company? (e.g., kWh/revenue)	○ YES ○ NO
ENVIRONMENTAL	ENERGY	45	List the ongoing energy transition projects in which the company is involved.	☐ Wind power ☐ Photovoltaic ☐ Solar thermal ☐ Hydroelectric ☐ Gas ☐ Hydrogen ☐ Carbon capture ☐ Nuclear ☐ Battery Energy Storage System ☐ None ∞ Other, specify
ENVIRONMENTAL	ENERGY	46	Does the company hold ISO 50001 certification for “Energy Management Systems”?	○ YES ○ NO
ENVIRONMENTAL	ENERGY	47	Does the company have an internal system (in addition to the supplier's billing) for monitoring electricity consumption?	○ YES ○ NO
ENVIRONMENTAL	ENERGY	47.1	If so, what percentage of total electricity consumption is monitored? [%]	◊
ENVIRONMENTAL	ENERGY	47.2	Is the purpose of this reporting to evaluate performance (using specific indicators/KPIs) against specific environmental goals that the company has set for itself to achieve in the medium term?	○ YES ○ NO

ENVIRONMENTAL	ENERGY	47.2.1	If so, does the company take corrective action if the indicators/KPIs are not met?	○ YES ○ NO
ENVIRONMENTAL	ENERGY	48	Does the company use innovative tools and/or technologies in its operations that ensure a reduction in energy consumption?	○ YES ○ NO
ENVIRONMENTAL	ENERGY	48.1	If so, did the company receive European funding for their purchase or implementation?	○ YES ○ NO
ENVIRONMENTAL	ENERGY	49	Does the company develop technologies or products for the renewable energy sector?	○ YES ○ NO
ENVIRONMENTAL	ENERGY	49.1	If so, specify which ones.	∞
ENVIRONMENTAL	ENERGY	50	Does the company develop products or services that improve energy efficiency in buildings?	○ YES ○ NO
ENVIRONMENTAL	ENERGY	50.1	If so, specify which ones.	∞

5.3.3 Water, Biodiversity Subsections

The Water subsection evaluates how the company manages water resources and whether it adopts measures aimed at reducing water consumption and promoting water reuse. Although water issues are often perceived as less critical than energy and emissions (as shown also in *Figure 4.3.2.1*), they are becoming increasingly important within ESG frameworks due to growing concerns about water scarcity, climate change and resource resilience. At first, it's investigated whether the company monitors its water consumption (*question 51*): in fact, measurement represents the first step toward sustainable water management. ESG standards increasingly require companies to quantify water withdrawals, consumption and efficiency, particularly in regions exposed to water stress.
Water treatment and reuse systems is exploited, in order to assess whether the company develops or implements systems for water treatment and reuse (*question 52*): water reuse reduces dependency on freshwater resources and contributes to long-term environmental sustainability.

The Biodiversity subsection investigates whether environmental impacts on ecosystems are considered during project planning and decision-making processes. At first, it's explored whether the company evaluates direct and indirect impacts on biodiversity (*question 53*): this is due to the fact that biodiversity loss represents one of the most significant global environmental risks and so environmental responsibility, ecological risk awareness and integration of biodiversity into project planning are considered. Beyond awareness, it's investigated actual decision-making influence (*question 53.1*). The response options create a hierarchy of maturity: biodiversity as a key design criterion, biodiversity considered but secondary and biodiversity acknowledged but not influential. From an ESG perspective, it's evaluated whether biodiversity considerations are genuinely embedded within governance and project development processes. Finally, barriers to biodiversity integration are considered (*question 53.2*): this allows to understand whether limitations arise from regulatory gaps, lack of expertise, economic constraints or sector-specific characteristics.

Table 5.3.3.1 – Water, Biodiversity Subsections

SECTION	SUBSECTION	N°	QUESTION	ANSWER
ENVIRONMENTAL	WATER	51	Does the company monitor its water usage?	○ YES ○ NO
ENVIRONMENTAL	WATER	52	Has the company developed and/or implemented water treatment and reuse systems for its projects?	○ YES ○ NO
ENVIRONMENTAL	WATER	52.1	If so, describe how.	∞
ENVIRONMENTAL	BIODIVERSITY	53	Does the company consider the direct and indirect impacts on biodiversity caused by its products and services?	○ YES ○ NO
ENVIRONMENTAL	BIODIVERSITY	53.1	If so, to what extent do they influence the design phase?	○ They are essential to the development of the project ○ They are taken into account, but take a back seat to other factors ○ They are taken into account, but ultimately have no bearing on decision-making processes
ENVIRONMENTAL	BIODIVERSITY	53.2	If not, why?	∞

5.3.4 Emissions Subsection

The Emissions subsection assesses how companies measure, monitor and manage greenhouse gas emissions and climate impacts. This is one of the most important areas of ESG reporting because climate change mitigation is a central pillar of modern sustainability strategies.
At first it's investigated whether emissions are monitored (*question 54*): the distinction is crucial because organizations that measure emissions are generally more capable of defining reduction strategies and complying with emerging reporting requirements. Then a methodological perspective on Scope 1, Scope 2 and Scope 3 emissions is provided (*question 54.1*): this separation enables a detailed understanding of the company's carbon footprint. This is especially important because Scope 3 emissions often represent the largest share of corporate climate impacts.

To follow actual emission reductions, reduction policies and future reduction targets are considered (*questions 54.2-56*). Following a logical ESG management cycle (measure emissions, implement reduction actions, establish targets and monitor results) it's allowed to assess both current performance and future commitment. Also, many organizations focus exclusively on their own operational emissions, while the greatest environmental impacts may occur within the projects they design and deliver. For this reason, emissions assessment at project level is evaluated (*question 57*), which is particularly relevant for engineering, consulting and construction companies. Finally, the motivation for assessment is exploited (*question 57.1*). It distinguishes between regulatory compliance, client-driven requirements and voluntary corporate commitment: this distinction provides valuable insights into the maturity of sustainability culture. Voluntary assessments generally indicate higher ESG integration than assessments performed solely for compliance purposes.

Table 5.3.4.1 – Emissions Subsection

SECTION	SUBSECTION	N°	QUESTION	ANSWER
ENVIRONMENTAL	EMISSIONS	54	Does the company measure its emissions related to air pollution?	○ YES ○ NO
ENVIRONMENTAL	EMISSIONS	54.1	If so, indicate the total atmospheric carbon dioxide emissions for the past year. [t CO_2-eq]	◊ Scope 1 – direct emissions ◊ Scope 2 – indirect emissions associated with the purchase of external energy (electricity, heat, steam, cooling) ◊ Scope 3 – indirect emissions not related to energy
ENVIRONMENTAL	EMISSIONS	54.2	Indicate the reduction in carbon dioxide emissions compared to the previous year. [t CO2-eq]	◊
ENVIRONMENTAL	EMISSIONS	55	Has the company already implemented policies to reduce carbon dioxide emissions?	○ YES ○ NO
ENVIRONMENTAL	EMISSIONS	55.1	If so, specify which ones.	∞
ENVIRONMENTAL	EMISSIONS	56	Has the company set objectives and targets for reducing carbon dioxide emissions?	○ YES ○ NO
ENVIRONMENTAL	EMISSIONS	56.1	If so, specify which ones.	∞
ENVIRONMENTAL	EMISSIONS	57	Does the company carry out an analysis of the carbon dioxide emissions that its projects will generate during the implementation phase?	○ YES ○ NO ○ Not applicable
ENVIRONMENTAL	EMISSIONS	57.1	If so, does this assessment:	○ It is carried out because there is a legal requirement ○ It is carried out because it is explicitly requested by the client ○ It is carried out voluntarily by the company, without any legal requirement and/or request from the client

5.3.5 Waste, Suppliers and Raw Materials Subsections

The Waste subsection investigates how companies manage waste generation and whether circular economy principles are incorporated into operations. Waste impacts and circular economy are first exploited (*questions 58-59*) by measuring the awareness of waste impacts and the preventive strategies. The emphasis on prevention is particularly important because ESG frameworks prioritize waste avoidance over disposal and the adoption of circular economy measures indicates a proactive environmental strategy rather than a reactive compliance approach. It's so collected quantitative information regarding disposal, recycling and energy recovery (*question 60*). Follow up operational waste management practices are investigated (*questions 61-61.1*): a useful information about environmental awareness and employee engagement is provided. Finally, the use of recycled and reused materials is considered (*question 62*): the distinction between recycled and reused materials provides greater analytical depth and aligns with circular economy literature.

The last subsection evaluates sustainability management beyond the company's organizational boundaries. In fact, for many organizations, the majority of environmental impacts occur upstream within supplier networks rather than within direct operations. Because of that, environmental criteria in supplier selection are considered by assessing whether environmental performance influences procurement decisions (*question 63*). Follow up it's investigated whether environmental impacts are evaluated throughout the supply chain (*questions 64-64.1*): this represents a higher level of ESG maturity because companies move beyond internal sustainability management toward value-chain sustainability. It's examined whether suppliers are rewarded for sustainable practices (*question 65*): this is highly valuable because ESG frameworks increasingly emphasize collaboration across the value chain. Finally, a resource productivity analysis is provided by investigating whether the company evaluates improvements in resource productivity and waste reduction across the value chain (*question 66*): the attention is shifted from environmental compliance to systemic sustainability performance.

Table 5.3.5.1 – Waste, Suppliers and Raw Materials Subsections

SECTION	SUBSECTION	N°	QUESTION	ANSWER
ENVIRONMENTAL	WASTE	58	Does the company take into account the actual and/or potential impacts generated by its waste in its operations?	○ YES ○ NO
ENVIRONMENTAL	WASTE	59	Does the company adopt circular economy measures to prevent waste generation?	○ YES ○ NO
ENVIRONMENTAL	WASTE	60	Please state the total quantity of waste produced by the company, by destination. [t]	◊ for disposal ◊ for recycling ◊ for energy recovery
ENVIRONMENTAL	WASTE	61	Does the company carry out separate waste collection at its premises?	○ YES ○ NO
ENVIRONMENTAL	WASTE	61.1	If so, which materials are sorted?	☐ Paper ☐ Plastic ☐ Glass ☐ IT equipment ∞ Other, specify
ENVIRONMENTAL	WASTE	62	Does the company use recycled or reused raw materials in its projects?	☐ YES, it uses recycled raw materials, i.e. waste and scrap materials that are recovered, processed and then reused to recreate the same product or different products ☐ YES, it uses previously used raw materials, i.e. materials not yet classified as waste that are reused directly (without processing) for the same purpose ☐ NO, none of the above ∞ Other, specify
ENVIRONMENTAL	SUPPLIERS AND RAW MATERIALS	63	Does the company take environmental criteria and certifications into account when selecting its suppliers?	☐ YES, supplier certified to ISO 14001:2015 'Environmental Management Systems' ☐ YES, a supplier meeting CAM criteria ☐ YES, a supplier that publishes a sustainability report and/or ESG rating ∞ YES, other (specify) ☐ NO
ENVIRONMENTAL	SUPPLIERS AND RAW MATERIALS	64	Has the company carried out an assessment of the environmental impacts of its supply chain in its projects?	○ YES ○ NO
ENVIRONMENTAL	SUPPLIERS AND RAW MATERIALS	64.1	If so, what factors did it take into account?	☐ Reduction in transport distance ☐ Use of locally sourced raw materials ☐ Type of transport used ☐ None of the above ∞ Other, specify
ENVIRONMENTAL	SUPPLIERS AND RAW MATERIALS	65	When sourcing and selecting suppliers, is their adherence to the principles of the circular economy assessed and rewarded?	○ YES ○ NO ○ Not applicable
ENVIRONMENTAL	SUPPLIERS AND RAW MATERIALS	66	Has an analysis been carried out to assess the increase in resource productivity and the reduction in waste along the value chain?	○ YES ○ NO ○ Not applicable

5.4 Social Section

The Social section is designed to assess how companies manage relationships with employees, local communities, suppliers and customers, while also evaluating workplace conditions, diversity, inclusion, health and safety, training and social responsibility practices. The overall structure reflects the principal social dimensions included within ESG frameworks such as GRI, ESRS S1–S4 and ISO 26000. The progression from internal workforce management to external stakeholder relationships allows for a comprehensive evaluation of the company's social sustainability maturity.

The section is divided into the following subsections:

- Sustainability (*questions 68–69*);
- Human Resources Management (*questions 70–81*);
- Certifications (*questions 82–83*);
- Occupational Safety and Health (*questions 84–87*);
- Staff Training (*questions 88–89*);
- Discrimination (*question 90*);
- Community Relationship (*questions 91–93.1*);
- Relations with Suppliers and Raw Materials (*question 94*);
- Data Protection (*question 95*).

5.4.1 Sustainability, Human Resources Management Subsections

The purpose of the Sustainability subsection is to identify which social issues are considered most material by the company and whether employees participate in sustainability governance processes, starting by identifying the three most important social indicators for the organization (*question 68*). This is directly linked to the ESG concept of materiality: social priorities differ significantly according to sector, organizational structure and stakeholder expectations. The proposed indicators cover the principal social dimensions recognised by ESG frameworks. Next, it's investigated whether employees participate in the development of corporate sustainability policies (*question 69*), as strongly connected to the governance dimension of ESG: modern sustainability frameworks increasingly emphasize stakeholder engagement and participatory governance in terms of organizational transparency and internal sustainability culture.

The Human Resources Management evaluates workforce diversity, inclusion, employment quality, workforce demographics, welfare policies and work-life balance. These topics are central to ESRS S1 (Own Workforce) and several Sustainable Development Goals, particularly SDG 5 (Gender Equality) and SDG 8 (Decent Work and Economic Growth).

Starting from the gender equality certification it's investigated whether the company has obtained formal certification regarding gender equality (*questions 70-70.1*): certifications represent objective evidence of organizational commitment rather than simple declarations. The inclusion of PDR 125:2022 is particularly relevant because it has become a major reference framework for gender equality management. Also, the monitoring of gender pay gap is crucial, as one of the most widely used indicators for measuring workplace equality (*questions 71-71.1*): ESG frameworks in fact increasingly require disclosure of pay equity data.

A workforce structure is also considered by collecting information on age distribution, temporary employment, part-time work, internships and inclusion of protected categories (*questions 72-76*). Job creation is a direct indicator of the company's contribution to economic and social development (*question 77*): this reflects ESG attention toward social value creation. Also, the inclusion of parental leave is particularly relevant because it measures support for work-life balance and family welfare (*question 78*): this aligns with SDG 5 and ESG principles concerning employee wellbeing.

The range of welfare benefits offered to employees is explored (*question 79*): employee wellbeing extends beyond salary and includes health protection, family support, financial assistance and work-life balance. The adoption and perceived importance of remote working is also considered (*questions 80-81*): flexible working arrangements have become increasingly relevant following the COVID-19 pandemic.

Table 5.4.1.1 – Social Sustainability, Human Resources Management Subsections

SECTION	SUBSECTION	N°	QUESTION	ANSWER
SOCIAL	SUSTAINABILITY	68	Indicate the three social indicators most relevant to the company.	☐ Employee wellbeing ☐ Health and safety at work ☐ Training and personal development ☐ Diversity, inclusion and equal opportunities ☐ Community relations ☐ Customer health, safety and privacy
SOCIAL	SUSTAINABILITY	69	Does the company actively involve its employees in developing a corporate sustainability policy?	○ YES ○ NO
SOCIAL	HUMAN RESOURCES MANAGEMENT	70	Does the company hold a gender equality certification?	○ YES ○ NO
SOCIAL	HUMAN RESOURCES MANAGEMENT	70.1	If yes, specify which gender equality certification the company holds.	○ PDR 125:2022 ○ ISO 30415:21 ∞ Other, specify
SOCIAL	HUMAN RESOURCES MANAGEMENT	70.2	If not, has the company initiated a certification process for gender equality amongst its staff?	○ YES ○ NO
SOCIAL	HUMAN RESOURCES MANAGEMENT	71	Does the company monitor the 'gender pay gap' among its employees?	○ YES ○ NO
SOCIAL	HUMAN RESOURCES MANAGEMENT	71.1	If yes, specify the pay gap. [%]	◊
SOCIAL	HUMAN RESOURCES MANAGEMENT	72	State the average age of employees only. [Number]	◊ Under 30 ◊ Between 30 and 50 ◊ Over 50
SOCIAL	HUMAN RESOURCES MANAGEMENT	73	Indicate the percentage of the total workforce on fixed-term contracts. [%]	◊
SOCIAL	HUMAN RESOURCES MANAGEMENT	74	Indicate the percentage of part-time employees out of the total workforce. [%]	◊
SOCIAL	HUMAN RESOURCES MANAGEMENT	75	Indicate the percentage of the total workforce on work placements or internships over the last year. [%]	◊
SOCIAL	HUMAN RESOURCES MANAGEMENT	76	Indicate the percentage of employees belonging to protected categories out of the total workforce. [%]	◊
SOCIAL	HUMAN RESOURCES MANAGEMENT	77	Indicate the number of jobs created (net of retirements) in the last year for employees only. [Number]	◊
SOCIAL	HUMAN RESOURCES MANAGEMENT	78	State the number of parental leave periods granted in the last year for employees only. [Number]	◊

SOCIAL	HUMAN RESOURCES MANAGEMENT	79	Indicate the forms of employee welfare offered by the company.	☐ Productivity bonuses ☐ Life/accident insurance policies ☐ Employees' motor insurance policies ☐ Severance pay advance ☐ Flexible working hours/remote working ☐ Partnerships with local organisations (fuel vouchers/shopping vouchers/discounts) ☐ Welfare package (education, family care and healthcare expenses) ☐ Family support schemes (nursery/summer camps/study grants) ☐ None ∞ Other, specify
SOCIAL	HUMAN RESOURCES MANAGEMENT	80	Does the company guarantee smart working?	○ YES ○ NO
SOCIAL	HUMAN RESOURCES MANAGEMENT	81	Smart working for the company is:	○ Essential ○ Positive ○ Irrelevant ○ Not applicable

5.4.2 Certifications, Occupational Safety and Health, Training Subsections

The Certifications subsection assesses the formalization of social responsibility management systems. Occupational health and safety is one of the most important social dimensions within ESG: for this reason, ISO 45001 is considered (*question 82*). Broader social responsibility practices are also investigated (*question 83*) in order to determine whether sustainability principles are embedded within organizational management systems. The inclusion of internationally recognized standards strengthens the reliability of the assessment by moving beyond self-declared practices.

Occupational Safety and Health is included to evaluate the company's commitment to protecting workers and managing occupational risks. Health and safety in fact represent one of the most mature and measurable aspects of the social pillar.
At first additional safety policies, risk assessment procedures and management of interference risks are investigated (*questions 84-86*): organizations should actively prevent workplace accidents rather than simply comply with legal requirements.
ESG frameworks increasingly emphasize responsibility throughout the value chain: for this reason, subcontractors are considered (*question 87*), which often face higher occupational safety risks than direct employees.

To assess investments in employee skills and sustainability awareness the Training subsection is provided, starting by investigating the subjects covered by internal training programmes (*question 88*): the inclusion of the specific topics reflects the interdisciplinary nature of ESG management. The perceived sustainability competence within the workforce is also evaluated (*question 89*): successful ESG implementation depends heavily on employee awareness and capabilities.

Table 5.4.2.1 – Social Certifications, Occupational Safety and Health, Training Subsections

SECTION	SUBSECTION	N°	QUESTION	ANSWER
SOCIAL	CERTIFICATIONS	82	Does the company hold ISO 45001 certification for 'Occupational Health and Safety Management Systems'?	○ YES ○ NO ○ In the process of being obtained
SOCIAL	CERTIFICATIONS	83	Does the company hold ISO 26000 certification for 'Corporate Social Responsibility'?	○ YES ○ NO ○ In the process of being obtained
SOCIAL	OCCUPATIONAL SAFETY AND HEALTH	84	Does the company implement additional internal policies to safeguard the health and safety of its employees at work?	○ YES ○ NO
SOCIAL	OCCUPATIONAL SAFETY AND HEALTH	84.1	If yes, specify which additional internal policies and/or procedures you apply.	☐ Establishment of rules for the division of work stages in order to reduce the risk of interference ☐ Investment in staff training and awareness-raising ☐ Monitoring of performance through checks and audits ∞ Other, specify
SOCIAL	OCCUPATIONAL SAFETY AND HEALTH	85	Has the company updated its Risk Assessment Document in the last twelve months?	○ YES ○ NO
SOCIAL	OCCUPATIONAL SAFETY AND HEALTH	86	Does the company draw up a Single Risk Assessment Document for Interference Risks for each of the activities involving third parties?	○ YES ○ NO
SOCIAL	OCCUPATIONAL SAFETY AND HEALTH	87	Does the company use subcontractors for some of its activities?	○ YES ○ NO ○ Not applicable
SOCIAL	TRAINING	88	Has the company provided any in-house training programmes?	☐ YES, health and safety at work ☐ YES, anti-corruption ☐ YES, privacy ☐ YES, environmental issues ∞ Other, specify ☐ NO
SOCIAL	TRAINING	89	Does the company consider its staff to be sufficiently trained in environmental and/or social sustainability?	○ YES ○ Partially ○ NO

5.4.3 Discrimination, Community, Supplier Relationship, Data Protection Subsections

The Discrimination subsection is provided to identify the occurrence of discrimination incidents (*question 90*) by evaluating a basic indicator of organizational culture and social risk exposure. This is directly linked to fundamental human rights principles and workplace equality.

To evaluate the company's contribution to social development beyond its organizational boundaries Community Relationship subsection is considered, starting by assessing community engagement, sustainability education initiatives and social investments (*questions 91-92*): this is linked with the ESG principle that companies generate impacts not only on employees but also on surrounding communities. To aim for transparency and ethical business assessment, political donations are also included (*question 93*): they in fact represent a significant governance and reputational risk.

Relations with Suppliers and Raw Materials are provided to assess whether social sustainability principles extend to supplier selection processes (*question 94*). This is one of the most important topics within the social section because based on the recognition that many social risks occur within supply chains rather than within direct operations: this aligns closely with the concept of due diligence promoted by the CSRD and emerging European sustainability regulations.

Finally, Data Protection is considered to evaluate the protection of customers and stakeholders through responsible data management (*question 95*). Investments in cybersecurity and privacy protection demonstrate a commitment to safeguarding stakeholder interests: the inclusion of digital responsibility is particularly relevant given the growing digitalization of business processes and ESG reporting systems.

Table 5.4.3.1 – Social Discrimination, Community, Suppliers Relationship, Data Protection Subsections

SECTION	SUBSECTION	N°	QUESTION	ANSWER
SOCIAL	DISCRIMINATION	90	Have there been any incidents of discrimination within the company?	○ YES ○ NO
SOCIAL	COMMUNITY	91	Has the company, including in collaboration with other organisations, carried out projects in schools or within the community on issues relating to sustainability?	○ YES ○ NO
SOCIAL	COMMUNITY	92	Have any investments been made over the past year to benefit the local community in the area where the company operates?	○ YES ○ NO
SOCIAL	COMMUNITY	92.1	If yes, state the total value of donations/investments made over the past year. [€]	◊
SOCIAL	COMMUNITY	93	Has the company made donations to individuals or organisations in the local political sphere?	○ YES ○ NO
SOCIAL	COMMUNITY	93.1	If yes, state the amount. [€]	◊
SOCIAL	SUPPLIERS RELATIONSHIP	94	Does the company take social criteria into account when selecting its suppliers?	☐ YES, the company selects only those suppliers who agree to sign and comply with the client's code of conduct, which includes social criteria ☐ YES, the company gives preference to suppliers who demonstrate a particular commitment to the protection of workers ☐ NO, the selection process only requires compliance with statutory requirements ∞ Other, specify
SOCIAL	DATA PROTECTION	95	Has the company invested in the digitisation of its data?	☐ YES, in cybersecurity ☐ YES, in environmental data (emissions, etc.) ☐ YES, in customer privacy and security ☐ NO

5.5 Governance Section

The Governance section aims to evaluate the organizational structures, decision-making processes, ethical conduct, economic value creation, transparency mechanisms and anti-corruption practices adopted by the company.

The section is divided into the following subsections:

- Sustainability (*question 97*);
- Board Structure (*questions 98–101.1*);
- Certifications (*questions 102–103*);
- Financial Performance (*questions 104-105.1*);
- Corruption (*questions 106–107*).

The structure reflects the core Governance dimensions identified by international ESG frameworks such as GRI, ESRS G1 (Business Conduct), OECD Principles of Corporate Governance, ISO standards and the Corporate Sustainability Reporting Directive (CSRD). Unlike traditional governance assessments that focus solely on legal compliance and board structures, this section seeks to understand whether governance mechanisms actively support sustainable value creation, transparency, accountability and ethical business conduct.

5.5.1 Sustainability, Board Structure Subsections

The purpose of the Sustainability subsection is to identify which governance-related aspects are considered most material by the company, linked again with the concept of materiality of ESG reporting. It's asked to identify the three governance indicators most relevant to the organization from a set of proposed indicators (*question 97*) that represent the principal dimensions through which governance contributes to sustainability and by that forcing prioritization and revealing the governance culture of the company.

The Board Structure subsection evaluates diversity, representation, governance structure and inclusiveness within the highest decision-making body of the organization. This is related to the growing ESG recognition that board composition directly influences sustainability performance and strategic decision-making. At first, the governance model adopted by the company is provided (*question 98*): this is due to the governance structures influencing on accountability mechanisms, decision-making processes and strategic oversight. Different structures in fact often reflect different levels of organizational complexity and governance maturity. Gender diversity within leadership positions is also accounted (*question 99*): board diversity has become one of the most widely used governance indicators in ESG assessments. This is one of the strongest topics in the governance section because it moves beyond policy declarations and measures actual representation. Generational diversity within governance structures is also evaluated (*question 100*): age diversity may influence innovation capacity, risk perception and sustainability awareness. Finally, existing disparities among owners and partners are provided (*question 101*): while ESG assessments frequently focus on workforce equality, ownership equality can reveal deeper structural inequalities within corporate governance.

Table 5.5.1.1 – Governance Sustainability, Board Structure Subsections

SECTION	SUBSECTION	N°	QUESTION	ANSWER
GOVERNANCE	SUSTAINABILITY	97	Indicate the three governance indicators most relevant to the company.	☐ Economic performance ☐ Sharing of economic value ☐ Legality, ethics and integrity ☐ Service quality and customer satisfaction ☐ Sustainable and equitable qualitative growth ☐ Tax and social security contributions
GOVERNANCE	BOARD STRUCTURE	98	Indicate the corporate governance body.	○ Board of Directors ○ Sole Director ○ Partner-Directors (only for partnerships)
GOVERNANCE	BOARD STRUCTURE	99	Indicate the number of women on the corporate governing body, as a percentage of the total. [%]	◊
GOVERNANCE	BOARD STRUCTURE	100	State the average age of the company's governing body.	○ Under 30 ○ Between 30 and 50 ○ Over 50
GOVERNANCE	BOARD STRUCTURE	101	Does the company monitor the 'gender pay gap' among its shareholders?	○ YES ○ NO
GOVERNANCE	BOARD STRUCTURE	101.1	If yes, indicate the pay gap. [%]	◊

5.5.2 Certifications, Financial Performance, Corruption Subsections

The third subsection evaluates the existence of formal governance management systems by providing objective evidence of governance practices. Because of that ISO 9001 is at first considered (*question 102*) and associated with quality management and process control. Secondly also ISO 37001 is exploited (*question 103*) by focusing on anti-bribery management systems: corruption in fact is one of the most significant governance risks recognized by ESG frameworks, as later investigated.

To evaluate how the economic value generated by the company is distributed among stakeholders the Financial subsection is considered. In terms of economic value distributed it is asked to indicate the percentage of generated economic value distributed to employees (*question 104*): modern ESG frameworks increasingly emphasize not only value creation but also value distribution. This is also useful to connect Governance and Social dimensions.
It is also assessed the transparency regarding public financial support and economic accountability (*questions 105–105.1*) whether the company has received public funding. Public subsidies represent an important stakeholder relationship and may indicate investments in innovation and sustainability, so understanding the extent of public support helps contextualize company performance.

Finally, the Corruption section is exploited in order to evaluate ethical risk management and organizational transparency, as directly aligned with ESRS G1 (Business Conduct). At first, it is investigated whether corruption risks have been identified within the organization (*question 10*6): the ability to recognize corruption risks is often a prerequisite for effective compliance systems. Finally, it is evaluated whether the company has adopted a whistleblowing mechanism (*question 107*), which is increasingly recognized as a key governance tool because they promote transparency and facilitate early identification of misconduct. This is one of the strongest governance topics because it evaluates a concrete governance mechanism rather than a declaration of intent.

Table 5.5.2.1 – Governance Certifications, Financial Performance, Corruption Subsections

SECTION	SUBSECTION	N°	QUESTION	ANSWER
GOVERNANCE	CERTIFICATIONS	102	Does the company hold ISO 9001 'Quality Management System' certification?	○ YES ○ NO ○ In the process of being obtained
GOVERNANCE	CERTIFICATIONS	103	Does the company hold ISO 37001 'Anti-bribery management' certification?	○ YES ○ NO ○ In the process of being obtained
GOVERNANCE	FINANCIAL PERFORMANCE	104	Indicate the percentage of economic value distributed solely to employees as a proportion of the total generated by the company. [%]	◊
GOVERNANCE	FINANCIAL PERFORMANCE	105	Has the company received government funding in the last year?	○ YES ○ NO
GOVERNANCE	FINANCIAL PERFORMANCE	105.1	If yes, state the amount. [€]	◊
GOVERNANCE	CORRUPTION	106	Has the company identified any instances of corruption risk?	○ YES ○ NO
GOVERNANCE	CORRUPTION	107	Has the company adopted a whistleblowing scheme for reporting unlawful conduct?	○ YES ○ NO

6 CONCLUSIONS

The analysis carried out in this thesis demonstrates that ESG principles are progressively becoming integrated into the management practices of OICE companies. The results of the surveys reveal a growing awareness of environmental, social and governance issues, together with an increasing adoption of sustainability-related initiatives, policies, certifications and governance mechanisms.
The comparison between 2024 and 2025 highlights a generally positive trend, particularly regarding ESG training, gender equality initiatives, sustainable procurement practices, community engagement and governance-related digitalization. Furthermore, the results show that larger companies tend to demonstrate higher levels of ESG maturity, while small companies often face organizational and resource-related barriers that limit the implementation of structured sustainability programmes.
Beyond the specific findings, however, this research highlights a broader consideration regarding the role of ESG within organizations.
Frameworks such as the GRI, the ESRS and the double materiality approach introduced by the CSRD provide companies with increasingly sophisticated tools for identifying, assessing, managing and reporting sustainability-related topics. These frameworks are extremely valuable because they help organizations understand which environmental, social and governance issues are material to their business activities and stakeholders. They encourage companies to improve transparency, establish governance structures, define sustainability objectives and monitor their ESG performance through measurable indicators.
The results of the surveys suggest that many OICE companies are progressively moving in this direction. Environmental impacts, employee wellbeing, diversity and inclusion, ethical conduct, digital governance and stakeholder engagement are increasingly recognized as relevant elements of corporate management. In this sense, ESG is gradually becoming embedded within internal organizational processes and decision-making systems.
However, the findings also suggest that the sustainability journey cannot stop at internal management and reporting practices.

The next challenge for the engineering and consulting sector will be to move beyond ESG compliance and organizational sustainability and to integrate ESG principles directly into the products, services and projects delivered to clients.

This aspect is particularly relevant for OICE companies. Unlike manufacturing organizations, whose sustainability performance is often measured through their direct environmental impacts, engineering and consulting firms generate a significant portion of their sustainability contribution through the projects they design, manage and advise upon. Their decisions influence the environmental performance of buildings and infrastructure, the efficient use of resources, climate adaptation strategies, social inclusion within urban environments, occupational safety, accessibility and the overall sustainability of public and private investments.

The engineering and consulting sector has the potential to act as a multiplier of sustainability impacts. Through its technical expertise and influence on investment decisions, it can contribute far beyond the direct boundaries of the organization itself. Therefore, the real measure of ESG maturity in the future may not be represented solely by the existence of sustainability policies, certifications, or reports, but by the extent to which ESG principles become integrated into the core services offered to clients and into the projects that shape the built environment and society.

This transition represents both a challenge and an opportunity. Companies that successfully embed ESG considerations into their professional services will be better positioned to respond to evolving regulatory requirements, increasing client expectations and the growing demand for sustainable solutions. At the same time, they will be able to generate value not only for their organizations but also for the communities, infrastructures and territories they help design and develop.

In conclusion, the evidence collected through this research suggests that OICE companies are making important progress in the adoption of ESG principles. Nevertheless, the next stage of the sustainability transition will require moving from an internal ESG perspective to a project-oriented ESG approach, where sustainability is not only managed within the company but is actively delivered through the services and solutions offered to society. This evolution will likely represent one of the most important challenges, and opportunities, for the engineering and consulting sector in the years ahead.

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