



Sustainability Report

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Index

A message to our stakeholders4

1 Our path to a sustainable future.....6

 1.1 Our priorities and commitments: the Sustainability Plan..... 7

 1.2 The materiality analysis..... 9

1.2.1 Our matherial themes.....10

 1.3 Our stakeholders13

 1.4 The economic value generated and distributed15

2 Assist Digital: our identity 17

 2.1 Our history17

 2.2 Assist Digital today..... 19

2.2.1 Our corporate structure.....20

2.2.2 Our Governance Model.....21

 2.3 Our idea of *customer experience*24

2.3.1 Our passion for innovation.....24

2.3.2 The focus on out customers.....28

3 People: our DNA 31

 3.1 We protect occupational health and safety.....36

 3.2 We promote the well-being of our people.....41

 3.3 We invest in the future and talent.....44

3.4 We work in an inclusive and collaborative work environment.....48

4 The protection of our planet59

4.1 Let’s take action against climate change63

4.2 We limit the impact of our devices68

Appendix24

Methodological note.....71

The principle for content definition and quality assurance of the Report.....72

*The reporting process, calculation methodologies and conversion factors
used.....72*

GRI Content Index76

A message to our stakeholders



Dear Stakeholders,

We present our annual Sustainability Report, aimed at showing what Assist Digital has achieved in the area of sustainability again during 2023.

We confirm with this report that the success and growth of Assist Digital cannot be separated from the creation of value that is based on solid and lasting assumptions and that is sustainable over time for our clients, our people, the environment, and the territory and communities that welcome us.

Within this document, as always, we place emphasis on the care and attention we pay to listening to the needs of our internal and external customers, who are a key compass in defining and continuously improving the quality of the services we offer.

We reiterate the central role in our plans and initiatives played by our people: we are keen to build for them a unique path within our reality. In this sense, our commitment to safeguarding their

health, ensuring their safety and improving their well-being remains firm. In addition, we want to continue to value diversity, equity and inclusion throughout our organization in order to enable the expression of the potential of each of our people. At the same time, we help them develop new knowledge and skills over time, akin to their inclinations and career path.

Our great attention to our relationship with the environment remains firm. In this sense, initiatives to minimize our consumption and to reduce our emissions and impacts on ecosystems continue; therefore, we are always ready to develop innovative projects also oriented toward the protection of our planet.

We also nurture relationships with suppliers and partners to maintain high service quality and support the development of the communities and territories in which we operate, as we recognize the importance of a holistic approach that considers our positive impact generated on the surrounding environment.

In 2022, we defined our first Group Sustainability Plan, which we are implementing through targeted initiatives through which we intend to create sustainable value over time.

In continuity with what was done last year, the Sustainability Report 2023 also has Assist Digital S.p.A. as its focus. It remains our goal in the coming years to extend sustainability reporting to the entire Group in order to provide an even more comprehensive view of our actions and progress toward sustainability.

Our determination to strive for excellence, our dedication to the values that guide us, and our commitment to self-improvement encourage us as we continue to innovate with passion and build an ever more sustainable future!



1 Our path to a sustainable future

In recent years, issues related to sustainability, reducing negative impacts and maximizing positive impacts on the environment and people have become intertwined with the activities of companies around the world. More and more industries are going through and facing a necessary restructuring of business models aimed at integrating sustainability issues.

At Assist Digital we believe that sustainability is not just an opportunity, but a real mission aimed at representing a model of excellence, a pervasive approach to business, capable of responding to the challenges of a globalized world that is increasingly attentive to the impacts that companies produce on society and the environment. Assist Digital began its journey towards sustainability in 2021, with the publication of the first Sustainability Report referring only to the Italian perimeter of the Group, starting from the mapping of the main impacts arising directly or indirectly from its activities and with the aim of increasing its internal awareness.

The publication of the Sustainability Report 2023 represents, therefore, the continuation of Assist Digital's journey toward sustainability, increasingly integrating it into business activities and generating, over time, economic, social and environmental value for all stakeholders.

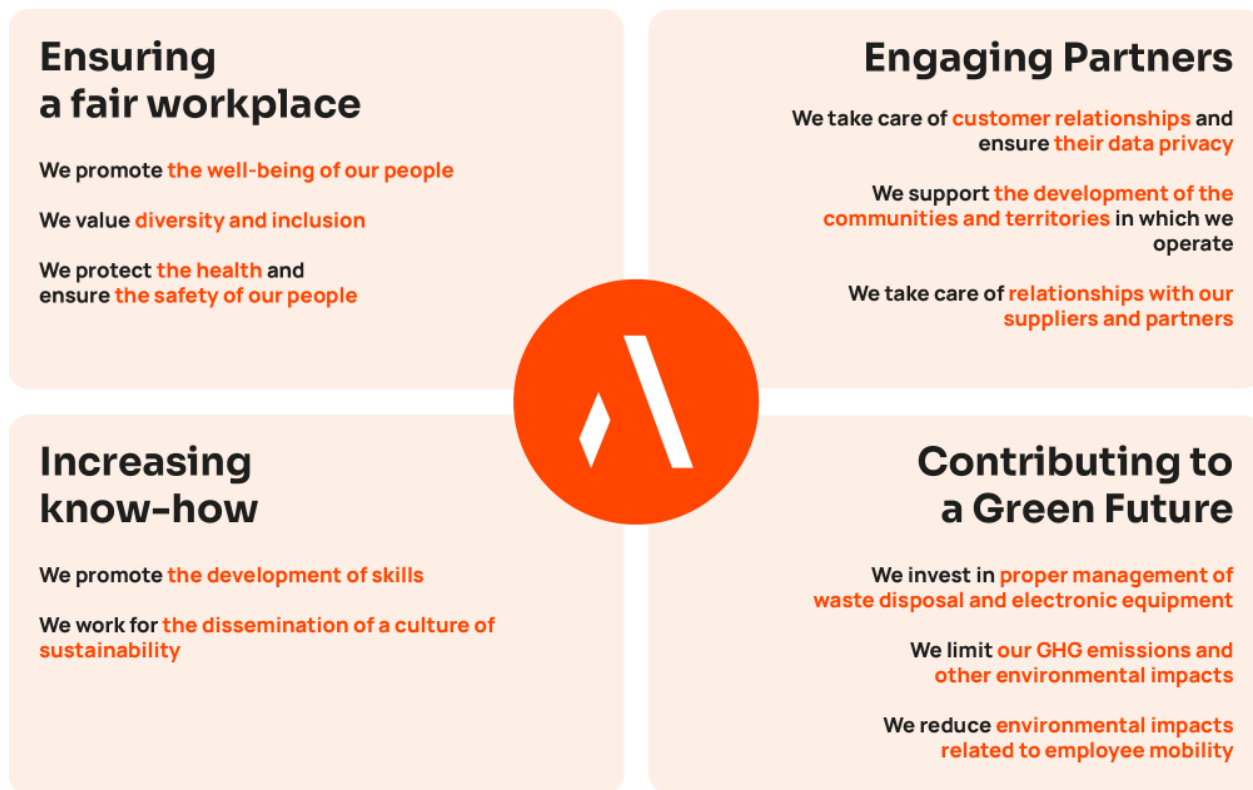
As anticipated above, this report has focus on the Italy perimeter, and when we talk about Assist Digital we mean Assist Digital S.p.A., which includes all Italian offices. However, in the future perspective, we intend to extend the perimeter of the Sustainability Report to the entire Group. With a view to transitioning to a broader perspective, we felt it relevant to include some information that refers to the Assist Digital Group (also "Group"), which also includes the other European and non-European corporate offices.

1.1 Our priorities and commitments: the Sustainability Plan

We understand that in order to create value and to sustain our business model over the long term, we cannot ignore our people, the protection of the planet, and our relationships with our partners. For this reason, we continually invest in the well-being and development of our employees and collaborators, and we make the most of our relationships with customers, suppliers and the communities in which we operate. All this, of course, in the knowledge that we have a responsibility to mitigate our impacts on the environment and minimize our consumption of natural resources.

To this end, starting with sustainability priorities and in synergy with those of the business, Assist Digital worked on the development of the Sustainability Plan. During 2022, we finished the journey that led to the adoption of our first Sustainability Plan. This journey aims to integrate sustainability throughout the value chain and improve ESG impact in daily operations by internally setting tangible goals linked to concrete and measurable initiatives. The plan remains based on the following four pillars, which represent the priorities on which we base our choices and decisions, declined into several sub-pillars, which in turn guide the process of identifying specific goals and actions.

GOVERNANCE – COMMITMENT – REPORTING E COMUNICAZIONE – COMPLIANCE



Ensuring a fair workplace

We are committed to promoting the well-being of our people by ensuring work-life balance. In an effort to support talent acquisition and retention, we offer corporate initiatives for the health and well-being of our employees, which are critical to ensuring our growth. Diversity and inclusion are valued and integrated throughout our organization to enable the expression of everyone's potential. We ensure fair employment and working conditions that are favorable and in line with health and safety standards.

Increasing know-how

We are committed to investing in high-quality training for our people in order to enhance their skills and talents, boost their performance and foster career development. We believe in continuous growth and individual development, essential levers that enable us to constantly

guard, update and strengthen the expertise and technical skills of our people, a key ingredient of the Company's success.

Engaging Partners

We engage in constant care of customer relations in an effort to ensure customer satisfaction. We nurture relationships with suppliers and partners, in order to maintain a high quality of service. We support the development of the communities and territories in which we operate.

Contributing to a Green Future

We are committed to limiting our GHG emissions and reducing environmental impacts by engaging in their measurement. We commit resources to proper waste disposal management and ensure responsible management of the entire life cycle of electronic equipment.

The Sustainability Plan represents our Group's strategic vision on this issue, and aims to provide a response, in a manner commensurate with the impact of our activities, to some of the global sustainability challenges. The policies arising from the Plan are aimed at generating and distributing increasing resources for the benefit of all stakeholders, and whose commitment is primarily expressed in the sustainable management of its business.

In addition, concurrently with the journey to improve our environmental, social, and governance performance, we aim to begin periodically reporting our progress and achievements in these areas.

1.2 The materiality analysis

The first step in updating the content of the Report is to conduct the materiality analysis, which allowed us to identify the impacts generated by Assist Digital within its business operations and along the value chain.

1.2.1 Our material themes

Assist Digital has prepared these financial statements in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative (GRI), updated to 2021.

Through the Materiality Analysis process, Assist Digital was able to identify the sustainability issues considered relevant and, consequently, to be reported on, i.e., the issues that constitute the organization's most significant impacts on the economy, environment and people, including human rights.

The material issues covered were examined through a multifaceted process that included: an analysis of the context in which Assist Digital operates (analysis of relevant sustainability guidelines, key documents, legislation and comparative activities); identification of actual and potential negative and positive impacts on the economy, environment and people, including impacts on human rights, found in the organization's activities and business relationships; assessment of the significance of impacts (based on severity for actual impacts, and severity and likelihood for potential impacts); prioritization of the most significant impacts for reporting purposes; and identification of material issues based on the identified impacts.

The assessment of the significance of impacts was carried out taking into account the guidelines contained within the GRI Standards, considering the impacts generated by the organization along the entire value chain. The assessments were conducted annually by a dedicated team and validated by Assist Digital's top management, which is responsible for monitoring and managing the main impacts generated by the performance of the company's activities.

The identification of negative impacts is also the basis for the definition of Assist Digital's Sustainability Plan, which is geared toward mitigating the negative effects of the company's activities with a view to improving sustainability.

Assist Digital material themes

Material themes and their descriptions are given in the table.

Material theme	Description	Impact	GRI Standard
COMBATTING CLIMATE CHANGE AND ENERGY EFFICIENCY	Reduce energy consumption by promoting the adoption of efficient solutions and the spread of an energy-saving culture, so as to facilitate the mitigation of climate change impacts generated by Assist Digital during the course of its activities.	Impact on climate change	GRI 302: Energy GRI 305: Emissions.
RESPONSIBLE LIFE CYCLE MANAGEMENT OF ELECTRONIC EQUIPMENT	Ensure responsible management of the entire life cycle of electronic equipment by evaluating the purchase of refurbished equipment and ensuring responsible management of the end-of-life phase.	Land occupation and pollution for disposal of waste not sent for recycling/recovery/reuse	GRI 306: Waste
WATER CONSUMPTION	Ensure efficient water consumption, helping to reduce the phenomenon of resource depletion and depletion.	Water scarcity: water consumption in water stress areas	GRI 303: Water and water discharges
PROMOTION AND CARE OF EMPLOYEE WELFARE	Promote a positive work environment that can retain and retain its staff through the dissemination of a corporate culture that promotes and ensures the well-being of the individual.	Promotion of employee welfare	GRI 401: Employment

PROMOTION OF INCLUSION AND EQUAL OPPORTUNITIES IN THE COMPANY	Promote and ensure gender equality and equal opportunity among the entire corporate population, disallowing discriminatory behavior and ensuring an inclusive organization.	Violation of human rights within the workforce	GRI 405: Diversity and Equal Opportunity
DEVELOPMENT AND ENHANCEMENT OF EMPLOYEE SKILLS	Invest in the training and professional development of employees in order to enhance their skills and talents.	Human capital development, retention and satisfaction	GRI 404: Training and Education
HEALTH AND SAFETY PROTECTION	Ensure a safe and healthy workplace for all workers by minimizing injuries through prevention and protection activities	Damage to health and safety of employees; Damage to human health due to pollutant emissions generated directly and indirectly	GRI 403: Occupational health and safety
DATA PROTECTION COMMITMENT AND ASSURANCE	Attention to the treatment of privacy and personal data of consumers/customers.	Violation of customer privacy	GRI 418: Customer Privacy.
PROMOTION OF BUSINESS ETHICS AND INTEGRITY	Ensuring ethical business conduct across the board in compliance with the law, ensuring business continuity, and adopting a governance model to counter all forms of corruption, active and passive, and spreading good behavior practices among employees.	Damage to the economic system due to corrupt behavior	GRI 205: Anti-Corruption

VALUE CREATION FOR AREA COMMUNITIES.	To contribute, both economically and in terms of opportunities, to the economic growth and development of the community by generating employment and improving the economic conditions of its employees.	Economic value creation	GRI 201: Economic Performance
FISCAL STRATEGY	Pursue a fiscal strategy inspired by the values of honesty, fairness and transparency.	Damage to the economic system due to improper fiscal management	GRI 207: Taxes

1.3 Our stakeholders

For the Group, listening to and directly involving stakeholders is of primary importance in order to understand the different expectations and needs of each stakeholder, and to identify and analyze the possible impacts that our business activities may have on them.



Stakeholders are defined as parties or individuals who can reasonably be expected to be significantly affected by the organization's activities, products, or services or whose actions can reasonably be expected to affect the organization's ability to implement its strategies or achieve its objectives. This is why in making decisions about the contents of the report, we took into account the reasonable expectations and interests of our stakeholders. To do this, it was necessary to carry out a process of mapping them, which first allowed us to identify them and then to prioritize them. The discussion among members of the company's top management confirmed, also for 2023, the stakeholders identified last years, without making any changes in the list presented below.

The table below shows the main active communication channels with the most important stakeholder categories for Assist Digital:

Stakeholders	Communication and engagement channels
Employees	Internal sharing programs, updates on projects and initiatives
Customers	<i>Customer Engagement</i> , face-to-face meetings and feedback
Lenders and banks	Financial results meetings, industry conferences, other times for discussion
Suppliers and partners	Direct contacts
Public Administration	Direct contacts
Trade unions and workers' representatives	Dialogue and document exchange

Trade associations	Dialogue and document exchange
Media and public opinion	Press releases, media conferences, interviews
Other practitioners	Technical tables, Business reports
Regulatory bodies	Document exchange and official communications
Local communities and nonprofit organizations	Corporate volunteering and projects with local community

1.4 The economic value generated and distributed

In 2023, the Assist Digital Group generated more than 195 million euros in total economic value.

Of the economic value generated, the economic value distributed among various stakeholders, including suppliers (operating costs), employees, capital providers, government, shareholders and the community, accounts for nearly 95 percent of the total, as shown below:

(IN €000)	%	2023
Economic value generated	100%	195.922
Economic value distributed	95%	185.634
Operating costs	27%	52.476
Value distributed to employees	62%	121.642
Value distributed to capital providers	5%	9.563
Value distributed to the P.A.	1%	2.085
Economic value withheld	5%	10.126

As highlighted in the table, our company is committed to the equitable distribution of the economic value generated in order to share our successes with the various stakeholders involved in its operation. This is reflected, for example, in the fact that 62 percent of the distributed value is directed to employees, who are the Group's main asset. Therefore, we are committed to rewarding our people appropriately and fostering a positive, engaging and stimulating work environment, also aimed at improving productivity and quality of work.

More than 25 percent of the distributed value, on the other hand, is devoted to operating costs, which is an indication of our focus on investing in the quality of our products and services in order to ensure long-term sustainability.

Finally, the economic value retained, 5.2 percent of the total value generated, together with the absence of profits distributed to shareholders, reflects our long-term perspective, which is a commitment to reinvest our profits in future growth and development.

On the other hand, with regard to employee compensation policy, the provisions of the relevant National Collective Bargaining Agreement are followed and market assessments are carried out, which may be followed by individual bargaining.

Remuneration	UdM	2021	2022	2023
Ratio of the annual total pay of the person receiving the highest pay to the average annual total pay of all employees (excluding the above person)	n.	8,66	12,58	11,20
Ratio of the percentage increase in the annual total pay of the person receiving the highest pay to the average percentage increase in the annual total pay of all employees (excluding the above person)	n.		15,78	4,9

Over the last three-year period 2021-2023, the ratio of the salary of the highest paid professional figure in the company to the median salary of employees has seen a slight increase; specifically, in 2023 the ratio was 11.20. It is noteworthy that although the ratio has increased, the median employee salary has seen growth over the three-year period, and is evidence of how Assist Digital is committed to the proper remuneration of its people, valuing skills. The increase in the ratio can be attributed mainly to the performance of the numerator, which is in line with the Company's growth.

2 Assist Digital: our identity

2.1 Our history

Assist Digital was originally founded in Milan in 1996 as a consulting firm and took on the identity of a services company specializing in Customer Experience (CX) in 2003. Today, Assist Digital Group is a leading pan-European partner for global brands seeking end-to-end services and capabilities in managing customer interactions across the entire Marketing, Sales and Post Sales lifecycle. What makes the business model differentiating is the ability to combine high quality human, professional and operational skills (consulting, design, data, software development and customer operations) with advanced services and solutions based on artificial intelligence (including the use of Generative AI models) and technological expertise in CRM and Customer Service.

Initially centered on Digital Design and Customer Relationship Management (CRM) consulting strengthened in 2006 by the acquisition of Exit consulting, one of Italy's first User-centered design and User Research companies, the Assist Digital Group has grown by integrating Customer Management Services (CMS), i.e., business process outsourcing and contact center

services, to offer a broader and more integrated value proposition to support the management of customer experience processes of major international brands.

This was followed in 2006 by the acquisition of Des Contact Solutions an Italian customer care company, which enabled the launch of customer operation services.

Starting in 2013, the opening of multilingual operation centers abroad was initiated starting in Croatia, which was followed by new centers in Albania, Tunisia. Further openings are planned in 2023 in the Balkans, North Africa and some relevant geographies in Europe.

In order to integrate digital service offerings, the Group has over the years developed a number of proprietary technology solutions in service automation particularly for text and voice automation to support customer operations and for the automation of so-called cognitive tasks (complex processes enabled by text, images, video) in customer service, back office, marketing and sales within different sectors.

In addition, acquisitions have been made to integrate skills and assets in the digital tech sector. Among these, one of the first occurred in Italy in 2015 when Beeweeb S.p.A, a software factory specializing in the design and development of mobile and web solutions on an international scale, was acquired.

Beginning in 2019, an M&A process in Europe followed, which contributed to the start of Assist Digital's internationalization process in France, Germany, and the United Kingdom.

During FY 2023, two wholly owned subsidiaries of Assist Digital were established: Assist Digital Sarlau and Assist Digital Belgique Srl under Moroccan and Belgian law, respectively, to carry out end-to-end Customer Experience and Customer Relationship Management services like other historical Group companies already present with their offices in several European countries and beyond.

On January 31, 2023, the transaction for the purchase by Assist Digital S.p.A. of the entire stake held by FCA Italy S.p.A. in CSC Digital S.r.l. was concluded, against the purchase of the remaining

stake representing 49% of its share capital, following the exercise by FCA Italy of the put option provided for in the agreements stipulated at the time of the purchase of the initial 51% stake.

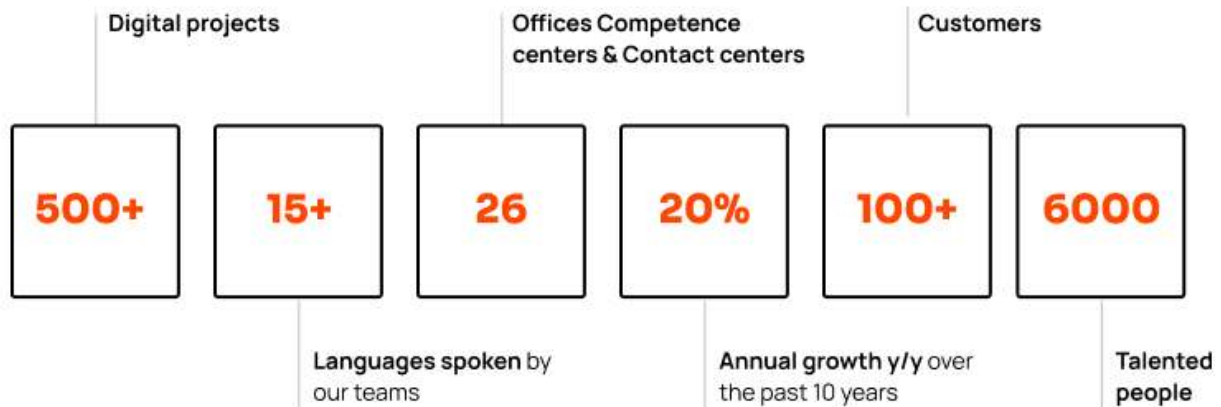
2.2 Assist Digital today

The Assist Digital Group is present in 12 countries, including France, Germany, Italy and the United Kingdom, with 26 offices, competence centers and contact centers and more than 6,000 employees, enabling it to extend its services to its entire European customer base.

Assist Digital Group & Ardian

Completing a process that began in the last quarter of 2022, an agreement to transfer the Assist Digital Group from the Progressio fund to Ardian was finalized on January 23, 2023. Specifically, the French private equity fund acquired a majority stake of about 62 percent with the aim of accelerating the expansion strategy in the international arena.

The new anchor shareholder, Ardian, attaches great importance to the issue of sustainability. In fact, the fund has adopted an ESG engagement program that aims to support portfolio companies in their transition to more sustainable operating models/business plans by providing regular analysis and external expert resources..



Group Overview (2023)

We serve over 100 market-leading clients in the following industries: Telco, Utilities, Automotive & Mobility, Media, Finance & Banking, Retail, E-commerce, Travelling, Industrial/Manufacturing, and Pharma.

We currently operate in the following service lines:

- CRM Advisory & Digital Operation
- Experience Design & Customer Insight
- Technology & Advanced AI Solutions
- Customer Management Services
- Change Management & Digital Adoption

2.2.1 Our corporate structure

Completing a process that began in the last quarter of 2022, on March 30, 2023, Ardian, one of the world's leading private equity firms, acquired a majority stake of approximately 62 percent in Assist Digital S.p.A. ("Freedom Transaction").

The acquisition of the majority stake by Ardian took place through Freedom BidCo S.p.A., a vehicle established on February 15, 2023 by the sole shareholder Freedom MidCo S.p.A. and

intended primarily for the acquisition of Assist Digital, through a so-called "Leveraged Buy-Out" transaction.

Finally, on October 12, 2023, the respective Shareholders' Meetings of Freedom BidCo S.p.A. and Assist Digital S.p.A. resolved the merger by incorporation of Freedom BidCo S.p.A. into Assist Digital S.p.A. (so-called reverse merger). The aforementioned merger, the final step in the strategic and entrepreneurial path initiated with the purchase of the entire share capital of Assist Digital Sp.A., took legal effect as of December 31, 2023, with backdating of the accounting and tax effects to the date of incorporation of Freedom BidCo S.p.A..

2.2.2 Our Governance Model

The governance system of Assist Digital S.p.A. is organized according to the traditional model and includes an administrative body (Board of Directors) and a supervisory body (Board of Statutory Auditors).

BOARD OF DIRECTORS

The core of the corporate structure is the Board of Directors, appointed by the Shareholders' Meeting, which is vested with broad powers for the ordinary and extraordinary management of the Company, with no exceptions whatsoever.

As of 12/31/2023, the Board of Directors of Assist Digital S.p.A. was composed as follows:

2023 structure of the Assist Digital Board of Directors.

Componente	Carica
Enrico Donati	President

Marco Molteni	Vicepresident
Francesca Gabrielli	Chief Executive Officer
James Brettoni	Councilor
Elizabeth Bozzoni Pantaleoni	Councilor
Vito Rocca	Councilor
Manlio Costantini	Managing Director

Of the 7 board members as of December 31, 2023, 4 of them were nonexecutive, while the remaining 3 had proxies as they held executive-management positions.

BOARD OF AUDITORS

The corporate structure was also characterized by the presence of a **Board of Statutory Auditors**, which is called upon to supervise, in accordance with the Civil Code, compliance with the law and the Articles of Association and observance of the principles of proper administration, and in particular the adequacy of the organizational, administrative and accounting structure adopted by the Company and its actual functioning. As of Dec. 31, 2023, the Board of Statutory Auditors of Assist Digital S.p.A. consisted of five people, including three regular members and two additional ones.

Structure of the Board of Statutory Auditors of Assist Digital

Componente	Carica
Paul Monte	President
Luca Alberto Pangrazzi	Acting auditor

Mara Vanzetta	Acting auditor
Daniela Celsa Kalamian	Alternate auditor
Roberto Pecoraro	Alternate auditor

THE CODE OF ETHICS AND OUR CORE VALUES

With the aim of complying with the provisions of Legislative Decree 231/2001 ("Model 231"), guaranteeing ethically shared behavior and pursuing compliance with the principles of legitimacy, fairness and transparency in carrying out business activities, we have equipped ourselves with an **Organization, Management and Control Model**. We have also adopted a Code of Ethics, in order to transparently communicate the ethical-social values that inspire us, to define the fundamental principles, behavioral rules and responsibilities within Assist Digital S.p.A.

The Company has set up a **Supervisory Board**, which has the task of collecting reports on possible cases of commission of crimes provided for in Legislative Decree 231/2001 and conduct not in line with the Model and the company procedures adopted. The Body evaluates the reports received and takes the consequent measures, after hearing, if deemed appropriate, the author of the report and the person responsible for the alleged violation.

The fundamental principles on which our business is based focus on valuing and respecting people, protecting the territory in which we operate, and fairness and transparency in our operations. The fundamental values on which our company's activities are based are:

- Repudiation of all discrimination
- Centrality, development and enhancement of human resources and equity of authority
- Territorial rootedness
- Transparency and business ethics

- Quality
- Promotion of diversity
- Legality and countering terrorism and crime

Integrity as a founding value

While, on the one hand, we strive to ensure the best possible environment and working conditions, at the same time we ask our people to espouse our founding values and show proper integrity in the performance of work activities. In this sense, in the area of internal communication we place emphasis on the crucial importance of proper management of practices related to the neutralization of corruption within the company.

In this regard, it should be noted that no corruption has occurred within our reality in the last three years.

At the same time, a testament to our integrity and the care we take in carrying out all our activities can also be seen in the fact that we have not detected any non-compliance with applicable laws and regulations.

2.3 Our idea of *customer experience*

2.3.1 Our passion for innovation

At Assist Digital Group, we work every day to improve the customer *experience* and *business performance* of our clients through a wide range of digital services, divided into four macro-categories:

- CRM Advisory & Digital Operation

- Experience Design & Customer Insight
- Technology & Advanced AI Solutions
- Customer Management Services
- Change Management & Digital Adoption

Below is a description of the main categories of services.

Our main services

CRM Advisory & Digital Operation	CEX Consulting
	Business Process & Organization
	Data Analytics & BI
	Marketing Automation
Experience Design & Customer Insight	Business & Service Design
	UX/UI Design
	User Research
	Conversational Design
Technology & AI Solutions	Digital Communication, Content & Social Media
	Self Care web & mobile app
	CRM Platforms
	CC & Omnichannel Solutions
	System Integration
Change Management & Digital Adoption	RPA & Advanced AI Solutions (based on Generative AI)
	Change Management & Digital Adoption
	Specialized Coaching
Customer Management Services	CX Training
	Multilingual and Multichannel Customer care
	Back Office
	Lead Generation and Sales
	Automated & Hybrid Services

CRM ADVISORY & DIGITAL OPERATION

Through our Advisory services, we accompany clients in digital transformation programs by combining Customer Experience, CRM and Industry experts. We help our clients in the design of business processes and organizational models by supporting them in the introduction of new digital technologies and in the training of appropriate skills and mindsets.

Consulting and design activities are complemented by **Marketing Automation** and **Data Analytics & Management** services through which we help large companies with international scale to develop contact strategies and design marketing campaigns that reach the right target audience with the most appropriate message at the right time. We leverage data analytics to measure performance and identify areas for CRM improvement. Our Martech Factory, is capable of using enterprise platforms including Oracle, Salesforce, Adobe and offers multilingual and multichannel digital marketing operation services on a global scale.

EXPERIENCE DESIGN & CUSTOMER INSIGHT

Through our *User centered* approach we design and test consumer experiences, services and products that make a difference. Below is a description of our main services.

Customer Insight: thanks to our *User Lab* and partnership with the UX Alliance, a global user research network, we are able to conduct qualitative and quantitative research on samples of service users, investigating behavior, finding any critical issues and monitoring usage data. We supplement user research activities with expert analysis, benchmarking, and analysis of data from digital and physical channels for the purpose of targeting design activities.

Business & Service Design, UX/UI Design, Conversational Design: we are pioneers of *User Experience*. Our design methodologies inspired by *Design Thinking* have one goal: to build successful experiences and digital solutions for end users and the companies that implement them. We integrate multidisciplinary skills and state-of-the-art methodologies (e.g., agile, designops, researchops).

Digital Communication, Content and Social Media: we help companies create unique and memorable relationships with their customers. Starting with an analysis of the competitive environment and brand positioning, we identify different visual communication options and the most impactful *storytelling* techniques to deliver relevant content to every *touchpoint* in the digital ecosystem.

TECHNOLOGY & AI SOLUTIONS

Through our software factories and technology centers of excellence we design, develop and manage digital solutions and IT infrastructure, using a wide range of development languages, *frameworks* and platforms. In particular, below is a description of the main categories of services:

Self care Web and Mobile app: we have been designing and developing web and mobile solutions since 2004. We have delivered *carrier grade* applications for a wide range of industries including Telco, Banking, Utilities, Retail and Gaming in more than 10 countries. We help our clients redesign their applications and platforms for the Cloud and 5G world, adopting microservices and *Native Cloud* architectures that ensure flexibility and scalability. Our technology stack¹ includes popular *open source* solutions and a wide range of proprietary platforms.

CRM Platforms: we have certified expertise in managing major CRM platforms (e.g., Oracle, Sales Force, Adobe) and Customer Feedback (Qualtrics, Medallia).

Contact Center and Omnichannel Solutions: our consulting and development teams are capable of implementing contact center infrastructure technologies and omnichannel solutions.

RPA and AI Solutions: we started in 2010 our first activities in the design, implementation and management of AI based solutions in the CX domain (for customer service, back office, marketing and sales). We are able to automate voice services (conversational IVR, vocal bots), implement conversational chatbots (to improve customer interaction towards end customers) or data augmentation and knowledge management systems for contact center agents, networks and internal staff of companies. Such systems are based on the latest technological

¹ Set of software and applications that, linked to each other, lead to the creation of computer and technology projects.

developments in generative AI. We are able to implement projects oriented to operational efficiency by leveraging both proprietary and market RPA solutions.

CHANGE MANAGEMENT & DIGITAL ADOPTION

We enable people and organizations to acquire the right skills to embrace digital transformation. We support our clients in facilitating the changes that the new technology ecosystem requires in their market, facilitating the integration of new organizational business models and the adoption of innovative technologies within their work processes. We provide customized training and coaching models to ensure the most effective transfer of required skills. Finally, we verify the effectiveness of the change undertaken through constant performance monitoring of agreed KPIs.

CUSTOMER MANAGEMENT SERVICES

With more than 5,000 employees in our operations centers located in various countries, we offer multilingual and multichannel customer care services with a mix of inshore and nearshore models, highly qualified staff, and hybrid work models that combine activities carried out remotely with in-person activities dedicated to training, coaching, and learning on the job.

We also have specialized centers on multichannel sales of B2C and B2B services on customer base (customer value management), multichannel and integrated lead generation activities with digital and data driven services.

We can handle back office and social media management activities.

Operational activities are constantly analyzed and integrated in logic of efficiency and innovation with RPA and service automation solutions to support operators and staff.

2.3.2 The focus on our customers

We at Assist Digital Group pursue excellence and innovation by constantly seeking high quality standards of services provided to clients and ensuring reliability and flexibility in order to proactively meet their diverse needs.

We are constantly striving to acquire and retain our clients, with whom we build long-term relationships. To this end, we constantly collect their feedback, particularly at the end of projects. At present, qualitative feedback is collected at the top management level; however, we are engaged in establishing a more structured *survey* process, which has already been tested through a pilot project.

CUSTOMER PRIVACY

Privacy and data security turn out to be two issues of primary importance for Assist Digital; for this reason, in addition to ISO 9001 certification for the quality system, we have developed an Information Security Management System certified in accordance with ISO 27001. Currently, the certification has been obtained for the development of AWS cloud applications on CRM services for a single site, but the process is already underway to expand the scope to two additional units. This certification is a European-level standard that certifies a company's ability to establish, implement, maintain and continuously improve its information security management system, including requirements for assessing and dealing with risks.

At Assist Digital, we use suppliers and third parties to *outsource* services that are also essential to the company's business. Given, therefore, the potential criticality of suppliers, their proper management represents a source of primary importance to our company and, consequently, to our clients. It is therefore necessary to ensure that third parties bound by contractual relationships adopt security measures and practices deemed appropriate by us in order to integrate into the Information Security Management System (ISMS) and not expose the company to risks inherent in the confidentiality, integrity and availability of information. For this reason, we have established a policy on Information Security in Third Party Relationships.

In 2023, Assist Digital took significant steps in strengthening its security posture, consolidating the framework developed in the previous year.

The centralized Security Crisis team, directly connected to the Infrastructure, Security & Compliance, and Legal & Privacy teams allows for granular and global control over the entire group.

During the year, the company further expanded its reach, with a focus on three key areas:

1. Expanded training: Employee awareness of cybersecurity is critical. For this reason, we expanded our training program in 2023, involving even more employees and tailoring the content to their specific needs.
2. Comprehensive audits: We conducted in-depth audits of all Assist Digital's native locations (18), verifying adherence to established security policies and procedures. This allowed us to identify any areas for improvement and implement the necessary corrective actions.
3. Strategic planning for 2024: In collaboration with management, we developed a remediation plan that outlines actions to be taken in 2024 to further strengthen our security posture. The plan is based on the results of audits conducted and aims to address identified gaps.

In addition to these specific initiatives, in 2023 we also have:

- Established an investigation process to efficiently handle cybersecurity incidents.
- Consolidated interactions with the legal team to ensure timely and appropriate response to our clients' legal and regulatory requests.

Through constant commitment and a proactive approach, we protect our data and the data of our customers, our systems, and our reputation, ensuring a secure and reliable digital environment for our employees, our customers, and our partners.

OUR SUPPLY CHAIN

Fairness, professionalism and cooperation constitute the basic principles we follow in establishing a relationship with our suppliers. The table below shows the main categories of suppliers we use

Suppliers to support facilities	Property rental, logistics and facilities
Telecommunication service providers	Data connection and phone traffic
Suppliers of electronic equipment	Computers and phones (institutional suppliers but also through e-commerce)
Consulting providers	Legal, notary, compliance (security, GDPR) and technical consulting services of various kinds (software development, personnel selection)
Labor suppliers	Temporary agencies (represent the highest area of expenditure, accounting for more than 30 percent of costs)

3 People: our DNA

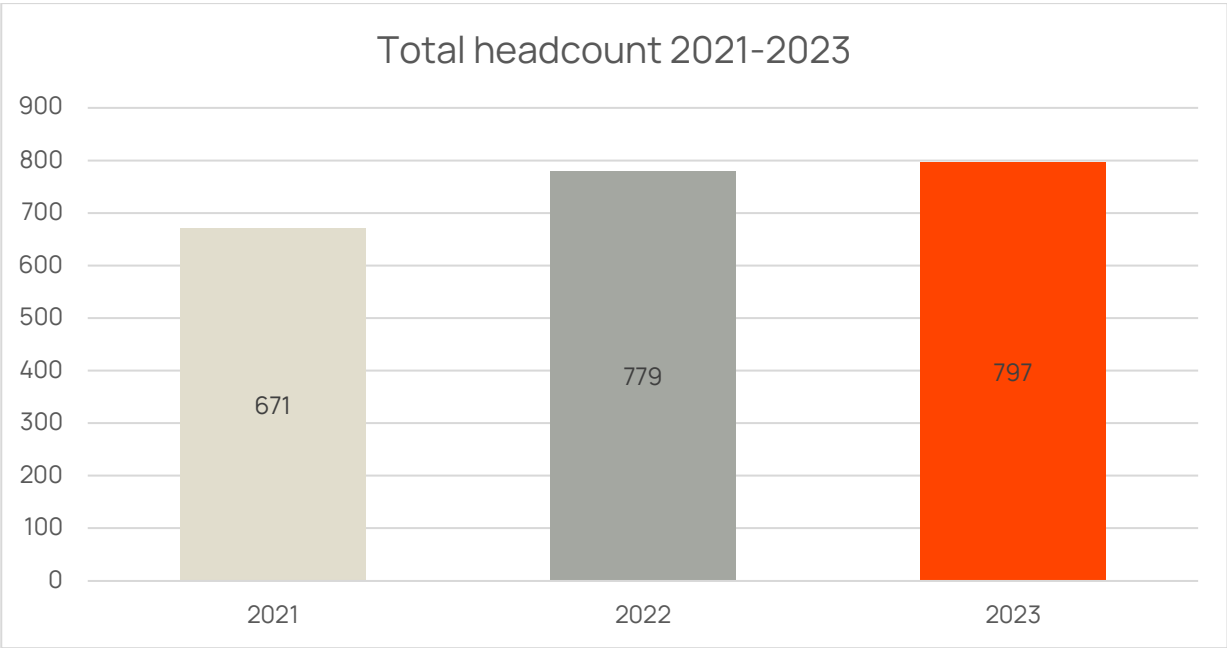
HIGHLIGHTS 2023:

- Employees in Italy: 797
- Accident rate of: 1,69%
- Employees hired on permanent contracts: 99.4 percent
- Female employees: 50.4 percent

Considering the speed of innovation within the industry in which our Group operates, the skills, knowledge and experience of our people are key elements in ensuring a service with high quality standards that can make the difference for success in the market.

Consequently, for a company like ours, the process of selecting and managing resources is essential to achieving our goals and creating and maintaining a stimulating work environment. It is important to us that all employees, wherever they are in the world, find the best conditions to develop their talents and highlight their qualities, thereby contributing to both increased personal satisfaction and corporate growth. Our focus on our people is also reflected in the contract type most widely adopted at all Assist Digital Group locations, namely the permanent relationship, which aims to build a stable and lasting relationship with our employees, based on skill enhancement and professional growth.

As for Assist Digital, as of December 31, 2023, the company's workforce consisted of 797 employees, 99.4 percent of whom were permanent employees. In general, the positive trend of the past years is confirmed with the workforce growing by 2.3 percent in 2023 compared to the previous year.



Fixed-term and permanent workers						
	2021		2022		2023	
	Indefinite term	Fixed-term	Indefinite time	Fixed term	Indefinite time	Fixed term
Men	337	1	379	2	393	2
Women	332	1	398	0	399	3
Total	669	2	777	2	792	5

Another aspect we particularly care about is giving all our people globally the opportunity to achieve the best possible work-life balance. In fact, to ensure that our employees can best balance personal needs with work commitments, they are given the opportunity to take advantage of the contractual form of part time.

During 2023, 26.7 percent of Assist Digital employees are under this type of contract.

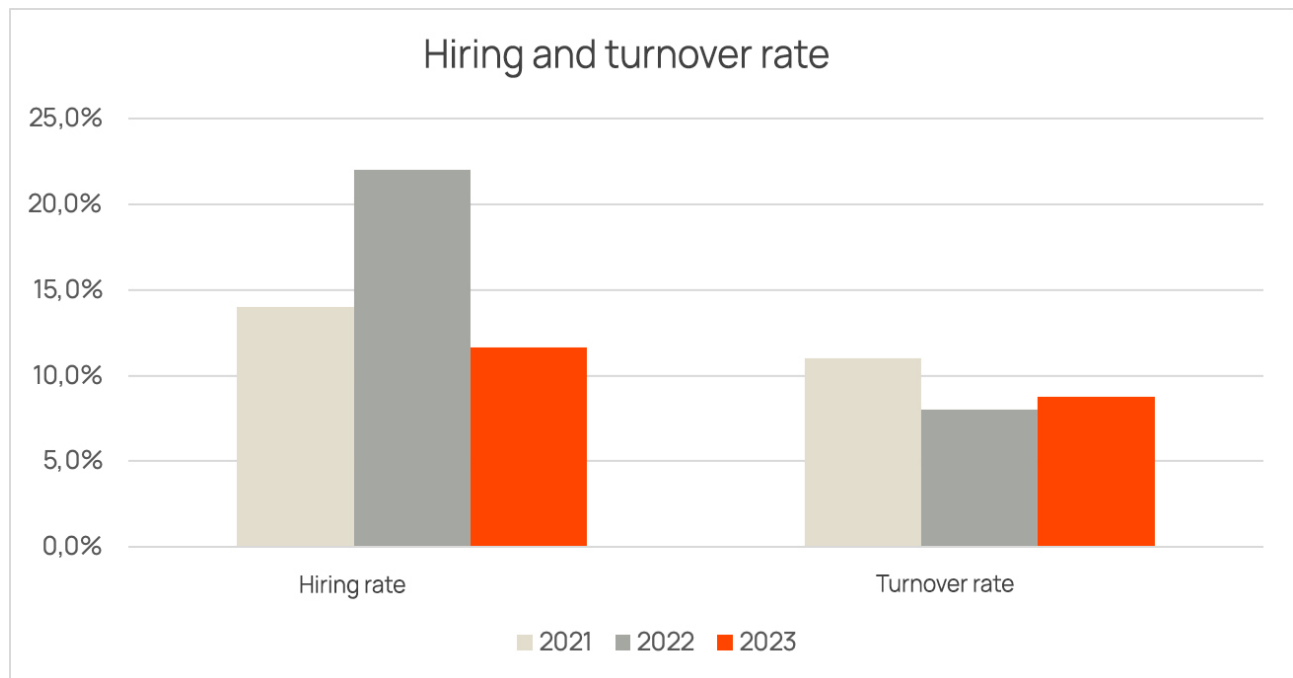
Full Time and Part Time Workers						
	2021		2022		2023	
	Full time	Part time	Full time	Part time	Full time	Part time
Men	295	43	322	59	339	56
Women	199	134	228	170	246	156
Total	494	177	550	229	585	212

Due to the nature of the business in which Assist Digital operates, in addition to employees, the organization also relies at certain times or on certain projects on non-employee workers, such as interns, temporary workers, and self-employed workers with VAT numbers, whose duties are directly controlled by Assist Digital, to carry out its tasks.

In the four-year period 2020-2023, there was an increase in the number of nonemployee workers. Specifically, they increased from 1,425 average workers in 2020, to 1,969 average workers in 2023. The presence of a higher number of workers with different atypical forms than employees is related to the seasonal and project-based type of operation of Assist Digital. The increase in the number of these workers should be read consistently with the growth in the Company's operations and is, in any case, lower than the increase in the number of employees recorded over the same four-year period

In 2023, 93 new talents joined the Assist Digital team, which is a decrease from the previous year (169 employees).

Moreover, the commitment our Group places on staff well-being and retention anywhere in the world is also evident in the low turnover rate. In fact, at Assist Digital the turnover rate stands at only 9 percent.



Our target industry is dynamic and innovative, which is why it is important for us at Assist Digital Group to be just as dynamic. This is reflected in new hires globally. In Assist Digital, about 47 percent of new hires in 2023 were people under the age of 30.

Recruitment and Turnover by Age Group												
	2021				2021				2021			
	New hires		Turnover		New hires		Turnover		New hires		Turnover	
Age group	Num.	Rate (%)	Num.	Rate (%)	Num.	Rate (%)	Num.	Rate (%)	Num.	Rate (%)	Num.	Rate (%)
<30 years old	25	43 %	12	21%	42	59%	9	13%	41	47%	15	17%
Between 30 and 50 years old	61	11%	59	10%	121	19%	50	8%	48	7%	53	8%
>50 years old	5	12 %	4	10%	6	11%	2	4%	4	6%	2	3%

Note: The data shown in the table for the percentages of new hires and turnover of Assist Digital for the age group < 30 years for 2021 have been restated following a refinement of the methodology. The reported figures for 2021 were 42% and 20%, respectively.

Recruitment and Turnover by Gender												
	2021				2022				2023			
	New hires		Turnover		New hires		Turnover		New hires		Turnover	
Genus	Num.	Rate (%)	Num.	Rate (%)	Num.	Rate (%)	Num.	Rate (%)	Num.	Rate (%)	Num.	Rate (%)
Men	63	19%	37	11%	84	22%	41	11%	55	14%	38	10%
Women	28	8%	38	11%	85	21%	20	5%	38	10%	32	8%
Total	91	14%	75	11%	169	22%	61	8%	93	12%	70	9%

Assist Digital Group

Group employees: 5,955

Employees hired on permanent contracts: 3,986

Percentage of employees hired on a permanent basis: 67%.

Value of the Group's Full Time Equivalent (FTE): 4,817

Group Overview (2023)

3.1 We protect occupational health and safety

Every year we invest to ensure the protection of the health and safety of all our employees located in the various company offices in Italy and abroad. Ensuring a healthy and safe working environment represents for the entire Assist Digital Group an element of fundamental

importance, which goes beyond compliance with current regulations (Legislative Decree 81/2008).

As a Group, we are globally and continuously committed to training and raising awareness of security among our people. With this in mind, during 2023, there were many initiatives undertaken by Assist Digital for our people.

In the context of D. Lgs. 231/01, the activity inherent to the subject (D. Lgs. 81/08 ss.mm.ii.) is formally regulated through the application of an **Occupational Health and Safety Management System** (SGSSL), developed following the UNI-Inail guidelines (ex art. 30 of D. Lgs. 81-08), with the following reference documentation:

- Management Manual, which is the "first document" that regulates the activity, defining the company's safety policy, the principles of the SGSSL, the purpose and objectives of the System, the company organization and the different tasks
- Functional organization chart on health and safety, with formalization of the different delegations and assignments in this area (SGSSL Manager, SGSSL Contact Person, Safety Delegates - Headquarters Delegates and Technical Area Delegate);
- Procedures/operational instructions and forms useful for the functions in charge to monitor and control the various fulfillments.

The first goal of the system is to progressively define and consolidate a streamlined management methodology that is functional for effective implementation of the standard, aimed at continuous improvement.

During 2023, the Functional Organizational Chart was expanded with Safety Officers, identified in the functions of G.S. Officers and formally appointed by the Delegate with the relevant act of appointment.

In addition, Form 05.1 was introduced into the forms, which contains the Headquarters Safety Organizational Chart, the list of personnel in charge and information for emergency management (internal and external telephone references, collection point) and is expected to

be posted on the bulletin board in the relevant offices as information to workers (to comply with Art. 36 of Legislative Decree 81/08)

The activities planned and carried out by the RSGSSL in application of the System are summarized below:

- Carried out training of personnel assigned in the specific role of Safety Officer, ex art. 37 of Legislative Decree 81/08 ss.mm.ii. and on the contents, procedures and forms of the SGSSL;
- Defined audit program useful for verifying the regulatory compliance of the various functions in charge and the effectiveness of the system, with interventions carried out in two sessions, in April-May and October 2023.
- Final review, summarizing the outcome of the audits and the effectiveness of the system, to identify possible improvement actions and any additional appropriate/needed actions (attached).

The main monitoring and control objectives in the application of the SGSSL are to be referred to:

- Risk Assessment Document (DVR): the risk assessment consists of separate volumes related to individual locations that are substantially responsive to workplaces and work activity. During 2023, the DVRs were updated for all locations, for regulatory changes and additions and also for a business organization that routinely provided for smart working activities
- Biological risk assessment – was supplemented with volumes on:
 - Legionella risk: the document shows a low risk environment of residual/controlled nature through proper routine maintenance of facilities (according to regulations).
 - Covid-19 risk: the document on the risk of SARS-CoV-2 infection was prepared following the guidelines of Inail, completed with separate company protocol, summarizing the precautionary measures prepared by the company (in brief: Smart Working, regulation of access, spacing of staff at workstations, ventilation of rooms, daily cleaning of rooms, with sanitization of surfaces, equipment and pushbuttons, periodic sanitization of

rooms, provision of protective masks and disposable gloves, made available sanitizing gel for hand disinfection, definition of procedures for handling any emergencies referable to covid cases, information to staff, management of suspected/positive cases, coordination for safety with suppliers, briefings involving Workers' Safety Representatives.

- Work-Related Stress Risk: the assessment, prepared following Inail methodology and with low risk outcome, is subject to review every two years (with particular reference to the homogeneous groups identified and monitoring of sentinel events indicators - last document for the period 2019-2020). During 2023, a new assessment was planned, formalizing related planning document in accordance with Inail 2017 methodology, and useful data were acquired (with particular reference to sentinel events indicators."
- DUVRI (Single Document for the Evaluation of Risks from Interference): a single document model was introduced into the management system, which can be used for all locations and is useful for fulfilling all the requirements of Article 26 of Legislative Decree 81/08. The activity of monitoring the different suppliers and formalizing the DUVRI has been delegated to the SG Area Manager.
- Periodic meetings (ex art. 35 of Legislative Decree 81/08): scheduled for all work locations, with minutes taken. For all locations the periodic meetings were scheduled and carried out in December, except for the Naples location (already carried out in March 2023).
- Monitoraggio/verifica della completezza delle squadre di emergenza ed eventuale loro integrazione con nuovi addetti designati nelle funzioni previste (a garanzia di presidio - TL, coordinatori, presidio tecnico, personale di staff). L'attività di monitoraggio e di formale designazione è delegata ai Responsabili HR, con integrazione delle squadre con nuove nomine e attività di formazione in materia di gestione delle emergenze.

Technical Documentation

The technical documentation suitable for witnessing the conformity of structures and facilities and their routine and periodic maintenance useful to ensure efficiency and maintenance of safety conditions is substantially complete.

The documentation was reviewed and rearranged during the first activation of the System, with any observations or useful recommendations for improvement reported to the Delegate in charge during the Audits.

In 2023, 2 cases of occupational injuries were recorded in our offices, a figure in line with what was recorded in previous years. Although the number of injuries is limited, the focus on preventing and minimizing the occurrence of these events remains very high, and we continue to invest in researching improvements in order to reduce the number of injuries to zero.

Accident indices for employees			
	2021	2022	2023
Hours worked	1.052.004	1.113.492	1.180.935
Total number of recordable occupational injuries	2	0	2
Of which with serious consequences	0	0	0
Of which the number of deaths	0	0	0
Recordable injury rate ²	1,9%	0%	1,7%
Rate of occupational injuries with serious consequences	0%	0%	0%
Death rate	0%	0%	0%

² The accident rate is calculated as the number of accidents occurring during the year over the number of total hours worked, multiplied by 1,000

Note: The figures shown in the table for the total number of recordable occupational accidents and the recordable accident rate for 2021 have been restated following refinement of the calculation methodology. The figure for the total number of injuries reported was 1, the recordable injury rate was 1%.

Accident indices for non-employee workers			
	2021	2022	2023
Hours worked	1.865.446	1.748.476,7	1.668.415
Total number of recordable occupational injuries	0	1	1
Of which with serious consequences	0	0	0
Of which the number of deaths	0	0	0
Recordable injury rate ³	0%	0,06%	0,06%
Rate of occupational injuries with serious consequences	0%	0%	0%
Death rate	0%	0%	0%

3.2 We promote the well-being of our people

We believe that our people are the main resource in the digital customer experience sector, which is why ensuring their well-being is an indispensable element of the Group's global

³ The accident rate is calculated as the number of accidents occurring during the year over the number of total hours worked, multiplied by 1,000

development and success. To this end, multiple initiatives have been undertaken at Assist Digital during 2023.

First, we replicated and made available to our employees the Welfare System system of the previous 2 years, which includes numerous initiatives, benefits, and services aimed at increasing mental and physical well-being and promoting work-life balance. All employees and para-employees (excluding managers and other contractual forms) can take advantage of these initiatives through the welfare platform provided by Edenred.

Specifically, the plan includes:

- Flexible benefit: a credit determined on the basis of the period from which the worker was employed by the company and seniority;
- Baby Bonus: a bonus provided on the occasion of the birth of a child/children in the form of a Welfare Credit, designed as support for the purchase of baby products;
- Goods, services and benefits: including vouchers, services related to sports and wellness, education, family care, and public transportation;
- Daycare bonus: concrete support for expenses faced by new parents;
- Elderly and disabled care bonus: dedicated to all our employees who are responsible for a relative who needs special care;
- Mobility: through the carpooling platform "Kinto Join⁴ ", employees will be able to share the home-work commute in order to save on travel costs, thus contributing to the reduction of harmful emissions in the environment. In addition, a company bus will be offered for the Vitulazio office to facilitate travel;
- Health: a supplementary health care plan was made available to employees in January 2023;

⁴ For details, see sec. 4.1.

- Gender equality: support for women's employment, training for new mothers when they return from maternity leave, and rebalancing the loads between women and men within the organization.

In addition to the initiatives listed above, we make other services available to our workers with the aim of increasing their well-being during their journey within our Company. To this end, a support service activated in 2023 was followed up in 2021, **the counseling** service, provided by qualified professionals independent of Assist Digital, to emotionally support our people while guaranteeing the anonymity and maximum confidentiality of the people who use it.

Also in the area of "Mental Health," a Workshop was organized with Serenis, an App that offers online therapy pathways, entitled "Growing Personally and Professionally, Without Losing Sight of Who We Are" during which a psychologist and psychotherapist from Serenis provided practical tools for greater personal and professional awareness..

With the aim of creating a work environment that fosters the best possible work-life balance, we have allowed and encouraged, wherever possible, the performance of daily work performance through **smart working** mode, which also during 2023 has been regulated with individual smart working agreements of different types according to the tasks performed.

In continuity with previous years, we also maintained the **Health Month** initiative, an annual event aimed at all workers held at all 8 Italian locations. On this occasion, workers were able to take advantage of free medical examinations conducted by specialists (e.g., dermatologists, cardiologists, breast specialists, nutritionists, allergists), as well as specific training moments for prevention and health protection. We also envision, for the benefit of our leaders, the establishment of life insurance.

For the third year in a row, **Month4Wellness** was programmed, including sports activities taking place over the course of a month. In detail, an in-house "Run Challenge" was organized, Yoga and Total Body classes were offered, and meetings were held with a physical therapist and a sports nutritionist who provided information on how to properly balance diet and physical activity.

Staying in the sports sphere, team-building activities related to physical activity were organized. For example, we organized a padel tournament in which colleagues who joined competed divided according to their hometown.

Finally, thanks to the **Assist Digital Club** portal, our people can take advantage of more than three hundred offers including vouchers, discounts and *cashback* at leading merchants nationwide.

A glimpse of tomorrow

We aim for continuous and constant improvement of the work environment. To this end, at Assist Digital, we maintain a constant dialogue with our employees to understand their needs and reason about new initiatives to implement. This journey has led us to plan next steps aimed at maximizing the well-being of all our people. To this end, we will begin work on building a climate survey that we will deliver during 2025.

In addition, throughout 2024, in line with the certification obtained on equal opportunity and gender equality, we will intensify training activities on Diversity & Inclusion to cover at least 60% of the corporate population. In addition, in 2024 we will confirm our commitment to the provision of training on issues related to environmental and social sustainability to employees.

3.3 We invest in the future and talent

To meet our customers' demands and maintain the Group's consistently high quality standards, the skills of our workers prove to be a key element. For this reason, we focus on the growth and training of our people by defining, on a global scale, appropriate training programs tailored to specific needs.

In this context, a structured and cyclical process has been implemented on an annual basis in which at the beginning of each year a training needs analysis is carried out for all our people located around the world. Subsequently, an annual training plan is defined to summarize and include all the training we propose to offer throughout the year.

During 2023, an average of 156 hours of training were provided for each Assist Digital employee. Notably, training hours on occupational health and safety increased. This step forward was made possible by access to some funding and an increase in efforts and investments related to the area of training.

	Unit of measurement	2021	2022	2023
Average training hours by employment category				
Executive	h/man	12,6	18,8	15,06
Manager	h/man	9,8	10	127,04
Employees	h/man	112,7	122,8	161,46
Average training hours by gender				
Men	h/man	73	103,85	161,14
Women	h/man	131	111,85	151,32
Average training hours per employee	h/man	102	107,85	156,1

Note: The figure 21-22 shown in the table for average training hours for the Assist Digital employee employment category has been restated following a review of the data.

The **training courses** we offer to all people at Assist Digital fall into two macro categories:

- generic programs: intended for the entire corporate population, such as courses prepared in compliance with regulations on health and safety in the workplace and on the topic of privacy and courses related to certifications achieved SA8000 and ISO 27001.
- Focused programs: structured to develop specific skills in order to stimulate our employees and achieve an increasing degree of knowledge and competence. These include English language and IT skills courses with the possibility of obtaining certifications.

Assist Digital Mentoring Program (AMP)

In order to foster the integration of skills and knowledge among the Group's various international entities, the first mentoring program involving offices in five different countries was launched in 2023. In particular, it sought to create a training mechanism between offices operating in different realities so as to foster international collaboration among employees and promote a shared approach within the Group.

Objectives:

- Develop a culture of Mentoring within Assist Digital;
- Maintain a high level of engagement, motivation and involvement of key figures for the company;
- Provide opportunities for Mentees to develop and grow skills;
- Facilitate the transmission and exchange of knowledge within the organization and its areas;
- Strengthening human relations in a hybrid work model.

Main phases of the program:

- Mentor and Mentee identifications and pair matching, based on the results of a survey administered in order to identify topics for further study and career goals;
- Matching of Mentor and Mentee, based on survey results;
- Training and preparation through online training, lasting 2 hours for Mentors and 1 hour for Mentees;

- Communication of matches in order to create the pairs of participants;
- Conducting meetings (at least 5 online and/or on-site meetings lasting 1 hour) and completing a document to track progress;
- Final survey to evaluate the results.

People involved:

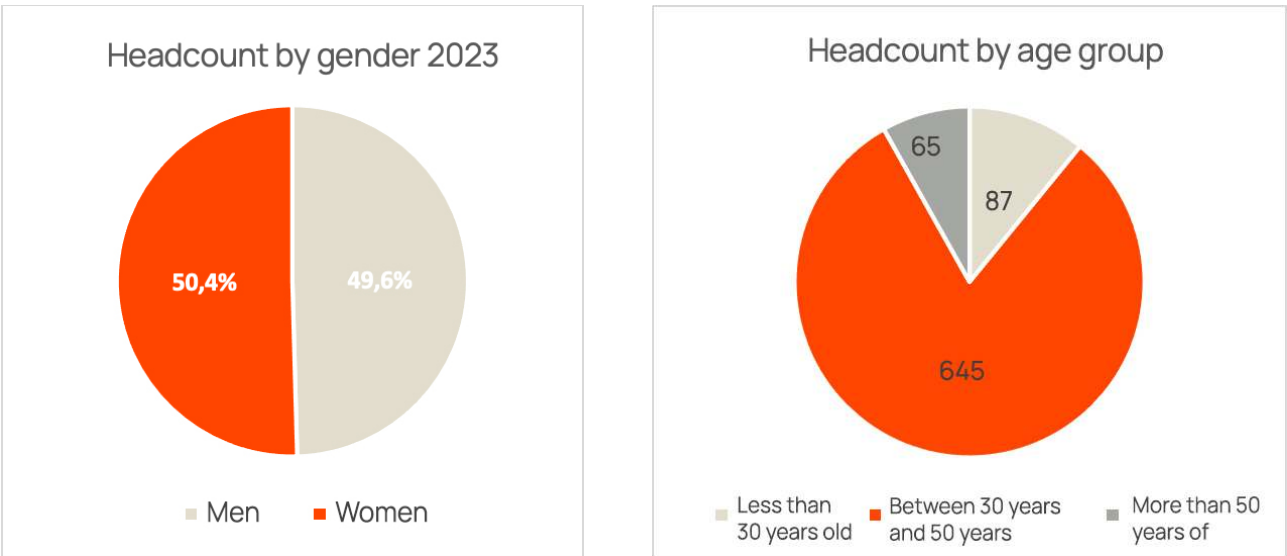
- 41 employees, 18 Mentors and 23 Mentees, from Italy, Croatia, Albania, France and Tunisia.

Initiatives of this kind are part of the path of spreading social and environmental initiatives to the Group level, for which we expect further expansion in the near future.

3.4 We work in an inclusive and collaborative work environment

We are aware that our company is made up of people, and for our industry, where innovation is a key element, it is vital to listen to and value all points of view: diversity is a strength for us here, a source of ideas and stimulation.

Relative to gender, the corporate population of Assist Digital S.p.A. consists of 50.4% women. This figure testifies to a corporate culture that is averse to any kind of gender discrimination and guarantees equal opportunities during the personnel selection phase. In addition, an interesting fact is the age composition of the workforce. In fact, Italy-wide, we have a large number of employees between the ages of 30 and 50 (80.9%), workers over 50 account for only 8.2%, and those under 30 account for 10.9%. This figure indicates our willingness to engage and tap into the talent of the younger generation.



Specifically, going to look at **gender differentiation**, it can be seen that within the clerical category, the number of women turns out to be slightly higher than the number of men (accounting for 50.4 percent of the total). Conversely, among managers and executives, the number of men is higher than the number of women.

On the other hand, as far as **differentiation by age group** is concerned, it should be noted that within all professional categories there is a very high percentage of employees between the ages of 30 and 50. Also noteworthy is the steady increase in the number of employees under the age of 30.

In the table below about the composition of Assist Digital's workforce by gender and age, it can be seen that the peculiarities of our industry lead us to accommodate predominantly white-collar staff in our reality. In fact, in line with previous years, no blue-collar workers are employed at Assist Digital in 2023.

Composition of the workforce by job category and gender		2021	2022	2023
Executive	Men	14	13	14
	Women	5	5	6

Manager	Men	37	41	45
	Women	14	19	19
Employees	Men	287	327	336
	Women	314	374	377
Composition of the workforce by job category and age		2021	2022	2023
Executive	< 30 years old	0	0	0
	Between 30 and 50 years old	12	10	13
	>50 years old	7	8	7
Manager	< 30 years old	0	0	0
	Between 30 and 50 years old	45	53	55
	>50 years old	6	7	9
Employees	< 30 years old	58	71	87
	Between 30 and 50 years old	516	589	577
	>50 years old	27	41	49
Composition of the Board of Directors by gender and age		2021	2022	2023
< 30 years old	Men	0	0	0
	Women	0	0	0

Between 30 and 50 years old	Men	1	1	1
	Women	1	1	2
>50 years old	Men	5	5	4
	Women	0	0	0

Overall, another source of diversity in our workforce is a high degree of cultural, ethnic and educational background diversity. Our mission and priority is, therefore, to ensure an inclusive and collaborative environment where everyone can feel comfortable and give their best, while cultivating and valuing their uniqueness. All people in the Group should be able to feel free to express their personalities, ideals, and ethnic, religious, political, cultural, and gender orientation, and every difference should be an opportunity for enrichment and not for creating barriers.

Through our **Code of Ethics**, we have established as a fundamental principle in the company respect for diversity and condemnation of all forms of discrimination on the basis of gender, ethnic, political and religious affiliation.

Our SA 8000 Certified Commitment

As proof of our commitment and care for people, Assist Digital decided to achieve SA 8000:2014 certification. It provides a voluntary and verifiable standard based on ILO documents, the Universal Declaration of Human Rights and other international standards and laws that protect people at work

In order to comply with the requirements of the standard, we have established an appropriate Social Responsibility management system. The latter applies to all activities carried out by our Company, including the evaluation of its suppliers, subcontractors, sub-suppliers and home workers. With this in mind, we have equipped ourselves with a **Social Responsibility Manual** that encapsulates the Company's commitment to the main requirements of social responsibility:

- **Child Labor:** Assist Digital S.p.A. does not use or support the use of child labor and does not employ workers who are under the age of 18. In addition, there is a child labor remedy procedure, made available to all employees and stakeholders, and its own social responsibility policy.
- **Forced or compulsory labor:** we do not resort to or tolerate any form of forced or compulsory labor, as defined by ILO Convention 29, nor the new cases of modern slavery.
- **Health and Safety:** Assist Digital S.p.A. ensures a safe and healthy working environment for its workers and takes effective measures to prevent potential accidents, injuries or illnesses.
- **Freedom of Association and the Right to Collective Bargaining:** Assist Digital S.p.A. respects the right of all personnel to form, join and organize unions of their choice, and to bargain collectively with Assist Digital S.p.A.
- **Discrimination:** we guarantee equal opportunities to all people working there and do not allow any form of discrimination. We select people by considering objective parameters in terms of education, experience and skills in relation to the functions to be filled.
- **Disciplinary practices:** disciplinary measures and any sanctions fall under those provided for in the relevant National Collective Agreements, in compliance with the provisions of the Workers' Statute

- **Working hours:** again, we comply with the requirements of laws, applicable industry standards on working hours and holidays, and what is required by SA8000.
- **Wages:** no consecutive short-term "labor-only" contracts and/or false apprenticeship programs or other schemes designed to avoid fulfilling obligations to personnel under the relevant applicable regulations are adopted. Therefore, the wages paid to our workers are calculated according to industry standards.
- **Management System:** our Social Responsibility Management System is regularly subjected to Management Review with a view to continuous improvement. We have, in addition, established a Social Performance Team (SPT) to implement all elements of the standard.

With the aim of verifying that our suppliers comply with all the references of the Certification, we require them to sign a generic document setting out all the references of SA8000. In addition, we randomly subject suppliers to questions, which they must answer in writing, followed by a meeting in which the most relevant issues that have arisen are addressed..

During 2023, Assist Digital's commitment to people was recognized by being awarded the "Best Employer" certificate, awarded annually by Corriere della Sera, which recognizes national companies with the highest employee satisfaction.

At the top management level, we are also committed to equal opportunity. First testimony to our commitment is our CEO, one of the few women leading a company in this sector. In addition, in the leadership team, which consists of 28 people, the number of women present has increased to about 35 percent.

In addition, in order to increasingly increase the level of inclusion within the Assist Digital Group, with the achievement of UNI PdR 125_2022 certification on gender equality during 2023, a *"Diversity and Inclusion Policy"* was also defined at the global level and training courses were prepared to increase employees' awareness of the issue.

Gender Equality Policy - Assist Digital

PURPOSE AND COMMITMENT OF THE ORGANIZATION

The purpose of this document is to define the guidelines, principles and commitments that Assist Digital has decided to implement towards issues related to **gender equality, valuing diversity** and **women's empowerment**.

Assist Digital firmly believes that living in an inclusive and diverse environment encourages growth and value at every level of the organization.

PRINCIPLES OF REFERENCE

The promotion and implementation of a culture and practices of ***Diversity and Inclusion*** is considered essential to lead and manage change and innovation responsibly, in line with the principles already affirmed in the Code of Ethics and on Human Rights in SA 8000:2014, creating an environment that is in line with the commitments set out in the Sustainability Plan:

- **Repudiate all forms of discrimination**

Assist Digital is committed to avoiding all forms of discrimination on the basis of gender, sexual orientation, age, ability, ethnicity, religion, language, political opinion, personal or social conditions through the promotion of a culture oriented towards Diversity and Inclusion and the development of pathways and tools, in terms of training, thus realizing fully inclusive behaviors.

- **Promote Equity**

Assist Digital is committed to fostering professional growth and development while respecting the principle of equal opportunity.

- **Foster Diversity, valuing the uniqueness of people**

Assist Digital demands behavior from its employees that ensures absolute respect for people's dignity.

To this end, our organization:

- Ensures the strictest compliance with regulations protecting child and child labor, freedoms and workers' rights;
- Ensures conditions for free membership in labor organizations;
- It does not tolerate human rights violations;
- Promotes integration as a form of collective enrichment;
- Condemns any form of discrimination on the basis of any "element of diversity."

- **Foster the Centrality, Development and Enhancement of People:**

Our organization places the highest importance on the professionals who work in the company and believes that an essential success factor is the contribution they are able to make within an open, collaborative and inclusive culture.

With this in mind, it pays the utmost attention:

- In creating a work environment capable of enhancing each person's contribution and potential through full empowerment and goal-oriented work;
 - In the implementation of a relationship system that privileges teamwork over hierarchical relationships;
 - In the daily effort aimed at sharing skills and knowledge useful to one's work and growth.
- **Ensure the Protection of Workers' Psychophysical Integrity and Respect for Moral Personality.**

Assist Digital is committed to promoting the well-being of its people by ensuring work-life balance.

In an effort to support talent acquisition and retention, we offer health and wellness initiatives for our employees that are critical to ensuring their growth.

Diversity and inclusion are valued and integrated throughout our organization in order to enable the expression of everyone's potential. We ensure fair employment and working conditions that are favorable and in line with health and safety standards.

- **Guarantee the Dignity of each person and prevention against all forms of discrimination**

In particular, Assist Digital condemns any form of discrimination, monitoring the risk that could arise in a hostile and intimidating work environment.

GOVERNANCE

To further strengthen the process of embedding and disseminating a culture oriented toward Diversity and Inclusion Assist Digital is committed to ensuring that Governance, business plans and business processes reflect the contents of this Policy, so that each employee adopts its guiding principles and initiatives and acts out the defined behaviors.

Assist Digital ensures equal opportunity in all processes pertaining to the governance, management, training and development of staff and in the application of policies and performance evaluation metrics to ensure equity in all stages of the employment relationship, from the selection process to role assignment, career path development and compensation parameters.

Assist Digital believes that the principles of Diversity and Inclusion should be fully implemented throughout the entire Organization under the thrust of its top management, which also

exercises its function of guidance and direction in relation to these values, far beyond regulatory constraints and for all structures and people in the organization.

To ensure the oversight of these objectives, Senior Management has established a Steering Committee with delegated authority to appoint an Executive Committee to ensure the implementation of actions necessary for the pursuit of the continuous improvement objectives that the Company has set for itself and, before that, for the effective implementation of this Gender Equality Policy.

The Steering Committee oversees and supports activities in consultation with the Executive Committee, which has full authority to ensure compliance with the Policy.

INCLUSIVE LEADERSHIP

Our organization promotes as a managerial competence a leadership style marked by valuing differences to seize greater business opportunities and to develop corporate welfare as well.

Every manager, therefore, has a responsibility to ensure inclusion with commitment at the individual and organizational levels.

In this way, Assist Digital believes it is triggering a virtuous process whereby the value of inclusion also becomes a business priority.

INCLUSIVE BEHAVIORS

With the aim of providing concrete benchmarks for virtuous daily actions, Assist Digital calls attention to and supports the following behaviors:

- Adopt inclusive language in all forms of communication and in all mediums (e-mail, chat...);
- Promote within meetings and/or work groups the involvement of all people;
- Remove elements that may hinder the implementation of an inclusive and participatory
- Actively seek the involvement of people from outside the theme with different experiences, perspectives and back ground as well to foster adequate representation of different viewpoints and fruitful and valuable cross-enterprise contamination.

BUSINESS PROCESSES

Assist Digital intends to ensure gender equality through concrete actions that, in addition to complying with the requirements/indicators established in the individual areas indicated in UNI PdR 125:2022, are of real and concrete appreciation by the people in the organization, who are the real stakeholders in the results that the management system produces.

The organization with a desire to pay attention to such satisfaction at all times and in all circumstances of the working life of people in the organization, looks at such "life cycle" through the following aspects:

- I. *Search and Selection*: impartial and transparent methodologies based on objective evidence;
- II. *Career management*: development of a meritocratic environment based on people's merit and dignity without any discrimination referring to "diversity elements."

- iii. *Gender pay equity*: neutrality of pay treatments (fixed and variable) with respect to elements of diversity;
- iv. *Parenting and caregiving*: support and protection for parents and caregivers;
- v. *Work-life balance* (work-life balance): attention to each person's work-life balance;
- vi. *Training*: provision of vocational training paths, without any discrimination referring to "diversity elements."
- vii. *Abuse and harassment prevention*: specific training for staff on how to recognize and deal with abuse and harassment.

MONITORING

In order to be able to consistently monitor the effective implementation of the principles expressed in this Policy, Assist Digital is committed to:

- Take corrective actions as may be necessary for the full achievement of these goals;
- monitor specific sets of indicators in order to enable measurement, monitoring of progress and results achieved in support of cultural change in Diversity and Inclusion.
- Update the Policy in relation to any relevant legislative, regulatory developments as well as consistent with the ESG plan.

4 The protection of our planet

HIGHLIGHTS 2023:

- 90% refurbished IT devices in contact centers
- ISO 14001 Certification
- ISO 14064 Certification
- ISO 14067 Certification

All our activities are founded on the principle of protecting and safeguarding the planet, a primary asset to be taken into account at all stages of our value chain. For us at Assist Digital, respecting the environment means taking environmental issues into account in strategic business decisions and choices by adopting environmentally friendly behaviors, technologies and methods.

Our commitment is not confined to the environmental dimension alone; rather, we operate on a daily basis by seeking a solid cross-cutting balance between economic objectives and unavoidable environmental needs, all while respecting and protecting the rights of future generations, and in line with the principle of sustainable development. In this regard, as described above⁵, a Group Sustainability Plan has been drawn up with which we intend to realize our ambitious commitment to the realization of sustainability.

The objectives that we seek to pursue every day are also reflected within our Code of Ethics, by which we commit ourselves to protecting the environment through compliance with national and EU legislation and regulations, we undertake to prevent all types of environmental pollution and to raise the awareness of employees and collaborators on these issues. In particular, through targeted initiatives and appropriate information and training programs, we encourage awareness among all our employees, thus promoting greater environmental responsibility.

⁵ For details, see sec. 1.1.

In line with the Group's vision of committing our resources to managing environmental issues on a daily basis, at Assist Digital we have adopted an Environmental Management System in accordance with the UNI EN ISO 14001:2015 standard through which the company has defined objectives and responsibilities in managing its environmental impacts, and especially for the management of hazardous and nonhazardous special waste, a special Manual has been prepared.

Our commitment is also seen in the priority given to relationships with suppliers who can ensure products and services that comply with our Environmental Management System and in the optimal management of water, energy and waste resources produced.

In addition, during 2023, with a view to pursuing increasingly ambitious and challenging goals, we have adopted a systematic methodology to implement and manage inventories of GHG (Greenhouse Gases) emissions produced at the organization level and an established guideline for quantifying and reporting the Carbon Footprint for the Contact Center service⁶, according to UNI EN ISO 14064:2018 and UNI EN ISO 14067:2018 standards.

⁶ The certification refers to the following Assist Digital S.p.A. locations: Rome, Naples, Vimodrone (MI) and Vitulazio (CE)" dated 02/21/2023.

Our actions for a more sustainable future

The following are the main initiatives we pursue in order to contribute positively to a more sustainable future:

Paper consumption reduction in 2019 we introduced the "eSignAnyWhere" initiative aimed at reducing paper consumption and digitizing our systems. Most documents, as well as contractual documents, will have to be produced, scanned and filed digitally.

Reducing plastic production: in 2019, we launched the "Plastic free" project to reduce single-use plastic by gradually installing automatic water dispensers in every office and distributing water bottles to discourage the use of plastic bottles in the company.

Staff training: we have continued our training efforts in order to acquire and improve the skills of our employees in the perimeter of hazardous and non-hazardous Special Waste management.

Reducing emissions in the home-work commute: an important partnership between Assist Digital and KINTO Join that enables our employees to share the same home-work commute with colleagues with similar needs, so as to rationalize, distribute expenses, and reduce CO2 emissions related to the daily commute.

Lighting system upgrading: in 2022 we replaced the fluorescent light fixtures with new, more efficient LED systems in all our offices; the relamping procedure results in economic, environmental and comfort benefits, in fact it reduces energy consumption, and thus also costs on the bill, decreases emissions related to electricity consumption, and improves visual conditions.

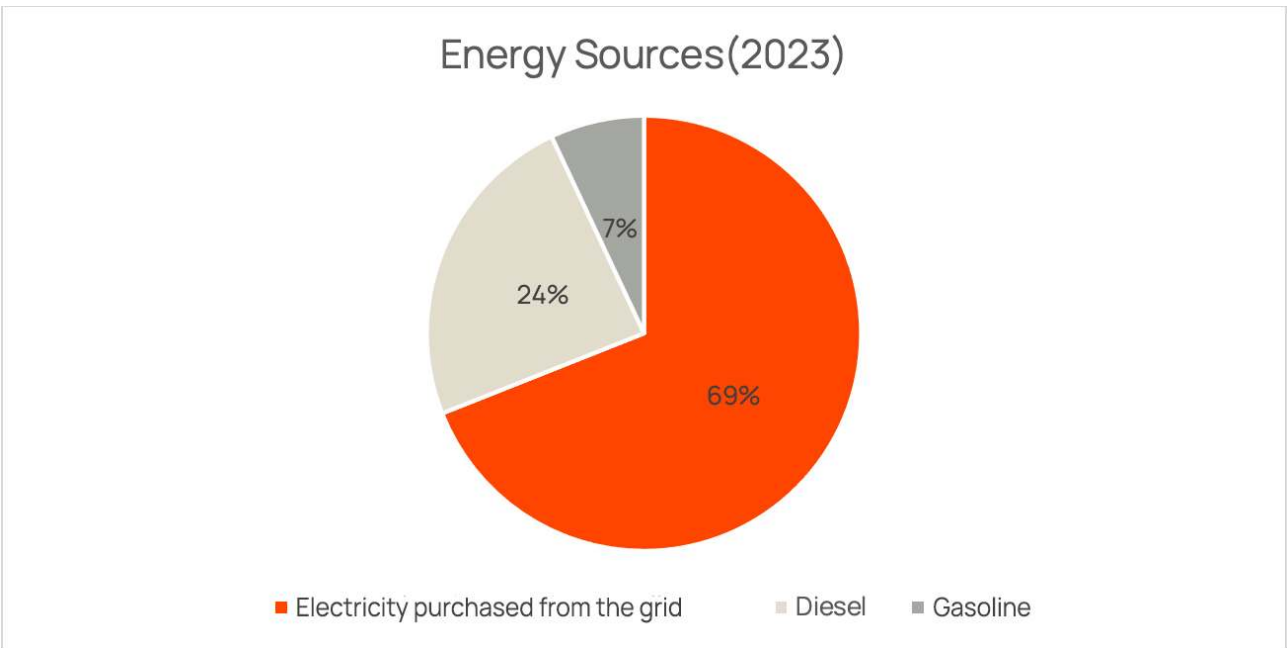
4.1 Let's take action against climate change

The phenomenon of climate change represents one of the most important challenges facing organizations, governments and citizens in the coming decades as a major threat to the health of humanity. To make a contribution in the fight against global warming, we have begun to monitor energy consumption and related greenhouse gas emissions in order to identify the most effective solutions to reduce our environmental impact.

Energy consumption

Where possible, we are committed to reducing our energy consumption through process and infrastructure improvements and the promotion of energy-saving behaviors and habits, thereby fostering the development of environmental awareness among our people.

In offering our services, by nature we do not engage in energy-intensive activities, however, we feel it is our duty to monitor and report on our environmental impacts. In general, our energy consumption is mostly related to the use of electricity for space heating/cooling, lighting in our offices, and the use of gasoline and diesel as fuel for our car fleet.



Specifically, in Assist Digital, the total consumption of purchased electricity in 2023 was **6,049.92 GJ** (69% of the total); while the total consumption of diesel was **2,129.47 GJ** (24% of the total); and the total consumption of gasoline was **602.78 GJ** (7% of the total).

In the Capua office, a photovoltaic system is being installed that will allow us to generate some of the electricity we consume ourselves and actively contribute to combating climate change by using renewable energy.

Energy source	Unit measuring	2021	2022	2023
Electricity purchased from the grid	GJ	6.712,51	6.461,01	6.049,92
Diesel for fleet cars	GJ	1.977,65	1.997,22	2.129,47
Gasoline for car fleet	GJ	307,46	389,04	602,78
Diesel (Emergency Generator)	GJ	-	-	-
Total energy consumption	GJ	9.017,62	8.847,27	8.782,18

Our actions to reduce energy consumption

The following are the main initiatives carried out in order to reduce energy consumption:

Green electricity: 80% of the total electricity purchased by Assist Digital during 2023 represents green electricity from certified renewable sources, up from 47% in 2022.

Hardware fleet renewal: in 2022 Assist Digital initiated a process of server and data center replacement. In addition to meeting the need for data protection, the infrastructure renewal also introduces savings in energy consumption and cooling with an expected positive impact on costs and emissions.

GHG emissions

In accordance with the GHG Protocol Corporate Accounting and Reporting Standard, we report direct emissions (Scope 1), GHG emissions from direct fuel consumption by Assist Digital (e.g., natural gas, diesel oil), and indirect emissions from the purchase of electricity from the national grid (Scope 2).

Specifically, for the calculation of CO₂ Scope 2 emissions, in line with the GRI Standards, two distinct calculation methodologies were adopted: the "*Location-based method*" and the "*Market-based method*."

The ***Location-based*** method consists of a calculation using an average emission factor referring to the national energy mix: the greater the share of renewable energy used by a specific country, the smaller the associated emission factor.

The ***Market-based*** method is an approach that considers any contractual agreements made with the electricity distributor. In fact, a company can apply for certification that the energy purchased comes from renewable sources, with Guarantee of Origin certificates. Therefore, emissions in tons of CO₂ under this method are calculated using two different emission factors: the portion accompanied by certificates of origin, i.e., produced using renewable energy, is multiplied by a factor of zero. The remaining portion is multiplied by a factor called *residual mix*, which considers the origin of electricity from nonrenewable sources.

Different factors were used to calculate Scope 2 emissions according to the calculation method. Specifically:

- For the location-based method, average emission factors related to domestic power generation were used for the different countries of operation reported within the publication International Comparisons, Terna 2019 (the most up-to-date), for 2021, 2022, 2023, respectively
- For the *market-based* method, average emission factors from European market power generation for Italy reported within the document *Residual Mix Results, Association of issuing bodies (AIB)* 2021, 2022, 2023 for 2021, 2022, 2023 respectively were used.

For 2023, considering the calculation of indirect emissions through the *location-based* method for Scope 2, total emissions attributable to Assist Digital were **380,22 tCO_{2eq}** (while for 2022 total emissions were **565,34 tCO_{2eq}** decrease due to the replacement of fluorescent lighting fixtures with LED technology).

The GHG emission for the year 2023 is **2444,46736 tCo2 eq** for No. 7 locations under calculation, showing below the breakdown for different GHG emission categories.

- Category 1 - Direct GHG emission: 139.4532 tCo2 eq;
- Category 2 - Indirect emissions from imported electricity: 380.384 tCo2 eq;
- Category 3 - Indirect emission from transport: 1596.0201 tCo2 eq;
- Category 4 - Indirect greenhouse gas emissions from products used by the organization: 328.61 tCo2 eq.

Seventy percent of our car fleet is diesel, however, the future goal, as also illustrated within our Corporate Car Policy, updated in 2022, is to increasingly include the environmental dimension within every sphere of our business; in fact, we are committed to increasing Mild Hybrid (diesel and gasoline), Full Hybrid, and Plug-in Hybrid company cars in our car fleet.

Assist Digital and KINTO Agreement - Shared and Sustainable Mobility.

In line with the goal of reducing the number of diesel cars in our company car fleet, we at Assist Digital have demonstrated our commitment to increasingly reducing Scope 1 emissions and making various trips more sustainable by renewing, for the second year in a row, the "Shared and Sustainable Mobility" agreement with KINTO Italy, an initiative pertaining only to the Italian headquarters in Vitulazio (CE).

KINTO Italy supports companies in creating, implementing and managing internal carpooling and sustainable mobility communities by providing users with the "KINTO Join" carpooling and sustainable mobility platform. Through this solution we can offer our people a smart shared and sustainable mobility solution, pursuing an effective reduction of CO2 emissions to protect the environment.

The KINTO Join carpooling and sustainable mobility application enables employees to certify the benefits of their sustainable travel, share the same home-to-work commute, and network effectively within the company's carpooling community. In addition, thanks to smart technology, KINTO Join suggests compatible colleagues for the best route and route to the workplace in an economical and sustainable way, sharing rides with employees' own vehicles.

Water withdrawals

At Assist Digital, the commitment to reducing environmental impacts is also reflected in the conscious and responsible use of water resources. Water consumption at each of the Group's offices is low as it is attributable to purely sanitary use within the offices.

Especially, since water consumption is not directly related to the provision of our services, water supply at Assist Digital's corporate offices is provided through withdrawal from local water networks.

Specifically, during 2023 Assist Digital's water withdrawal amounts to 10.3 megaliters (ML), mainly referring to freshwater consumption from aqueducts. The water needs of the Italian headquarters in Capua (CE) alone, which corresponds to 7 percent of total consumption, are met through water drawn from wells.

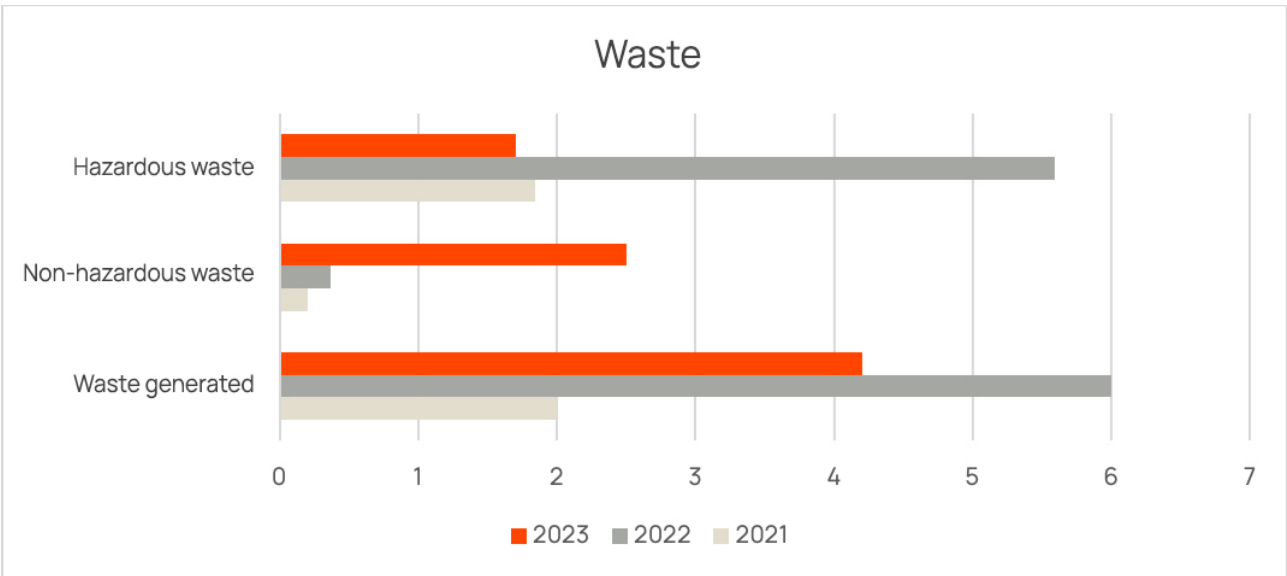
4.2 We limit the impact of our *devices*

Waste management

In full compliance with the requirements of the national law, we monitor and manage waste production and disposal taking into account the most suitable disposal methods for individual types of waste, so as not to harm biodiversity through land spills and soil contamination.

Waste generated in Assist Digital consists mainly of:

- Waste assimilated to municipal waste, for which separate collection is provided at all Assist Digital sites;
- Special hazardous and non-hazardous wastes (Spent toners, monitors, electrical and electronic equipment, alkaline batteries, furniture/chairs, fluorescent tubes).



Waste generated	Unit of measurement	2021	2022	2023
Waste generated	ton	2,0	6,0	4,2
of which dangerous	ton	0,2	0,4	2,5
of which non-hazardous	ton	1,8	5,6	1,7

Note: The value of hazardous waste as of 23 is mainly related to WEEE.

Paper consumption

As further evidence of our commitment to reducing our environmental impact, starting in 2019, a digital signature system was incorporated, bringing a significant decrease in paper use for all Assist Digital sites. In fact, as can be seen in the table below, the amount of office paper decreased from 1,060 kg in 2020 to 829 kg in 2023, thus decreasing by 22 percent from 2020.

Paper consumption	Unit of measurement	2020	2021	2022	2023
Total office paper	Kg	1.060	940	818	829

We limit the impact of our devices

The construction of ICT (*Information and Communication Technologies*) equipment requires large amounts of fossil fuels, materials, rare minerals and water. For this reason, the process of end-of-life disposal assumes great environmental significance. In addition, the components underlying ICT equipment contain many toxic substances that can cause irreparable damage to the environment and health if dumped in landfills or disposed of improperly.

In general, our ICT equipment disposal volumes are low because the obsolescence of ICT equipment, used particularly within our *Contact Centers*, is very low as these devices can reach up to **ten years of use**. Despite this, we strive to reduce CO₂ emissions from the purchase of new ICT devices and the disposal of technological waste. In fact, at Assist Digital, we are committed to purchasing refurbished products and donating devices that are no longer suitable for business use to people in need, so that no further e-waste is produced. For this very reason, **90 percent of the devices** used within our *contact centers* are **refurbished**.

Appendix

Methodological Note

In 2021 Assist Digital S.p.A. prepared its **first** voluntary **Sustainability Report** with the aim of transparently communicating the company's commitment to sustainable development and to a way of doing business that respects the social, environmental and economic context in which the Company operates. This year, the Company renews its commitment with the aim of providing increasingly comprehensive, accurate and transparent reporting that reflects the concrete efforts made in the direction of sustainable economy and the milestones achieved. In 2023, the Company updated the Sustainability Report with the results achieved during the year (January 1 to December 31). The document contains, when available, the performance of indicators for the three-year period 2021-2023 so as to provide an overview of trends over the years.

The perimeter taken into consideration for the drafting of this document is Assist Digital S.p.A. having its registered office in Milan, via Inganni Angelo 93, so all data reported within this Sustainability Report refer only to the Group's Italian offices, unless otherwise indicated.

The document, published annually, was prepared in accordance with the GRI Standards 2021. Specifically, the disclosures in "GRI 1- Core Principles 2021" and the criteria outlined in "GRI 3 - Material Issues 2021" were considered in the drafting process. The most significant impacts that Assist Digital's activities produce on the environment and socioeconomic environment were considered, and then these impacts were associated with the material themes that best represented them. The identification of relevant impacts and the collection of data and information for their reporting involved the collaboration of different business functions and top management, with the coordination of a working group, in order to identify and prioritize the relevant environmental, economic, and social aspects within this reporting.

Any changes related to information published in the previous reporting year have been appropriately noted in this report.

This document is approved by the Board of Directors of Assist Digital on 15/07/2024.

If you have any questions about this Sustainability Report, please contact contact@assistdigital.com.

The principles for content definition and quality assurance of the Report

The principles used in defining the content and quality assurance of this Report are the "Core Principles 2021" set forth by GRI 1 (accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, verifiability). Assist Digital applies the precautionary principle in the reporting of all its activities.

The reporting process, calculation methodologies and conversion factors used

The contents of this Sustainability Report were defined by the working group, based on the materiality analysis. Qualitative social and environmental data were collected on an annual basis through special data collection forms and interviews with the active involvement of Assist Digital functions.

Below are the main calculation methodologies and assumptions for the performance indicators reported in this Report, in addition to what is already stated in the text.

- The accident frequency index is calculated as the ratio of the total number of recordable accidents (excluding commuting accidents) to the number of hours worked in the same period, multiplied by 1,000.
- The serious accident frequency index is calculated as the ratio of the total number of accidents involving more than 180 days of absence to the number of hours worked in the same period, multiplied by 1,000.

- GHG emissions are reported according to the guidelines set by the major internationally recognized standards, in particular, reference is made to the GHG Protocol Corporate Accounting and Reporting Standard developed by the World Resources Institute (WRI) and the World Business Council on Sustainable Development (WBCSD).

With reference to GHG emissions, the calculation was done by the following formula: activity data (kWh of purchased electricity, liters of diesel, liters of gasoline) multiplied by the respective emission factor.

As defined by the reporting standards established by the *GHG Protocol*⁷, an organization's emissions are divided into three categories: Scope 1, Scope 2 and Scope 3 emissions.

- **Scope 1** emissions include all of the company's direct emissions, i.e., those that physically occur within its perimeter and result, for example, from the use of fuels for heating, power generation, the use of company vehicles or used in production processes. These emissions are calculated by multiplying the amount of fuel used by the company by a specific emission factor, which allows the consumption of the energy resource to be expressed in tons of CO_{2eq} emitted.
- **Scope 2** emissions include emissions from the purchase of electricity used in the company's operations, and therefore considered "indirect." The physical production of these emissions is not under the direct control of the company, since it takes place outside its perimeter; at the same time, however, it is the company that uses the resource, being indirectly responsible for the emissions produced during the electricity generation process. Starting with the same amount of electricity purchased from the

⁷ The Greenhouse Gas Protocol (GHG Protocol) is a protocol that emerged in the late 1990s and has established itself as an international standard for greenhouse gas accounting in view of evolving international climate change policies. The GHG Protocol represents a reporting system aimed at organizations around the world that provides tools and calculation methodologies for measuring and quantifying their climate-changing gas emissions.

national power grid, these emissions by convention are calculated by exploiting two different methodologies, which are named *Scope 2 location-based* and *Scope 2 market-based* emissions, respectively. The *location-based* approach calculates CO_{2eq} emissions by exploiting an average emission factor that takes into account the national energy mix: the larger the share of renewable energy used by a specific country (Italy), the smaller the associated emission factor. Emissions calculated using the *market-based* method, on the other hand, refer to contractual agreements made with the electricity distributor: in fact, a company can request certification that the energy purchased comes from renewable sources, with certificates of guarantee of origin (GO). For this reason, emissions in tons of CO_{2eq} under this method are calculated by exploiting two different emission factors: the portion accompanied by certificates of origin, i.e., produced by exploiting renewable energy, is multiplied by a factor of zero. The remaining portion is multiplied by a factor called *residual mix*, which considers the origin of electricity from nonrenewable sources.

- The last category of emissions covered by the GHG inventory is identified by **Scope 3** emissions, which include all other indirect emissions, that is, those associated with the company's value chain.

The emission factors used to calculate GHG emissions are as follows:

- Emissions Scope 1: Emission factors for diesel (in kgCO_{2eq} /l: 2.66 in 2023, 2.70 in 2022, and 2.512 in 2021) and gasoline (in kgCO_{2eq} /l: 2.35 in 2023, 2.34 in 2022, and 2.193 in 2021) are taken from the Department for Environment, Food and Rural Affairs (DEFRA) database, which is updated annually.
- Scope 2 emissions: for the *Location Based* calculation method, the emission factor taken from Terna International Comparisons was used (data of 0.315 kg CO₂ / kWh for 2021, 2022 and 2023); while for the *Market Based* calculation method, the emission factor taken from *AIB - European Residual Mixes* was used (2021 data of 0.459 kg CO₂ / kWh, 2022 data of 0.457, 2023 data of 0.457).

Conversely, the following are the conversion factors used:

- The conversion factors used for electricity (kWh-GJ: 0.0036 for 2021, 2022 and 2023), gasoline (GJ-l: 0.0331 for 2023 and 2021, 0.0326 for 2021) and diesel (GJ-l: 0.0357 for 2023 0.0359 for 2022 and 2021) are taken from the annually updated *Department for Environment, Food and Rural Affairs (DEFRA)* database.

GRI Content Index

Statement of use	Assist Digital has submitted reporting in accordance with GRI Standards for the period 01.01.2023-31.12.2023
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not applicable

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
General Disclosure					
GRI 2: General Disclosures	2-1 Organizational details	2.1 Our history 2.2 Assist Digital Today 2.2.1 Our corporate structure			
	2-2 Entities included in the organization's sustainability reporting	Methodological note			
	2-3 Reporting period, frequency and point of contact	Methodological note			
	2-4 Review of information	Methodological note			
	2-5 External Assurance	This Report is not subject to external assurance			
	2-6 Activities, value chain and other business relationships	2.3.1 Our passion for innovation 2.3.2 The focus on our customers			
	2-7 Employees	3 People: our DNA			
	2-8 Non-employee workers	3 People: our DNA			
	2-9 Governance structure and composition	2.2.2 Our Governance Model			
	2-10 Appointment and selection of the highest governing body	2.2.2 Our Governance Model			
	2-11 Chairman of the highest governing body	2.2.2 Our Governance Model			

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
	2-12 Role of the highest governing body in impact management control	1.2.1 Our material themes			
	2-13 Delegation of responsibility for impact management	1.2.1 Our material themes			
	2-14 Role of the highest governing body in sustainability reporting	Methodological note			
	2-15 Conflicts of Interest	As governed within the Code of Ethics, all recipients of the same are required to avoid any activity or situation of personal interest that constitutes or may constitute, even potentially, a conflict between their own interests and those of the organization and, in any case, they must comply with the specific procedures adopted by the company in this regard.			
	2-16 Communication of critical issues	The company has set up a Supervisory Board. During 2023, no critical issues emerged.			
	2-17 Collective knowledge of the highest governing body	Board members are believed to have sufficient expertise on sustainability issues.			
	2-18 Performance evaluation of the highest governing body	In 2023, no procedure was adopted to evaluate the performance of Assist Digital's highest governing body in managing impacts on the economy, environment, and people.			

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
	2-19 Rules concerning remuneration	The company has not adopted a procedure for determining remuneration. For members of the Board of Directors, there is a variable remuneration part, determined by the CEO.			
	2-20 Pay determination procedure				
	2-21 Annual total pay ratio	1.4 The economic value generated and distributed			
	2-22 Sustainable development strategy statement	1 Our path to a sustainable future 1.1 Our priorities and commitments: the Sustainability Plan			
	2-23 Policy Commitment	Assist Digital's commitments to responsible conduct are encapsulated in multiple policies. These policies are communicated and disseminated internally among the corporate population by conducting adequate information and training on them. All policies related to responsible business conduct adopted by Assist Digital are approved by the CEO of the Company and are stipulated by applying the precautionary principle.			
	2-24 Integration of policy commitments.	2.3.2 Attention to our customers - Customer privacy 2.2 Assist Digital Today - GHG Emissions. 3.1 We protect occupational health and safety			

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
	2-25 Processes to remedy negative impacts.	1.2.1 Our material themes			
	2-26 Mechanisms for requesting clarification and raising concerns	2.2.2 Our Governance Model - The Code of Ethics and Our Core Values			
	2-27 Compliance with laws and regulations	There were no cases of corruption or non-compliance with laws and regulations during the two-year period.			
	2-28 Membership in associations	The Company has joined the Assocontact association, whose vice presidency is chaired by the Company's general manager.			
	2-29 Approach to stakeholder engagement	1.3 Our stakeholders			
	2-30 Collective bargaining agreements	All Assist Digital employees are covered by collective bargaining.			
Material themes					
GRI 3: Material Topics	3-1 Process of determining material themes	1.2.1 Our material themes			
	3-2 List of material themes	1.2.1 Our material themes			
Economic performance					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 201: Economic Performance 2016	201-1 Economic value directly generated and distributed	1.4 The economic value generated and distributed			
Anticorruption					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 205: Anti-corruption 2016	205-3 Established incidents of corruption and actions taken	2.2.2 Our Governance Model			
Taxes					

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 207: Taxes 2019	207-1 Approach to taxation	2.2.2 Our Governance Model			
Energy					
GRI 3: Material Topics	3-3 Management of material issues	3-3 Management of material issues			
GRI 302: Energy 2016	302-1 Internal energy consumption within the organization.	4.1 Let's take action against climate change			
Water and water discharges					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 303: Water and Water Discharge 2018	303-1 Interaction with water as a shared resource.	4.1 Let's take action against climate change			
	303-2 Management of impacts related to water discharge.	4.1 Let's take action against climate change			
	303-3 Water withdrawal	4.1 Let's take action against climate change			
Emissions					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 305: Emissions 2016	305-1 Direct greenhouse gas (GHG) emissions (Scope 1).	4.1 Let's take action against climate change			
	305-2 Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2)	4.1 Let's take action against climate change			
Waste					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts.	4.2 We limit the impact of our <i>devices</i> .			
	306-2 Management of significant waste-related impacts.	4. The protection of our planet 4.2 We limit the impact of our <i>devices</i> .			

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
	306-3 Waste generated	4.2 We limit the impact of our <i>devices</i> .			
Employment					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 401 Employment 2016	401-1 New hires and turnover	3 People: our DNA			
	401-2 Benefits provided for full-time employees, but not for part-time or fixed-term employees	3.2 We promote the well-being of our people			
Occupational health and safety					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 403: Salute e sicurezza sul lavoro 2018	403-1 Occupational health and safety management system	3.1 We protect occupational health and safety			
	403-2 Hazard identification, risk assessment and accident investigation	3.1 We protect occupational health and safety			
	403-3 Occupational health services	3.1 We protect occupational health and safety			
	403-4 Worker participation and consultation and communication on occupational health and safety	3.1 We protect occupational health and safety			
	403-5 Worker training in occupational health and safety.	3.3 We invest in the future and talent			
	403-6 Workers' health promotion	3.1 We protect occupational health and safety			
	403-7 Prevention and mitigation of occupational health and safety impacts within business relationships	3.4 We work in an inclusive and collaborative work environment			
	403-9 Occupational Injuries.	3.1 We protect occupational health and safety			
Training and education					

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 404: Training and Education 2016	404-1 Average annual training hours per employee	3.3 We invest in the future and talent			
Diversity and equal opportunity					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity in governing bodies and among employees	4.3 We work in an inclusive and collaborative work environment			
Non-discrimination					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective measures taken	No incidents of discrimination occurred during 2023.			
Freedom of association and collective bargaining					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Activities and suppliers where the right to freedom of association and collective bargaining may be at risk	3.4 We work in an inclusive and collaborative work environment			
Child labor					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 408: Child Labor 2016	408-1 Activities and suppliers at significant risk of incidents of child labor	3.4 We work in an inclusive and collaborative work environment			
Forced or compulsory labor					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 409: Forced or compulsory labor 2016	409-1 Activities and suppliers at significant risk of incidents of forced or compulsory labor	3.4 We work in an inclusive and collaborative work environment			

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
Customer privacy					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 418: Customer Privacy 2016	418-1 Proven complaints regarding breaches of customer privacy and loss of customer data	There were no incidents of breaches of customer privacy during 2023.			

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